

REGULAR MEETING

**HEBER CITY CORPORATION
75 North Main Street
Heber, Utah, 84032
City Council Regular Meeting
December 4, 2014**

7:00 p.m. Regular Meeting

**TIME AND ORDER OF ITEMS ARE APPROXIMATE AND MAY BE
CHANGED AS TIME PERMITS**

- I. Call to Order
- II. Pledge of Allegiance: Council Member Robert Patterson
- III. Prayer/Thought: By Invitation (Default Council Member Erik Rowland)
- IV. Minutes for Approval: November 20, 2014 Work and Regular Meetings
- V. Open Period for Public Comments
 1. Approve La Fountain Mexican Restaurant, Request for Local Consent to Sell Alcohol, Located at 734 West 100 South
 2. Greg Ogden, CPA, Presentation of Audit Report for Fiscal Year 2013-2014
 3. Public Hearing to Consider Potential Projects for Which Funding May be Applied Under the Community Development Block Grant (CDBG) Small Cities Program for Program Year 2015
 4. Approve Ordinance 2014-24, an Ordinance Amending Heber City's Zoning Map for .99 Acres of R-1 Residential Zone to I-1 Industrial Zone Located at 31 West Airport Road and Associated Zone Change Agreement
 5. Marianne Allen, Approve Amendment to Wheeler Park Subdivision Phase 1 and Wheeler Park Subdivision Phase 2 Amended, Located at Approximately 2110 South 500 East and 2270 South 500 East
 6. Approve Abandonment of a Temporary Access and Utility Easement in the Mill Road Estates Phase 2 Subdivision

7. Ivory Development, Approve Mill Road Estates Phase 4, Located at 400 South Mill Road
8. Review Recommendation from the Airport Advisory Board to Extend the AH AeroServices/OK3-AIR FBO Agreement in Exchange for Expansion of the Airport Apron Area

In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Michelle Kellogg at the Heber City Offices (435) 654-0757 at least eight hours prior to the meeting.

Posted on December 01, 2014, in the Heber City Municipal Building located at 75 North Main, Wasatch County Building, Wasatch County Community Development Building, Wasatch County Library, on the Heber City Website at www.ci.heber.ut.us, and on the Utah Public Notice Website at <http://pmn.utah.gov>. Notice provided to the Wasatch Wave on December 01, 2014.

Memo

To: Mayor and City Council
From: Mark K. Anderson
Date: 12/01/2014
Re: City Council Agenda Items

REGULAR MEETING

CONSENT AGENDA

Item 1 – Approve La Fountain Mexican Restaurant, Request for Local Consent to Sell Alcohol, Located at 734 West 100 South: The owner of La Fountain Restaurant is seeking local consent to sell beer for on-premise consumption. See attached staff report from Tony Kohler. A clean background check has been provided. Staff would recommend approval.

APPOINTMENTS

Item 2 – Greg Ogden, CPA, Presentation of Audit Report for Fiscal Year 2013-2014: Greg Ogden will be appearing before the City Council to report on the FYE, June 30, 2014 audit. All in all, the City is doing well financially in most Funds. The Funds of most concern are the Water and Sewer Funds. Although we have increased rates in the Water Fund for a few years, we are not making headway on reducing the operating losses in these funds.

With regard to his audit findings contained in the Management Letter, I would make the following comments:

Excess surplus funds were affected by the way this number is calculated. Historically, the surplus was calculated as a percentage of the budget for the future year. This last year, the State Auditor changed the calculation to be based on the previous year budget. Using the historic methodology, the fund would have still have been about \$47,000 in excess. The surplus funds have been already appropriated in the 2014-15 budget

With regard to posting transactions to Utah Transparency, this was an oversight of staff that should be corrected in the coming year.

Lastly, the Water Fund budget was overspent due to unanticipated expenses in professional services and supplies. Part of the problem was created when some items that did not meet the

\$5,000 threshold for capitalization were capitalized. When the error was found, the items were expensed and it increased the amount of materials expense.

ACTION ITEMS

Item 3 – Public Hearing to Consider Potential Projects for Which Funding May be Applied Under the Community Development Block Grant (CDBG) Small Cities Program for Program Year 2015:

In order to make applications for CDBG funding the City must first hold a public hearing to solicit public input on projects that the City should consider making application for. Enclosed is a staff report prepared by Tony Kohler which outlines the process the City needs to follow. In his report is a sample script that should be read by the Mayor at the beginning of the hearing. The report also includes a summary of projects which Heber City has received grant assistance.

At this time, staff would recommend that the City make application for the replacement of a culinary water line on the east side of 500 South. To be an eligible project, the project must appear on the recently adopted Consolidated Plan.

Item 4 – Approve Ordinance 2014-24, an Ordinance Amending Heber City’s Zoning Map for .99 Acres of R-1 Residential Zone to I-1 Industrial Zone Located at 31 West Airport Road and Associated Zone Change Agreement:

Dorothy Fieldsted is seeking a re-zone of property located on the corner of Daniel Road and Airport Road from R-1 to I-1. (See attached staff report and map) The Planning Commission has reviewed the proposed zone change and is recommending approval subject to the conditions contained in the attached Zone Change Agreement. Staff would recommend approval.

Item 5 – Marianne Allen, Approve Amendment to Wheeler Park Subdivision Phase 1 and Wheeler Park Subdivision Phase 2 Amended, Located at Approximately 2110 South 500 East and 2270 South 500 East:

Marianne Allen is coming before the Council as a representative of 12 property owners that abut property rezoned for the Mountain Valley RV Resort expansion. This plat amendment incorporates 20’ of land Zoned R-3 that Mountain Valley agreed to sell to the neighbors to create a larger buffer between the RV Resort and their homes. The Planning Commission has reviewed the proposed amendments and is recommending approval. Staff would also recommend approval.

Item 6 - Approve Abandonment of a Temporary Access and Utility Easement in the Mill Road Estates Phase 2 Subdivision:

Prior to the approval of Mill Road Estates Phase 4 Subdivision approval, a temporary access/utility easement will need to be abandoned in order for the new plat to be recorded. The new plat will replace the temporary easements with a permanent dedicated street right-of-way that will give the City the access it requires. Staff would recommend approval if the Council is inclined to approve Mill Road Estates Phase 4 Subdivision Plat. (See the next agenda item)

Item 7 – Ivory Development, Approve Mill Road Estates Phase 4, Located at 400 South Mill Road:

Ivory Development is seeking final plat approval for Phase 4 of Mill Road Estates. This is a 32 lot subdivision that was previously approved by the Council in September 2011. Because the subdivision was not recorded within one year, the approval has

lapsed and Ivory needs to seek a new approval. This subdivision is unique because of the proposed split road design due to the Lake Creek Channel that runs through the property. (See attached staff reports and plat maps) The Planning Commission has reviewed the subdivision and is recommending approval subject to the terms of the attached Subdivision Agreement. In discussing this matter with CUP staff, our biggest concern is the ongoing maintenance of the Lake Creek Channel. The current design is very steep and is likely to require significant maintenance in high water years as this channel carries flood water through the City during peak runoff. To that end, we are still working with Ivory to come up with a plan/design that should be able to be maintained by the home owners association without a significant burden.

Staff would recommend approval subject to the conditions in the attached Subdivision Agreement.

Item 8 – Review Recommendation from the Airport Advisory Board to Extend the AH AeroServices/OK3-AIR FBO Agreement in Exchange for Expansion of the Airport

Apron Area: The Airport Advisory Board is recommending that the City extend the existing FBO lease by approximately 9 1/3 years in exchange for an investment by OK3-AIR of \$200,000 into the expansion of the airport apron. Because OK3 wants to limit their investment to \$200,000 and the estimated cost to expand the ramp is currently \$230,000, I need to make sure the FAA would be willing to participate in any expense over \$200,000. Otherwise, the City would have to pay any shortfall with the requirement to wait until 2017 until reimbursement is available. In discussion with UDOT Aeronautics, the revised Capital Improvements Plan (CIP) won't be approved by the Transportation Commission until May of 2015. Although it is highly likely that the CIP will be approved, a firm commitment of reimbursement from UDOT is not available at this time.

The FBO is anxious to get this agreement approved in order for the design to commence so the project can be done in conjunction with our runway/apron project that is scheduled for May 2015. I am still working on the details of the proposed lease amendment and the exact commitment from the FAA and UDOT. I will get you the agreement as soon as I understand the commitment of the other agencies.

Memo

To: Mayor and City Council
From: Mark K. Anderson
Date: 12/01/2014
Re: City Council Agenda Items Addendum

REGULAR MEETING

Item 8 – Review Recommendation from the Airport Advisory Board to Extend the AH AeroServices/OK3-AIR FBO Agreement in Exchange for Expansion of the Airport Apron Area: As an addendum to the staff report in the memo that was posted yesterday, the following documents are now available:

- Proposed Amendment to the 1995 FBO Agreement
- Draft Memorandum of Agreement between Heber City, Utah and OK3-AIR
- Drawing of the apron area proposed for expansion
- Lease Fee for the new lease term
- Amendment #1 To Professional Services Agreement

As noted the draft Memorandum of Agreement, Nadim AbuHaidar is willing to fund a \$200,000 improvement to enlarge the airport apron. Armstrong Consulting believes that this is an adequate budget to expand the apron consistent with the enclosed drawing. This \$200,000 would be the consideration that OK3 would offer for the 9 year extension. As noted in my previous staff report, the City would be the recipient of the reimbursement from the FAA and UDOT Aeronautics that would be available in 2017. The FAA has indicated that they would reimburse the City if the City or another party fronted the improvement cost when the eligible project is scheduled on our Capital Improvement Project (CIP) list. I am still waiting for confirmation from UDOT Aeronautics regarding whether or not they would reimburse the City for their matching share of the project.

Armstrong Consulting would want the City to enter into an agreement to amend our professional services agreement wherein the City would pass money (\$37,000) from OK3 to Armstrong to pay for the design and inspection of the project. (See attached)

If the project were to go over the \$200,000 budget, the City would be responsible to pay any overage, but it would be eligible for reimbursement. At this point, we should be able to adjust the area to be paved to keep the project in budget if necessary once the design is complete and we have the bid from Geneva for the change order.

MINUTES

1 Heber City Corporation
2 City Council Meeting
3 November 20, 2014
4 6:00 p.m.

5
6 WORK MEETING

7
8 The Council of Heber City, Wasatch County, Utah, met in **Work Meeting** on November 20,
9 2014, in the City Council Chambers in Heber City, Utah

10
11 I. Call to Order
12 City Manager's Memo

13
14 Present: Mayor McDonald Alan McDonald
Council Member Robert Council Member Patterson
Council Member Jeffery Council Member Bradshaw
Council Member Erik Council Member Rowland
Council Member Heidi Council Member Franco
Council Member Kelleen Council Member Potter

Also Present: City Manager Mark Anderson
City Recorder Michelle Kellogg
City Planner Tony Kohler
City Engineer Bart Mumford
Chief of Police Dave Booth

15 Others Present: Brian Phillips, Brad Lyle, Robert Muir, Dave Nelson, Fred Schloss, Jaxon
16 Nielsen, Jared Nielsen, Pam Skinner, Stefanie Grady, Allen Fawcett, Tuck Lowe, Dax Masayret,
17 Dave Hicken, Austin Hicken, Dan Dearden, Marianne Allen, Ron Ririr, Paul Berg and others
18 whose names were illegible.

19
20 1. Brian Phillips, UDOT Traffic Operations, Discuss Main Street Traffic Options
21 2014.11.20 Extra Materials UDOT List

22
23 Mayor McDonald indicated the Council was concerned about a future fatality on Main Street
24 because many drivers did not obey the crosswalk rules. Council Member Franco distributed a list
25 of concerns to the Council members and to Mr. Phillips.

26
27 Phillips noted the safest place for pedestrians to cross the street would be at a traffic signal. He
28 indicated he had looked into the possibility of installing a HAWK pedestrian signal on Main
29 Street, but the State Code requirements indicated none of the City crosswalks would qualify for
30 this type of sign. If the crosswalks were consolidated into one central crosswalk, then the
31 pedestrian traffic might meet the Code requirements for a signal. He asked what events were at
32 the park and how busy that intersection was. Council Member Franco stated the crosswalk was
33 used regularly during the summer.

1 Council Member Bradshaw explained travelers would park their cars and/or RVs at the park and
2 would cross the street to Dairy Keen. He also remarked that the Farmers' Market was every
3 Thursday throughout the summer which drew large crowds, and many would cross the street at
4 that intersection to get to that event.

5
6 Phillips stated if the crosswalk was in the middle of the block and an island was installed in the
7 median, drivers would be more aware of pedestrians and the median would give the pedestrians a
8 refuge in the middle of the street. He indicated he would study the crosswalk usage again in the
9 spring to see if the numbers would meet the State Code for installing a HAWK pedestrian signal.
10 He suggested installing a rapid flashing sign on the shoulder of the road and also on the island.
11 Anderson asked if this area would qualify for the rapid flashing sign. Phillips felt that the
12 crosswalk could possibly qualify for the rapid flashing sign. Phillips noted if a HAWK
13 pedestrian signal was warranted, the prime location for installation would be mid-block.

14
15 Council Member Franco asked if UDOT had any temporary flashing lights that could be put on
16 Main Street until another study could be done. Phillips indicated he did not have that equipment.
17 Council Member Rowland asked what the City could do on Main Street to work on this problem,
18 such as purchasing a sign to put on Main Street. Phillips stated the City would need UDOT's
19 permission before installing any signs. Council Member Potter asked what UDOT recommended
20 in order to solve this problem. Phillips indicated a flashing speed sign on Main Street would be
21 permitted.

22
23 The subject turned to the 35 mile per hour speed limit on Main Street. Phillips stated the speed
24 limit was studied this past summer, and compliance was in the 85th percentile, which he felt was
25 appropriate. He commented that the speed limit could temporarily be lowered by five miles per
26 hour for six months to a year, but when the speed was next studied, it would be raised back to 35
27 miles per hour if the results showed noncompliance.

28
29 Council Member Rowland clarified that the next step would be to study the crosswalk next
30 summer, and in the meantime, to find electricity on the north and south sides of town in order to
31 install flashing signs, either with or without the speed showing.

32
33 Phillips encouraged the Council to decide on the speed limit and get back with him.

34
35 Council Member Franco also asked about installing a crosswalk at 600 West and 100 South.
36 Phillips stated he would request a safety study for that area, which he explained was different
37 than a crosswalk study. After some discussion on the 600 West and 1200 West intersections
38 along 100 South, Phillips indicated he would request a study for a traffic signal on 600 West and
39 would ask UDOT to restripe and shorten the double line to lengthen the turn lane onto 1200
40 West (Southfield Road).

41
42 Anderson asked what the pros and cons would be to lowering the speed limit on Main Street.
43 Phillips thought the reduced speed would not be adhered to since drivers would typically drive at
44 a speed comfortable to them. When asked if a lower speed would cause additional traffic
45 congestion, Phillips doubted that a slower speed would have any effect on congestion since
46 congestion occurred from traffic signals. Mayor McDonald thanked Phillips for his time.

1 2. Review Proposed RFP for the Development of the Airport Industrial Park
2 RFP Heber City Industrial Park

3
4 Anderson stated a month ago this issue was discussed and it was decided that a Request for
5 Proposal (RFP) would be put together for this Industrial Park. He noted Ryan Starks wrote the
6 initial draft and then he, Kohler and Mumford added to the document. Anderson asked the
7 Council if they had any feedback on the final document. Mayor McDonald requested the
8 deadline to submit proposals be postponed to the middle of January. Council Member Franco
9 preferred that the deadline be the first part of February. Anderson was concerned that because of
10 the process of going through engineering design and the Planning Commission, it could be too
11 late in the season to begin construction if the proposal date was pushed back too far. It was
12 decided to set the deadline for the middle of January. The Council did not have concerns with the
13 other aspects of the RFP.

14
15 3. Discuss Heber Light & Power Organizational Agreements

16 Email from M. Smedley re HLP Board Amendments

17 HLP Organization Agreement dated 9/9/2002

18 HLP Power Board Resolution dated 12/16/2009

19 HLP Organization Agreement dated 10/9/2014

20
21 Council Member Rowland stated that based on researching agreements from Heber Light and
22 Power Company, there was nothing the Council could do to change the Ownership Agreement.
23 He thought this situation articulated that when there was something the City didn't agree with, it
24 would be helpless because Charleston and Midway could override Heber City's stance on issues.
25 He felt Heber was in a weaker position because of this agreement to only require two out of three
26 entities to agree on changes for the organization. Council Member Franco felt the 75%
27 ownership of Heber City had been marginalized. She felt the actions over the last two years
28 showed that Heber Light and Power needed to have more accountability. This latest action was
29 more of the status quo.

30
31 Council Member Potter agreed and commented that this action didn't show good faith. All three
32 cities should have to approve the amendments before they could be added to the agreement.
33 Council Member Patterson asserted the City hadn't compromised anything because the City had
34 the party-only vote which gave its 75% ownership weight.

35
36 Mayor McDonald explained in 2002, the agreement established that the five directors would
37 have to vote unanimously before amendments to the Organizational Agreement could move
38 forward. In 2012, Heber Light and Power decided that only the board members could make
39 changes and the agreement went back to how it was before the change in 2002, while leaving the
40 addition of the unanimous vote by the five directors. Having the three city councils weigh in on
41 issues would involve 15 people looking at changes, so he approved of just having the directors
42 involved, and felt this was a better document.

43
44 With no further business, the meeting was adjourned.

45
46

Michelle Kellogg, City Recorder

1 Heber City Corporation
2 City Council Meeting
3 November 20, 2014
4 7:00 p.m.
5

6 REGULAR MEETING
7

8 The Council of Heber City, Wasatch County, Utah, met in **Regular Meeting** on November 20,
9 2014, in the City Council Chambers in Heber City, Utah
10

11 I. Call to Order
12 City Manager's Memo
13

14 Present: Mayor Alan McDonald
Council Member Robert Patterson
Council Member Jeffery Bradshaw
Council Member Erik Rowland
Council Member Heidi Franco
Council Member Kelleen Potter

Also Present: City Manager Mark Anderson
City Recorder Michelle Kellogg
City Planner Tony Kohler
City Engineer Bart Mumford
Police Chief Dave Booth

15
16 Others Present: Brian Phillips, Brad Lyle, Robert Muir, Dave Nelson, Fred Schloss, Jaxon
17 Nielsen, Jared Nielsen, Pam Skinner, Stefanie Grady, Allen Fawcett, Tuck Lowe, Dax Masayret,
18 Dave Hicken, Austin Hicken, Dan Dearden, Marianne Allen, Ron Ririr, Paul Berg, Patricia
19 Mathis, Rex Mathis, Jennifer Lee, Mark South, Rick Murano, Mike Johnston, Jean Daly,
20 Branden Olsen, Kate Maupp, Steve Pitt, Kristin Tast, Jim Tast, Barbara Games, Cinde Wilde,
21 Bridger Wilde, Tony Hadlock, Jeremy McAlister, Ryan Bennett, Ryan Starks, Patricia
22 Thompson, Larry Fagot, Sid Ostergaard, Tracy Tayler, Nick Lopez, Kellie Whitton, and others
23 whose names were illegible.
24

25 II. Pledge of Allegiance: Council Member Kelleen Potter
26

27 III. Prayer/Thought: Council Member Jeffery Bradshaw
28

29 IV. Minutes for Approval: November 6, 2014 Work and Regular Meetings
30 11-6-2014 Work Meeting Minutes
31 11-6-2014 Regular Meeting Minutes
32

1 Council Member Robert Patterson moved to approve the above listed minutes. Council Member
2 Heidi Franco made the second. Voting Aye: Council Members Robert Patterson, Jeffery
3 Bradshaw, Erik Rowland, Heidi Franco, and Kelleen Potter.

4
5 1. Patricia Mathis, Presentation of Heber City 125th Anniversary Quilt

6
7 Mathis stated that it was a privilege to make the quilt, and explained to the Council the different
8 historic features that were included in the design. It was noted it took about 100 hours to make
9 the quilt. The Council thanked Mathis for her time and praised the fine workmanship.

10
11 2. Police Officer Ryan DeMille, Presentation of Patriotic Employer Award Recognizing
12 Chief Dave Booth and Sergeant Jeremy Nelson for Supporting the Armed Forces

13
14 Officer DeMille stated he was a police officer and also a member of the military; serving in the
15 National Guard for 20 years. The military required him to take time off for training, and he
16 appreciated the support from Chief Booth and the City so that he could fulfill his military
17 obligations. He presented the Patriotic Employer Award from the National Guard to Chief Booth
18 and Sergeant Jeremy Nelson. Chief Booth indicated that about a year ago, the Personnel Policy
19 was changed to favor those serving in the military, and thanked the Council for their support of
20 employees who served in the military as well. Mayor McDonald commented that the Police
21 Department did a great job for the City and its citizens.

22
23 3. Approve Ordinance 2014-21, an Ordinance Amending the Heber City General Plan for
24 11.01 Acres from a Land Use Designation of High Density Residential to Highway
25 Commercial and 2.09 Acres from a Land Use Designation of Low Density Residential to
26 Highway Commercial located West of the Mountain Valley RV Resort, which is Located
27 at 2120 South Highway 40

28 Email from Pam Skinner

29 Kohler Report on General Plan Amendment and Zoning Change

30
31 Kohler explained the purpose of the Ordinance and stated the petitioner planned to expand the
32 RV park. Council Member Franco asked if the zoning could revert back to the original zoning if
33 the RV park ever changed its use for future development. She also asked in which phase of
34 construction would the fence installation occur. Kohler stated the construction of the fence was
35 detailed in the general agreement and it was assumed that it would be installed during Phase Two
36 of the construction process. Council Member Franco stated she preferred having the fence
37 installed during Phase One of the construction process.

38
39 Anderson remarked that the residential owners preferred having the RV park located next to
40 them rather than high density residential for which this parcel was currently zoned. He felt the
41 land should go back through the public process for a zone change if the RV park owners ever
42 sold the land. Kohler agreed.

43
44 Council Member Potter asked Paul Berg if the expanded RV park area next to Daniels Town
45 would be quieter than the existing facility. Berg indicated Phase One included a family friendly
46 pool and playground. Phase Two would include a lap pool and other amenities designed for

1 retired couples. He felt Phase Two would be much quieter than Phase One. He also noted that he
2 anticipated that Phase One of the expansion would begin next fall. The total project would be
3 completed within five years at the most.

4
5 Council Member Erik Rowland moved to approve Ordinance 2014-21, an ordinance amending
6 the Heber City General Plan for 11.01 acres from a land use designation of High Density
7 Residential to Highway Commercial and 2.09 Acres from a land use designation of Low Density
8 Residential to Highway Commercial located west of the Mountain Valley RV Resort, which is
9 located at 2120 South Highway 40. Council Member Jeffery Bradshaw made the second.

10
11 Voting Aye: Council Members Robert Patterson, Jeffery Bradshaw, Erik Rowland, and Kelleen
12 Potter. Voting Nay: Council Member Heidi Franco.

13
14 4. Approve Ordinance 2014-22, an Ordinance Amending the Heber City Zoning Map for
15 11.01 Acres of R-3 Residential Zone to C-2 Commercial Zone and 2.09 Acres R-1
16 Residential Zone to C-2 Commercial Zone Highway and 1.62 acres of R-1 Residential
17 Zone in Future Collector Road Right-of-Way to Remain as R-1 Located West of the
18 Mountain Valley RV Resort, Located at 2120 South Highway 40, and the Associated
19 Conditional Zone Change Agreement

20 Ordinance 2014-22

21
22 Kohler explained some aspects of the development agreement. Council Member Franco was
23 concerned that if the RV park redeveloped to commercial zoning, a big box store would be built
24 next to a residential area. Dave Nelson, the developer of the RV park, stated the investment into
25 this park showed the commitment of the developer and the mindset that this RV park was here to
26 stay. He also indicated he had no problem with the conditions of the development agreement,
27 and noted the fence would be built as soon as possible.

28
29 Council Member Heidi Franco moved to amend the language in the development agreement
30 under 3a, by adding the sentence, "The fence along the western border would be installed during
31 Phase One construction and prior to March, 2016." Council Member Erik Rowland made the
32 second.

33
34 Voting Aye: Council Members Robert Patterson, Jeffery Bradshaw, Erik Rowland, Heidi Franco,
35 and Kelleen Potter.

36
37 Council Member Erik Rowland moved to approve Ordinance 2014-22, an ordinance amending
38 the Heber City Zoning Map for 11.01 Acres of R-3 Residential Zone to C-2 Commercial Zone
39 and 2.09 Acres R-1 Residential Zone to C-2 Commercial Zone Highway and 1.62 acres of R-1
40 Residential Zone in future collector road right-of-way to remain as R-1 located west of the
41 Mountain Valley RV Resort, located at 2120 South Highway 40, with the aforementioned
42 change to the development agreement, the associated Conditional Zone Change Agreement and
43 other conditions as stated in the packet. Council Member Jeffery Bradshaw made the second.

44
45 Voting Aye: Council Members Robert Patterson, Jeffery Bradshaw, Erik Rowland, Heidi Franco,
46 and Kelleen Potter.

1 5. Approve Ordinance 2014-23, an Ordinance Abandoning Lot 34, Valley Hills Plat C
2 Subdivision
3 Ordinance 2014-23
4

5 Kohler stated this ordinance was a technicality needed by the County Recorder before a
6 subdivision could be platted in the lot's place.
7

8 Council Member Kelleen Potter moved to approve Ordinance 2014-23, an ordinance abandoning
9 Lot 34, Valley Hills Plat C Subdivision. Council Member Erik Rowland made the second.
10

11 Voting Aye: Council Members Robert Patterson, Jeffery Bradshaw, Erik Rowland, Heidi Franco,
12 and Kelleen Potter.
13

14 6. Approve Valley Heights Subdivision Plat A and Plat B, a 28 Lot Subdivision Located at
15 1200 East and 1050 North, and the Associated Development Agreements

16 Staff report re Valley Heights Subdivision
17 Plat A Subdivision Agreement
18 Plat B Subdivision Agreement
19 Draft CCRs Valley Heights
20

21 Council Member Patterson was concerned with the grading for Phase One. Paul Berg clarified
22 that part of the road would be cut a few feet but when the homes were built, the homes would
23 have walk out basements and it would look very natural. In Phase Two, the depth would be more
24 significant but it would not extend beyond the 30 foot setback.
25

26 Council Member Franco asked if the new homes would obscure the views of Cottonwood Circle,
27 and asked if the developer would consider imposing a 25 foot height restriction in the CCRs.
28 Berg stated he would have to consult his client regarding that question. Council Member Franco
29 also asked about the timing for the subdivision. Dave Nelson, the developer, stated both phases
30 would have the infrastructure completed at the same time, but the Phase Two homes could not be
31 sold until the Red Ledges water line was completed. Nelson also addressed Council Member
32 Franco's request regarding the height restriction of a home, and asserted he was following the
33 same conditions that existed for the current Valley Hills Plat C, Lot 34. He was opposed to
34 implementing her requested restriction, and didn't think a landowner had to concede to different
35 requirements because a previous owner took priority. He indicated he was a property rights
36 adherer.
37

38 Council Member Franco asked Kohler if the Council needed to approve the CCRs. Kohler stated
39 there was open space that needed to be maintained, and the City wanted to make sure that the
40 responsible party for the maintenance was indicated in the agreement. He noted the open space
41 would be dedicated to the HOA. He also indicated that the CCRs conformed to the requirements
42 in Valley Hills Plat C.
43

44 Council Member Erik Rowland moved to approve Valley Heights Subdivision Plat A and Plat B,
45 a 28 Lot Subdivision located at 1200 East and 1050 North, and the associated development
46 agreements. Council Member Kelleen Potter made the second.

1 Council Member Franco requested to amend the motion to state that further discussions could
2 ensue regarding the height restrictions. Council Member Rowland denied allowing that
3 amendment to the motion. He stated he was in favor of private property rights and those rights
4 shouldn't be dictated by government. Council Member Potter concurred with Council Member
5 Rowland.

6
7 Voting Aye: Council Members Robert Patterson, Jeffery Bradshaw, Erik Rowland, and Kelleen
8 Potter. Voting Nay: Council Member Heidi Franco.

9
10 7. Approve Extension Request for Haack Subdivision, a Small Subdivision Located at
11 Approximately 850 East Center Street
12 Report re: Haack Subdivision

13
14 Council Member Jeffery Bradshaw moved to approve the extension request for Haack
15 Subdivision, a Small Subdivision located at approximately 850 East Center Street. Council
16 Member Erik Rowland made the second. Voting Aye: Council Members Robert Patterson,
17 Jeffery Bradshaw, Erik Rowland, Heidi Franco, and Kelleen Potter.

18
19 8. Approve 2014 Employee Christmas Bonuses
20 Estimated Christmas Bonus Cost

21
22 Council Member Erik Rowland moved to approve the 2014 employee Christmas Bonuses.
23 Council Member Robert Patterson made the second. Voting Aye: Council Members Robert
24 Patterson, Jeffery Bradshaw, Erik Rowland, Heidi Franco, and Kelleen Potter.

25
26 9. Approve 2015 Holiday Schedule
27 Summary of Holidays

28
29 Council Member Kelleen Potter moved to approve the 2015 Holiday Schedule. Council Member
30 Robert Patterson made the second. Voting Aye: Council Members Robert Patterson, Jeffery
31 Bradshaw, Erik Rowland, Heidi Franco, and Kelleen Potter.

32
33 10. Open House for Comments from the Public

34
35 Mayor McDonald announced the Council would come down to talk one-on-one with those in the
36 audience at this time on issues of interest to the public.

37
38 With no further business, the meeting was adjourned.

39
40
41
42

Michelle Kellogg, City Recorder

TAB 1

Heber City Council
Meeting date: December 4, 2014
Report by: Anthony L. Kohler

Re: Local Consent for La Fountain Mexican Restaurant for On-Premise Beer License

Francisco Javier Ramos, new owner of the La Fountain Mexican Restaurant at 734 West 100 South is requesting Local Consent for an on-premise beer license to serve beer from the original container to be consumed onsite. There are no nearby public or private schools, churches, public libraries, public playgrounds, or parks that would require a variance to the code for an alcohol license at this location. Other nearby alcohol selling facilities include Wasatch Back Grill at 600 West 100 South and Snake Creek Grille at 650 West 100 South.

The request for Local Consent meets the requirements of the City Code for an On-Premise Beer License, provided the petitioner submits a clean background check. At the time of licensure, the petitioner will need to post the required \$2,000 bond to the City. Additionally, the petitioner will also need approval from the State Department of Alcohol Beverage Control.

Section 18.508.060 M. On-Premise Beer Retailer Licenses.

1. The holder of an On-Premise Beer Retailer License may only sell beer at retail for consumption upon the premises. Premises as used in this section is limited to the open room area surrounding the restaurant facilities and shall not include any isolated areas or other areas segregated by partitions, walls, or other barriers. On-Premise Beer Retailer Licenses will only be issued to a holder of and in connection with a valid restaurant license.

2. On-Premise Beer Retailer Licenses may be permitted in the C-2, C-3, C-4, or MURCZ Zones.

Section 5.08.050 Restrictions on Location

A. No alcohol license shall be granted to any facility for on-premise consumption of alcohol if such facility is located within 600 feet of any public or private school, church, public library, public playground, or park, as measured from the nearest entrance of the facility by following the shortest route of ordinary pedestrian travel to the property boundary of the public or private school, church, public library, public playground, or park.

B. No alcohol license shall be granted to any facility for on-premise consumption of alcohol if such facility is located within 200 feet of any public or private school, church, public library, public playground, or park, measured in a straight line from the nearest entrance of the facility to the nearest property boundary of the public or private school, church, public library, public playground, or park.

C. The City Council may consider the proximity of the facility to any educational, religious, and recreational facility, including nursery schools, infant day care centers, trade and

technical schools, and teen/youth facilities or other relevant factors in reaching a decision on whether to issue an alcohol license for on-premise or off-premise consumption.

Section 5.08.100 Bond-Amounts Designated

Every licensee shall be required to post a cash bond or a corporate bond with a surety acceptable to the City in the amount of two thousand dollars, which sum shall be forfeited to the City upon the violation of this Chapter by the licensee. The amount of the bond may be changed from time to time by Resolution of the City Council.

Location





HEBER CITY CORPORATION
 BUSINESS LICENSE DIVISION
 75 North Main, Heber City, Utah 84032
 (435) 654-4830

\$260.00
 \$21. annual

**APPLICATION for LOCAL CONSENT:
 BEER, WINE AND ALCOHOL ESTABLISHMENTS**

copy

To appear before the City Council, please file this application with the City Recorder's Office.

A. Business Name La Fountain Mexican Restaurant

Proposed local business address: 734 W. 100 S.

B. Ownership Type: Corporation Partnership Proprietorship LLC
 If Corporation list Corp. name _____
 (Attach a copy of Certificate of Incorporation)

C. Information on: President General Partner Sole Proprietor
 Name Francisco Javier Ramos Home Phone 435-496-0292
 Home Address 836 NO. 1480 E.
 Mailing Address same TOPEKA UT 84074
 (Street Number) (City) (State) (Zip)

D. Information on: Local Manager Partner Representative Responsible for Business
 Name _____ Home Phone _____
 Home Address _____
 Mailing Address _____
 (Street Number) (City) (State) (Zip)
 Date of Birth _____ Place of Birth _____

A Bureau of Identification criminal background check may be required for each local manager as part of the application approval process

E. Give a brief description of the proposed establishment and alcohol license requested, and check the appropriate box or boxes.
on premise Beer sales & consumption

- Restaurant License
- Tavern License
- Package Agency
- Single Event Permit
- Temporary Special Event Beer Permit
- Limited Restaurant License
- Private Club License
- On-premise Banquet License
- Manufacturers and Wholesale Facilities
- Off-premise Beer Retailer's License
- State Store
- Special Use Permit
- Liquor Warehousing License
- On-premise Beer Retailer License

- F. Attach a copy of a plat map from the County Recorder's office showing the proposed facility, as well as all other properties within 500 feet of the proposed facility.
- G. Attach a certified Bureau of Criminal Identification background check of the applicant current within 30 days.

H. Verification of Accuracy - Acknowledgment of Responsibility

I hereby consent to grant an irrevocable license to the City permitting any authorized representative of the City or any law enforcement officer unrestricted right to enter and inspect the premises. I verify by oath that I am the executive officer or the person specifically authorized by the corporation, business or association to sign this application, and have attached written evidence of said authority.

[Signature]
 Authorized Business Owner

11-3-14
 Date

From: Rodolfo Rangel logitaxcorp@gmail.com
Subject: [Scan] Los Ramos Restaurant
Date: November 18, 2014 at 1:01 PM
To: ignacio@durazoassociates.com, Gaby Rangel gabriela@durazoassociates.com

--
Sent with Genius Scan for iOS.
<http://bit.ly/download-genius-scan>



Utah State Tax Commission
TAXPAYER SERVICES DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-0700

Website: tax.utah.gov

WT,000 11/20/14

LOS RAMOS RESTAURANT
November 17, 2014

Please Note

- If you file tax returns using paper forms, you must use official Tax Commission forms or approved substitute forms. See Publication 99, Guidelines for Substitute and Copied Utah Tax Forms online tax.utah.gov/forms.
- We may assess penalties and interest if you do not file your tax return or pay your taxes in full by the due date.
- We may assess penalties if you file using unapproved tax forms.
- If any of your tax accounts require a license, we will mail them to you.

Contact Information

If you have any questions, please call the Taxpayer Services Division at 801-297-2200 or toll free at 1-800-662-4335 or send us a fax at 801-297-6358. You may also write to the Taxpayer Services Division at the address at the top of this notice.

Respectfully,
Taxpayer Services Division

Account Summary

Tax Type	Account Number	Liability Start Date	Filing Frequency	Payment Frequency	Tax Return Form	First Return Due Date	First Payment Due Date
Withholding (WTH)	14051001-002-WTH	November 1, 2014	Quarterly	Quarterly	TC-941	February 2, 2015	February 2, 2015
Sales and Use Tax (STC)	14051001-003-STC	November 1, 2014	Quarterly	Quarterly	TC-626	February 2, 2015	February 2, 2015

UTAH DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL

1625 S 900 W • PO Box 30408 • Salt Lake City, UT 84130-0408 • Phone (801) 977-6800 • Fax (801) 977-6889

"BEER ONLY RESTAURANT BOND"

BOND # 62215881

KNOW ALL PERSONS BY THESE PRESENTS:

That **Principal**, Los Ramos Restaurant,

a limited restaurant licensee, doing business as La Fountain,

and **Surety**, WESTERN SURETY COMPANY, a corporation

organized and existing under the laws of the state of South Dakota and authorized to do business in Utah, are held and bound unto the Utah Department of Alcoholic Beverage Control in the sum of \$5,000 for which payment will be made, we hereby bind ourselves and our representatives, assigns, and successors firmly by these presents.

Dated this 11th day of November, 2014.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT:

WHEREAS, the above principal has made application to the Utah Alcoholic Beverage Control Commission for a beer only restaurant license pursuant to the provisions of 32B-5-204, Utah Code.

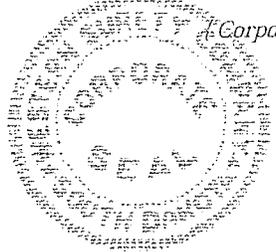
NOW, THEREFORE, if said principal, its officers, agents and employees shall faithfully comply with the provisions of Title 32B, Utah Code, and the rules and directives of the Utah Alcoholic Beverage Control Commission and the Utah Department of Alcoholic Beverage Control, then this bond shall be void; but, if said principal, its officers, agents and employees fail to comply with the provisions of the laws, rules and directives or orders as the commission or department may issue, then this bond shall be in full force and effect and payable to the Utah Department of Alcoholic Beverage Control. This bond shall run for a continuing term effective November 11th, 2014 unless canceled by service of written notice upon the Utah Department of Alcoholic Beverage Control, which cancellation shall be effective 30 days after receipt of such notice; provided however, that no part of this bond shall be withdrawn or canceled while violations, legal actions or proceedings are pending against said licensee / principal.

WESTERN SURETY COMPANY
Surety
Paul T. Bruflatt
Attorney in fact
Paul T. Bruflatt, Vice President

Los Ramos Restaurant DBA La Fountain
Principal / Licensee

Authorized signature

Name / Title



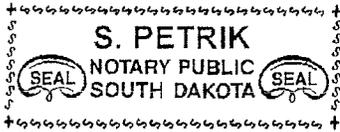
STATUTORY AFFIDAVIT FOR CORPORATE SURETY

STATE OF: South Dakota

COUNTY OF: Minnehaha

On the 11th day of November, 2014, personally appeared before me,
Paul T. Erufat, who, being by me duly sworn, did
say that he / she is the Vice President of WESTERN SURETY COMPANY,
Surety, and that said instrument was signed in behalf of said surety by authority, and acknowledged to me
that he / she as such Vice President executed the same.

S. Petrik
Notary Public Signature & Seal



My Commission Expires August 11, 2016

Note: Corporate surety's own affidavit also acceptable



Transaction Report & Invoice

CNA Surety
PO Box 957289
St Louis, MO 63195-7289

Principal Information: ID:
Los Ramos Restaurant DBA La Fountain
734 w 100 s
Heber City, UT 84032
Agency Code: 43-17025

F S I A Tyler James Griffith
1283 W. 12600 S., Ste. 202
Riverton, UT 84065

YOU CAN PAY ONLINE BY VISITING ONLINEPAY.CNASURETY.COM

Transaction Description:

Transaction Effective Date: 11/11/2014

Bond/Policy #: 62215881

Written By: Western Surety Company
Description: Beer Only Restaurant
Obligee: State of Utah

Effective Date: 11/11/2014
Expiration Date: 11/11/2015
Current Penalty: \$5,000.00
Renewal Method:

Gross Premium Charge: \$60.00
Commission Amount:
Net Amount Due:

Change Detail:

Agent: You may remove stub below to use as a billing/credit invoice

CNA Surety

INVOICE

Table with columns: CO.#, BOND/POLICY #, EFFECTIVE DATE, ANNIVERSARY DATE, PROCESS DATE, PENALTY. Includes principal information and agency code details.

Your agent is: F S I A Tyler James Griffith
1283 W. 12600 S., Ste. 202
Riverton, UT 84065

Western Surety Company



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/11/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Tyler Griffith(7624345) 1283 W 12600 S Ste 202 Riverton UT 84065-7118		CONTACT NAME: PHONE (A/C, No, Ext): 801-417-3105 FAX (A/C, No): E-MAIL ADDRESS: tgriffith@farmersagent.com															
INSURED LOS RAMOS RESTAURANT INC 734 W 100 S Heber City UT 84032		<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Truck Insurance Exchange</td> <td>21709</td> </tr> <tr> <td>INSURER B : Farmers Insurance Exchange</td> <td>21652</td> </tr> <tr> <td>INSURER C : Mid Century Insurance Company</td> <td>21687</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Truck Insurance Exchange	21709	INSURER B : Farmers Insurance Exchange	21652	INSURER C : Mid Century Insurance Company	21687	INSURER D :		INSURER E :		INSURER F :	
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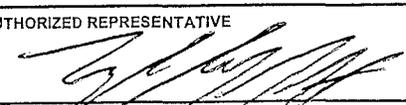
COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			605876297	11/11/2014	11/11/2015	EACH OCCURRENCE \$ 1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 250,000
								MED EXP (Any one person) \$ 5,000
								PERSONAL & ADV INJURY \$ 1,000,000
						GENERAL AGGREGATE \$ 2,000,000		
						PRODUCTS - COMP/OP AGG \$ 2,000,000		
AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS							COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$	
<input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS								
UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB							EACH OCCURRENCE \$ AGGREGATE \$ \$	
<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE								
<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$								
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below							<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A WC STATUTORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Non Owned Auto Exclude Food Delivery Endorsement - (IF APPLICABLE, WILL BE DELIVERED WITH POLICY).

CERTIFICATE HOLDER	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/11/2014

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IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Tyler Griffith(7624345) 1283 W 12600 S Ste 202 Riverton UT 84065-7118	CONTACT NAME:	PHONE (A/C No. Ext): 801-417-3105		FAX (A/C, No):
	E-MAIL ADDRESS: tgriffith@farmersagent.com			
INSURED RAMOS RESTAURANT INC 734 W 100 S Heber City UT 84032	INSURER(S) AFFORDING COVERAGE			NAIC #
	INSURER A : Truck Insurance Exchange			21709
	INSURER B : Farmers Insurance Exchange			21652
	INSURER C : Mid Century Insurance Company			21687
	INSURER D :			
	INSURER E :			
INSURER F :				

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	A06109925	11/07/2014	11/07/2015	WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Certificate holder is listed as Additional insured on the named insured's general liability policy.

Waiver of Subrogation applies in favor of the certificate holder on the workers compensation policy.

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

TAB 2

Heber City Corporation
Wasatch County, Utah

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2014

Heber City Corporation
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June 30, 2014

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**GREG OGDEN, CPA
1761 EAST 850 SOUTH
SPRINGVILLE, UT 84663
(801) 489-8408**

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

November 26, 2014

Honorable Mayor
Members of the City Council
Heber City, Utah

Council Members:

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Heber City, Utah (City), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-12 and 43-46 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Heber City, Utah's financial statements taken as a whole. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated November 26, 2014, on my consideration of the City's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control

over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.


Greg Ogden,
Certified Public Accountant

MANAGEMENT'S DISCUSSION AND ANALYSIS

This page intentionally left blank.

Heber City Corporation
Management's Discussion and Analysis
June 30, 2014

As management of Heber City Corporation (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2014.

FINANCIAL HIGHLIGHTS

- *Total net position for the City as a whole increased by \$1,636,042.
- *Total unrestricted net position for the City as a whole decreased by \$264,384.
- *Total net position for governmental activities increased by \$515,596.
- *Total net position for business-type activities increased by \$1,120,446.

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of Heber City Corporation. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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

The statement of net position presents information on all of the City's assets, deferred outflows, 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 the City is improving or deteriorating.

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 revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

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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. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation is provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to facilitate this comparison between governmental funds and governmental activities.

The City maintains one major governmental fund, the general fund.

The City adopts an annual appropriated budget for all its governmental fund. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds. The City's proprietary funds consist of five enterprise funds and one internal service fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses five enterprise funds to account for the operations of the water, sewer, electric, airport hangar and utility fund activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The water and sewer funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

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FINANCIAL ANALYSIS

Heber City Corporation's Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Current and other assets	\$ 11,656,880	10,684,213	23,196,742	22,289,228	34,853,622	32,973,441
Net capital assets	49,548,666	50,328,925	35,273,910	34,574,637	84,822,576	84,903,562
Total assets	<u>61,205,546</u>	<u>61,013,138</u>	<u>58,470,652</u>	<u>56,863,865</u>	<u>119,676,198</u>	<u>117,877,003</u>
Long-term liabilities	854,507	1,132,116	900,000	-	1,754,507	1,132,116
Other liabilities	1,370,882	1,731,710	314,198	727,859	1,685,082	2,459,569
Deferred inflow of resources	1,146,607	831,359	-	-	1,146,607	831,359
Total liabilities and deferred inflow	<u>3,371,997</u>	<u>3,695,185</u>	<u>1,214,199</u>	<u>727,859</u>	<u>4,586,196</u>	<u>4,423,044</u>
Net position:						
Net investment in capital assets	48,694,159	49,196,809	34,373,910	34,574,637	83,068,069	83,771,446
Restricted	4,547,272	2,840,891	20,415,806	19,518,384	24,963,078	22,359,274
Unrestricted	4,592,118	5,280,253	2,466,737	2,042,986	7,058,855	7,323,239
Total net position	<u>\$ 57,833,549</u>	<u>57,317,953</u>	<u>57,256,453</u>	<u>56,136,007</u>	<u>115,090,002</u>	<u>113,453,960</u>

As noted above, net position may serve over time as a useful indicator of financial position. Total assets exceeded total liabilities and deferred inflow of resources at the close of the year by \$115,090,002, an increase of \$1,636,042 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$7,058,855, which represents a decrease of \$264,384 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the amount of debt that has been repaid during the year.

Heber City Corporation
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FINANCIAL ANALYSIS (continued)

Heber City Corporation's Change in Net Position

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Program revenues:						
Charges for services	\$ 1,676,286	1,509,933	3,163,196	2,965,713	4,839,482	4,475,646
Operating grants	37,802	19,733	-	-	37,802	19,733
Capital grants	1,671,112	2,902,902	1,475,475	2,055,641	3,146,587	4,958,543
General revenues:						
Property taxes	948,033	892,054	-	-	948,033	892,054
Sales tax	2,782,862	2,527,717	-	-	2,782,862	2,527,717
Other taxes	848,209	780,523	-	-	848,209	780,523
Other revenues	93,395	333,918	29,850	32,227	123,245	366,145
Change in joint venture equity	-	-	273,808	153,262	273,808	153,262
Total revenues	<u>8,057,699</u>	<u>8,966,781</u>	<u>4,942,329</u>	<u>5,206,843</u>	<u>13,000,028</u>	<u>14,173,624</u>
Expenses:						
General government	1,502,552	1,390,269	-	-	1,502,552	1,390,269
Public safety	2,411,653	2,215,165	-	-	2,411,653	2,215,165
Public works	2,406,282	1,429,913	-	-	2,406,282	1,429,913
Parks and recreation	264,163	202,081	-	-	264,163	202,081
Cemetery	256,224	230,279	-	-	256,224	230,279
Airport	684,255	479,598	-	-	684,255	479,598
Interest on long-term debt	16,975	20,296	-	-	16,975	20,296
Water	-	-	1,975,488	1,808,868	1,975,488	1,808,868
Sewer	-	-	1,211,699	1,160,174	1,211,699	1,160,174
Airport hangars	-	-	462,379	440,555	462,379	440,555
Utility	-	-	172,316	111,622	172,316	111,622
Total expenses	<u>7,542,104</u>	<u>5,967,600</u>	<u>3,821,882</u>	<u>3,521,219</u>	<u>11,363,986</u>	<u>9,488,819</u>
Change in net position	<u>\$ 515,596</u>	<u>2,999,181</u>	<u>1,120,446</u>	<u>1,685,624</u>	<u>1,636,042</u>	<u>4,684,805</u>

For the City as a whole, total revenues decreased by \$1,173,596 compared to the previous year, while total expenses increased by \$1,875,167. The total net change of \$1,636,042 is, in private sector terms, the net income for the year which is \$3,048,763 less than the previous year's net change (net income).

Governmental activities revenues of \$8,057,699 is \$909,082 less than the previous year. Revenues from capital grants and contributions made up most of this decrease. Governmental activities expenses of \$7,542,104 is \$1,574,504 more than the previous year. Expenses within all departments increased during the year.

Business-type activities revenue of \$4,942,329 is \$264,514 less than the previous year. Revenues from capital grants and contributions decreased during the year, more than offsetting the increase in other revenues. Business-type activities expenses of \$3,821,882 were more than the previous year by \$300,663. All business-type expenses increased during the year, with the biggest increase occurring in the water fund.

Heber City Corporation
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BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position and any restrictions on those amounts is described below:

General Fund

The fund balance of \$3,516,805 reflects an increase of \$209,442 from the previous year. Total revenues increased by \$484,679. Tax revenues, including property taxes and sales taxes increased by \$378,810. Intergovernmental revenues increased by \$157,761. Charges for licenses and permits increased by \$193,279. Charges for services decreased by \$109,226. All other revenues decreased by \$135,945.

Total expenditures increased by \$216,713. Current expenditure changes by department (excluding capital outlay related to that department) were as follows: general government increased by \$113,107, public safety increased by \$111,279, streets and highways increased by \$294,863, parks and recreation increased by \$29, cemetery increased by \$5,255, and airport increased by \$10,357. Capital outlay expenditures decreased by \$318,177. Transfers out were made to other funds for \$1,455,676.

Nonspendable fund balance for the prepaid assets amounts to \$2,300. Fund balance restricted for Class C roads and transportation tax amount to \$900,536 and \$840,944, respectively. The unassigned fund balance is \$1,773,025.

Water Fund

Net operating loss for the year was \$513,212 compared to the previous year amount of \$478,143. The change in net position (net income) was \$631,800, compared to the previous year's amount of \$907,077. The amount restricted for impact fees and debt service is \$2,401,809 and \$125,946, respectively. Unrestricted net position amounts to \$867,669.

Sewer Fund

Net operating loss for the year was \$268,978, compared to the previous year's loss of \$280,001. The change in net position (net income) was \$78,618, compared to the previous year's amount of \$420,768. The amount restricted for impact fees is \$1,095,003. Unrestricted net position amounts to \$1,316,355.

Airport Hangar Sales Fund

Net operating income for the year was \$80,047 compared to the previous year amount \$99,958. The change in net position (net income) was \$81,083 compared to the previous year's amount of \$96,793. Unrestricted net position amounts to \$179,517.

Utility Fund

Net operating income for the year was \$54,676 compared to the previous year amount \$106,893. The change in net position (net income) was \$55,137 compared to the previous year's amount of \$107,724. Unrestricted net position amounts to \$103,196.

Heber City Corporation
Management's Discussion and Analysis
 June 30, 2014

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of previous year appropriations, were originally budgeted in the amount of \$6,026,300. This amount was amended during the year to \$6,271,300. Actual revenues amounted to \$6,747,261, which was \$475,961 more than budget.

Expenditures for the current year, exclusive of transfers out, were originally budgeted in the amount of \$5,912,600. This amount was amended during the year to \$5,644,100. Actual expenditures amounted to \$5,082,144, which was \$561,956 under the budgeted amount.

Transfers out of \$1,473,269 were budgeted, while actual transfers out amounted to \$1,455,676.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Heber City Corporation's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Capital Assets:						
Land and rights	\$ 16,221,548	16,091,948	696,428	696,428	16,917,976	16,788,376
Water shares and rights	-	-	7,678,650	7,391,970	7,678,650	7,391,970
Buildings	2,218,080	2,218,080	1,074,297	1,074,297	3,292,376	3,292,376
Improvements	51,397,114	50,722,653	-	-	51,397,114	50,722,653
Water system	-	-	22,113,331	21,259,707	22,113,331	21,259,707
Sewer system	-	-	13,019,844	12,675,878	13,019,844	12,675,878
Airport hangars	-	-	354,580	354,580	354,580	354,580
Utility fund assets	-	-	60,634	32,111	60,634	32,111
Machinery and equipment	3,049,995	2,825,783	1,744,003	1,669,353	4,793,997	4,495,136
Construction in progress	236,336	-	546,796	417,393	783,133	417,393
Total Capital Assets	<u>73,123,072</u>	<u>71,858,464</u>	<u>47,288,562</u>	<u>45,571,716</u>	<u>120,411,635</u>	<u>117,430,180</u>
Less Accumulated Depreciation	<u>(23,574,406)</u>	<u>(21,529,539)</u>	<u>(12,014,652)</u>	<u>(10,997,079)</u>	<u>(35,589,059)</u>	<u>(32,526,618)</u>
Net Capital Assets	<u>\$ 49,548,666</u>	<u>50,328,925</u>	<u>35,273,910</u>	<u>34,574,637</u>	<u>84,822,576</u>	<u>84,903,562</u>

The total amount of capital assets, net of depreciation, of \$84,822,576 has decreased by \$80,986 from the previous year.

Governmental activities capital assets, net of depreciation, of \$49,548,666 represents a decrease of \$780,259 from the previous year. The amount of decreases in capital assets represents the amount that depreciation charged on capital assets exceeded new investments in capital assets.

Business-type activities capital assets, net of depreciation, of \$35,273,910 increased during the year by \$699,273. The amount of increases in capital asset balances, net of depreciation, represent the amount that new investments in capital assets exceeded the amount of depreciation charged on capital assets.

Additional information regarding capital assets may be found in the notes to financial statements.

Heber City Corporation
Management's Discussion and Analysis
 June 30, 2014

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Heber City Corporation's Outstanding Debt

	Current Year	Previous Year
Governmental activities:		
2011 Sales Tax Revenue	\$ 852,000	1,128,000
2011 Copier Lease	2,507	4,116
Compensated absences	252,322	209,786
Total governmental	\$ 1,106,829	1,341,902
 Business-type activities:		
2013 Water Revenue	\$ 900,000	-
Compensated absences	123,275	118,087
Total business-type	1,023,275	118,087
 Total outstanding debt	\$ 2,130,104	1,459,989

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Heber City's financial condition for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

City Manager
 75 North Main
 Heber City, UT 84032

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BASIC FINANCIAL STATEMENTS

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Heber City Corporation
STATEMENT OF NET POSITION
June 30, 2014

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS:			
Current Assets:			
Cash and cash equivalents	\$ 5,491,920	2,425,395	7,917,314
Accounts receivable, net	1,620,599	327,566	1,948,165
Inventory	-	27,977	27,977
Prepaid expenses	604,153	-	604,153
Total current assets	<u>7,716,671</u>	<u>2,780,938</u>	<u>10,497,609</u>
Non-current assets:			
Restricted cash and cash equivalents	3,940,209	3,622,756	7,562,965
Capital assets:			
Not being depreciated	16,457,884	8,921,874	25,379,758
Net of accumulated depreciation	33,090,782	26,352,036	59,442,818
Investment in joint venture	-	16,793,048	16,793,048
Total non-current assets	<u>53,488,875</u>	<u>55,689,714</u>	<u>109,178,589</u>
Total assets	<u>\$ 61,205,546</u>	<u>58,470,652</u>	<u>119,676,198</u>
LIABILITIES AND DEFERRED INFLOW OF RESOURCES:			
Liabilities:			
Current Liabilities:			
Accounts payable and accrued liabilities	\$ 1,114,964	173,687	1,288,652
Accrued interest payable	3,598	5,441	9,039
Customer deposits	-	11,795	11,795
Compensated absences, current portion	91,858	38,054	129,912
Long-term debt, current portion	280,659	107,000	387,659
Total current liabilities	<u>1,491,078</u>	<u>335,978</u>	<u>1,827,056</u>
Non-current liabilities:			
Compensated absences, non-current portion	160,463	85,221	245,684
Long-term debt, non-current portion	573,849	793,000	1,366,849
Total non-current liabilities	<u>734,312</u>	<u>878,221</u>	<u>1,612,533</u>
Total liabilities	<u>2,225,390</u>	<u>1,214,199</u>	<u>3,439,589</u>
Deferred inflow of resources	1,146,607	-	1,146,607
Total liabilities and deferred inflow of resources	<u>3,371,997</u>	<u>1,214,199</u>	<u>4,586,196</u>
NET POSITION:			
Net investment in capital assets	48,694,159	34,373,910	83,068,069
Restricted:			
Investment in joint venture	-	16,793,048	16,793,048
Community improvements	4,315,659	3,496,812	7,812,471
Perpetual care endowment	228,723	-	228,723
Debt service	2,890	125,946	128,836
Unrestricted	<u>4,592,118</u>	<u>2,466,737</u>	<u>7,058,855</u>
Total net position	<u>57,833,549</u>	<u>57,256,453</u>	<u>115,090,002</u>
Total liabilities, deferred inflow of resources, and net position	<u>\$ 61,205,546</u>	<u>58,470,652</u>	<u>119,676,198</u>

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

Heber City Corporation
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014

<u>FUNCTIONS/PROGRAMS:</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue (To Next Page)</u>
Primary government:					
Governmental activities:					
General government	\$ 1,502,552	1,121,450	1,683	-	(379,419)
Public safety	2,411,653	167,184	36,120	14,900	(2,193,449)
Public works	2,406,282	168,750	-	1,331,182	(906,350)
Parks and recreation	264,163	850	-	83,328	(179,985)
Cemetery	256,224	83,475	-	-	(172,749)
Airport	684,255	134,576	-	241,702	(307,977)
Interest on long-term debt	16,975	-	-	-	(16,975)
Total governmental activities	<u>7,542,104</u>	<u>1,676,286</u>	<u>37,802</u>	<u>1,671,112</u>	<u>(4,156,903)</u>
Business-type activities:					
Water	1,975,488	1,451,056	-	1,142,324	617,892
Sewer	1,211,699	942,721	-	333,151	64,173
Airport hangar sales	462,379	542,426	-	-	80,047
Utility	172,316	226,992	-	-	54,676
Total business-type activities	<u>3,821,882</u>	<u>3,163,196</u>	<u>-</u>	<u>1,475,475</u>	<u>816,789</u>
Total primary government	<u>\$ 11,363,986</u>	<u>4,839,482</u>	<u>37,802</u>	<u>3,146,587</u>	<u>(3,340,114)</u>

(The statement of activities
continues on the following page)

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

Heber City Corporation
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2014

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
CHANGES IN NET ASSETS:			
Net (expense) revenue (from previous page)	<u>\$ (4,156,903)</u>	<u>816,789</u>	<u>(3,340,114)</u>
General revenues:			
Property taxes	948,033	-	948,033
Sales tax	2,782,862	-	2,782,862
Other taxes	848,209	-	848,209
Unrestricted investment earnings	70,242	23,055	93,297
Miscellaneous	23,153	6,795	29,948
Change in joint venture equity	<u>-</u>	<u>273,808</u>	<u>273,808</u>
Total general revenues	<u>4,672,499</u>	<u>303,658</u>	<u>4,976,157</u>
Change in net position	515,596	1,120,446	1,636,042
Net position - beginning	57,232,732	56,759,493	113,992,224
Prior period adjustment	<u>85,221</u>	<u>(623,486)</u>	<u>(538,265)</u>
Net position - ending	<u>\$ 57,833,549</u>	<u>57,256,453</u>	<u>113,992,225</u>

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

Heber City Corporation
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,331,620	2,599,052	4,930,672
Receivables:			
Property taxes	1,146,607	-	1,146,607
Due from other governments	396,420	-	396,420
Other receivables	77,571	-	77,571
Prepaid expenses	2,300	601,853	604,153
Restricted cash and cash equivalents	1,723,829	2,216,380	3,940,209
TOTAL ASSETS	\$ 5,678,348	5,417,285	11,095,633
 LIABILITIES AND DEFERRED INFLOW OF RESOURCES			
Liabilities:			
Accounts payable	\$ 198,208	83,986	282,195
Accrued liabilities	816,728	-	816,728
Total liabilities	1,014,936	83,986	1,098,922
Deferred inflow of resources	1,146,607	-	1,146,607
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	2,161,543	83,986	2,245,529
 FUND BALANCES:			
Nonspendable:			
Prepaid assets	2,300	601,853	604,153
Perpetual care	-	228,723	228,723
Restricted for:			
Class C Roads	900,536	-	900,536
Transportation tax	840,944	-	840,944
Debt service	-	2,890	2,890
Impact fees	-	1,972,325	1,972,325
Assigned for:			
Capital projects	-	2,527,507	2,527,507
Unassigned	1,773,025	-	1,773,025
TOTAL FUND BALANCES	3,516,805	5,333,299	8,850,104
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 5,678,348	5,417,285	11,095,633

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

Heber City Corporation
**STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**
 For the Year Ended June 30, 2014

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:			
Taxes:			
Property	\$ 948,033	-	948,033
Sales	2,782,862	-	2,782,862
Other taxes	848,209	-	848,209
Licenses and permits	712,968	-	712,968
Intergovernmental revenues	478,669	241,702	720,371
Charges for services	455,689	24,103	479,792
Fines and forfeitures	314,776	-	314,776
Interest	32,243	34,465	66,708
Miscellaneous revenue	5,063	-	5,063
Total revenues	<u>6,578,511</u>	<u>300,270</u>	<u>6,878,782</u>
EXPENDITURES:			
General government	1,435,960	-	1,435,960
Public safety	2,317,060	-	2,317,060
Public works	739,304	12,941	752,245
Parks and recreation	193,897	18,849	212,746
Cemetery	223,403	-	223,403
Airport	79,692	251,527	331,219
Capital outlay	92,828	506,382	599,210
Debt service:			
Principal	-	277,609	277,609
Interest	-	17,377	17,377
Total expenditures	<u>5,082,144</u>	<u>1,084,684</u>	<u>6,166,828</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,496,368</u>	<u>(784,414)</u>	<u>711,954</u>
Other Financing Sources and (Uses):			
Heber Light and Power dividend	168,750	-	168,750
Impact fees	-	457,528	457,528
Transfer in (out)	<u>(1,455,676)</u>	<u>1,105,676</u>	<u>(350,000)</u>
Total other financing sources and (uses)	<u>(1,286,926)</u>	<u>1,563,204</u>	<u>276,278</u>
Net Change in Fund Balances	209,442	778,790	988,232
Fund balances - beginning of year	<u>3,307,363</u>	<u>4,554,509</u>	<u>7,861,872</u>
Fund balances - end of year	<u>\$ 3,516,805</u>	<u>5,333,299</u>	<u>8,850,104</u>

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

Heber City Corporation
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION**
 June 30, 2014

Total Fund Balances for Governmental Funds	<u>\$ 8,850,104</u>
<p>Total net position reported for governmental activities in the statement is different because:</p>	
<p>Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.</p>	
Capital assets, at cost	71,071,947
Less accumulated depreciation	<u>(22,121,395)</u>
Net capital assets	<u>48,950,553</u>
<p>Long-term debt, for funds other than enterprise funds are recorded in the government-wide statements but not in the fund statements.</p>	
Long-term debt outstanding	<u>(854,507)</u>
Accrued interest payable	<u>(3,598)</u>
Compensated absences	<u>(252,322)</u>
<p>One internal service fund is used by management to charge the cost of vehicle maintenance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities of the statement of net position.</p>	
Internal service fund balance	<u>1,143,319</u>
Total Net Position of Governmental Activities	<u><u>\$ 57,833,549</u></u>

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

Heber City Corporation
**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, 2014

Net Change in Fund Balances - Total Governmental Funds \$ 988,232

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.

Capital outlays	599,210
Contributed fixed assets	531,015
Depreciation expense	<u>(2,097,815)</u>
Net	<u>(967,590)</u>

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Long-term debt principal repayments 277,609

Accrued interest for long-term debt is not reported as an expenditure for the current period, while it is recorded in the statement of activities.

Change in accrued interest on long-term debt 402

Some revenues and expenses reported in the statement of activities do not add to or require the use of current financial resources and, therefore, are not reported as revenues or expenditures in the governmental funds.

Change in compensated absences (42,536)

An internal service fund is used by management to charge the cost of fleet management to individual funds. The net expense of the internal service is reported within the governmental activities.

Change in internal service fund 259,479

Change in Net Position of Governmental Activities \$ 515,596

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

Heber City Corporation
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2014

	Water Fund	Sewer Fund	Electric Fund	Airport Hangar Sales	Nonmajor Utility Fund	Total Enterprise Funds	Governmental Internal Service Fund
ASSETS:							
Current assets:							
Cash and cash equivalents	\$ 904,553	1,278,132	-	151,539	91,170	2,425,395	561,247
Accounts receivable, net	147,233	158,103	-	-	22,230	327,566	-
Inventory	-	-	-	27,977	-	27,977	-
Total current assets	<u>1,051,786</u>	<u>1,436,236</u>	<u>-</u>	<u>179,517</u>	<u>113,400</u>	<u>2,780,938</u>	<u>561,247</u>
Non-current assets:							
Restricted cash and cash equivalents	2,527,755	1,095,001	-	-	-	3,622,756	-
Capital assets:							
Not being depreciated	8,590,265	331,609	-	-	-	8,921,874	-
Net of accumulated depreciation	15,821,818	10,184,096	-	289,574	56,548	26,352,036	598,113
Other non-current assets	-	-	16,793,048	-	-	16,793,048	-
Total non-current assets	<u>26,939,838</u>	<u>11,610,706</u>	<u>16,793,048</u>	<u>289,574</u>	<u>56,548</u>	<u>55,689,714</u>	<u>598,113</u>
Total assets	<u>\$ 27,991,624</u>	<u>13,046,942</u>	<u>16,793,048</u>	<u>469,090</u>	<u>169,948</u>	<u>58,470,652</u>	<u>1,159,361</u>
LIABILITIES:							
Current liabilities:							
Accounts payable	\$ 99,649	68,180	-	-	5,859	173,687	16,042
Customer deposits	11,795	-	-	-	-	11,795	-
Accrued interest	5,441	-	-	-	-	5,441	-
Compensated absences, current portion	21,295	15,532	-	-	1,228	38,054	-
Revenue bonds, current portion	107,000	-	-	-	-	107,000	-
Total current liabilities	<u>245,180</u>	<u>83,711</u>	<u>-</u>	<u>-</u>	<u>7,087</u>	<u>335,978</u>	<u>16,042</u>
Non-current liabilities:							
Compensated absences, long-term portion	45,937	36,167	-	-	3,117	85,221	-
Revenue bonds, long-term	793,000	-	-	-	-	793,000	-
Total non-current liabilities	<u>838,937</u>	<u>36,167</u>	<u>-</u>	<u>-</u>	<u>3,117</u>	<u>878,221</u>	<u>-</u>
Total liabilities	<u>1,084,117</u>	<u>119,878</u>	<u>-</u>	<u>-</u>	<u>10,204</u>	<u>1,214,199</u>	<u>16,042</u>
NET POSITION:							
Net investment in capital assets	23,512,083	10,515,705	-	289,574	56,548	34,373,910	598,113
Restricted for:							
Investment in joint venture	-	16,793,048	-	-	-	16,793,048	-
Impact fees	2,401,809	1,095,003	-	-	-	3,496,812	-
Debt service	125,946	-	-	-	-	125,946	-
Unrestricted	867,669	1,316,355	-	179,517	103,196	2,466,737	545,205
Total net position	<u>26,907,507</u>	<u>12,927,064</u>	<u>16,793,048</u>	<u>469,090</u>	<u>159,744</u>	<u>57,256,453</u>	<u>1,143,319</u>
Total liabilities and net position	<u>\$ 27,991,624</u>	<u>13,046,942</u>	<u>16,793,048</u>	<u>469,090</u>	<u>169,948</u>	<u>58,470,652</u>	<u>1,159,361</u>

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

Heber City Corporation
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended June 30, 2014

	Water Fund	Sewer Fund	Electric Fund	Airport Hangar Sales	Nonmajor Utility Fund	Total Enterprise Funds	Governmental Internal Service Fund
Operating income:							
Charges for sales and service	\$ 1,420,021	935,707	-	542,426	226,992	3,125,145	-
Connection fees	31,036	7,015	-	-	-	38,050	-
Total operating revenue	1,451,056	942,721	-	542,426	226,992	3,163,196	-
Operating expenses:							
Personnel services	811,163	387,179	-	-	100,213	1,298,555	-
Cost of sales	-	-	-	450,000	-	450,000	-
Utilities	139,086	32,175	-	-	12,718	183,979	-
Repair & maintenance	50,496	295,466	-	-	13,529	359,491	-
Other supplies & expenses	320,892	108,656	-	560	42,283	472,390	-
Depreciation expense	642,632	388,224	-	11,819	3,572	1,046,247	112,145
Total operating expense	1,964,269	1,211,699	-	462,379	172,316	3,810,663	112,145
Net operating income (loss)	(513,212)	(268,978)	-	80,047	54,676	(647,467)	(112,145)
Non-operating income (expense):							
Intergovernmental revenue	11,636	-	-	-	-	11,636	-
Impact fees	462,638	221,871	-	-	-	684,509	-
Sale of fixed assets	-	6,795	-	-	-	6,795	18,090
Interest income	13,908	7,650	-	1,036	461	23,055	3,535
Interest on long-term debt	(11,219)	-	-	-	-	(11,219)	-
Change in joint venture equity	-	-	273,808	-	-	273,808	-
Total non-operating income (expense)	476,963	236,316	273,808	1,036	461	988,584	21,625
Income (loss) before contributions	(36,250)	(32,662)	273,808	81,083	55,137	341,116	(90,521)
Capital contributions	668,050	111,280	-	-	-	779,330	-
Transfers in (out)	-	-	-	-	-	-	350,000
Change in net position	631,800	78,618	273,808	81,083	55,137	1,120,446	259,479
Net position, beginning	26,321,644	12,884,612	17,057,505	388,007	107,724	56,759,493	883,839
Prior period adjustment	(45,937)	(36,167)	(538,265)	-	(3,117)	(623,486)	-
Net assets, beginning-adjusted	26,275,707	12,848,445	16,519,240	388,007	104,607	56,136,007	883,839
Net position, ending	\$ 26,907,507	12,927,064	16,793,048	469,090	159,744	57,256,453	1,143,319

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

Heber City Corporation
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended June 30, 2014

	Water Fund	Sewer Fund	Electric Fund	Airport Hangar Sales	Nonmajor Utility Fund	Total Enterprise Funds	Governmental Internal Service Fund
Cash flows from operating activities:							
Cash received from customers - service	\$ 1,440,306	944,226	-	540,626	228,949	3,154,106	-
Cash paid to suppliers	(846,500)	(515,679)	-	2,684	(84,885)	(1,444,380)	(86,713)
Cash paid to employees	(803,817)	(384,054)	-	-	(99,222)	(1,287,093)	-
Net cash provided (used) in operating activities	(210,011)	44,493	-	543,310	44,842	422,634	(86,713)
Cash flows from noncapital financing activities:							
Transfers in	-	-	-	-	-	-	350,000
Due to other funds	-	-	-	(430,000)	-	(430,000)	-
Net cash provided (used) in noncapital financing activities	-	-	-	(430,000)	-	(430,000)	350,000
Cash flows from capital and related financing activities:							
Cash from intergovernmental revenues	116,266	-	-	-	-	116,266	-
Cash from impact fees	462,638	221,871	-	-	-	684,509	-
Cash from bonds issued	900,000	-	-	-	-	900,000	-
Cash from sale of fixed assets	-	6,795	-	-	-	6,795	18,090
Cash payments for capital assets	(757,949)	(179,718)	-	-	(28,523)	(966,190)	(299,477)
Cash payments for long-term debt interest	(5,778)	-	-	-	-	(5,778)	-
Net cash provided (used) in capital and related financing activities	715,177	48,948	-	-	(28,523)	735,602	(281,387)
Cash flows from investing activities:							
Cash received from interest earned	13,908	7,650	-	1,036	461	23,055	3,535
Net cash provided (used) in investing activities	13,908	7,650	-	1,036	461	23,055	3,535
Net increase (decrease) in cash	519,073	101,091	-	114,346	16,780	751,291	(14,565)
Cash balance, beginning	2,913,234	2,272,042	-	37,193	74,390	5,296,860	575,812
Cash balance, ending	\$ 3,432,308	2,373,133	-	151,539	91,170	6,048,151	561,247
Cash reported on the balance sheet:							
Cash and cash equivalents	\$ 904,553	1,278,132	-	151,539	91,170	2,425,395	561,247
Non-current restricted cash	2,527,755	1,095,001	-	-	-	3,622,756	-
Total cash and cash equivalents	\$ 3,432,308	2,373,133	-	151,539	91,170	6,048,151	561,247

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

Heber City Corporation
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (continued)
For the Year Ended June 30, 2014

**Reconciliation of Operating Income to Net
Cash Provided (Used) in Operating Activities:**

	Water Fund	Sewer Fund	Electric Fund	Airport Hangar Sales	Nonmajor Utility Fund	Total Enterprise Funds	Governmental Internal Service Fund
Net operating income (loss)	\$ (513,212)	(268,978)	-	80,047	54,676	(647,467)	(112,145)
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:							
Depreciation and amortization	642,632	388,224	-	11,819	3,572	1,046,247	112,145
Changes in assets and liabilities:							
(Increase) decrease in receivables	(13,750)	1,504	-	-	1,957	(10,289)	-
(Increase) decrease in inventory	-	-	-	453,244	-	453,244	-
Increase (decrease) in payables	(332,127)	(77,745)	-	-	(15,617)	(425,489)	(86,713)
Increase (decrease) in customer deposits	3,000	-	-	-	-	3,000	-
Increase (decrease) in compensated absences	3,446	1,488	-	-	254	5,188	-
Increase (decrease) in unearned revenue	-	-	-	(1,800)	-	(1,800)	-
Net cash provided (used) in operating activities	\$ (210,011)	44,493	-	543,310	44,842	422,634	(86,713)
Noncash financing and investing transactions:							
Developer contributions	\$ 668,050	111,280	-	-	-	779,330	-
Change in equity in joint venture	-	-	273,808	-	-	273,808	-

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

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

Heber City Corporation (the City), a municipal corporation located in Wasatch County, Utah, operates under a six member council form of government, which consists of which a mayor and five council members. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable.

The City has no component units and is not a component unit of another entity.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

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

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

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

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

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

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, 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. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed. *Restricted assets, non-current* reports assets restricted for acquisition or construction of non-current assets, or are restricted for liquidation of long-term debt.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

1-D. Fund types and major funds

Governmental funds

The City reports the following major governmental fund:

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

Proprietary funds

The City reports the following major proprietary funds:

The *water fund* is used to account for the activities of the City's water production, treatment and distribution operations.

The *sewer fund* is used to account for the billing to citizens for the Heber Valley Special Service District's treatment operations and maintenance costs of the wastewater collection system.

The *electric fund* accounts for the activities of the City's joint venture with Heber Light & Power Company's electric generation and distribution operations.

The *hangar sales fund* accounts for the construction and sale or lease of hangars located at the Heber City airport.

1-E. Assets, Liabilities, and Net Position or Equity

1-E-1. Deposit and Investments

All of the City's deposits are in demand deposit accounts, marketable securities or in accounts with the Utah Public Treasurers Investments Fund. Deposits are reported at cost, which approximates fair value. Marketable securities are reported at market value. Additional information is contained in Note 3.

1-E-2. Cash and Cash Equivalents

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

1-E-3. Receivables and Payables

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of an allowance for uncollectible accounts. The allowance amount is estimated using accounts receivable past due more than 90 days.

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either *due to or due from other funds*.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

1-E. Assets, Liabilities, and Net Position or Equity (continued)

1-E-3. *Receivables and Payables (continued)*

Property taxes are assessed and collected for the City by Wasatch County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-4. *Restricted Assets*

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net position.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-5. *Inventories and Prepaid items*

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-6. *Capital Assets*

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

1-E. Assets, Liabilities, and Net Position or Equity (continued)

1-E-6. Capital Assets (continued)

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	20-50
Improvements	7-50
Infrastructure	7-50
Machinery and equipment	5-15

1-E-7. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as expenses.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

1-E-8. Compensated absences

Accumulated unpaid vacation is accrued as incurred based on the years of service for each employee. Vacation is accumulated on a bi-weekly basis. Proprietary funds expense all accrued vacation amounts when incurred. Governmental funds report an expenditure as the vacation is paid. The accumulated sick leave is earned at a rate of one day per month. Sick pay amounts are charged to expenditures when incurred. Employees may accumulate unlimited sick leave. The City's policy is to permit employees to accumulate a limited amount of earned, but unused, vacation time which will be paid to employees upon termination. The City also allows payment for accumulated sick leave to some employees at retirement or termination. Employees who have worked for the City for at least 5 years are eligible to be paid for 25 percent and employees who have worked for the City for at least 10 years are eligible to be paid for 50 percent of their accumulated sick leave.

1-E-9. Fund Equity

Government-wide Financial Statements

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

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

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

1-E. Assets, Liabilities, and Net Position or Equity (continued)

1-E-9. Fund Equity (continued)

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned. Descriptions of each follow:

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

Restricted fund balance - This classification includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of the government or b) imposed by law through constitutional provisions or enabling legislation. The City's remaining balance of Class C roads, transportation tax, impact fees, and debt service reserves is restricted.

Committed fund balance - This classification includes amounts that can only be used for specific purposes established by formal action of the City Council, with is the City's highest level of decision making authority. Fund balance commitments can only be removed or changed by the same type of action (for example resolution) of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City has not committed any fund balance amounts.

Assigned fund balance - This classification includes amounts that the City intends to be used for a specific purpose but are neither restricted nor committed. These are established by the City Council. This category includes the remaining positive fund balances for governmental funds other than the general fund.

Unassigned fund balance - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

1-E-10. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

1-E. Assets, Liabilities, and Net Position or Equity (continued)

1-E-11. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City does not currently have any deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has only one type of deferred inflows of resources. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available.

1-E-12. Prior period adjustment

The beginning balance in the Electric Fund has been adjusted to reflect the prior period adjustment as reported by the Heber Light & Power Company. In addition, during the 2014 fiscal year, the City opted to move the long-term portion of compensated absences related to their enterprise funds from general long-term debt into the respective departments in which the employees responsible for the compensated absences work. This change resulted in prior period adjustments of \$45,937, \$36,167, and \$3,117, to the water, sewer, and utility funds, respectively.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the appropriation of unreserved General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Any unreserved General Fund balance greater than 25% of the next year's budgeted revenues must be appropriated within the following two years.

Once adopted, budget amendments which increase total expenditures must be approved by the City Council following a public hearing. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2014 consist of the following:

	Fair Value
Cash on hand	\$ 350
Demand deposits - checking	864,269
Investment in marketable securities	4,045,921
Deposits - PTIF	<u>10,569,739</u>
Total cash	<u>\$ 15,480,279</u>

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 7,917,314
Restricted cash and cash equivalents (non-current)	<u>7,562,965</u>
Total cash and cash equivalents	<u>\$ 15,480,279</u>

Cash deposits are carried at fair value in accordance with GASB Statement No. 31.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

The City also invests with Zions Wealth Advisors who invests in money market funds and short and intermediate-term fixed income securities (including taxable, tax-exempt or tax advantaged). Zions Wealth Advisors meets the requirements of the Utah Money Management Act. The City's investment policy allows for the purchase of investments that have a maturity date of less than three years. For the year ended June 30, 2014, the City's fair value investments with Zions Wealth Advisors were \$11,612 less than the amortized cost of \$5,043,738. The City's investment has been adjusted to show this decrease in value. As of June 20, 2014, the average adjusted maturity was less than two years.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

3-A. Deposits and investments (continued)

Deposit and Investment Risk

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits of the City are kept in bank demand deposits or PTIF accounts and are available immediately.

Credit risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligations. As noted on the previous page, PTIF is unrated.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2014, \$647,041 of the City's demand deposits of \$897,041 were uninsured and uncollateralized.

Custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The City views its placements of moneys in PTIF as deposits, however, this risk is addressed through the policy of investing excess monies only in PTIF.

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. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of June 30, 2014 for the City's funds are shown below:

	Governmental Activities	Business-type Activities	Total
Customers, current	\$ -	280,121	280,121
Property taxes receivable	1,146,607	-	1,146,607
Due from other governments	396,420	-	396,420
Other receivables	77,571	57,445	135,016
Total receivables	1,620,599	337,566	1,958,165
Allowance for uncollectibles	-	(10,000)	(10,000)
Net receivables	<u>\$ 1,620,599</u>	<u>327,566</u>	<u>1,948,165</u>

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

3-C. Capital Assets

Capital asset activity for the governmental activities was as follows:

	Beginning Balance	Additions	Retirement	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land and rights	\$ 16,091,948	129,600	-	16,221,548
Construction in progress	-	236,336	-	236,336
Total capital assets, not being depreciated	16,091,948	365,936	-	16,457,884
Capital assets, being depreciated:				
Building	2,218,080	-	-	2,218,080
Improvements other than buildings	50,722,653	674,460	-	51,397,113
Machinery and equipment	2,825,783	389,305	165,094	3,049,994
Total capital assets, being depreciated	55,766,516	1,063,765	165,094	56,665,187
Less accumulated depreciation for:				
Building	614,465	47,909	-	662,374
Improvements other than buildings	18,885,724	1,972,127	-	20,857,851
Machinery and equipment	2,029,350	189,924	165,094	2,054,180
Total accumulated depreciation	21,529,539	2,209,960	165,094	23,574,405
Total capital assets being depreciated, net	34,236,977	(1,146,195)	-	33,090,782
Governmental activities capital assets, net	\$ 50,328,925	(780,259)	-	49,548,666

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

Governmental activities:	
General government	\$ 19,009
Public safety	47,268
Public works	1,607,385
Parks and recreation	47,974
Cemetery	26,114
Airport	350,065
Internal service	112,145
Total	\$ 2,209,960

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

3-C. Capital Assets (continued)

Capital asset activity for business-type activities was as follows:

	Beginning Balance	Additions	Retirement	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 696,428	-	-	696,428
Water shares	7,391,970	286,680	-	7,678,650
Construction in progress	417,393	703,753	574,350	546,796
Total capital assets, not being depreciated	8,505,791	990,433	574,350	8,921,874
Capital assets, being depreciated:				
Buildings	1,074,297	-	-	1,074,297
Water system	21,259,706	853,625	-	22,113,331
Sewer system	12,675,878	343,966	-	13,019,844
Airport infrastructure	354,580	-	-	354,580
Machinery and equipment	1,701,465	131,845	28,673	1,804,637
Total capital assets, being depreciated	37,065,926	1,329,436	28,673	38,366,689
Less accumulated depreciation for:				
Buildings	170,217	21,486	-	191,703
Water system	6,561,801	584,881	-	7,146,682
Sewer system	3,515,703	314,029	-	3,829,732
Airport infrastructure	53,187	11,819	-	65,006
Machinery and equipment	696,170	114,032	28,673	781,529
Total accumulated depreciation	10,997,078	1,046,247	28,673	12,014,652
Total capital assets being depreciated, net	26,068,848	283,189	-	26,352,037
Business-type activities capital assets, net	\$ 34,574,639	1,273,622	574,350	35,273,911

Depreciation expense was charged to the functions/programs of the primary government business-type activities as follows:

Business-type activities:	
Water	\$ 642,632
Sewer	388,224
Airport hangars	11,819
Utility	3,572
Total	\$ 1,046,247

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

3-D. Long-term debt

	Original Principal	% Rate	6/30/2013	Additions	Reductions	6/30/2014	Due Within One Year
Governmental activities:							
2011 Copier Lease							
Matures 11/4/2015	\$ 7,929	3.07	\$ 4,116	-	1,609	2,507	1,659
2011 Sales Tax Revenue							
Matures 10/15/2016	1,400,000	1.27-2.12	1,128,000	-	276,000	852,000	279,000
Compensated absences			295,007	120,250	162,935	252,322	91,858
Total governmental activity							
long-term liabilities			\$1,427,123	120,250	440,544	1,106,829	372,517

The 2011 Sales Tax Bonds were used to prepay all of the City's outstanding bonds and to make road improvements within the City. The City pledges income derived from sales tax to repay the revenue bonds. Annual principal and interest payments are expected to require approximately sixteen percent of the sales tax revenue. The revenue stream related to each type of bond is pledged through the maturity of the bond.

Debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2015	280,659	13,261	293,920
2016	284,848	8,607	293,455
2017	289,000	3,063	292,063
Total	\$ 854,507	24,931	879,438

	Original Principal	% Rate	6/30/2013	Additions	Reductions	6/30/2014	Due Within One Year
Business-type activities:							
2013 Water Revenue							
Matures 11/4/2015	\$900,000	.90 - 2.75	\$ -	900,000	-	900,000	107,000
Compensated absences			32,866	105,221	14,812	123,275	38,054
Total business-type activity							
long-term liabilities			\$ 32,866	1,005,221	14,812	1,023,275	145,054

The 2013 Water Revenue Bonds were used to fund various water improvements throughout the City. The City pledges income derived from metered water sales to repay the revenue bonds. Annual principal and interest payments are expected to require approximately eleven percent of metered water sales revenue. The revenue stream for these bonds is pledged through the maturity of the bonds.

Debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2015	107,000	15,842	122,842
2016	108,000	14,793	122,793
2017	109,000	13,518	122,518
2018	110,000	11,929	121,929
2019	112,000	9,957	121,957
2020-2022	354,000	14,037	368,037
Total	\$ 900,000	80,076	980,076

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
 June 30, 2014

3-E. Operating transfer reconciliation

The operating transfers among the funds were as follows:

	In	Out
General Fund	\$ -	1,050,000
Debt Service Fund	293,269	-
Capital Projects Fund	500,000	-
Industrial Park Fund	200,000	-
Streets Fund	112,407	-
Class C Road Fund	-	293,269
Transportation Tax Fund	-	112,407
Internal Service Fund	350,000	-
	\$ 1,455,676	1,455,676

The Class C Road Fund transferred \$ 293,269 to the debt service fund to cover the costs of bond payments. The General Fund transferred \$500,000 to the capital projects fund and \$200,000 to the Industrial Park Fund for future projects. In addition, the general fund transferred \$350,000 to the Internal Service Fund for future capital purchases. \$112,407 was transferred from the Transportation Tax Fund to the Capital Projects-Streets Fund for street projects.

NOTE 4 - OTHER INFORMATION

4-A. Employee pension and other benefit plans

Plan Description:

Heber City contributes to the Local Governmental Contributory and Local Governmental Noncontributory Retirement Systems and the Public Safety Contributory and Noncontributory Retirement Systems, which are cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (Systems). Utah Retirement Systems provide retirement benefits, annual cost of living allowances, death benefits and refunds to plan members and beneficiaries in accordance with retirement statutes established and amended by the State Legislature.

The Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Utah Retirement Office Act in Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the systems and plans. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South Salt Lake City, Utah 84102 or by calling 1-800-365-8772.

Funding Policy:

Heber City is required to contribute 13.99% and 17.29% of plan members' annual covered salaries to the Local Governmental Contributory and Noncontributory Retirement Systems, respectively. Heber City is required to contribute 20.85% and 32.14% of plan members' annual covered salaries to the Public Safety Contributory and Noncontributory Retirement Systems, respectively. The contribution rates are the actuarially determined rates. The contribution requirements of the Systems are authorized by statute and specified by the Board.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

4-A. Employee pension and other benefit plans (continued)

Heber City's contributions to the Local Governmental Contributory Retirement System for the years ending June 30, 2014, 2013 and 2012 were \$23,838, \$14,851 and \$5,279, respectively. Heber City's contributions to the Local Governmental Noncontributory Retirement System for the years ending June 30, 2014, 2013, and 2012 were \$284,789, \$249,867 and \$196,418, respectively. The contributions for the Public Safety Contributory Retirement System for the years ending June 30, 2014, 2013 and 2012 were \$14,342, \$13,681 and \$5,252, respectively. Contributions for the Public Safety Noncontributory Retirement System for June 30, 2014, 2013 and 2012 were \$224,753, \$196,716 and \$147,699, respectively. The contributions were equal to the required contributions for each year.

The City sponsors defined contribution deferred compensation plans administered by The Utah Retirement Systems under the Internal Revenue Code Section 401 (k) and Section 457 for City employees covered by the State's noncontributory retirement plans. The plans, available to certain permanent full and some part-time employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. The 401(k) and 457 deferred compensation monies are not available to the City or its general creditors.

401(k) Contributions

The City allows employees who are exempted from the defined benefit program to invest the City's retirement contribution into the 401(k) plan. During the years ended June 30, 2014, 2013 and 2012 contributions totaling \$38,606, \$32,823 and \$49,691, respectively, were made to the plan by employees and \$46,422, \$49,471 and \$49,084 respectively, by the City.

457 Contributions

The City's contributions for each employee (and interest allocated to the employee's account) are fully vested in the employee's account from the date of employment. During the years ended June 30, 2014, 2013 and 2012 contributions totaling \$21,990, \$21,898 and \$20,946, respectively, were made to the plan by employees.

Roth IRA Contributions

The City sponsors a Roth Individual Retirement Account (Roth IRA) defined contribution deferred compensation plan administered by the Utah Retirement Systems for City employees. The plan, available to certain permanent full and some part-time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. The Roth IRA deferred compensation monies are not available to the City or its general creditors. During the years ended June 30, 2014, 2013 and 2012 contributions totaling \$1,430, \$1,045 and \$5,533, respectively, were made to the plan by employees.

4-B. Risk management

Heber City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is unable to obtain insurance to cover most of these risks at a cost it considered to be economically justifiable. The City joined together with other governments in the State of Utah to form the Utah Local Governments Trust (ULGT), a public entity risk pool currently operating as a common risk management and insurance program for Utah State governments. The City pays an annual premium to ULGT for its general insurance coverage. The City also carries comprehensive general liability insurance coverage through Utah Local Governments Trust. Settled claims from this risk type have not exceeded coverage in any of the past three fiscal years.

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

4-C. Investment in Joint Venture

Heber Light & Power Company

The City is party to a joint venture with Midway and Charleston, neighboring municipalities. The joint venture was created by the three municipalities to provide electric services to their communities. Additional information is as follows:

- a. Participants and their percentage shares:

Heber City	75.0%
Charleston	12.5%
Midway	12.5%

- b. The utility is governed by the Power Board which is selected from the Mayor and City Council of the participating municipalities.
- c. The Power Board governs the operations of the utility through management employed by the Board. Since the utility is subject to the same laws as the creating entities, it must follow state law for cities in the areas of fiscal management, budgeting, and financing. As the governing board is made up of the participants' mayors and appointees from the city councils, each participant has indirect control over these matters.
- d. Summary financial information, as of the joint venture's last year end of December 31, 2013 is as follows:

	Heber Light and Power	Heber City's Share
Total assets	\$ 35,961,735	26,971,301
Total liabilities	13,571,005	10,178,254
Net position	22,390,730	16,793,048
Total operating revenues	13,686,343	10,264,757
Cost of sales	6,966,666	5,225,000
Gross profit	6,719,677	5,039,758
Operating expenses	6,704,263	5,028,197
Net operating income (loss)	15,414	11,560
Non-operating income	59,360	44,520
Non-operating expense	(385,577)	(289,183)
Loss before contributions	(310,803)	(233,102)
Impact fees	636,023	477,017
Capital contributed by developers	339,856	254,892
Less withdrawals	(300,000)	(225,000)
Change in net position	\$ 365,076	273,808

Heber City Corporation
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

4-C. Investment in Joint Venture (continued)

e. The joint venture has the following long-term debt:

Revenue bonds	9,500,000
Capital lease payable	222,934
Unamortized bond premiums	199,100
Compensated absences	154,485
Termination benefits	523,259
Other post employment benefits	458,538
	<u>11,058,316</u>
Less current portion	(330,000)
Net long-term debt	<u>\$ 10,728,316</u>

f. Audited financial statements for Heber Light and Power are available at Heber Light and Power's office.

4-D. Subsequent Events

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through November 21, 2014, the date the financial statements were available to be used.

In August 2014, the City obtained a \$3,513,102 grant from the Federal Aviation Administration (FAA) and in October, 2014 obtained a \$181,605 matching grant from UDOT Aeronautics to rehabilitate the airport runway and apron. The City is obligated to provide up to \$181,605 in matching funds for this project that will begin in April/May of 2015. The City has awarded the construction of the project to Geneva Rock in the amount of \$3,200,261. Armstrong Consulting has also been awarded the bidding/construction services in the amount of \$116,320. It is expected that the scope of work will be enlarged to spend the remaining uncommitted grant funds.

The City is also in the process of constructing a public safety building with an expected budget of \$7,900,000 of which \$6,700,000 will be borrowed from the Community Impact Board (CIB) in November, 2014. The loan was approved by CIB in February, 2014 as a 30 year, 1.5% interest fixed rate loan. The City has already expended \$230,000 on architect fees of the \$1,200,000 that will come from City resources. The Heber City Council approved a 32.39% property tax increase in August, 2014, to fund the annual debt service obligation which will approximate \$279,000 per year.

REQUIRED SUPPLEMENTAL INFORMATION
(Unaudited)

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Heber City Corporation
Notes to Required Supplementary Information
June 30, 2014

Budgetary Comparison Schedules

The Budgetary Comparison Schedules presented in this section of the report are for the City's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2014, spending for all departments was within the appropriated budget.

Heber City Corporation
**SCHEDULE OF REVENUES, EXPENDITUES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND**

(Unaudited)

For the Year Ended June 30, 2014

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 4,188,500	4,188,500	4,579,104	390,604
Licenses and permits	355,100	625,100	712,968	87,868
Intergovernmental revenues	453,500	453,500	478,669	12,036
Charges for services	378,200	428,200	455,689	40,622
Fines and forfeitures	329,000	329,000	314,776	(14,224)
Interest	22,000	22,000	32,243	10,243
Miscellaneous revenue	75,000	-	5,063	5,063
Total revenues	<u>5,801,300</u>	<u>6,046,300</u>	<u>6,578,511</u>	<u>532,211</u>
Expenditures				
General government	1,488,120	1,555,620	1,438,960	116,660
Public safety	2,369,315	2,384,315	2,344,931	39,384
Public works	1,095,475	1,095,475	756,960	338,515
Parks and recreation	244,890	244,890	216,047	28,843
Cemetery	645,000	270,000	245,554	24,446
Airport	89,800	93,800	79,692	14,108
Total expenditures	<u>5,932,600</u>	<u>5,644,100</u>	<u>5,082,144</u>	<u>561,956</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,300)	402,200	1,496,368	1,094,168
Other Financing Sources and (Uses)				
Heber Light and power dividend	225,000	225,000	168,750	(56,250)
Transfers in	188,000	-	-	-
Transfers out	(473,269)	(1,473,269)	(1,455,676)	17,593
Total Other Financing Sources and (Uses)	<u>(60,269)</u>	<u>(1,248,269)</u>	<u>(1,286,926)</u>	<u>(38,657)</u>
Net Change in Fund Balances	<u>\$ (191,569)</u>	<u>(846,069)</u>	209,442	<u>1,055,511</u>
Fund Balances - beginning of year			<u>3,307,363</u>	
Fund Balances - end of year			<u>\$ 3,516,805</u>	

SUPPLEMENTARY INFORMATION

Heber City Corporation
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2014

	Debt Service	Airport	Capital Projects	Industrial Park	Storm Drainage	Streets	Parks	Permanent Fund	Total Nonmajor Governmental Funds
ASSETS									
Cash and cash equivalents	\$ -	248,007	1,646,728	704,317	-	-	-	-	2,599,052
Prepaid expenses	-	-	-	-	-	601,853	-	-	601,853
Restricted cash and cash equivalents	2,890	-	-	-	85,449	1,586,749	312,569	228,723	2,216,380
TOTAL ASSETS	2,890	248,007	1,646,728	704,317	85,449	2,188,602	312,569	228,723	5,417,285
LIABILITIES									
Accrued liabilities	-	361	71,184	-	-	12,442	-	-	83,986
TOTAL LIABILITIES	-	361	71,184	-	-	12,442	-	-	83,986
FUND BALANCES:									
Nonspendable:									
Perpetual care	-	-	-	-	-	-	-	228,723	228,723
Prepaid assets	-	-	-	-	-	601,853	-	-	601,853
Restricted for:									
Impact fees	-	-	-	-	85,449	1,574,307	312,569	-	1,972,325
Debt service	2,890	-	-	-	-	-	-	-	2,890
Assigned for:									
Capital projects	-	247,647	1,575,544	704,317	-	-	-	-	2,527,507
TOTAL FUND BALANCES	2,890	247,647	1,575,544	704,317	85,449	2,176,160	312,569	228,723	5,333,299
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,890	248,007	1,646,728	704,317	85,449	2,188,602	312,569	228,723	5,417,285

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

Heber City Corporation
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS**
 For the Year Ended June 30, 2014

	Debt Service	Airport	Capital Projects	Industrial Park	Storm Drainage	Streets	Parks	Permanent Fund	Total Nonmajor Governmental Funds
REVENUES:									
Intergovernmental revenues	\$ -	241,702	-	-	-	-	-	-	241,702
Charges for services	-	-	-	-	-	-	-	24,103	24,103
Interest	301	1,814	10,245	3,587	626	14,346	1,971	1,576	34,465
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total revenues	301	243,516	10,245	3,587	626	14,346	1,971	25,680	300,270
EXPENDITURES:									
Public works	-	251,527	499	-	-	12,442	-	-	264,468
Parks and recreation	-	-	-	18,749	-	-	100	-	18,849
Capital outlay	-	-	448,181	-	771	57,430	-	-	506,382
Debt service:									
Principal	277,609	-	-	-	-	-	-	-	277,609
Interest	17,377	-	-	-	-	-	-	-	17,377
Total expenditures	294,986	251,527	448,680	18,749	771	69,871	100	-	1,084,684
Excess (Deficiency) of Revenues over (Under) Expenditures	(294,685)	(8,011)	(438,435)	(15,162)	(145)	(55,526)	1,871	25,680	(784,414)
Other Financing Sources and (Uses):									
Impact fees	-	-	-	-	-	374,200	83,328	-	457,528
Transfers in	293,269	-	500,000	200,000	-	112,407	-	-	1,105,676
Total other financing sources and (uses)	293,269	-	500,000	200,000	-	486,607	83,328	-	1,563,204
Net Change in Fund Balances	(1,416)	(8,011)	61,565	184,838	(145)	431,081	85,199	25,680	778,790
Fund balances - beginning of year	4,305	255,658	1,513,980	519,479	85,595	1,745,079	227,370	203,044	4,554,509
Fund balances - end of year	\$ 2,890	247,647	1,575,544	704,317	85,449	2,176,160	312,569	228,723	5,333,299

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

GOVERNMENT AUDITING STANDARDS REPORT

GREG OGDEN, CPA
1761 EAST 850 SOUTH
SPRINGVILLE, UT 84663
(801) 489-8408

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

November 26, 2014

Honorable Mayor
Members of the City Council
Heber City, Utah

Council Members:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of Heber City, Utah, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued my report thereon dated November 26, 2014.

Internal Control Over Financial Reporting

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

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

My 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Heber City, Utah's financial statements are free of material misstatements, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Greg Ogden
Certified Public Accountant

STATE COMPLIANCE REPORT

GREG OGDEN, CPA
1761 EAST 850 SOUTH
SPRINGVILLE, UT 84663
(801) 489-8408

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT IN ACCORDANCE WITH THE
STATE COMPLIANCE AUDIT GUIDE ON:**

- **COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENTS**
- **INTERNAL CONTROL OVER COMPLIANCE**

November 26, 2014

The Honorable Mayor
Members of the City Council
Heber City, Utah

REPORT ON COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENT

I have audited Heber City, Utah's compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, which could have a direct and material effect on the City for the year ended June 30, 2014.

General state compliance requirements were tested for the year ended June 30, 2014 in the following areas:

Budgetary Compliance	Cash Management
Fund Balance	Utah Public Finance Website
Justice Courts	Open and Public Meetings Act
Utah State Retirement Systems	Budget Notice and Format
Enterprise Fund Transfers, Reimbursements, Loans and Services	

The City did not have any state funding classified as a major program during the year ended June 30, 2014.

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

My responsibility is to express an opinion on the City's compliance based on my audit of the compliance requirements referred to above. I conducted my audit 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 I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the City and its major programs occurred. An audit includes examining, on a test basis, evidence

about the City's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance with general state compliance requirements. However, my audit does not provide a legal determination of the City's compliance.

Opinion

In my opinion, Heber City, Utah, complied, in all material respects, with the general compliance requirements identified above and the compliance requirements referred to above that could have a direct and material effect on the City's state programs for the year ended June 30, 2014.

Other Matters

The results of my auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State of Utah Compliance Audit Guide* and which are described in my management letter dated November 26, 2014 as items 2012-1, 2014-1, and 2014-2 under the heading, State Compliance Findings. My opinion on compliance is not modified with respect to these matters.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit, I considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general 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, I do not express an opinion on the effectiveness of the City's internal control over compliance.

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

My 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. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

City's Response to Findings

The City's response to the findings identified in my audit is described in the accompanying letter to management. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

Purpose of Report

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


Greg Ogden,
Certified Public Accountant

**HEBER CITY, UTAH
MANAGEMENT LETTER
JUNE 30, 2014**

November 26, 2014

Honorable Mayor
Members of the City Council
Heber City, Utah

Council Members:

While planning and performing my audit of the basic financial statements of Heber City, Utah (City) for the year ended June 30, 2014, I noted matters regarding compliance with requirements of the *Utah Code* and the City's internal control over financial reporting which need to be addressed by the City's management.

My findings from the audit are attached. If the weaknesses and deficiencies noted in this management letter are left uncorrected, an unacceptable amount of errors could occur without detection.

This report is intended solely for the use of the management of Heber City. However, this report is a matter of public record and its distribution is not limited.

By its nature, this report focuses on exceptions, weaknesses and problems. This focus should not be understood to mean that there are not also various strengths and accomplishments. I appreciate the courtesy and assistance extended to me by the personnel of the City during the course of my audit, and I look forward to a continuing professional relationship. I would be pleased to discuss any of these matters with you at your convenience and, if desired, to assist you in implementing any of these suggestions.

Greg Ogden,
Certified Public Accountant

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE COMPLIANCE FINDINGS

2012-1 FINDING - GENERAL FUND BALANCE IN EXCESS OF AMOUNT ALLOWED

The City is allowed to maintain an unreserved general fund balance not to exceed 25% of total estimated general fund revenues. The current unreserved general fund balance of \$1,773,025 is approximately \$214,450 in excess of the amount allowed.

RECOMMENDATION

I recommend that the unreserved general fund balance be brought into compliance with State requirements.

RESPONSE - HEBER CITY

The City was not aware that the State Auditor changed the method how surplus funds are calculated during the past year. Excess funds have already been appropriated in the 2014-15 budget.

2014-1 FINDING - FINANCIAL INFORMATION NOT POSTED ON TIME TO THE STATE WEBSITE

The State has established the Utah Public Finance Website to which local governments are required to post financial and employee compensation information. Participating entities are required to post their revenue and expense transactions at least quarterly within one month after the end of the fiscal quarter. They are also required to post employee compensation summary information at least once per year within three months after the end of the fiscal year. The 2014 financial information for Heber City which I reviewed in November 2014 did not match the year-end financial statements. It appeared that the amounts posted were for one half of the year rather than the whole year.

RECOMMENDATION

I recommend that in the future all required information be posted in accordance with the requirements.

RESPONSE - HEBER CITY

The information has already been posted. Staff will be more vigilant to make sure this information is posted timely.

2014-2 FINDING – THE WATER FUND BUDGET WAS OVERSPENT

The legal spending limit for an individual fund of the City is established by the adopted budget revised for any amendments by the end of the fiscal year. The water fund budget was overspent by \$16,238 during the 2013-14 fiscal year.

RECOMMENDATION

I recommend that all departmental budgets be watched closely throughout the year to ensure that spending is kept within the legal limits of the budget. If necessary, at the end of the fiscal year departmental budgets should be amended to ensure they are not overspent.

RESPONSE - HEBER CITY

Although the budget was amended, the professional services and special supplies budgets came in higher than expected. Staff will be more vigilant to monitor expenses to avoid this problem in the future.

TAB 3

Community Development Block Grant (CDBG)

Heber City Council 1st Public Hearing

December 4, 2014

Heber City, Utah

CDBG PROGRAM SUMMARY

The Community Development Block Grant (CDBG) program is sponsored by the federal Department of Housing and Urban Development (HUD). Under this program, jurisdictions such as Heber City are eligible to receive funding through the State-Administered CDBG Programs. The State of Utah Small Cities Community Development Block Grant (CDBG) program is administered by the State's Division of Housing and Community Development and funding is distributed from the State to Mountainland AOG for distribution to eligible projects in the Mountainland area.

As established by HUD, the purpose of the CDBG program is "To assist in developing viable urban communities by providing decent housing, a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income (LMI)."

The range of eligible activities for CDBG is very broad, but all projects must meet one of three national criteria: (1) Benefit low and moderate income residents; (2) Elimination or prevention of slum and blight; or (3) Urgent health/welfare needs. The first criteria, benefiting low and moderate income residents, has been the easiest threshold for Heber City to show in past projects.

Mountainland AOG assists the state CDBG office in providing technical assistance to communities in completing surveys and project applications, by conducting a rating and ranking process, and in providing assistance to local projects funded through the program. MAG also updates the Consolidated Plan, a required document in maintaining the region's eligibility for funding.

Grants are awarded annually on a competitive basis by the Mountainland Regional Review Committee, a group of nine elected officials appointed by the MAG Executive Council to review CDBG project applications. This year the application deadline is January 31, 2015.

PUBLIC HEARING

To begin the process of applying for federal funds, the city needs to hold a public hearing and needs to provide some basic information to the public at the hearing as required by HUD. The purpose of the first public hearing is to:

1. Provide information to the public that includes at least the following:
 - The amount of CDBG funds expected to be available for projects for the new year.
 - The types of activities that may be undertaken with CDBG funds.
2. Identify and discuss the Community Development needs of the community.
3. Obtain citizens' views and suggestions regarding possible projects.
4. Respond to those suggestions and questions.

Mountainlands and the State of Utah ask that the City read the script below prior to the public hearing.

SUGGESTED SCRIPT FOR PUBLIC HEARING

The hearing is being called to consider potential projects for which funding may be applied under the 2015 Community Development Block Grant Program. The grant money must be spent on projects benefiting primarily low and moderate-income persons. The Mountainlands Association of Governments (MAG) in which Heber City is a member, is expecting to receive approximately \$400,000 in this new program year. All eligible activities that can be accomplished under this program are identified in the CDBG Application Guide and interested persons can review it at any time.

Several of the eligible activities include construction of public works and facilities such as water and sewer lines, fire stations, acquisition of real property, provision of public services such as food banks or homeless shelters. Also eligible are loan programs for private businesses which would then hire low income persons and the program can also pay for housing rehabilitation for low income homeowners or for persons owning rental housing for lower income persons.

Since 1982 Heber City has received 18 CDBG grants totaling over 1.8 million dollars, with most of the projects for water and sewer, ADA corners, storm drain, and a fire truck. Also shown is Heber City's Capital Improvement Plan 2014-2015, which was adopted by the City Council as part of Mountainland's regional Consolidated Plan. This list shows which projects the city has identified as being needed in the community.

The public hearing is now open. Please state your name for the minutes and provide any questions, comments or suggestions you may have.

1982-2014 Heber City CDBG Projects

Year	Project	Cost
2012-13	2012 300 West Phase 2 Waterline	\$116,266.00
2011-12	300 West Waterline Project	\$150,000.00
2006-07	200 West (200 S. to 600 S.) Waterline	\$112,500.00
2003-04	ADA Accessibility Project	\$107,000.00
2002-03	Waterline upgrade	\$150,000.00
2001-02	ADA Street Corners	\$80,000.00
2000-01	ADA Street Corners	\$5,000.00
1997-98	Waterline Replacement	\$103,830.00
1996-97	Waterline Improvements	\$55,000.00
1995-96	Well and Main Waterline	\$170,340.00
1993-94	Sewerline Improvements	\$70,000.00
1991-92	Main Waterline Replacement	\$100,000.00
1990-91	Water System Upgrade	\$139,215.00
1989-90	Waterline	\$99,000.00
1988-89	Sewer System Extension	\$115,033.00
1987-88	Fire Truck Purchase	\$68,800.00
1986-87	Water Project	\$120,000.00
1983-84	Storm Drain & Housing	\$89,000.00
Total		\$1,850,984.00

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
FIRST PUBLIC HEARING NOTICE**

Heber City Corporation will hold a public hearing to consider potential projects for which funding may be applied under the CDBG Small Cities Program for Program Year 2015. Suggestions for potential projects will be solicited, both verbally and in writing, from all interested parties. The expected amount of CDBG funds for this program year will be discussed along with the range of projects eligible under this program and a review of previously funded projects. The hearings will begin at 7:00 P.M. on December 4, 2014 and will be held at Heber City Hall at 75 North Main Street in Heber City, Utah. Further information can be obtained by contacting Anthony Kohler at 435-657-7900. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during these hearings should notify Michelle Kellogg in Heber City Hall at 75 North Main Street in Heber City, Utah at least three days prior to the hearing to be attended. Individuals with speech and/or hearing impairments may call the Relay Utah by dialing 711. Spanish Relay Utah; 1.888.346.3162.

Published in Wasatch Wave on November 26, 2014

500 SOUTH WATER LINE: Main St. to 400 East COST ESTIMATE

No.	Item Description	Qty Bid	Unit	Unit Bid Price Dollars	Amount Dollars
1	Mobilization	1	L.S.		\$30,000.00
2	8-inch PVC C-900 DR-18 Pipe	1960	L.F.	\$35.00	\$68,600.00
3	8-inch gate valve	16	Each	\$1,700.00	\$27,200.00
4	16-inch valve	2	Each	\$3,500.00	\$7,000.00
5	Connect to existing water lines	5	Each	\$2,000.00	\$10,000.00
6	Plug & Abandon Ex. Water Line	7	Each	\$500.00	\$3,500.00
7	1-inch service lateral connection	20	Each	\$2,500.00	\$50,000.00
8	Fire hydrant	5	Each	\$4,500.00	\$22,500.00
9	Import fill material	1570	C.Y.	\$25.00	\$39,250.00
10	Asphalt road repair	1530	S.Y.	\$35.00	\$53,550.00
11	Untreated Road Base	400	Ton	\$20.00	\$8,000.00
12	Testing - Flush / BacT / Press	1	L.S.	\$2,000.00	\$2,000.00
	CONSTRUCTION SUBTOTAL				\$321,600.00
	Design (10%)				\$32,160.00
	SUBTOTAL				\$353,760.00
	Construction Management (10%)				\$32,160.00
	SUBTOTAL				\$385,920.00
	Contingency (10%)				\$19,296.00
	PROJECT TOTAL				\$405,216.00

Approved by: Bart Mumford, City Engineer, January 13, 2014

TAB 4

Heber City Council
Meeting date: December 4, 2014
Report by: Anthony L. Kohler

Re: Zone change at 31 West Airport Road

The petitioner is requesting a zone change from R-1 Residential to I-1 Industrial. The property is zoned residential because at one time Daniels residents who lived along Daniels Road requested the city zone it consistent with how Wasatch County zoned the properties. In 2007, Jazebra, adjoining to the south, asked the city to reconsider this strategy and to alter the General Plan to show the properties along Daniels Road as future Industrial property. Jazebra also rezoned their property but no other property. That leaves this property, part of the Heber Storage to the north along Daniels Road that contains a single family home, and a duplex and existing single-family home across the street from the Heber Landing as residential properties.

When Jazebra's property was rezoned, the city imposed development conditions for when the property developed that required a landscaped berm with trees along Daniels Road and the installation of sidewalk, curb and asphalt improvements along Daniels Road.

RECOMMENDATION

On November 13, 2014, the Planning Commission recommended approval of the proposed rezone of the property from R-1 Residential to I-1 Industrial as consistent with the Landuse Element of the General Plan, with the condition that when the property develops, the property owner will:

- a. install a landscaped berm with trees planted each 50 feet of frontage along Daniels Road;
- b. dedicate land for complete curb, gutter and sidewalk right of way width and install curb and asphalt along the Daniels Road and Airport Road frontage; and
- c. in lieu of installing sidewalk, record a deed restriction on the property requiring the property owner to install sidewalk along Daniels Road and Airport Road upon request by the city.

ORDINANCE NO. 2014-24

AN ORDINANCE AMENDING HEBER CITY'S ZONING MAP.

BE IT ORDAINED by the City Council of Heber City, Utah, that property as described within Exhibit 2 be rezoned to I-1 Industrial as shown on Exhibit 1.

This Ordinance shall take effect and be in force from and after (a) its adoption, (b) a copy has been deposited in the office of the City Recorder and (c) a short summary of it has been published in the Wasatch Wave, but not prior to the ____ day of _____, 2014.

ADOPTED and PASSED by the City Council of Heber City, Utah this ____ day of _____, 2014, by the following vote:

	AYE	NAY
Council Member Robert L. Patterson	_____	_____
Council Member Jeffery Bradshaw	_____	_____
Council Member Erik Rowland	_____	_____
Council Member Heidi Franco	_____	_____
Council Member Kelleen Potter	_____	_____

APPROVED:

Mayor Alan W. McDonald

ATTEST:

RECORDER

Date of First Publishing: _____

EXHIBIT 1: ZONE MAP AMENDMENT

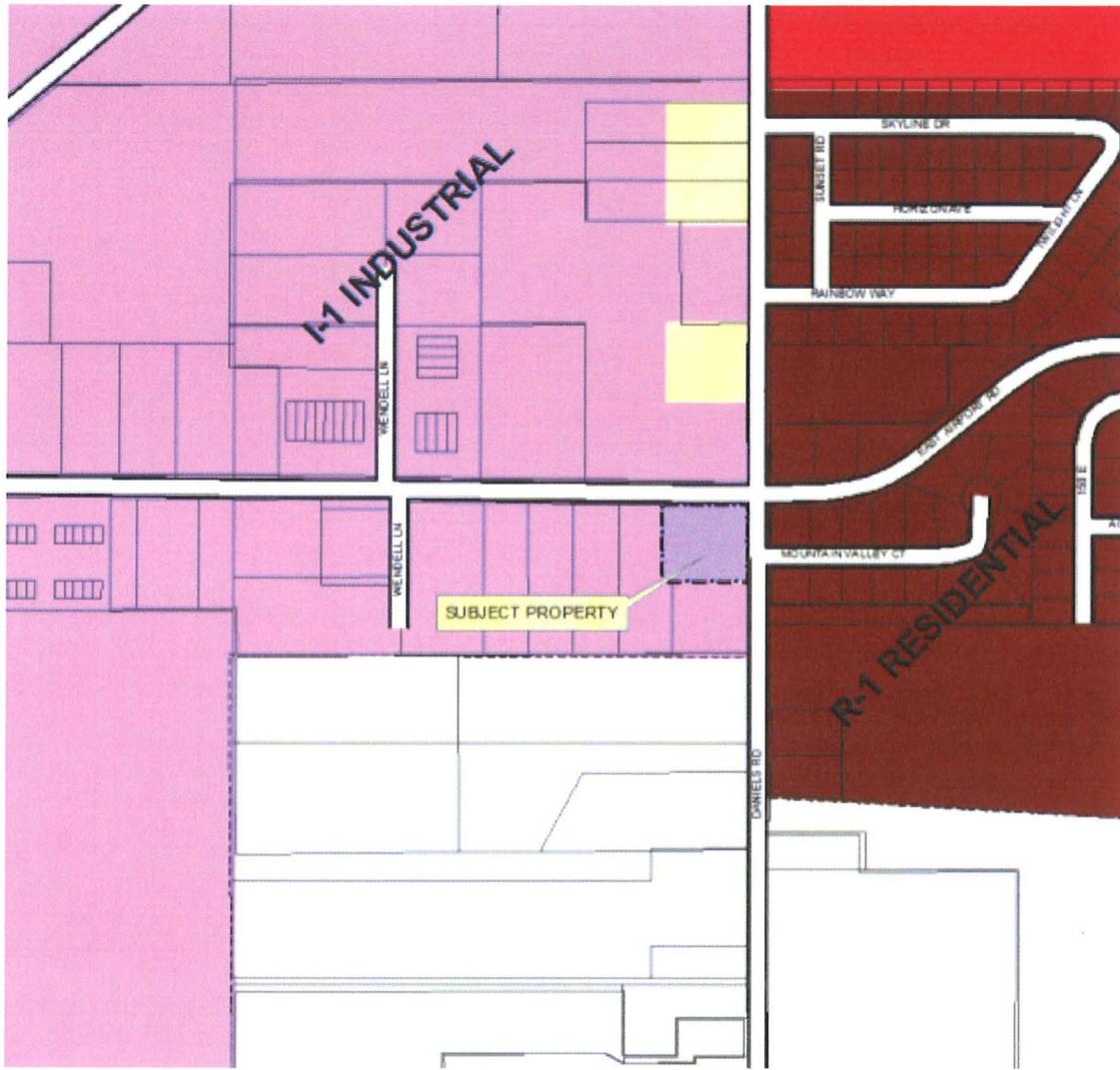


EXHIBIT 2: LEGAL DESCRIPTION

Property Tax Serial Number: OHE-1989-0-007-045

BEGINNING NORTH 00°06'01" WEST 1409.23 FEET FROM THE WASATCH COUNTY SURVEYOR'S MONUMENT FOR THE SOUTHEAST CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (FROM SAID SOUTHEAST SECTION CORNER THE SOUTH ONE-QUARTER CORNER OF SAID SECTION BEARS SOUTH 89°49'34" WEST); AND RUNNING THENCE SOUTH 89°32'38" WEST 240.59 FEET; THENCE NORTH 00°06'01" WEST 179.31 FEET; THENCE SOUTH 89°22'52" EAST 240.60 FEET; THENCE SOUTH 00°06'01" EAST 174.80 FEET TO THE POINT OF BEGINNING.

ZONE CHANGE AGREEMENT
AND
COVENANT RUNNING WITH THE LAND
FIELDSTED ZONE CHANGE

THIS AGREEMENT is entered into this _____ day of _____, 2014, by and between Heber City (the "City") and Dorothy Fieldsted Trust (the "Property Owner").

WHEREAS, the Property Owner has proposed a zone change for certain property located in the City from R-1 Residential to I-1 Industrial;

NOW THEREFORE, the Parties hereby agree as follows:

1. When the property develops, the Property Owner will:
 - a. install a landscaped berm with trees planted each 50 feet of frontage along Daniels Road;
 - b. dedicate land for complete curb, gutter and sidewalk right of way width and install curb and asphalt along the Daniels Road and Airport Road frontage; and
 - c. in lieu of installing sidewalk, record a deed restriction on the property requiring the Property Owner to install sidewalk along Daniels Road and Airport Road upon request by the city.
2. This Agreement shall be signed and recorded at the Wasatch County Recorder's Office prior to signing of the Zone Change Ordinance by the Heber City Mayor.
3. This Agreement contains the entire agreement between the Parties, and no statement, promise or inducement made by either party hereto, or agent of either party hereto which is not contained in this written Agreement shall be valid or binding. This Agreement may not be enlarged, modified or altered except in writing approved by the Parties.
4. This Agreement shall be a covenant running with the land, and shall be binding upon the Parties and their assigns and successors in interest.
5. In the event there is a failure to perform under this Agreement and it becomes reasonably necessary for either party to employ the services of an attorney in connection therewith (whether such attorney be in-house or outside counsel), either with or without litigation, on appeal or otherwise, the prevailing party in the controversy shall be entitled to recover its reasonable attorney's fees incurred by such party and, in addition, such reasonable costs and expenses as are incurred in enforcing this Agreement.

IN WITNESS WHEREOF, the Parties hereto have hereunto set their hands the day and year this agreement was first above written.

DATED this _____ day of _____, 2014.

HEBER CITY:

By: _____
Alan McDonald, Mayor

ATTEST:

Heber City Recorder

Fieldsted Trust

By: _____
Mauna Valdez

STATE OF UTAH)
: ss.
COUNTY OF WASATCH)

On this _____ day of _____, 2014, personally appeared before me the above named authorized representative, who duly acknowledged to me that he/she is the owner in fee of the land and executed the same as such.

NOTARY PUBLIC

EXHIBIT 1: LEGAL DESCRIPTION

Property Tax Serial Number: OHE-1989-0-007-045

BEGINNING NORTH 00°06'01" WEST 1409.23 FEET FROM THE WASATCH COUNTY SURVEYOR'S MONUMENT FOR THE SOUTHEAST CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (FROM SAID SOUTHEAST SECTION CORNER THE SOUTH ONE-QUARTER CORNER OF SAID SECTION BEARS SOUTH 89°49'34" WEST); AND RUNNING THENCE SOUTH 89°32'38" WEST 240.59 FEET; THENCE NORTH 00°06'01" WEST 179.31 FEET; THENCE SOUTH 89°22'52" EAST 240.60 FEET; THENCE SOUTH 00°06'01" EAST 174.80 FEET TO THE POINT OF BEGINNING.

TAB 5

Heber City Council
Meeting date: December 4, 2014
Report by: Anthony L. Kohler

Re: Wheeler Park Phase 1 and Phase 2 Plat Amendments

With the recent proposal to expand the RV park and alter the zoning on said property to the C-2 Commercial zone, the RV Park has agreed to sell 20 feet of property to the adjoining residential lot owners to the west. The proposed plat amendment combines this additional 20 feet into the legal descriptions of the adjoining lots in Wheeler Park Phase 1 and Wheeler Park Phase 2 Amended Subdivisions.

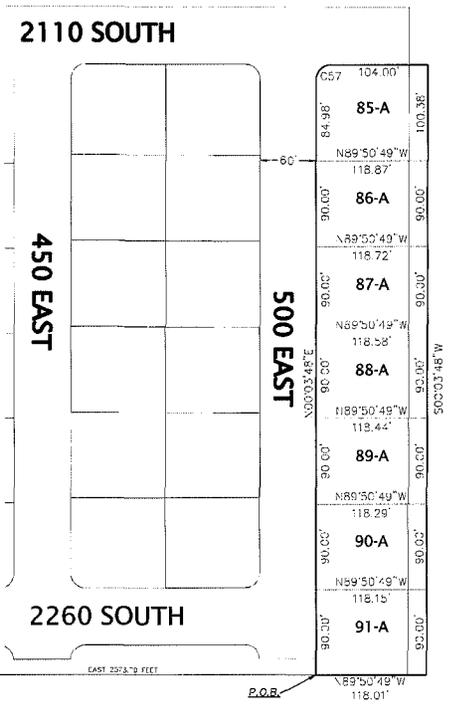
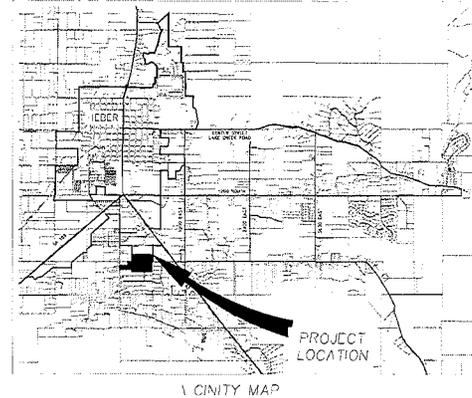
The Wheeler Park subdivisions and the additional 20 feet of property are located within the R-3 Residential Zone; an approximate ¼ acre area at the south end of the property is located within the R-1 Residential Zone.

On November 13, 2014, the Planning Commission found the proposed plat amendments to Wheeler Park Phase 1 and Wheeler Park Phase 2 Amended Subdivisions as consistent with the requirements of the zoning ordinance found in Chapter 18.52 R-1 Residential Zone and Chapter 18.60 R-3 Residential Zone, and Utah State Code Section 10-9a-608 Vacating, altering, or amending a subdivision plat.

WHEELER PARK SUBDIVISION PHASE 1 AMENDMENT 1

NOTICE TO PURCHASERS:

1. ALL LOTS IN THIS SUBDIVISION ARE HEREBY RESTRICTED FROM INSTALLING A DRIVEWAY APPROXIMATELY 14.00 FEET FROM ANY INTERSECTION (MEASURED FROM THE CORNER MARKED BY THE PROJECTIONS OF THE STREET RIGHT-OF-WAY LINES).
2. UPON THIS SUBDIVISION THERE SHALL BE NO FENCES PLACED UPON THE FRONT YARD STREET FRONT (P.L. AND TALLEST BEYOND 40") THIS ALSO APPLIES TO THE SIDE YARD STREET SETBACK ON CORNER LOTS.



BOUNDARY DESCRIPTION

WHEELER PARK PHASE 1 AMENDMENT 1:
 BEGINNING AT A POINT ON THE EASTERN RIGHT-OF-WAY LINE FOR 500 EAST STREET AT THE SOUTHWEST CORNER OF LOT 91 OF WHEELER PARK SUBDIVISION PHASE 1, RECORDED AS ENTRY 306502 IN THE OFFICIAL RECORDS OF WASATCH COUNTY, SAID POINT ALSO BEING NORTH 09°00' WEST 55.81 FEET ALONG THE SECTION LINE AND EAST 2252.07 FEET FROM THE COUNTY SURVEY MONUMENT FOR THE SOUTHWEST CORNER OF SECTION 8, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (PER ENTRY 256500 OFFICIAL RECORDS); THENCE NORTH 0°48' E 625.36 FEET ALONG THE RIGHT-OF-WAY FOR 500 EAST STREET TO THE BEGINNING OF A TANGENT CURVE TO THE RIGHT WITH A RADIUS OF 15.00 FEET; THENCE ALONG SAID CURVE 22.89 FEET THROUGH A CENTRAL ANGLE OF 89°54'33" (CHORD BEARS N45°06'30"E 23.23 FEET); THENCE S89°50'49"E 104.00 FEET; THENCE S09°07'17"W 164.08 FEET; THENCE N89°50'49"W 118.01 FEET TO THE POINT OF BEGINNING. CONTAINS 1.74 ACRES.

SURVEYOR'S CERTIFICATE

IN ACCORDANCE WITH SECTION 10-2-2, I, BRIG CHRISTENSEN, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR HOLDING LICENSE NUMBER 74240 IN ACCORDANCE WITH TITLE 36, CHAPTER 22, OF THE PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS LICENSING ACT. I HEREBY CERTIFY THAT I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-21-11 OF THE UTAH CODE, AND HAVE VERIFIED ALL MEASUREMENTS, AND MARK ALL MONUMENTS AS REPRESENTED ON THE PLAT.

BRIG CHRISTENSEN DATE: _____

OWNERS DEDICATION

WE, THE UNDERSIGNED OWNERS OF LOTS 85-A TO 91-A SHOWN ON THIS PLAT AND DESCRIBED IN THE SURVEYORS CERTIFICATE ON THIS PLAT, CONSENT TO THE INCORPORATION OF THIS PLAT AND PLAN INTO THE PUBLIC RECORDS ON THIS PLAT TO BE CHANGED INTO LOTS DEDICATED TO THE CITY, AND NOW DO HEREBY DEDICATE UNDER THE PROVISIONS OF 10-9-807 UTAH CODE, WITHOUT CONDITION, RESTRICTION, OR RESERVATION, TO HEBER CITY, UTAH, ALL RIGHTS, EASEMENTS AND INTERESTS FOR THE BENEFIT OF THE CITY AND THE INHABITANTS THEREOF.

ACKNOWLEDGMENT

ON THE _____ DAY OF _____, A.D. 2024, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, THE SIGNERS OF THE ABOVE OWNERS DEDICATION, WHO HAVE ACKNOWLEDGED TO ME THAT THEY HAVE SIGNED IT FREELY AND VOLUNTARILY AND FOR THE USES AND PURPOSES THEREIN MENTIONED.

NOTARY PUBLIC: _____ MY COMMISSION EXPIRES: _____

PLANNING COMMISSION APPROVAL

APPROVED THIS _____ DAY OF _____, 2024, BY THE PLANNING COMMISSION OF HEBER CITY:

 CHAIRMAN, PLANNING COMMISSION

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY CLERK OF HEBER CITY, WASATCH COUNTY, UTAH, APPROVES THIS SUBDIVISION SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE INCORPORATION OF ALL RIGHTS, EASEMENTS, AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES INTO THE MUNICIPAL ZONE OF THE PLAT ON THIS _____ DAY OF _____, 2024.

 MAYOR

COUNTY SURVEYOR APPROVAL

 COUNTY SURVEYOR

WASATCH COUNTY RECORDER

 COUNTY RECORDER

LEGEND

- HEBER CITY STREET MONUMENTS
- LOT CORNER MARKED WITH A CURB WITHIN AN ALLEY OR SHARED DRIVEWAY (SIC)
- 1/4" CENTER PINS STAKED BY THE SURVEYOR AT POINTS WHERE CENTERLINE OF 500 EAST STREET INTERSECT CENTER OF CONCERN ROAD CURB

REMARKS:

1. THE HOME SHOULD BE BUILT UP SUCH THAT CURB FLOW LINE OF DROPS AWAY FROM THE BUILDING (FINISH FLOOR ELEVATION SHOULD BE 2" MINIMUM ABOVE EXISTING GRADE).

PUBLIC UTILITY EASEMENTS

ALL LOTS IN THIS SUBDIVISION ARE SUBJECT TO A 10-FOOT WIDE PUBLIC UTILITY EASEMENT BEING ALL FRONT PROPERTY LINES.

SETBACK INFORMATION

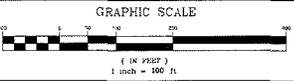
THIS SUBDIVISION IS LOCATED IN THE R-3 RESIDENTIAL ZONE. SETBACKS REQUIRED BY CITY ZONING CODE SHALL BE FOLLOWED. THE MINIMUM SETBACK SHALL BE FOLLOWING: FRONT - 30 FEET, REAR - 20 FEET, SIDE - 5 FEET.



PROJECT NO. 14-
 DRAWN BY: MPJ
 REVIEWED BY: BR
 APPROVED BY: BRIG CHRISTENSEN
 PRINT DATE: OCT 26, 2024

CITY ENGINEER APPROVAL

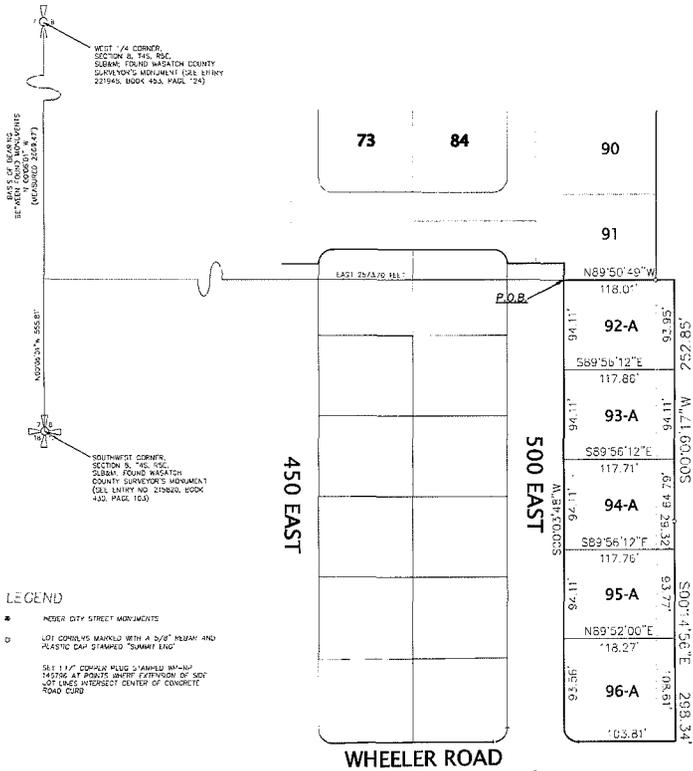
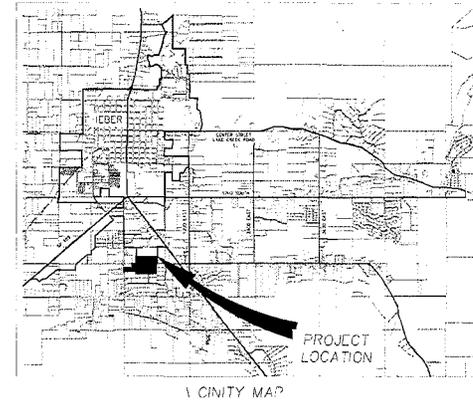
 CITY ENGINEER



WHEELER PARK SUBDIVISION PHASE 1 - AMENDMENT 1
 HEBER CITY, UTAH

FINAL SUBDIVISION PLAT
 IN THE SW 1/4 OF SECTION 8, TOWNSHIP 4 SOUTH, RANGE 5 EAST, S.8234 WASATCH COUNTY, UTAH

WHEELER PARK SUBDIVISION PHASE 2 AMENDMENT 2



- LEGEND**
- NEHER CITY STREET MONUMENTS
 - LOT CORNERS MARKED WITH A 3/8" NEHEM AND PLASTIC CAP STAMPED "SUMMIT 888"
 - 1 1/2" CORNER FLAG MARKED "W-11" LOCATED AT POINTS WHERE EXTENSION OF LOT OR LINE INTERSECT CENTER OF CONCRETE ROAD CURVE

BLM NOTES:

- THE HOMES SHOULD BE BUILT UP SUCH THAT DRAINAGE WILL BE DIRECTED AWAY FROM THE BUILDINGS (FINISH FLOOR ELEVATION SHOULD BE 2" MINIMUM ABOVE EXISTING GRADE)

NOTICE TO PURCHASERS:

- ALL LOTS IN THIS SUBDIVISION ARE HEREBY RESTRICTED FROM INSTALLING A DRIVEWAY APPROACH CLOSURE FROM ANY POINT FROM ANY INTERSECTION (WHICH BEYOND FROM THE CORNER FORMED BY THE PROJECTION OF THE STREET RIGHT-OF-WAY LINES)
- WITHIN THIS SUBDIVISION, THERE SHALL BE NO FENCES (BUILT UP WITH PA, CHAIN LINK OR OTHER MATERIAL) THAT ARE TALLER THAN 4'0" THIS ALSO APPLIES TO THE SIDE YARD STREET SETBACK ON CORNER LOTS

PUBLIC UTILITY EASEMENTS
ALL LOTS IN THIS SUBDIVISION ARE SUBJECT TO A 10-FOOT WIDE PUBLIC UTILITY EASEMENT ALONG ALL FRONT PROPERTY LINES

SETBACK INFORMATION
THIS SUBDIVISION IS LOCATED IN THE R-3 RESIDENTIAL ZONE. SETBACKS REQUIRED BY CITY ORDINANCE SHALL BE AS FOLLOWS, BUT IN NO CASE SHALL THE MINIMUM SETBACKS FOR THIS SUBDIVISION BE LESS THAN THE FOLLOWING:
FRONT: 30 FEET
REAR: 20 FEET
SIDE: 5 FEET

COUNTY SURVEYOR APPROVAL

COUNTY SURVEYOR

DATE: _____

WATER: _____

© FIRM-RECORDED

BOUNDARY DESCRIPTION

WHEELER PARK PHASE 2 AMENDMENT 2:

BEGINNING AT A POINT ON THE EASTERN RIGHT-OF-WAY LINE FOR 500 EAST STREET AT THE NORTHWEST CORNER OF LOT 92 OF WHEELER PARK SUBDIVISION PHASE 2 AMENDMENT 2, AS ENTERED 3/26/2014 IN THE OFFICIAL RECORDS OF WASATCH COUNTY, SAID POINT ALSO BEING NORTH 09°00'11" WEST 555.81 FEET ALONG THE SECTION LINE AND EAST 2579.70 FEET FROM THE COUNTY SURVEY MONUMENT FOR THE SOUTHWEST CORNER OF SECTION 8, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE RANGE AND MERIDIAN (PER ENTRY 215820 OFFICIAL RECORDS); THENCE S89°50'17"W 118.01 FEET; THENCE S20°29'17"W 523.78 FEET; THENCE S04°56'57"E 231.67 FEET TO THE RIGHT-OF-WAY LINE FOR WHEELER ROAD; THENCE ALONG SAID RIGHT-OF-WAY 589°52'00"W 103.81 FEET TO THE BEGINNING OF A TANGENT CURVE TO THE RIGHT WITH A RADIUS OF 33.00 FEET; THENCE ALONG SAID CURVE 234.6 FEET THROUGH A CENTRAL ANGLE OF 90°13'48" (CHORD BEARS N45°02'00"W 21.25 FEET); THENCE ALONG THE RIGHT-OF-WAY FOR 500 EAST STREET N0°03'48"E 469.98 FEET TO THE POINT OF BEGINNING. CONTAINS 1.31 ACRES.

SURVEYOR'S CERTIFICATE

BE ACCORDANCE WITH SECTIONS 10-2a-101-104 OF THE UTAH CODE, I, BING CHRISTENSEN, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR HOLDING LICENSE NUMBER 16439 IN ACCORDANCE WITH TITLE 36, CHAPTER 27, OF THE PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS LICENSING ACT.

I, THE UNDERSIGNED, HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-2-3(1) OF THE UTAH CODE AND HAVE LAYED ALL MEASUREMENTS AND MARK PLACED MONUMENTS AS REPRESENTED ON THE PLAT.

DATE: _____

BING CHRISTENSEN

OWNERS' DEDICATION AND CONSENT TO RECORD

WE, THE UNDERSIGNED OWNERS OF LOTS 92-A TO 96-A (TOGETHER WITH THE PLAT) AND DESCRIBED IN THE SURVEYORS CERTIFICATE ON THIS PLAT, HEREBY CONSENT TO THE RECORDED IN THIS PLAT, AND HAVE GRANTED THE LAND DESCRIBED ON THIS PLAT TO BE DIVIDED INTO LOTS DESCRIBED ON THIS PLAT, AND NOW SO HEREBY DEDICATE UNDER THE PROVISIONS OF ID-3-807 UTAH CODE, WITHOUT CONDITION, RESTRICTION, OR RESERVATION, TO THE CITY OF HEBER, UTAH, ALL PUBLIC UTILITY EASEMENTS FOR THE BENEFIT OF THE CITY AND THE INHABITANTS THEREOF.

DATE: _____

ACKNOWLEDGMENT

STATE OF UTAH
COUNTY OF WASATCH

ON THE _____ DAY OF _____, 2014, I, _____, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, THE SIGNERS OF THE ABOVE DEDICATION, AND THEY ACKNOWLEDGED TO ME THAT THEY FREELY AND VOLUNTARILY AND FOR THE USES AND PURPOSES THEREIN MENTIONED.

NOTARY PUBLIC: _____

PLANNING COMMISSION APPROVAL

APPROVED: _____ DAY OF _____, 2014, BY THE PLANNING COMMISSION OF THE CITY OF HEBER.

CHAIRMAN: _____

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER CITY, WASATCH COUNTY, UTAH, APPROVES THIS SUBDIVISION SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE PROVISIONS OF ALL ZONING, EASEMENT, AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE RECREATIONAL USE OF THE PUBLIC THIS _____ DAY OF _____, 2014.

WASATCH COUNTY RECORDER

COUNTY RECORDER



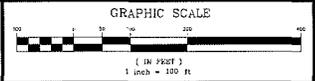
30 WEST CENTER ROAD, SUITE 100
HEBER CITY, UTAH 84302
PHONE: 435-884-8229
FAX: 435-884-8230

PROJECT NO: 114-
DRAWN BY: BML
REVIEWED BY: BB
APPROVED BY: BING CHRISTENSEN
PRINT DATE: OCT 30, 2014

CITY ENGINEER APPROVAL

CITY ENGINEER

DATE: _____



WHEELER PARK SUBDIVISION PHASE 2 - AMENDMENT 2

HEBER CITY, UTAH

FINAL SUBDIVISION PLAT

A THE SW 1/4 OF SECTION 8
TOWNSHIP 4 SOUTH, RANGE 5 EAST, SLB&M
WASATCH COUNTY, UTAH

TAB 6

Heber City Corporation
75 North Main Street
Heber City, UT 84032

Notice of Easement Abandonment

The temporary access and utility easement granted and recorded in book 887 page 333-335 in the Wasatch County Recorder's Office, is abandoned. This temporary utility and access easement is replaced with permanent dedicated street right of ways in the Mill Road Estates Phase 4 Subdivision.

Legal Description: **Mill Road Estates Phase 2**

BOUNDARY DESCRIPTION

A PARCEL OF LAND LYING IN THE NORTHEAST QUARTER OF SECTION 5, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE & MERIDIAN.

BEGINNING AT A POINT WHICH LIES SOUTH 00°11'36" EAST 926.33 FEET ALONG THE EAST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 5; AND BEGINNING THENCE SOUTH 00°11'36" EAST 821.35 FEET ALONG SAID SECTION LINE; THENCE WEST 31.96 FEET; THENCE SOUTH 89°59'31" WEST 151.17 FEET; THENCE NORTH 00°02'31" EAST 15.77 FEET; THENCE SOUTH 89°59'24" WEST 128.00 FEET; THENCE NORTH 79°55'36" WEST 61.85 FEET; THENCE NORTH 89°30'56" WEST 390.01 FEET; THENCE NORTH 00°02'31" EAST 300.01 FEET; THENCE NORTH 32°11'50" EAST 210.55 FEET TO A POINT ON THE BOUNDARY OF MILL ROAD ESTATES SUBDIVISION, RECORDED AS ENTRY NO. 201520, IN BOOK 818, AT PAGES 458-467, IN THE WASATCH COUNTY RECORDER'S OFFICE; THENCE ALONG SAID SUBDIVISION BOUNDARY THE FOLLOWING NINE (9) COURSES: 1) NORTH 59°01'05" EAST 54.63 FEET, 2) NORTH 55°02'39" EAST 85.28 FEET, 3) SOUTH 47°07'11" EAST 100.00 FEET, 4) SOUTH 43°10'22" EAST 60.11 FEET, 5) SOUTH 47°07'11" EAST 105.00 FEET, 6) NORTH 42°52'49" EAST 361.17 FEET, 7) NORTH 11°21'11" EAST 61.30 FEET, 8) NORTH 30°09'23" EAST 66.39 FEET, 9) SOUTH 89°50'37" EAST 363.01 FEET TO THE POINT OF BEGINNING.

CONTAINS 656 730 78 SQ. FT., 15.08 ACRES.

APPROVED:

Mayor Alan McDonald

ATTEST:

Date: _____

RECORDER

Tab 7

Heber City Council
Meeting date: December 4, 2014
Report by: Anthony L. Kohler

Re: Mill Road Estates Phase 4 Final Approval

The petitioner, Ivory Homes, is requesting final approval of Mill Road Estates Phase 4. The subdivision received final approval by the City Council on September 1, 2011 and that approval has lapsed, as final approval is good for one year. Phase 4 consists of all lots that front along 400 South, the street that is proposed to have the Lake Creek Channel run down its center.

As part of the approval, Ivory Homes is requesting to reduce the front and rear setbacks and to provide 4 feet of landscaped open space along each side of the Lake Creek Channel in the center of 400 South. The proposed 4 feet of open space along the new Lake Creek Channel will ensure that the curb line/pavement will be setback a sufficient distance for traffic safety, snow storage, and environmental and aesthetic reasons. This is consistent with the approval granted previously to Mill Road Estates. In 2008 the city adopted an open space ordinance, Section 18.68.175 that permits the city to approve the development as proposed with reduced setbacks and or lot sizes to accommodate open space along roads and/or water features. 400 South has been widened from 72 feet to 80 feet to accommodate the proposed open space. In 2011, the Planning Commission recommended placing a 4 foot tall black coated vinyl fence in the street center to enclose Lake Creek Channel for safety.

All affordable housing obligations have been met for the subdivision; affordable bonus lots were granted in previous phases, including Lot 402, as an incentive for paying the Affordable Housing Fee. Originally the affordable lots were to be given to the Housing Authority, but the Housing Authority gave them back to Ivory Homes, who then paid the Housing Authority the Affordable Housing Fee. Ivory Homes has since constructed homes on the platted affordable housing incentive lots.

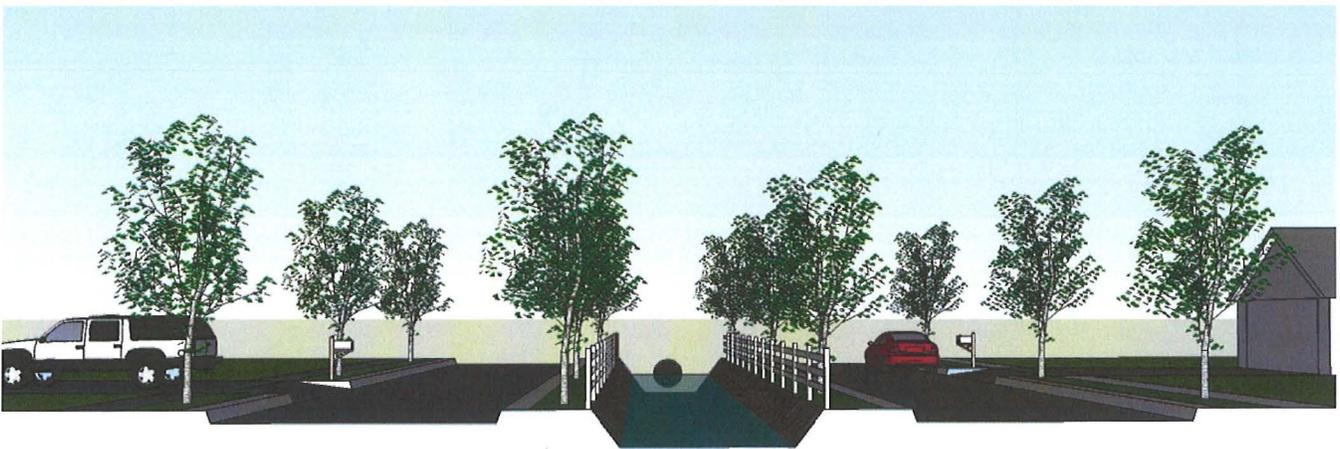
High ground water was a big topic for the City Council in the 2011 final approval. The Mill Road Estates vicinity has been shown to have high ground water. Since identifying this as an issue, Ivory Homes has been building basements at a higher elevation and installing foundation drains and sump pumps to remove any ground water that goes into the basement. The development as proposed has a requirement in the development agreement requiring this and the agreement will be recorded, plus a note on the subdivision plat is proposed to notify prospective buyers of the ground water issue. Since final approval was granted in 2011, the FEMA 100 year flood plain has been altered, and does not affect this phase at all; the plat should be modified to reflect these changes to the designated flood plain.

RECOMMENDATION

On November 13, 2014, the Planning Commission found the proposed final subdivision application consistent with the Heber City General Plan, Heber City Municipal Code Chapter 17.16 General Subdivision Procedures, Section 18.68.175 Open Space, Section 17.20.010 Concept Plans, Chapter 17.24 Street Design Standards, Chapter 17.32 Lot Design Standards,

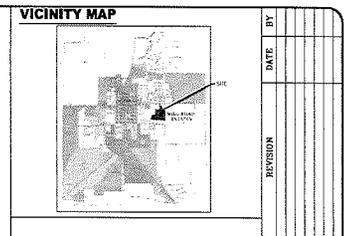
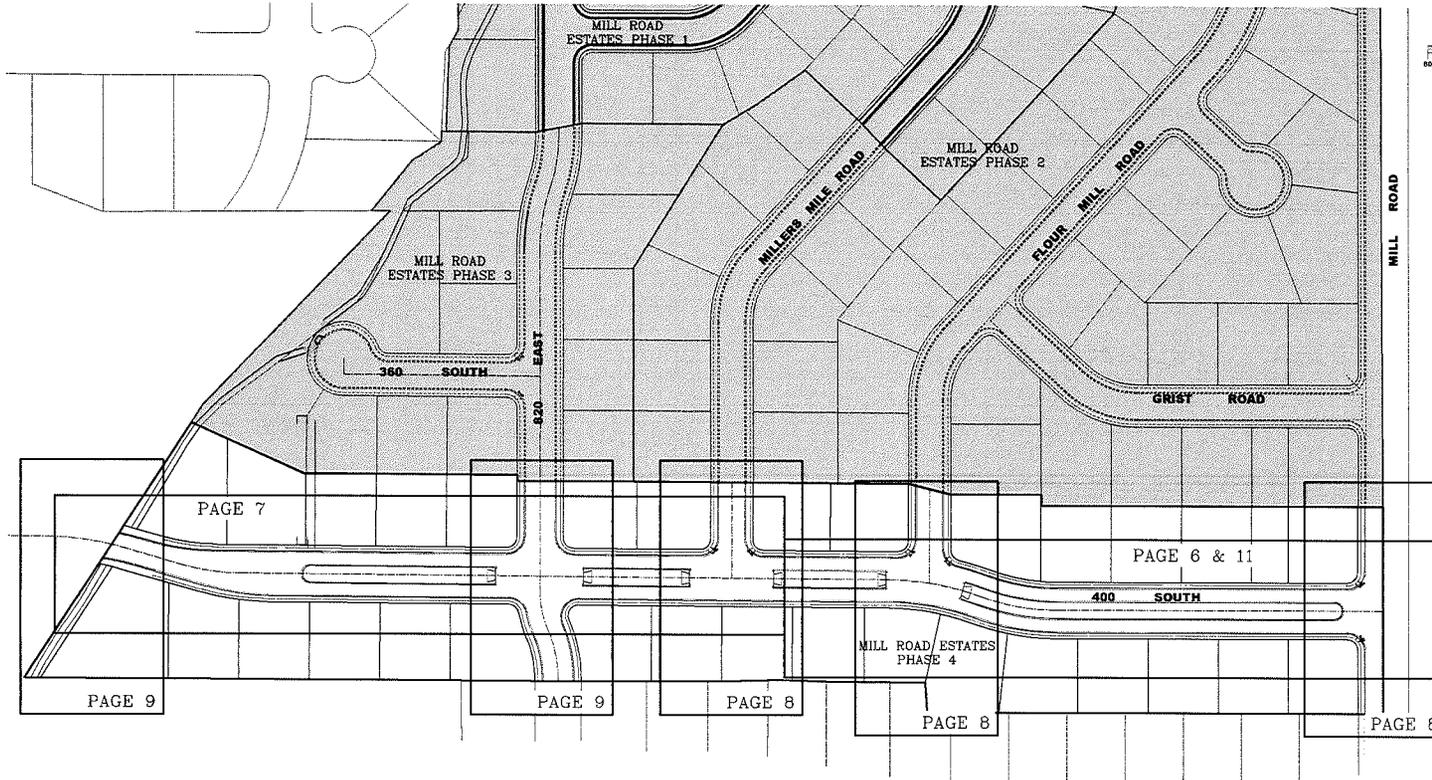
Chapter 17.40 Improvements, Chapter 18.52 R-1 Residential Zone, and Chapter 18.102 Affordable Housing, conditional upon the proposed development agreement and recording the attached notice of easement abandonment with Phase 2 Mill Road Estates to put the world on notice the easement is abandoned and working out an acceptable tree planting plan with the Planning and Engineering Departments.

Proposed Lake Creek Channel



MILL ROAD ESTATES - PHASE 4

HEBER CITY, UTAH



APPROVAL AS TO FORM

Approved as to form this _____ day of _____ 2014

Heber City Engineer

TABULATIONS

TOTAL AREA	10.90 ACRES
# OF LOTS	28 LOTS
DENSITY	2.59 UNITS/ACRE

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COVER SHEET / DRAWING INDEX	FINAL PLAN
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PAGE 6	P&P - 420 SOUTH (12-00-20-00)
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PAGE 9	P&P - 420 EAST AND DETENTION POND
PAGE 10	LANDSCAPE PLAN
PAGE 11	P&P - CHANNEL (12-00-21-00)
PAGE 12	DETAILS
PAGE 13	DETAILS
PAGE 14	DETAILS

LEGEND

---	SEWER (508-35 PVC)
---	CULINARY (DR-18 CL 150 ORANGE PVC)
---	PI (DR-18 C-900 PVC PURPLE)
---	STORM DRAIN (RCP)
+	EXISTING WATER VALVE
+	WATER VALVE
+	EXISTING STORM DRAIN MANHOLE
+	STORM DRAIN MANHOLE
+	CHIMNEY BOX
+	STORM DRAIN VAULT
+	BLD-0FF
+	FIRE HYDRANT
+	STREET LIGHT (LPT 1)
+	EXISTING SEWER MANHOLE
+	SEWER MANHOLE
+	STREET SIGN
+	STOP SIGN
+	36" CURB DILET
+	TELEPHONE JUNC BOX
+	POWER POLE
+	MONUMENT
+	T&C GRADE U N O

GENERAL NOTES

1. ALL MATERIALS AND CONSTRUCTION SHALL CONFORM TO THE LATEST HEBER CITY DESIGN STANDARDS CONSTRUCTION SPECIFICATIONS AND STANDARD DRAWINGS AND ACCORDING TO CONTRACT DOCUMENTS PREPARED FOR THIS PROJECT.
2. WATER LINE FITTINGS ARE APPROXIMATE. EXACT NUMBERS AND LOCATIONS SHALL BE FIELD DETERMINED AND SHALL BE AS REQUIRED TO ACHIEVE THE SPECIFIED CONSTRUCTION RESULTS. WATER LINES TO BE LOCATED WITHIN PAVEMENT SECTIONS & 10' HORIZONTALLY AWAY FROM SEWER AND/OR AS SHOWN ON PLANS.
3. FINISH GRADES ARE AT ROADWAY CENTERLINE UNLESS OTHERWISE SPECIFICALLY NOTED.
4. ALL SANITARY SEWER LATERALS ARE 90 DEGREES TO SEWER MAIN UNLESS SPECIFICALLY NOTED OTHERWISE. ALL LATERALS EXTEND 10 FEET BEYOND OF RIGHT-OF-WAY.
5. ALL ROADWAY SIDE SLOPES SHALL BE 4:1 EXCEPT WHERE SPECIFICALLY NOTED OTHERWISE OR AS DIRECTED BY THE ENGINEER.
6. PORTABLE WATER LINES SHALL BE DISINFECTED PER AWWA C651 SPECIFICATIONS AND HEBER CITY SPECS.
7. LEI CONSULTING ENGINEERS AND SURVEYORS ASSUMES NO RESPONSIBILITY FOR EXISTING UTILITY LOCATIONS. THE UTILITIES SHOWN ON THESE DRAWINGS HAVE BEEN PLOTTED FROM THE BEST AVAILABLE INFORMATION. IT IS THE CONTRACTOR'S RESPONSIBILITY TO VERIFY THE LOCATION OF ALL UTILITIES PRIOR TO COMMENCEMENT OF ANY CONSTRUCTION.
8. CONTRACTOR SHALL CONTINUE CONSTRUCTION ACTIVITY TO AREAS WITHIN THE RIGHT-OF-WAY UTILITY EASEMENTS, AND DESIGNATED STORAGE, STAGING, ACCESS, CONSTRUCTION AND MATERIAL WASTE AREAS. CONTRACTOR SHALL ABIDE BY EROSION CONTROL REQUIREMENTS AS SET FORTH HEREIN AND AS REQUIRED BY STATE, COUNTY, AND LOCAL LAWS AND REGULATIONS.

9. MINIMUM COVER OVER ALL WATER LINES MUST BE MAINTAINED (5.0 MIN ON AS OTHERWISE DETAILED ON DRAWINGS AND DETAILS). SHOULD THE CONTRACTOR CHOOSE TO BURY THE WATERLINE DEEPER THAN REQUIRED, THE CONTRACTOR SHALL BE RESPONSIBLE TO RESOLVE ANY RESULTING CONTACTS ENCOUNTERED WITH OTHER UTILITIES.
10. ALL WATER & SEWER LINE MATERIALS AND INSTALLATIONS SHALL COMPLY WITH UTAH STATE HEALTH DEPT. REQUIREMENTS AS WELL AS HEBER CITY REQUIREMENTS. IN THE CASE OF CONFLICT THE MOST CONSERVATIVE ALTERNATIVE WITH RESPECT TO SAFETY AND STRUCTURE SHALL APPLY.
11. ALL WATERLINE CONSTRUCTION AND MATERIALS SHALL CONFORM TO HEBER CITY SPECIFICATIONS AND STANDARD DRAWINGS.
12. STABILIZATION MEASURES SHALL BE INITIATED AS SOON AS POSSIBLE IN DISTURBED PORTIONS OF THE SITE WHERE CONSTRUCTION ACTIVITIES HAVE TEMPORARILY OR PERMANENTLY CEASED BUT IN NO CASE MORE THAN 5 DAYS AFTER CONSTRUCTION ACTIVITY IN THAT PORTION OF THE SITE HAS TEMPORARILY OR PERMANENTLY CEASED.
13. IF SEDIMENT IS TRACKED ONTO PAVED ROADS, THE ROADS AND WORK AREAS WILL BE SHIPPED OR FLOODED WITH WATER TO REMOVE MATERIAL AS REQUIRED. IF LARGE AMOUNTS OF MATERIAL OIL ON THE SURFACES, TO THE POINT WHERE A WATER SPRAY WOULD BE INEFFECTIVE, THE MATERIAL WILL BE MANUALLY REMOVED OR A SWEEPING WILL BE USED. TRANSITION ZONES MAY BE ESTABLISHED. WATER WILL NOT BE APPLIED WHEN THE ROADS OR WORK AREAS ARE COVERED WITH SNOW OR ICE OR WHEN THE TEMPERATURE DROPS BELOW FREEZING IS ACCEPTABLE. STANDARDS ARE NOT MET. OPERATIONS WILL CEASE UNTIL CONDITIONS IMPROVE TO THE POINT THAT STANDARDS CAN BE MAINTAINED.

14. SEWER NOTES LATERAL TO MAIN CONNECTION SHALL BE SHOP FABRICATED OR SADDLED WITH A MECHANICAL CLAMPING WATER-TIGHT DEVICE DESIGNED FOR SPECIFIC PIPE MANHOLE CONNECTIONS SHALL BE SHOP FABRICATED WITH SEWER PIPE SHALL BE CAST INTO MANHOLE. BASE SEWER PIPE SHALL BE LAID WITH NO GREATER THAN 2 PERCENT DILUTION AT ANY JOINT. BACKFILL SHALL BE COMPACTED TO NOT LESS THAN 95 PERCENT OF MAXIMUM LABORATORY DENSITY AS DETERMINED IN ACCORDANCE WITH ASTM STANDARD D-993. MANHOLE BASE AND WALLS UP TO A POINT AT LEAST 18 INCHES ABOVE THE TOP OF THE UPPER MOST SEWER PIPE ENTERING THE MANHOLE SHALL BE SHOP FABRICATED IN A SINGLE CONCRETE POUR. TESTING SHALL BE PERFORMED ON ALL SEWER LINES AND MANHOLES SHALL BE AIR PRESSURE TESTED AFTER INSTALLATION.
15. CONTRACTOR SHALL COORDINATE UTILITY CONDUIT CROSSINGS WITH ALL DRY UTILITIES. ALL DRY UTILITY CONDUITS SHALL BE IN PLACE PRIOR TO PAVING OF ROADWAY SURFACE.
16. ALL POWER SHALL BE INSTALLED UNDERGROUND.
17. TRAFFIC CONTROL PLAN FOR MILL ROAD TO BE SUBMITTED TO HEBER CITY PRIOR TO COMMENCEMENT OF WORK.

DATE BY _____

REVISION _____

14441 South 980 West
Bluffdale, UT 84005
801-495-2844
Fax 801-495-2847

LEI Consulting Engineers and Surveyors, Inc.

MILL ROAD ESTATES
HEBER, UTAH

**COVER SHEET / DRAWING INDEX
PHASE 4**

PROJECT: 2006-576

DATE: 10/16/2014

SCALE: 1" = 80'

DESIGNED BY: JSB

NOT FOR CONSTRUCTION

PAGE
COVER SHEET

SUBDIVISION AGREEMENT
AND
COVENANT RUNNING WITH THE LAND
(Mill Road Estates - Phase 4)

THIS AGREEMENT entered into this _____ day of _____, 2014, by and between Heber City, hereinafter referred to as "City" and the undersigned as "Developer".

WHEREAS, the developer has proposed a 32 lot subdivision, the Mill Road Estates Subdivision, in the R-1 Residential Zone in Heber City; and

WHEREAS, the City annexed the property subject to certain conditions.

NOW, THEREFORE, the parties hereby agree as follows:

1. The Developer of the Property agrees:
 - a) With respect to Exhibit A (the approved final subdivision plat), the developer shall, prior to recordation of that subdivision plat, transfer to the City all required water rights necessary for development, which shall include but not be limited to _____ Acre-Feet of diversion water rights;
 - b) Developer will place covenants and restrictions on all lots requiring all fences to be of consistent color and materials.
 - c) The developer will create a home owner's association for management and maintenance of common areas, including the installation and maintenance of landscaping in the planter strip and sidewalk snow removal on Mill Road (1200 East) for all four phases.

Also the repair, maintenance, and cleaning of the area, along and within the Lake Creek Channel in 400 South and between Lots 413 and 414. Developer will also install a 10-foot wide access road along the channel with 6-inches of road base between 400 South and 360 South.
 - d) Streets and utilities will be constructed to property lines;
 - e) Developer will remove all temporary access easements and culdesac bulbs provided from previous phases;
 - f) The final plat shall contain the following note: "Lots fronting along 400 South shall have 25 foot minimum

front setbacks and 25 foot minimum rear setbacks (20 foot minimum rear setbacks on corner lots) as approved by the City Council pursuant to Section 18.68.175 B. of Heber City Municipal Code.”

- g) Prior to the final plat recording, developer shall pay the city for Mill Road Estate's share of the 16-inch water line as per the reimbursement agreement for 292 feet of frontage, in the amount of \$4,384 (292' x \$14.89ft).
- h) The affordable housing requirements were met by the developer paying a fee in lieu to the Wasatch County Housing Authority; Lot 402 is granted as a bonus density lot pursuant to previous subdivision agreements.
- i) Developer shall dedicate an additional 8 feet of right of way along 400 South as reflected on the proposed plat (80 foot right of way), providing 4 feet of additional area on each side of the Lake Creek Channel, and plant those areas with a drought tolerant ground cover, and plant shrubs and bushes, and a narrow tree species spaced at least 50 feet apart alternating along each side of the flood channel. Planting shall occur as part of the required subdivision improvements and shall be required prior to issuance of building permits in each phase. The Lake Creek Channel shall be enclosed with a 4 foot tall black vinyl coated chain link fence by developer, placed 4 feet from the street edge.
- j) The developer shall comply with applicable FEMA and Army Corps approvals;
- k) Developer agrees to notify perspective buyers of the high ground water in the subdivision with a notice on the subdivision plat. Developer will install sump pumps and foundation drains in all basements and will construct the bottom floor of the basement as high as possible to avoid ground water.
- l) Lots 401 and 432 shall not establish driveway access to Mill Road;
- m) Prior to acceptance of the public improvements developer will deposit with the City funds identified by the City for the future landscaping of the detention pond, and for the removal and replacement of the temporary culdesac on the west end of 400 South.

2. All aforementioned improvements shall consist of

frontage improvements of curbs, sidewalks, pavements, inlets, planting of trees and placing of monuments, as required and consistent with Heber City Standards, including but not limited to required subdivision improvement and commercial developmental improvement requirements.

3. Said improvement costs will be incurred by the Developer, their assigns, transferees or successors as owners or developers. The Developer shall be obligated to disclose and notify in writing its immediate successors in ownership or developers of the requirements of this Agreement.
4. The parties agree that the improvements will be required at the time of development of Mill Road Estates Plat 4, and that no building permits shall be issued thereto without the completion of said improvements.
5. Developer shall execute a performance agreement and provide a bond guaranteeing the improvements related to subdivision.
6. Upon the full and complete performance of all of the terms and conditions of this Agreement by the Developer, their assigns, transferees or successors, and upon approval of the improvements, the City agrees to take over roads as shown on the filed map and those areas shown on the recorded subdivision plats as dedicated to the public, and maintain them as public works and public highways of the City without assessment for the construction of improvements as set out in the plans and specifications. Nothing contained here shall be construed in any way to render the City liable for any charges, costs, or debts for material, labor, or other expenses incurred in the making of these improvements.
7. This Agreement contains the entire agreement between the parties, and no statement, promise or inducement made by either party hereto, or agent of either party hereto which is not contained in this written Agreement shall be valid or binding; and this Agreement may not be enlarged, modified or altered except in writing approved by the parties.
8. This Agreement shall be a covenant running with the land, and shall be binding upon the parties and their assigns and successors in interest. This Agreement shall be recorded with the Wasatch County Recorder.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year this agreement was first above written.

DATED this _____ day of _____, 2014.

HEBER CITY:

By: _____
Alan W. McDonald, Mayor

ATTEST:

Heber City Recorder

OWNER, _____

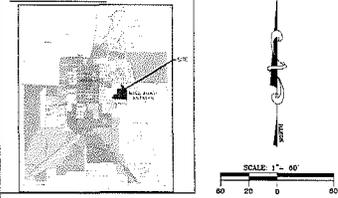
By: _____
Chris Gamvroulas, President, Ivory Homes

STATE OF UTAH)
 : ss.
COUNTY OF WASATCH)

On this _____ day of _____, 2014, personally appeared before me the above named Owner, who duly acknowledged to me that he is the owner in fee and executed the same as such.

NOTARY PUBLIC

VICINITY MAP



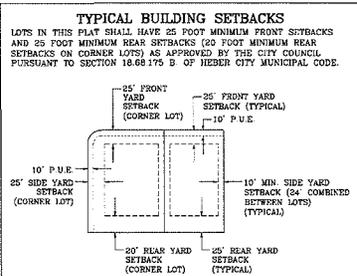
CURVE TABLE			
CURVE	RADIUS	DELTA	LENGTH
C1	15.00	89°48'50"	23.51
C2	15.00	90°11'10"	23.61
C3	355.00	11°28'55"	70.87
C4	355.00	8°45'27"	54.26
C5	345.00	7°28'47"	45.04
C6	345.00	12°11'45"	73.64
C7	315.00	20°12'02"	111.08
C8	385.00	11°10'55"	75.14
C9	385.00	8°20'29"	47.04
C10	275.00	4°21'16"	23.38
C11	275.00	15°19'47"	73.58
C12	425.00	6°20'29"	47.04
C13	15.00	78°11'45"	18.85
C14	15.00	81°27'08"	24.97
C15	481.00	1°20'54"	11.24
C16	15.00	89°33'37"	23.45
C17	15.00	86°28'23"	21.69
C18	200.00	23°51'43"	63.39
C19	200.00	23°51'43"	63.39
C20	167.00	23°51'43"	69.55
C21	101.00	37°12'46"	61.52
C22	151.00	32°20'10"	55.75
C23	187.00	13°14'23"	38.59
C24	15.00	78°27'47"	20.67
C25	15.00	11°28'41"	29.82
C26	15.00	89°33'37"	23.45
C27	15.00	90°28'39"	23.66
C28	15.00	86°28'23"	21.69
C29	15.00	11°28'41"	29.82
C30	15.00	89°33'37"	23.45
C31	15.00	90°28'39"	23.66
C32	60.00	3°08'18"	57.42
C33	325.00	15°31'15"	88.04
C34	134.00	23°31'43"	55.81
C35	290.00	10°31'15"	75.56
C36	430.00	1°08'18"	85.54
C37	400.00	2°34'42"	18.00
C38	370.00	11°32'06"	71.92
C39	370.00	13°22'52"	118.64

- NOTES:
1. HOMES ON CORNER LOTS SHALL BE ALLOWED TO FRONT ON EITHER STREET, EXCEPT LOTS 431 AND 432 WHICH SHALL NOT BE ALLOWED DRIVEWAY ACCESS FROM MILL ROAD.
 2. ALL LOTS CONTAINED WITHIN THIS SUBDIVISION ARE SUBJECT TO CC&RS AND HOMEOWNERS ASSOCIATION (H.O.A.) RULES.
 3. THE ENVIRONMENTAL ASSESSMENT FOR THIS PROPERTY MAY BE OBTAINED FROM THE PLANNING & ZONING OFFICE.
 4. A 10' PUBLIC UTILITY EASEMENT APPLIES AROUND ALL PROPERTY LINES. THIS SHALL ALSO SERVE AS A DRAINAGE EASEMENT ALONG THE REAR OF LOTS 416-426. HOME OWNERS SHALL MAKE NO CHANGES IN SLOPP OR TOPOGRAPHY WHICH OBSTRUCTS THE DRAINAGE ALONG THE REAR OF SAID LOTS. ANY CHANGES MADE TO THE DRAINAGE SHALL BE CORRECTED AT THE PROPERTY OWNERS EXPENSE.
 5. A PORTION OF THE STORM DETENTION REQUIREMENTS FOR THIS PHASE HAVE BEEN MET IN PHASES 1 AND 3. THE REMAINDER OF THE DETENTION REQUIREMENTS FOR THIS PHASE ARE BEING MET IN THE DETENTION FACILITIES LOCATED ON LOT 416.
 6. THE DRAINAGE EASEMENTS LOCATED ON LOTS 413, 414 AND 432 ACCOMMODATE THE LAKE CREEK CHANNELS AND ARE DEDICATED TO HEBER CITY. NO CUTS, FILLS, CHANGES TO TOPOGRAPHY, STRUCTURES ABOVE OR BELOW GROUND, INCLUDING BUT NOT LIMITED TO FENCES, DECKS, SHEDS, OR FOOTINGS OF ANY KIND, ARE ALLOWED IN THE EASEMENTS. ANY OBSTACLES ERECTED WITHIN THESE EASEMENTS WILL BE REMOVED AT THE CURRENT LOT OWNERS EXPENSE.
 7. THE DETENTION EASEMENT ON LOT 416 ACCOMMODATES STORM DETENTION FOR PART OF THE SUBDIVISION AND A PORTION OF THE CITY TRAIL. HEBER CITY HAS THE RIGHT TO MAINTAIN AND REPAIR SAID FACILITIES. NO CUTS, FILLS, CHANGES TO TOPOGRAPHY, STRUCTURES ABOVE OR BELOW GROUND, INCLUDING BUT NOT LIMITED TO FENCES, DECKS, SHEDS, OR FOOTINGS OF ANY KIND, ARE ALLOWED IN THE EASEMENTS. ANY OBSTACLES ERECTED WITHIN THESE EASEMENTS WILL BE REMOVED AT THE CURRENT LOT OWNERS EXPENSE. THE OWNERS OF THESE LOTS ARE RESPONSIBLE FOR LANDSCAPING AND IRRIGATION OF THIS AREA. FENCES CONSTRUCTED AROUND THE EASEMENT SHALL HAVE A 12" WIDE GATE TO ACCOMMODATE ACCESS BY HEBER CITY CORPORATION.
 8. PARCEL "A" (3,588 SQ.FT.) AND PARCEL "B" (2,620 SQ.FT.) ARE DEDICATED TO HEBER CITY TO ACCOMMODATE THE EXISTING WASATCH CANAL.
 9. AREA MAY BE SUBJECT TO GROUND WATER. FOUNDATION DRAINS AND SUMP PUMPS ARE REQUIRED AND APPROPRIATE MEASURES SHALL BE TAKEN.

LEI
 14441 South 900 West
 Bluffdale, UT 84065
 801-495-2844
 Consulting Engineers
 and Surveyors, Inc. Fax 801-495-2847

EASEMENT LINES		
LINE	BEARING	LENGTH
E1	N11°12'36"W	54.01
E2	N84°07'22"W	72.88
E3	N10°04'09"W	87.03

LINE TABLE		
LINE	BEARING	LENGTH
L1	NORTH	5.13
L2	NORTH	5.00
L3	NORTH	4.87
L7	N89°55'30"E	1.54
L8	N0°01'33"W	21.19
L9	S89°35'00"E	38.69
L10	N89°55'00"E	15.08
L11	N74°00'45"E	10.50



LEGEND:
 @ CENTERLINE MONUMENTS (TO BE SET)

QUESTAR GAS

QUESTAR APPROVES THIS PLAY SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAY CONTAINS PUBLIC UTILITY EASEMENTS. QUESTAR MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGMENT OF ANY TERMS CONTAINED IN THE PLAY, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION AND THE NOTES AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT QUESTAR'S REGIONAL INFORMATION PHASE CONTACT QUESTAR'S OFFICE OF WAY DEPARTMENT AT 1-800-368-8532

APPROVED THIS _____ DAY OF _____ 2014

QUESTAR GAS COMPANY

BY: _____
 TITLE: _____

HEBER CITY COUNCIL
 APPROVED AS TO FORM _____ DAY OF _____ 2014.

HEBER CITY COUNCIL MEMBER

HEBER CITY PLANNING COMMISSION
 APPROVED AS TO FORM _____ DAY OF _____ 2014.

HEBER CITY PLANNING CHAIRPERSON

HEBER CITY ENGINEER
 APPROVED AS TO FORM _____ DAY OF _____ 2014.

HEBER CITY ENGINEER

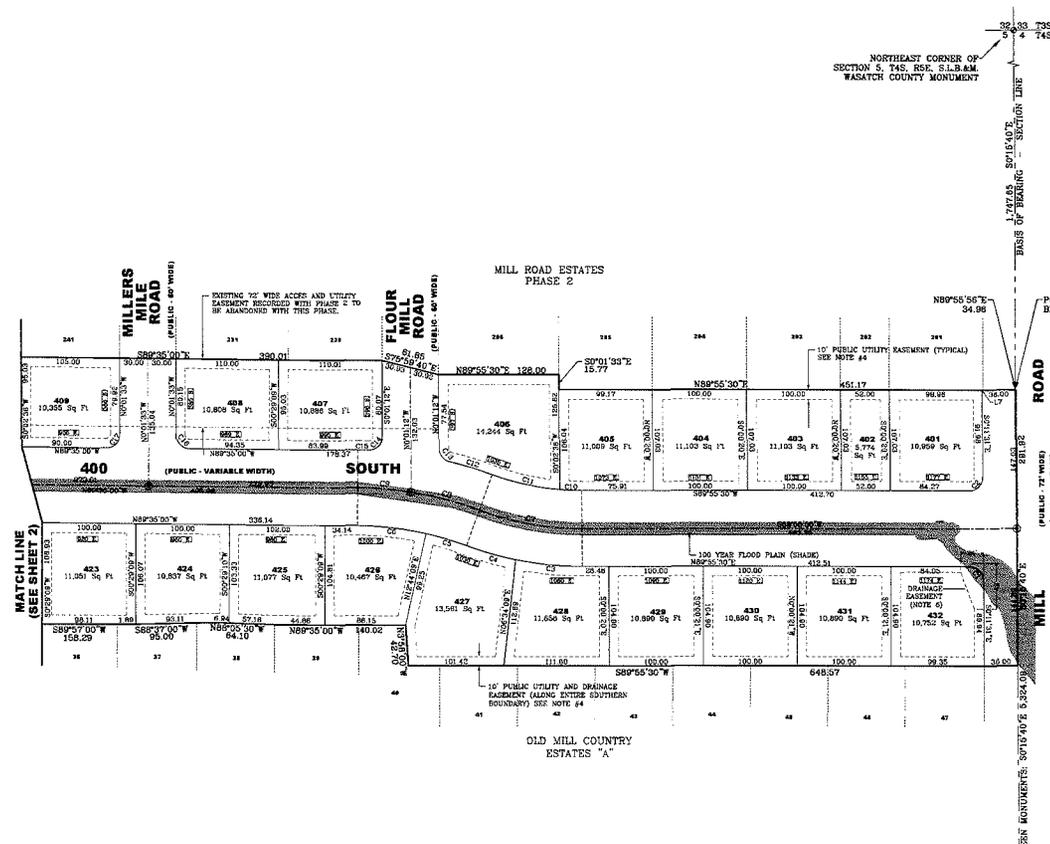
WASATCH COUNTY SURVEYOR
 THIS OFFICE HAS REVIEWED THE PLAY AND ACCEPTS THE PLAY AS MEETING THE REQUIREMENTS OF TITLE 16 OF THE WASATCH COUNTY CODE.

APPROVED THIS _____ DAY OF _____ 2014.

WASATCH COUNTY SURVEYOR

NORTHEAST CORNER OF SECTION 5, T4S, R3E, S13,34M WASATCH COUNTY MONUMENT

SOUTHEAST CORNER OF SECTION 5, T4S, R3E, S13,34M WASATCH COUNTY MONUMENT



SURVEYOR'S CERTIFICATE

I, CHAD A. POULSEN, DO HEREBY CERTIFY THAT I AM A REGISTERED LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO. 50114 AS PRESCRIBED UNDER THE LAWS OF THE STATE OF UTAH. I FURTHER CERTIFY BY AUTHORITY OF THE BOARD OF LAND SURVEYORS AND HAVE SUPERVISED SAID TRACT OF LAND AND LOTS, BLOCKS, STREETS, AND EASEMENTS AND THE SAME HAS BEEN CORRECTLY SURVEYED AND STAKED ON THE GROUND AS SHOWN ON THIS PLAN, AND THAT THIS PLAN IS TRUE AND CORRECT.

BOUNDARY DESCRIPTION

A PORTION OF THAT REAL PROPERTY DESCRIBED IN DEED BOOK 857 PAGE 309 OF THE OFFICIAL RECORDS OF WASATCH COUNTY LOCATED IN THE NE1/4 OF SECTION 5, TOWNSHIP 4 SOUTH, RANGE 3 EAST, SALT LAKE BASIN & MERIDIAN, HEBER, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF PHASE 1, MILL ROAD ESTATES SUBDIVISION, ACCORDING TO THE OFFICIAL PLAT THEREOF ON FILE IN THE OFFICE OF THE WASATCH COUNTY RECORDER, SAID POINT IS LOCATED SOUTH 81°06' ALONG THE SECTION LINE 1.7778 FEET FROM THE NORTHEAST CORNER OF SECTION 5, TOWNSHIP 4 SOUTH, RANGE 3 EAST, SALT LAKE BASIN & MERIDIAN, THENCE S71°45' E ALONG THE SECTION LINE 205.95 FEET, THENCE ALONG THE PRODUCTION OF TOP, AND ALONG THE NORTH LINE OF OLD MILL COUNTRY ESTATES SUBDIVISION, PLAT 47, THE FOLLOWING 7 (SEVEN) COURSES: S89°55'30" W 645.57 FEET, THENCE N0°28'00" W 42.70 FEET, THENCE N89°35'00" W 140.08 FEET, THENCE N89°05'30" W 84.16 FEET, THENCE S89°27'00" W 90.00 FEET, THENCE S89°55'00" W 152.59 FEET, THENCE S89°46'00" W 81.42 FEET, THENCE N33°50'00" E 430.65 FEET, TO THE SOUTHWEST CORNER OF PHASE 3, MILL ROAD ESTATES SUBDIVISION, THENCE ALONG SAID PHASE 3 THE FOLLOWING 5 (FIVE) COURSES: S90°20'00" E 178.20 FEET, THENCE N0°25'00" E 2.00 FEET, THENCE S89°05'00" E 300.00 FEET, THENCE S70°25'45" E 8.88 FEET, THENCE N89°28'27" E 188.00 FEET TO THE SOUTHWEST CORNER OF PHASE 3, MILLROAD ESTATES SUBDIVISION, THENCE ALONG SAID PHASE 3 THE FOLLOWING 6 (SIX) COURSES: S89°05'00" E 360.01 FEET, THENCE S79°59'40" E 81.80 FEET, THENCE UNDETERMINED 120.00 FEET, THENCE S70°25'45" E 15.77 FEET, THENCE N89°55'30" E 431.17 FEET, THENCE N89°55'30" E 34.86 FEET TO THE POINT OF BEGINNING.

CONTAINS 12.354 +/- ACRES

DATE: _____ SURVEYOR (Seal) CHAD A. POULSEN

OWNER'S DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT WE, ALL OF THE UNDERSIGNED OWNERS OF ALL OF THE PROPERTY DESCRIBED IN THE SURVEYOR'S CERTIFICATE HEREON AND SHOWN ON THIS PLAN, HAVE CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS, BLOCKS, STREETS AND EASEMENTS, AND DO HEREBY DEDICATE THE STREETS AND OTHER PUBLIC AREAS AS INDICATED HEREON FOR PERPETUAL USE OF THE PUBLIC.

IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HANDS THIS _____ DAY OF _____, A.D. 20 _____.

ACKNOWLEDGEMENT

STATE OF UTAH, S.S. COUNTY OF WASATCH

ON THIS _____ DAY OF _____, A.D. 20 _____, PERSONALLY APPEARED BEFORE ME THE SIGNERS OF THE FOREGOING DECLARATION WHO DULY ACKNOWLEDGED TO ME THAT THEY DID BY COMMISSION EXPRESS _____ A NOTARY PUBLIC COMMISSIONED IN UTAH

NOTARY ADDRESS _____ PRINTED FULL NAME OF NOTARY _____

ACCEPTANCE BY LEGISLATIVE BODY

THE _____ OF _____ COUNTY OF WASATCH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS AND OTHER PARCELS OF LAND EXTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC THIS _____ DAY OF _____, A.D. 20 _____.

APPROVED BY MAYOR _____ ATTEST: _____ CLERK-RECORDER (Seal) _____

WASATCH COUNTY FIRE CHIEF
 APPROVED SUBJECT TO THE FOLLOWING CONDITIONS _____

WASATCH COUNTY BOARD OF HEALTH
 APPROVED SUBJECT TO THE FOLLOWING CONDITIONS _____

WASATCH COUNTY FIRE CHIEF _____ DIRECTOR, HEALTH DEPT _____

WASATCH COUNTY RECORDER
 ENTRY NO. _____ FEE PAID _____ FILED FOR RECORD AND RECORDED THIS _____ DAY OF _____ 2014, AT _____ IN BOOK _____ PAGE 30 _____ OF THE RECORDS.

DEPUTY COUNTY RECORDER _____ WASATCH COUNTY RECORDER _____

SHEET 1 OF 2
 PHASE 4

MILL ROAD ESTATES
 SUBDIVISION

HEBER _____ WASATCH COUNTY, UTAH

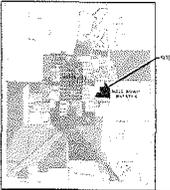
SCALE: 1" = 60 FEET

SURVEYOR'S SEAL _____ NOTARY PUBLIC SEAL _____ CITY-COUNTY ENGINEER SEAL _____ CLERK-RECORDER SEAL _____

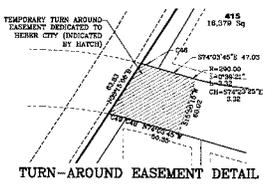
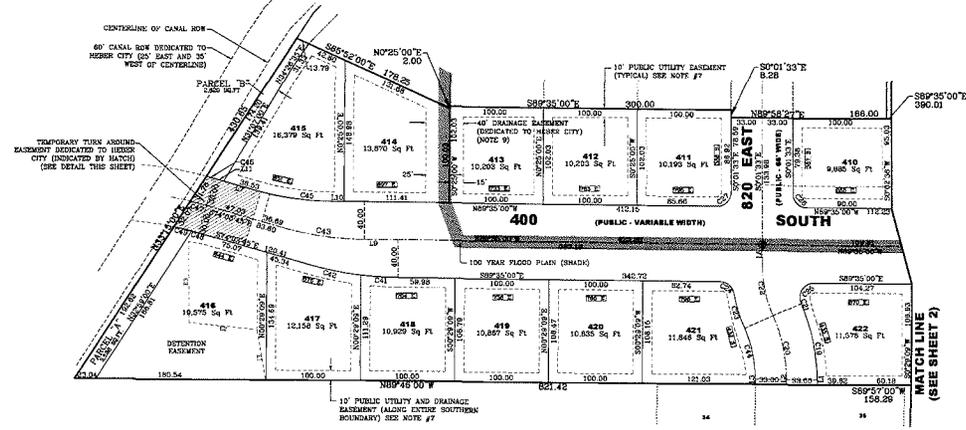
APPROVED THIS _____ DAY OF _____ 2014.

WASATCH COUNTY SURVEYOR

VICINITY MAP



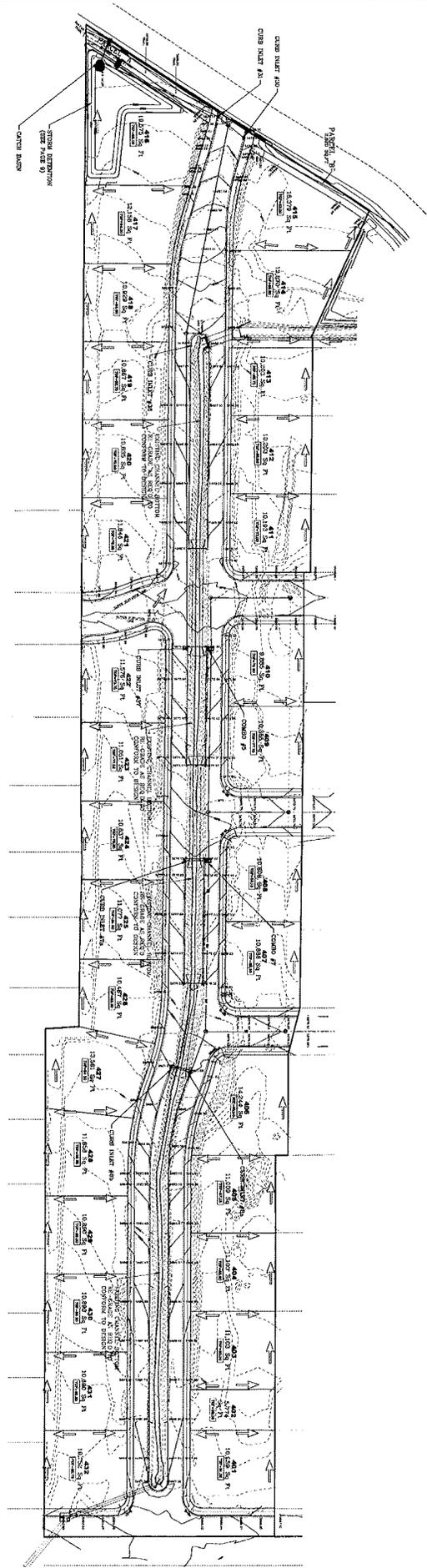
MILL ROAD ESTATES
PHASE 3



OLD MILL COUNTRY
ESTATES "A"

SHEET 2 OF 2
PHASE 4
MILL ROAD ESTATES
SUBDIVISION
HEBER WASATCH COUNTY, UTAH
SCALE: 1" = 60 FEET

E I
Consulting Engineers
and Surveyors, Inc.
14441 South 980 West
Bluffdale, UT 84065
801-495-2844
Fax 801-495-2847



CONNECTIONS TO OTHER A STORMWATER DRAINAGE SYSTEMS SHALL BE MADE AT THE POINTS INDICATED ON THIS PLAN. THE DESIGNER SHALL BE RESPONSIBLE FOR VERIFYING THE EXISTING CONDITIONS AND PROVIDING THE NECESSARY CONNECTIONS.

NOTES:

GENERAL NOTE: THE DESIGNER SHALL BE RESPONSIBLE FOR VERIFYING THE EXISTING CONDITIONS AND PROVIDING THE NECESSARY CONNECTIONS TO OTHER A STORMWATER DRAINAGE SYSTEMS. THE DESIGNER SHALL BE RESPONSIBLE FOR VERIFYING THE EXISTING CONDITIONS AND PROVIDING THE NECESSARY CONNECTIONS.

LEGEND

- STORMWATER CATCH BASIN
- STORMWATER MANHOLE
- ▣ STORMWATER CATCH BASIN
- STORMWATER LINE

VICINITY MAP



APPROVAL AS TO FORM

Approved as to form this 25th day of 10/2014

PROJECT CIVIL ENGINEER

BY

DATE

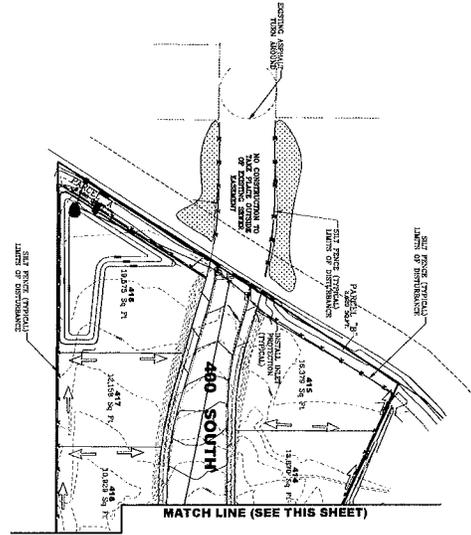
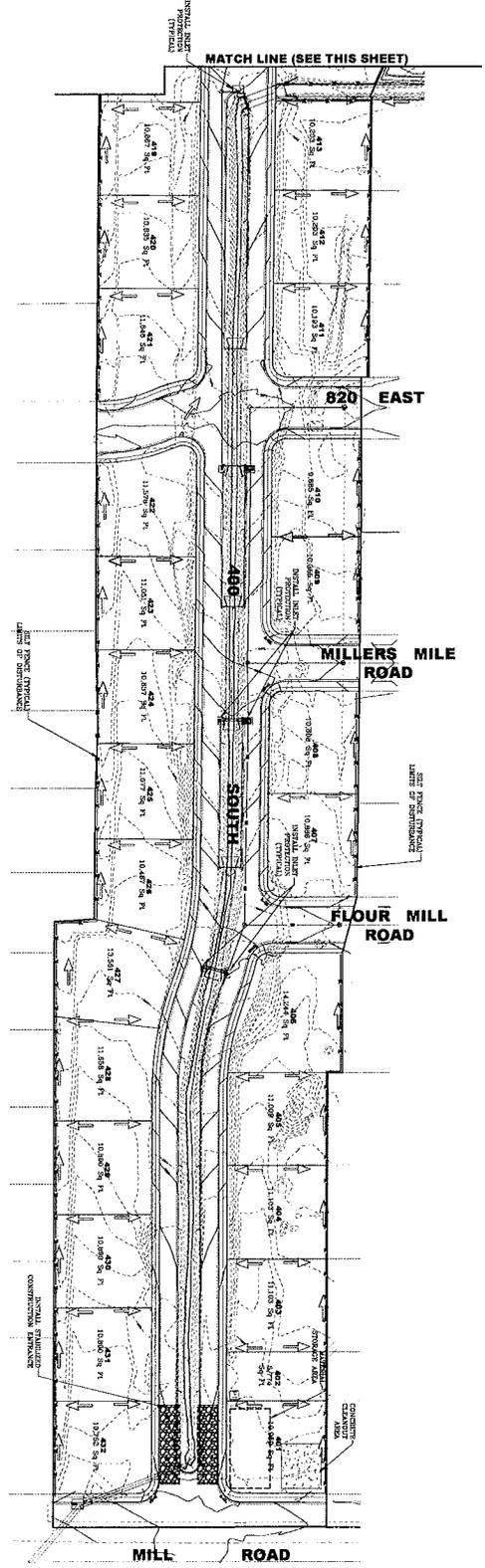
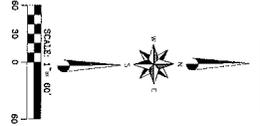
REVISION

**MILL ROAD ESTATES
HEBER, UTAH
GRADING PLAN - PHASE 4**

LET
Consulting Engineers
And Surveyors, Inc.

14441 South 980 West
Bluffdale, UT 84065
801-495-2844
Fax 801-495-2847

DESIGNER	BTC	PROJECT #	2006-576
DATE	10/16/2014	SCALE	1" = 60'
DRAWN BY	JSB	NOT FOR CONSTRUCTION	



- NOTES:**
1. GENERAL PLANS ON EXISTING DETENTION POND IN PHASE 1 AND 2 SHALL BE REVIEWED AND APPROVED BY THE CITY ENGINEER AND THE STATE ENGINEER BEFORE CONSTRUCTION.
 2. CONTRACTOR IS REQUIRED TO GET A UTAS PERMIT AND PROVIDE A COPY TO ZEBEL CITY PRIOR TO CONSTRUCTION.
- LEGEND**
- SILT FENCE
 - STORMWATER CONDUIT INLET
 - STORMWATER MANHOLE
 - STORMWATER CONDUIT BOX
 - STORMWATER CATCH BASIN
 - STORMWATER LINE
 - PORTABLE TOILETS-SEE DETAIL SHEET 5
 - INLET PROTECTION
 - CONCRETE ASHTRAY AREA-SEE DETAIL SHEET 5
 - MATERIAL STORAGE AREA
 - STABILIZED CONSTRUCTION ENTRANCE-SEE DETAIL SHEET 5
 - STABILIZED CONSTRUCTION ENTRANCE-SEE DETAIL SHEET 5
 - VEGETATION

VICINITY MAP

APPROVAL AS TO FORM

Approved on 10 term 10th 2014 day of _____ 2014

JAMES COX ENGINEER

DESIGNER	HTG	PROJECT #	2006-576
DATE	10/16/2014	SCALE	1" = 60'
DRAWN BY	JSB	NOT FOR CONSTRUCTION	

**MILL ROAD ESTATES
HEBER, UTAH**

EROSION CONTROL PLAN - PHASE 4

CEI

Consulting Engineers
and Surveyors, Inc.

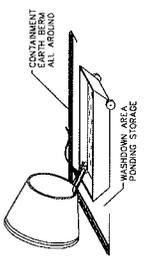
14441 South 980 West
Bluffdale, UT 84065
801-495-2844
Fax 801-495-2847

REVISION	DATE	BY

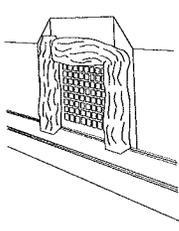
APPROVAL AS TO FORM
 Approved as to form this day
 of _____, 2014
 PROJECT CITY ENGINEER

NOTE:
 A COPY OF THIS PLAN TO BE SUBMITTED TO
 HERRICK CITY PRIOR TO CONSTRUCTION

- EROSION CONTROL NOTES:**
1. CONTROLLING SEDIMENT TRANSPORT AND PREVENTING ADOPTING CORRECTIVE MEASURES ASSOCIATED WITH EROSION AND RAINOFF PROCESSES THAT COULD CAUSE EXCESSIVE EROSION AND RAINOFF PROCESSES THAT COULD MONITORED. ADOPTING MAINTENANCE AND CORRECTIVE MEASURES WILL BE CLOSELY MONITORED. PARTICULAR ATTENTION SHALL BE GIVEN TO EXISTING SLOPES. THESE PATTERNS WILL BE IDENTIFIED TO ISOLATE PROBLEM AREAS WHERE FROM ADOPTING CORRECTIVE MEASURES TO MAINTAIN SLOPES. RAINOFF FROM ADOPTING CORRECTIVE MEASURES SHALL BE STABILIZED AND SHALL REMAIN IN PLACE PERMANENT STORM DRAINAGE FACILITIES ARE INSTALLED AND FUNCTIONAL.
 2. EROSION CONTROL - A STORMWATER PREVENTION PLAN (SWPPP) HAS BEEN PREPARED IN ACCORDANCE WITH THE UTAH POLLUTANT DISCHARGE ACT AND SHALL BE CONTROLLED. A NOTICE OF INTENT (NOI) HAS BEEN SUBMITTED TO THE UTAH DEPARTMENT OF HERITAGE AND ARTS. THE SWPPP MUST BE SOLELY A PART OF THE CONSTRUCTION PERMIT. A COPY OF THE PLAN IMPLEMENTING THE PLAN AND INSTALLING AND MAINTAINING THE EROSION CONTROL MEASURES SHALL BE SUBMITTED TO THE UTAH DEPARTMENT OF HERITAGE AND ARTS IMMEDIATELY UPON THE COMMENCEMENT OF CONSTRUCTION. THE UTAH DEPARTMENT WILL BE THE RESPONSIBILITY OF THE CONTRACTOR. A COPY OF THE PLAN MUST BE SUBMITTED TO HERRICK CITY PRIOR TO CONSTRUCTION.
 3. BOUNDARY OF DISTURBANCE (BOD) BOUNDARY SHALL BE CONTROLLED AND APPROVED BY THE OWNER'S REPRESENTATIVE AND THE ENGINEER.
 4. EXCAVATION AND EMBANKMENT OPERATIONS SHALL PROCEED IN SUCH A MANNER SO AS TO PREVENT EROSION. REVERSE SLOPES SHALL BE ACCOMPLISHED AS SOON AS POSSIBLE AFTER THE EXCAVATION OR EMBANKMENT OPERATIONS ARE COMPLETED. SLOPES OVER 1:1 SHALL UTILIZE EROSION CONTROL MEASURES.
 5. CUT AND FILL SLOPES SHALL BE CONDUCTED PER THE GEOTECHNICAL REPORT. THE TOPS OF ALL CUT SLOPES SHALL BE SCALED FOR A HORIZONTAL DISTANCE OF 1:1. SLOPES SHALL BE DEVELOPED IN CONJUNCTION WITH EXISTING ANY CUT AND FILL SLOPES SHALL BE DEVELOPED IN CONJUNCTION WITH EXISTING SLOPES.
 6. EXISTING SLOPES SHALL BE MAINTAINED OR RECONSTRUCTED. STABILIZATION PRACTICES MAY INCLUDE, BUT NOT LIMITED TO, TEMPORARY SEEDING, PERMANENT SEEDING, MULCHING, PRESERVATION OF NATURAL VEGETATION AND OTHER PROTECTION OF THESE AREAS. STABILIZATION MEASURES SHALL BE INSTALLED AS SOON AS POSSIBLE IN ALL AREAS WHERE CONSTRUCTION ACTIVITIES HAVE PERMANENTLY DISTURBED PORTIONS OF THE SITE SHALL BE STABILIZED. STABILIZATION PRACTICES MAY INCLUDE, BUT NOT LIMITED TO, TEMPORARY SEEDING, PERMANENT SEEDING, MULCHING, PRESERVATION OF NATURAL VEGETATION AND OTHER PROTECTION OF THESE AREAS. STABILIZATION MEASURES SHALL BE INSTALLED AS SOON AS POSSIBLE IN ALL AREAS WHERE CONSTRUCTION ACTIVITIES HAVE PERMANENTLY DISTURBED PORTIONS OF THE SITE.
 7. SPECIAL DOWN SLOPE WASH AREAS. DOWN SLOPE WASH AREAS SHALL BE REVEGETATED. THESE AREAS SHALL BE MAINTAINED, BUT NOT LIMITED TO, ALL UNPAVED AREAS WITHIN THE STAGED LOT, STAGING AND STORAGE AREAS, INCLUDING RETAINING WALL BENCHES AND TEMPORARY OR EXISTING ACCESS ROADS USED FOR CONSTRUCTION ACTIVITIES.
 8. A WASH SEDIMENT TRAP FOR ALL DRAINAGE WASHES INTERCEPTED BY PROPOSED DITCHES SHALL BE INSTALLED. THE TRAP SHALL BE INSTALLED UPSTREAM OF THE DITCHES JUST BEFORE THE RAINOFF LEAVES THE PROPERTY. ENTER A DRAINAGE WASH SEDIMENT TRAP MUST BE INSTALLED ON TO STABILIZED PERMANENTLY UNDISTURBED GROUND OR LEFT TO PERCOLATE INTO THE GROUND.
 9. CONTROLLED OUTLETS SHALL DIRECT COLLECTED RUNOFF THROUGH SILT FENCES OR STORM BALES.
 10. ANY FLOOD PLACES SHALL BE CONTROLLED BY WATERING AND/OR CHEMICAL APPLICATIONS TO PREVENT EROSION AND MAINTAIN EXISTING SLOPES CONSISTENT WITH UTAH STATE DIVISION OF AIR QUALITY STANDARDS.
 11. ANY SEDIMENT TRAPPED OFF-SITE SHALL BE REMOVED PRIOR TO THE END OF THE WORK SHIFT OR PRIOR TO SUNSET, WHICHEVER COMES FIRST.
 12. CONTRACTOR MAY ADJUST THE LOCATIONS OF THE CONSTRUCTION FENCE AS NECESSARY TO ACCOMMODATE CONSTRUCTION. ALL CHANGES SHALL BE NOTATED ON THE EROSION CONTROL PLAN.
 13. THE CONTRACTOR SHALL CONDUCT PERIODIC INSPECTIONS OF THE EROSION CONTROL MEASURES. THE CONTRACTOR SHALL MAINTAIN A LOG ON-SITE OF ALL INSPECTIONS WITH THE SWPPP.
 14. ANY TREE 12" IN DIAMETER OR LARGER WILL NOT BE REMOVED UNTIL LOCATED BY SURVEY AND THE REMOVAL APPROVED BY THE OWNER OR LOCAL.
 15. ALL DITCHES AND SLOPES GREATER THAN 1% SHALL BE ARMORED WITH AN EROSION CONTROL MEASURE. VEGETATION STABILIZATION MATS TO PROMOTE REVEGETATION.
 16. PORTABLE TOILETS MAY BE LOCATED UPON ANY INDIVIDUAL HOME LOT NECESSARY TO ACCOMMODATE THE CONSTRUCTION.

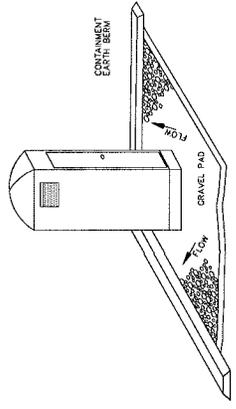


CONCRETE WASTE MANAGEMENT

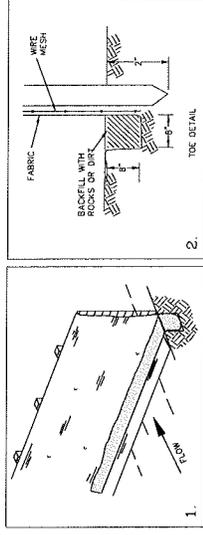


INLET PROTECTION - WATTLE

WATTLE MAY BE REPLACED BY CURB AND GUTTER AND ROADWAYS IS COMPLETE CONSTRUCTION OF CURB AND GUTTER AND ROADWAYS IS COMPLETE.

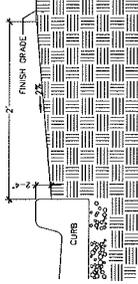


PORTABLE TOILET
 PORTABLE TOILETS TO BE INSTALLED DURING HOMEBUILDING PHASE

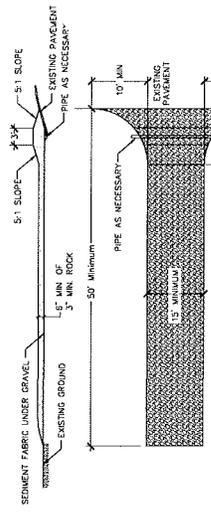


SILT FENCE

SILT FENCE MAY BE INSTALLED FOR PERMETER CONTROL. SUBSTITUTED FOR PERMETER CONTROL (PRESERVATION OF EXISTING VEGETATION).

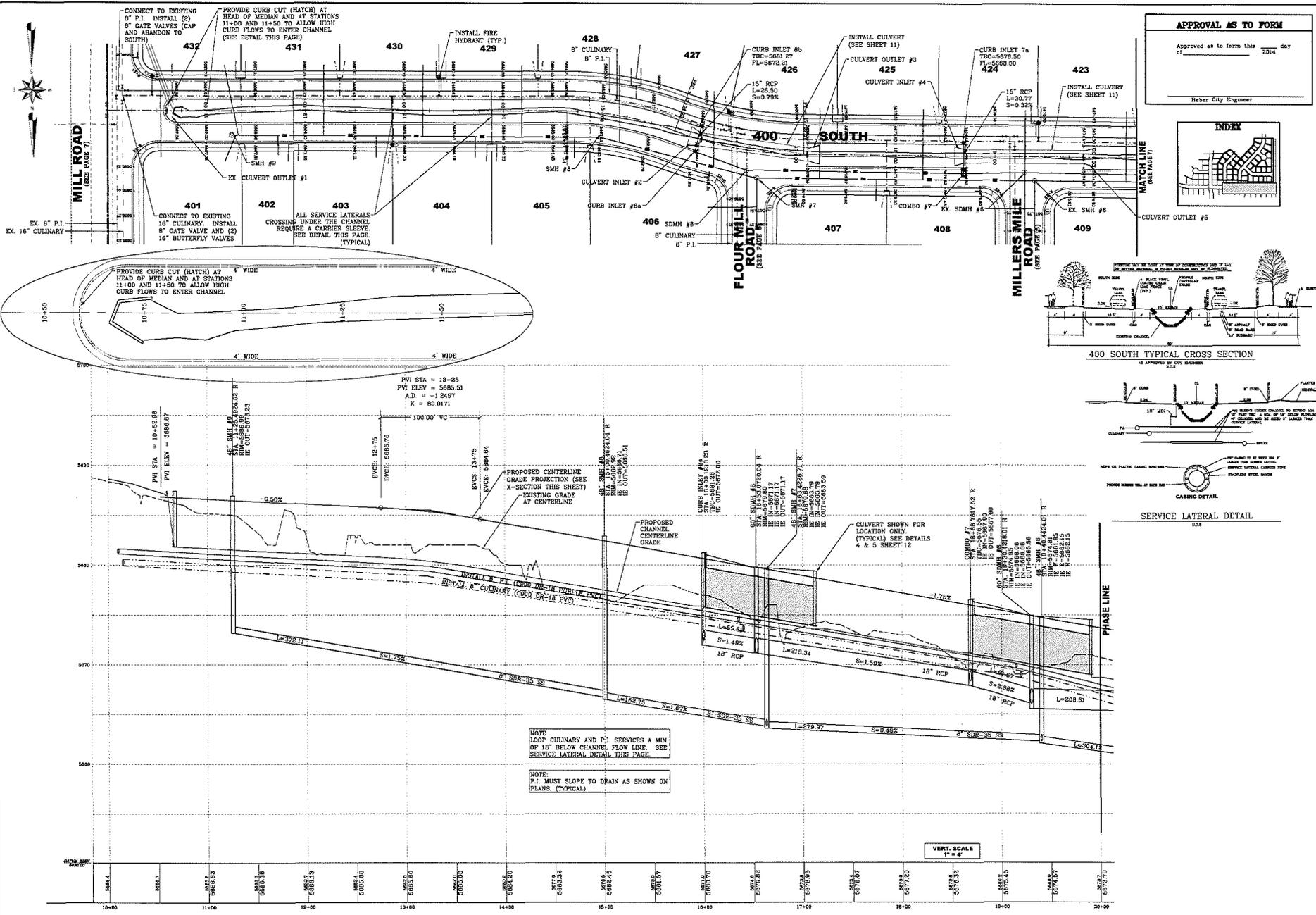


CURB SEDIMENTATION TRAP



STABILIZED CONSTRUCTION ENTRANCE

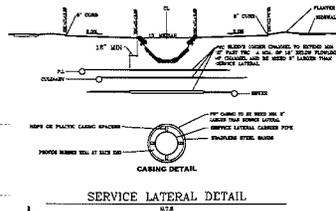
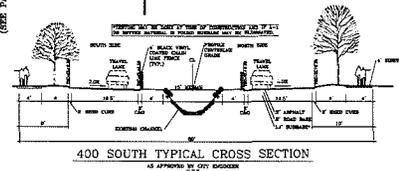
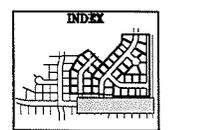
STABILIZED CONSTRUCTION ENTRANCE SHALL BE MAINTAINED UNTIL SUCH THE AS ROADS ARE ASPHALTED AND INDIVIDUAL HOME LOTS ARE BEING DEVELOPED.



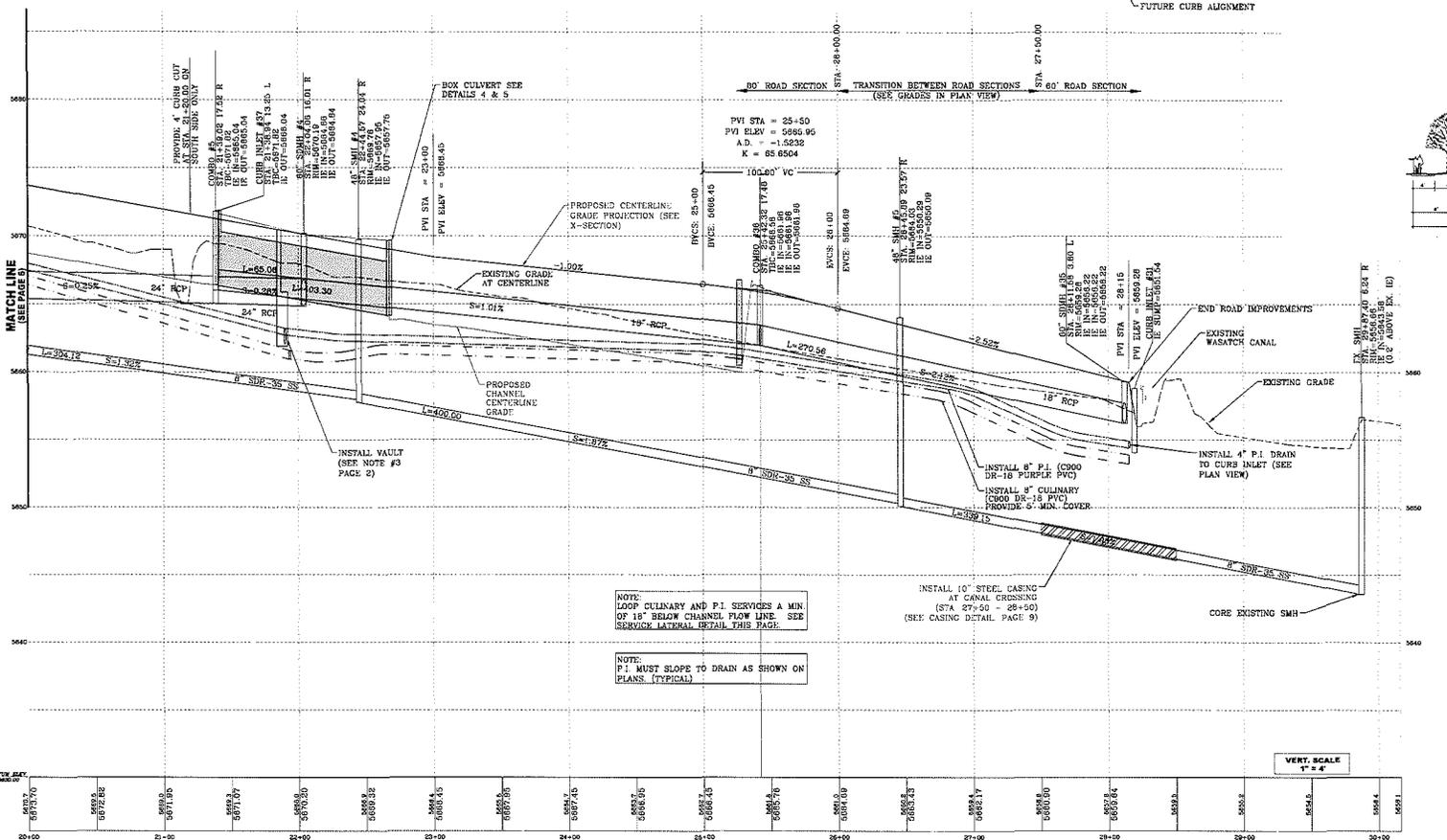
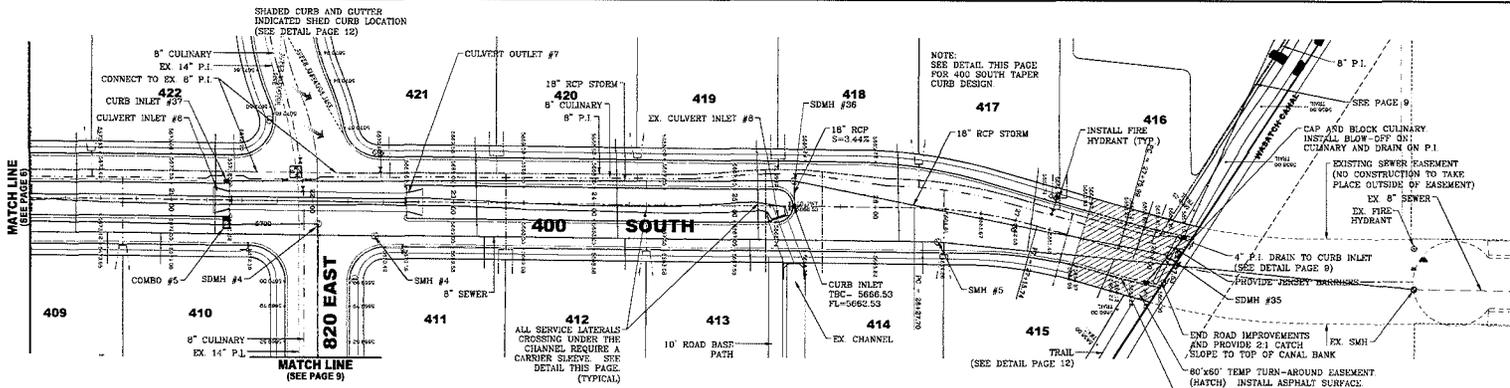
APPROVAL AS TO FORM

Approved as to form this _____ day of _____, 2014

Heber City Engineer



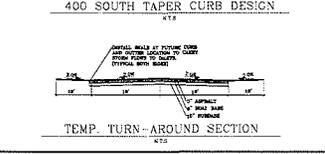
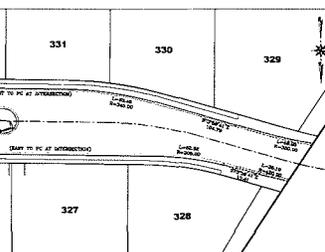
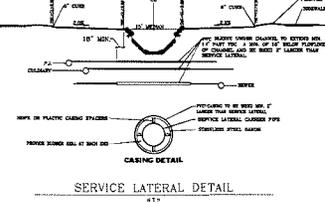
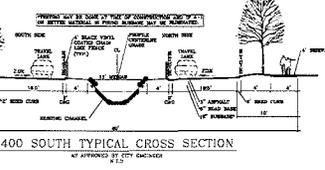
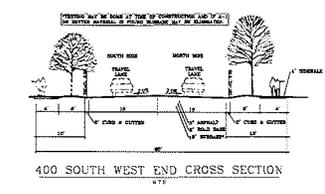
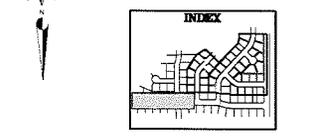
DESIGNER	HTC	PROJECT #	2006-576
DATE	10/16/2014	SHEET	1" = 40'
DRAWN BY	JSD	NOT FOR CONSTRUCTION	
P&P - 400 SOUTH			
STA. 10+00 TO 20+00			
MILL ROAD ESTATES			
HEBER, UTAH			
14441 South 980 West Bluffdale, UT 84065 801-495-2844 Fax 801-495-2847			
Consulting Engineers And Surveyors, Inc.			
REVISION	DATE	BY	



APPROVAL AS TO FORM

Approved as to Form this _____ day of _____, 2014

Heber City Engineer



DATE: _____ BY: _____

REVISION: _____

14441 South 980 West
Bluffdale, UT 84065
801-495-2844
Fax 801-495-2847

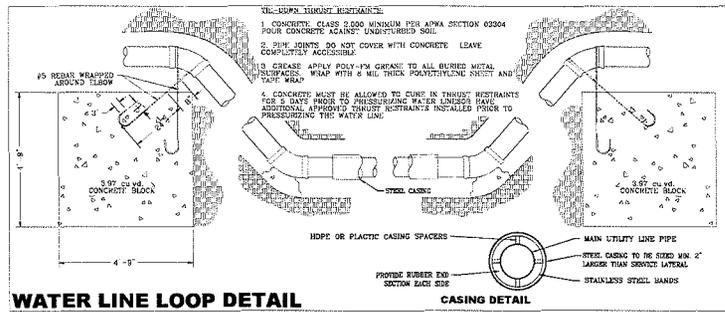
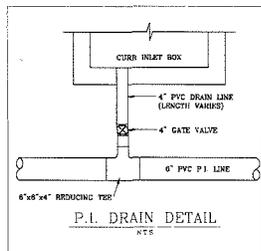
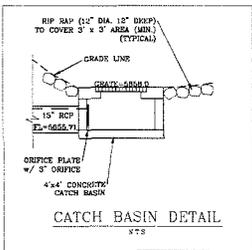
ESI
Consulting Engineers
And Surveyors, Inc.

**MILL ROAD ESTATES
HEBER, UTAH**

**P & P - 400 SOUTH STA. 20+00 TO 30+00
AND OFF-SITE**

PROJECT: 2006-576
DATE: 10/16/2014
SCALE: 1" = 40'
DESIGNER: BTC
DRAWN BY: JSB
NOT FOR CONSTRUCTION

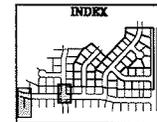
PAGE 7



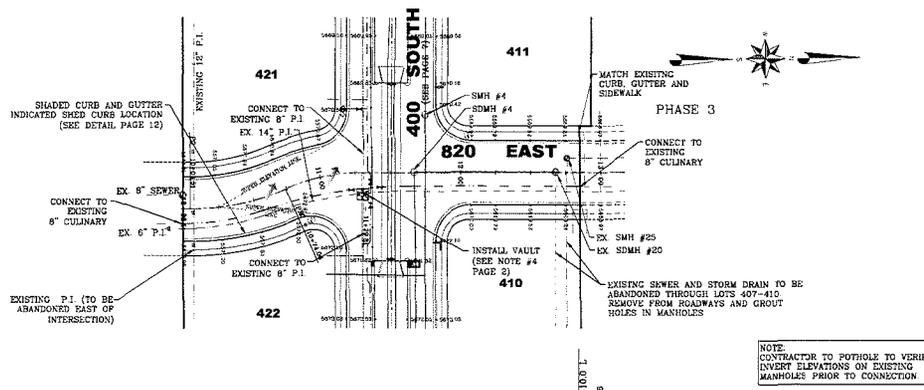
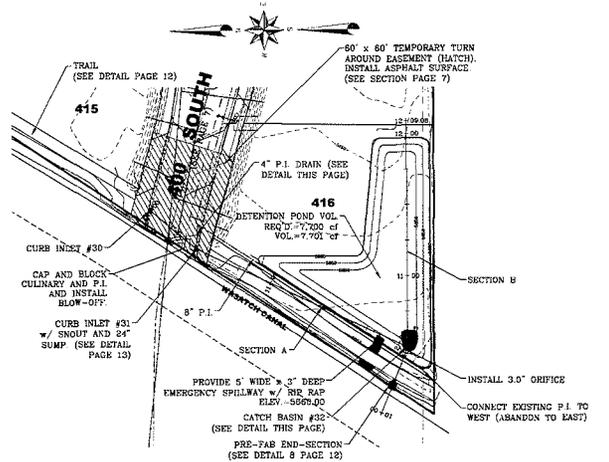
APPROVAL AS TO FORM

Approved as to form this _____ day of _____ 2014

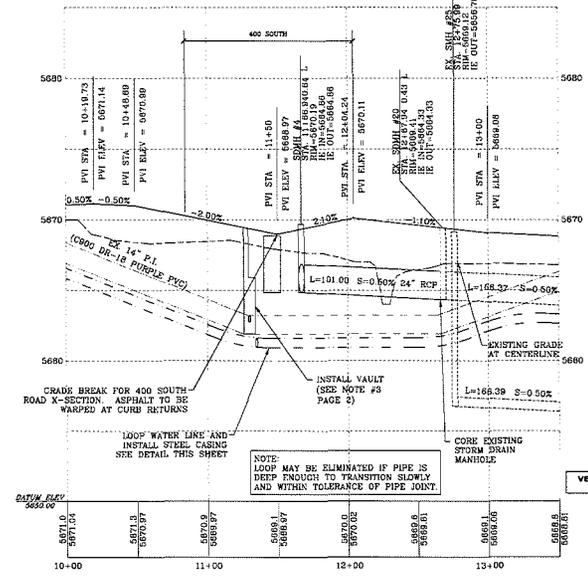
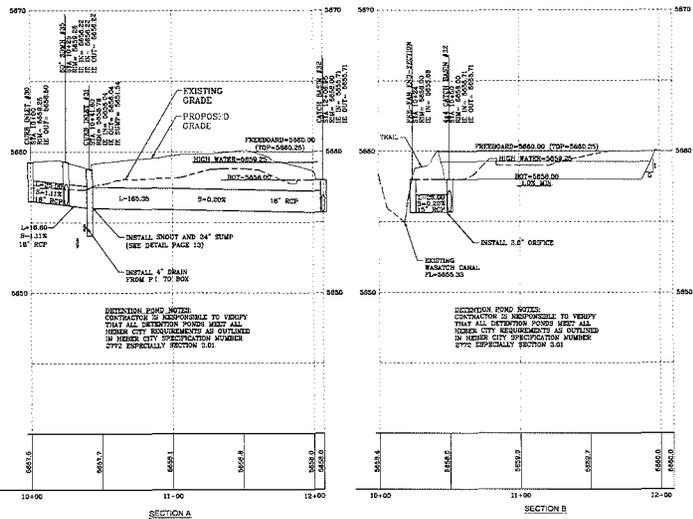
Heber City Engineer



NOTE: SEE SHEET 3 FOR TRAIL GRADING



NOTE: CONTRACTOR TO POT-HOLE TO VERIFY INVERT ELEVATIONS ON EXISTING MANHOLES PRIOR TO CONNECTION.



DESIGNER: JSH
DATE: 10/16/2014
PROJECT: 2006-576
SCALE: 1" = 40'
NOT FOR CONSTRUCTION

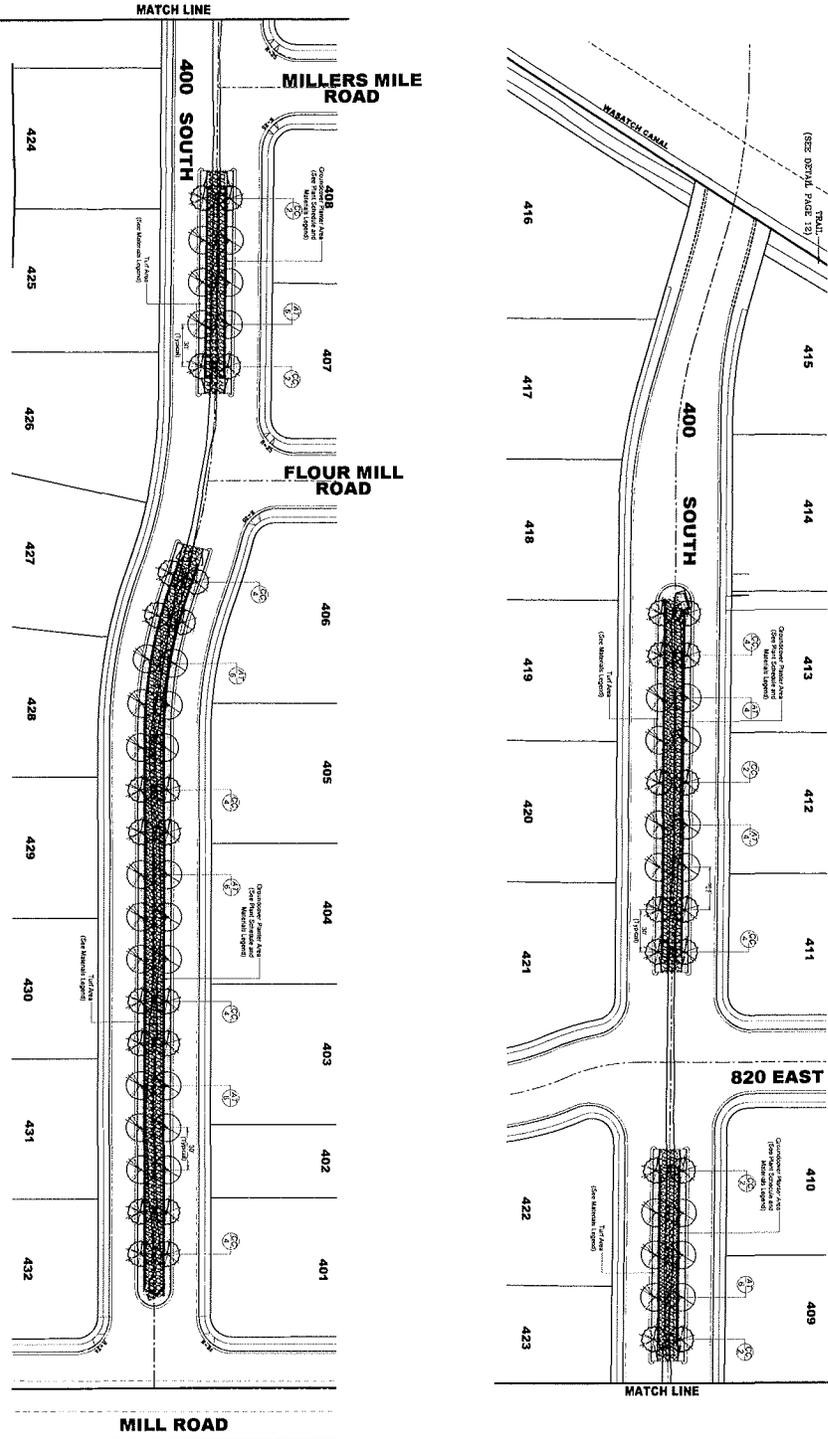
P&P - 820 EAST AND DETENTION POND

MILL ROAD ESTATES
HEBER, UTAH

14441 South 980 West
Bluffdale, UT 84065
801-495-2844
801-495-2847

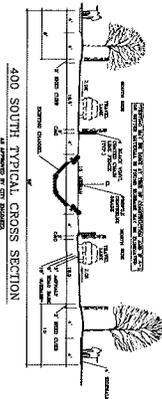
Consulting Engineers
And Surveyors, Inc.

9



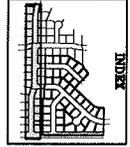
MATERIALS LEGEND:

Groundcover (10,281,9 on 1' / 2,800.0 linear feet)
 Tree (overlapping mature live oak)
 The rock lined slope of the drainage channel. To increase slope stability, the rock lining shall be placed in a staggered pattern and in the planting legend shall be planted in a linear row and spaced thirty six (36") inches on center.
 Tree (overlapping mature live oak)
 The area between the bank edge of curb and the top of the drainage channel within which the proposed trees shall be planted.



PLANT SCHEDULE

SCIENTIFIC NAME	COMMON NAME	SIZE	QTY.
Tree	Overlapping Mature Live Oak	1" DBH	30
Tree	Overlapping Mature Live Oak	4" DBH	30
Tree	Overlapping Mature Live Oak	6" DBH	72
Tree	Overlapping Mature Live Oak	8" DBH	30
Tree	Overlapping Mature Live Oak	10" DBH	30
Tree	Overlapping Mature Live Oak	12" DBH	30
Tree	Overlapping Mature Live Oak	14" DBH	30
Tree	Overlapping Mature Live Oak	16" DBH	30
Tree	Overlapping Mature Live Oak	18" DBH	30
Tree	Overlapping Mature Live Oak	20" DBH	30
Tree	Overlapping Mature Live Oak	22" DBH	30
Tree	Overlapping Mature Live Oak	24" DBH	30
Tree	Overlapping Mature Live Oak	26" DBH	30
Tree	Overlapping Mature Live Oak	28" DBH	30
Tree	Overlapping Mature Live Oak	30" DBH	30
Tree	Overlapping Mature Live Oak	32" DBH	30
Tree	Overlapping Mature Live Oak	34" DBH	30
Tree	Overlapping Mature Live Oak	36" DBH	30
Tree	Overlapping Mature Live Oak	38" DBH	30
Tree	Overlapping Mature Live Oak	40" DBH	30
Tree	Overlapping Mature Live Oak	42" DBH	30
Tree	Overlapping Mature Live Oak	44" DBH	30
Tree	Overlapping Mature Live Oak	46" DBH	30
Tree	Overlapping Mature Live Oak	48" DBH	30
Tree	Overlapping Mature Live Oak	50" DBH	30
Tree	Overlapping Mature Live Oak	52" DBH	30
Tree	Overlapping Mature Live Oak	54" DBH	30
Tree	Overlapping Mature Live Oak	56" DBH	30
Tree	Overlapping Mature Live Oak	58" DBH	30
Tree	Overlapping Mature Live Oak	60" DBH	30
Tree	Overlapping Mature Live Oak	62" DBH	30
Tree	Overlapping Mature Live Oak	64" DBH	30
Tree	Overlapping Mature Live Oak	66" DBH	30
Tree	Overlapping Mature Live Oak	68" DBH	30
Tree	Overlapping Mature Live Oak	70" DBH	30
Tree	Overlapping Mature Live Oak	72" DBH	30
Tree	Overlapping Mature Live Oak	74" DBH	30
Tree	Overlapping Mature Live Oak	76" DBH	30
Tree	Overlapping Mature Live Oak	78" DBH	30
Tree	Overlapping Mature Live Oak	80" DBH	30
Tree	Overlapping Mature Live Oak	82" DBH	30
Tree	Overlapping Mature Live Oak	84" DBH	30
Tree	Overlapping Mature Live Oak	86" DBH	30
Tree	Overlapping Mature Live Oak	88" DBH	30
Tree	Overlapping Mature Live Oak	90" DBH	30
Tree	Overlapping Mature Live Oak	92" DBH	30
Tree	Overlapping Mature Live Oak	94" DBH	30
Tree	Overlapping Mature Live Oak	96" DBH	30
Tree	Overlapping Mature Live Oak	98" DBH	30
Tree	Overlapping Mature Live Oak	100" DBH	30



APPROVAL AS TO FORM

Approved as to form this _____ day of _____, 2014.

 INDEPENDENT ENGINEER

DESIGNER	BTG	PROJECT	2006-576
DATE	10/16/2014	SCALE	1" = 40'
DRAWN BY	JSB	NOT FOR CONSTRUCTION	

MILL ROAD ESTATES
 HEBER, UTAH
LANDSCAPE PLAN

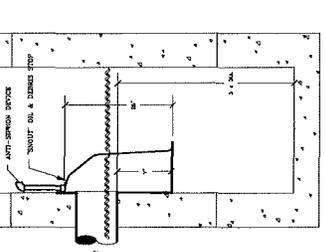


14441 South 980 West
 Bluffdale, UT 84065
 801-495-2844
 Fax 801-495-2847

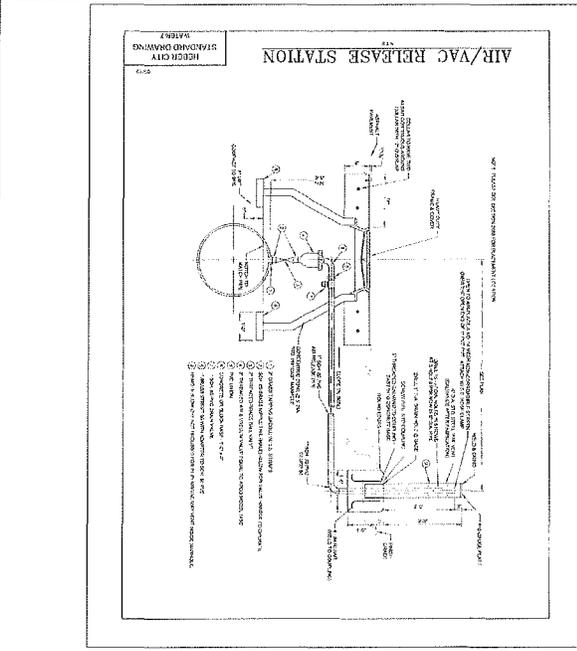
REVISION	DATE	BY

APPROVAL AS TO FORM
 Approved as to form this _____ day
 of _____, 2014.

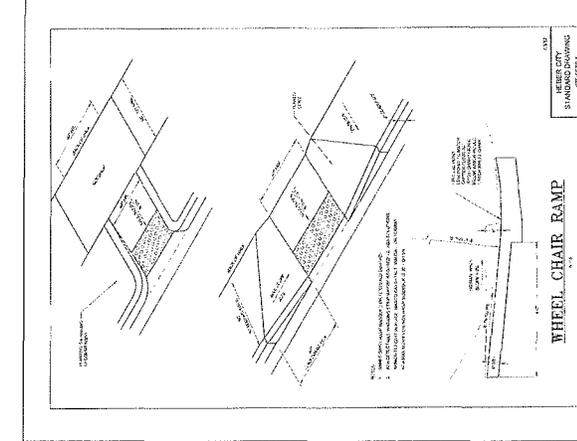
 HERRER CITY ENGINEER



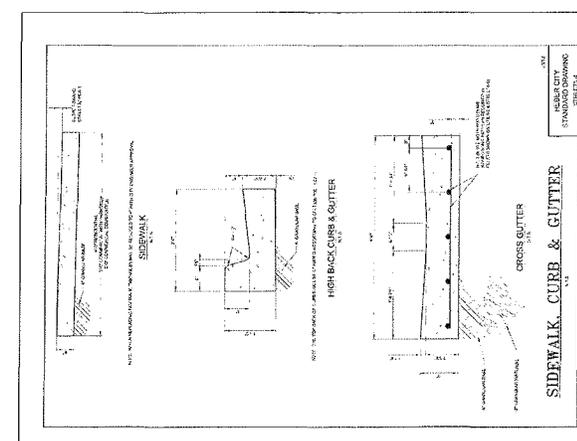
CURB INLET w/ SNOUT AND FLOW RESTRICTOR DETAIL



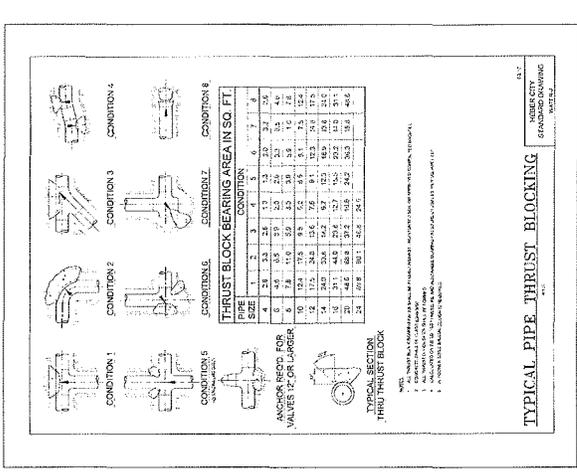
AIR/VAC RELEASE STATION

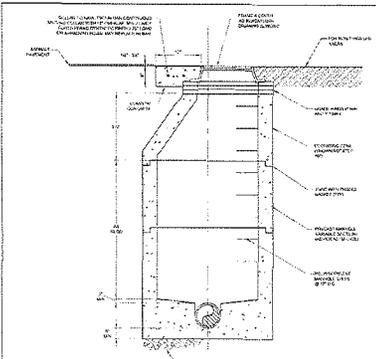


WHEEL CHAIR RAMP



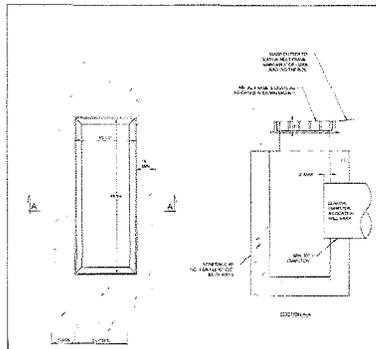
SIDEWALK, CURB & GUTTER





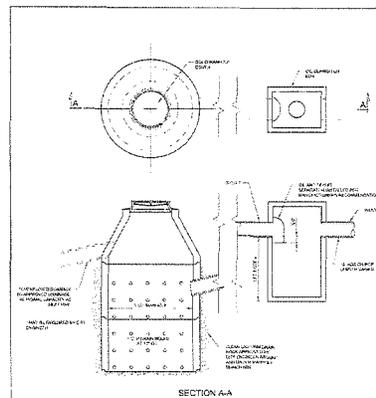
**PRECAST CONCRETE
SEWER MANHOLE**

HEBER CITY
STANDARD DRAWING
021015



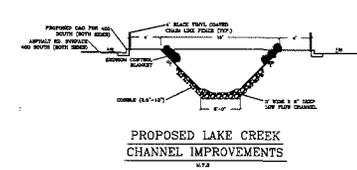
**CURB DROP INLET
STANDARD BOX**

HEBER CITY
STANDARD DRAWING
021016



**SUMP DISPOSAL &
OIL SEPARATOR**

HEBER CITY
STANDARD DRAWING
021017

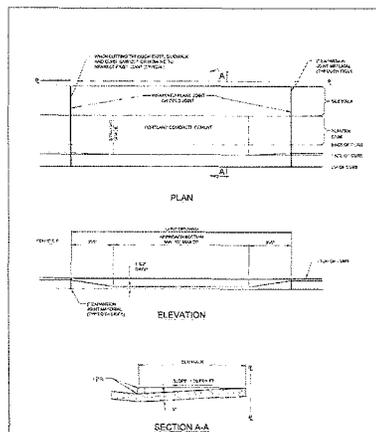


**PROPOSED LAKE CREEK
CHANNEL IMPROVEMENTS**

APPROVAL AS TO FORM

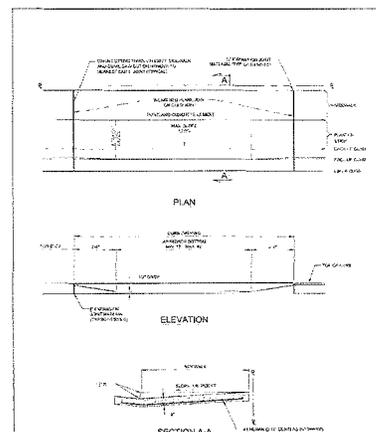
Approved as to form this _____ day
of _____ 2014

Heber City Engineer



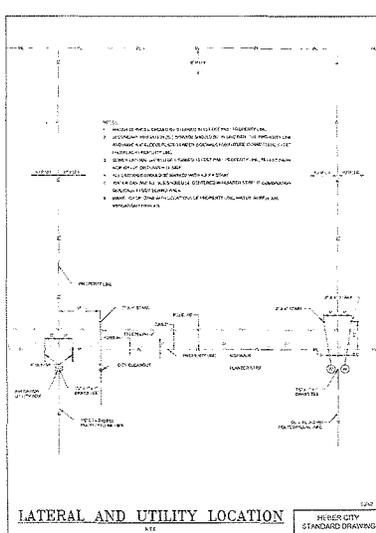
**RESIDENTIAL
DRIVEWAY APPROACH**

HEBER CITY
STANDARD DRAWING
021018



**COMMERCIAL
DRIVEWAY APPROACH**

HEBER CITY
STANDARD DRAWING
021019



LATERAL AND UTILITY LOCATION

HEBER CITY
STANDARD DRAWING
021020

REVISION	DATE	BY

14441 South 980 West
Bluffdale, UT 84065
801-495-2844
801-495-2845
Fax 801-495-2847

PEI
Consulting Engineers
And Surveyors, Inc.

**MILL ROAD ESTATES
HEBER, UTAH
DETAILS**

DESIGNER	BTC	PROJECT #	2006-576
DATE	10/16/2014	SCALE	NONE
DRAWN BY	JSB	STATUS	NOT FOR CONSTRUCTION

Tab 8

ADDENDUM TO 1995 AIRPORT AGREEMENT

This ADDENDUM AGREEMENT (“Addendum”) to the original 1995 AIRPORT AGREEMENT, dated the 8th day of January, 1995 (“the 1995 Agreement”), is made this ____ day of _____, 2014, between HEBER CITY, herein called City or Heber City, and AH AEROSERVICES, LLC herein called FBO.

RECITALS

A. Heber City owns and operates the HEBER CITY AIRPORT (“Airport”) located in Wasatch County, State of Utah.

B. The Airport Board acts as a recommending body to the Heber City Council.

C. The Heber City Council administers aspects of the operation of the Airport, and has authority to enter into and amend agreements affiliated with the Airport and the Fixed-Base Operator (“FBO”).

D. The Airport Board recommends as an addendum to the 1995 Agreement, the following additional provisions, and pursuant to the mutual considerations, herein acknowledged and accepted by the Parties, it is hereby mutually agreed as follows:

1. The Parties agree to extend the duration of the 1995 Agreement, and the subsequent Assignments of July 8, 1996, July 31, 2008, and May 8, 2012, an additional nine (9) years, until May 1, 2041.

2. In consideration for Heber City (City) extending the OK3-AIR (OK3) FBO Lease for an additional nine years, OK3, solely at its own expense, shall bear the cost of expanding the current airport apron. Said extension of the Lease(s) is subject to and conditioned upon approval of the FAA and Heber City, and the apron expansion project complying with all local, state,

federal and affiliated agency requirements. Said apron expansion shall be consistent with the attached Exhibit A., (Memorandum of Agreement between Heber City, Utah and OK3-AIR) Exhibit B, (Attached photo of the area representing the location where the apron would be expanded), and Exhibit C., (The annual lease fee schedule that extends to 2041.)

3. Any reimbursement that the City would receive from the FAA and UDOT Aeronautics in 2017 shall be retained by the City for use at the airport.

4. Nothing in this Agreement, except for what is specifically articulated and described in this Extension Agreement shall be interpreted to amend, alter, change or modify the legal description, or any other provision of the current leasehold.

5. In the event there is a Failure to Perform under this Agreement and it becomes reasonably necessary for any party to employ the services of an attorney in connection therewith (whether such attorney be in-house or outside counsel), either with or without litigation, on appeal or otherwise, the losing party to the controversy shall pay to the successful party reasonable attorney's fees incurred by such party and, in addition, such costs and expenses as are incurred in enforcing this Agreement.

6. Time is of the essence of this Agreement. In case any party shall fail to perform the obligations on its part at the time fixed for the performance of such obligations by the terms of this Agreement, the other party or parties may pursue any and all remedies available in equity, at law, and/or pursuant to the terms of this Agreement.

7. This Agreement contains the entire agreement between the parties, and no statement, promise or inducement made by either party hereto, or agent of either party hereto which is not contained in this written Agreement shall be valid or binding; and this Agreement may not be enlarged, modified or altered except in writing approved by the parties.

8. Amendment. This Agreement may be amended by written agreement of the Parties.

9. Filing of Agreement in Official Records of Each Party. Prior to its entry into force with respect to a Party, this Agreement shall be filed with the keeper of records of that Party.

10. Submittal to Attorneys. Prior to and as a condition precedent to this Agreement becoming effective with respect to a Party, that Party shall submit the Agreement to an attorney authorized by that Party. The authorized attorney shall approve the Agreement as to form and compatibility with state law.

IN WITNESS THEREOF, the Parties have hereunto set their hands on the dates set forth below:

HEBER CITY CORPORATION:

Attest:

Mayor Alan W. McDonald

AH AEROSERVICES, LLC

Attest:

Nadim AbuHaidar, President and Owner

EXHIBIT "A"

MEMORANDUM OF AGREEMENT BETWEEN HEBER CITY CORPORATION, UTAH AND OK3 AIR

Whereas, Heber City Corporation (CITY) is in the process of completing a major runway and apron rehabilitation project at the Heber City Municipal Airport/Russ McDonald Field; and

Whereas, Heber City Corporation has a construction contract in place with Geneva Rock Products, Inc. (CONTRACTOR) inclusive of unit prices for materials for said construction; and

Whereas, OK3 AIR (OK3) desires to construct approximately 3,300 s.y. of additional aircraft parking apron (PROJECT) in the vicinity of the apron rehabilitation footprint; and

Whereas, OK3 and the CITY have reached an agreement with respect to payment for the apron and associated lease extension(s); and

Whereas, there would be cost and scheduling efficiencies in undertaking the two projects simultaneously.

Now Therefore, the CITY and OK3 agree to the following:

I. OBLIGATIONS OF CITY

The CITY shall:

- 1) Contract with Armstrong Consultants, Inc. (ENGINEER) for the preparation of construction plans and specifications, and construction administration services for the completion of the apron expansion.
- 2) Initiate a Change Order with the CONTRACTOR for the additional work required to complete the PROJECT.
- 3) Account for all costs associated with the PROJECT separately from the runway and apron rehabilitation project.

II. OBLIGATIONS OF OK3

OK3 shall:

- 1) Review and approve the scope of work, preliminary cost estimate and engineer's fees prior to commencement of engineering design.
- 2) Review and approve the engineer design plans, specifications, engineer's opinion of probable cost, and contractor's change order cost prior to commencing with

construction. Should OK3 decide not to accomplish the tasks and improvements listed above, OK3 shall notify the CITY in writing within 15 calendar days of receipt of the documents and shall not be obligated to accomplish the PROJECT; however, OK3 shall reimburse the CITY for all reasonable planning and engineering costs incurred to that date.

- 3) Reimburse the CITY the actual costs of the PROJECT, including but not limited to engineering design, survey, geotechnical investigation, construction, QA testing, and construction administration.

III. QUANTIFICATION OF COSTS

- 1) The preliminary cost estimate for the PROJECT is \$200,000, including construction, engineering, administration, and contingency. This preliminary estimate is for planning purposes only and should not be construed as a bid price or guarantee of final construction or PROJECT cost.
- 2) Engineering tasks will be stipulated in the contract between the ENGINEER and the CITY. The contract will fully describe the scope of work and fees.
- 3) Engineer's estimate of probable cost for the PROJECT will be provided to the CITY and OK3 by the ENGINEER upon completion of the design plans and specifications, and prior to soliciting the change order price from the CONTRACTOR.
- 4) Actual costs of the construction of the PROJECT shall be determined by approved pay requests submitted by the CONTRACTOR, reviewed by the ENGINEER and OK3 and approved by the CITY.

IV. SCHEDULE FOR COMPLETION OF TASKS AND IMPROVEMENTS

The PROJECT is scheduled to be completed in the spring of 2014, in conjunction with the runway and apron rehabilitation project.

V. STATEMENT OF COOPERATION

And Finally, the CITY and OK3 realize the mutual benefits of this Memorandum of Agreement and hereby express their appreciation for the efforts set forth by both parties, the further strengthening of an ongoing positive relationship between them, and their contributions to the continued success of the airport.

HEBER CITY CORPORATION

Date

OK3 AIR

Date

EXHIBIT "C"

HEBER VALLEY AIRPORT - FIXED BASE OPERATOR ANNUAL LEASE FEES

<u>YEAR</u>	<u>AMOUNT</u>	
1993	\$ 2,000	
1994	\$ 2,100	
1995	\$ 2,205	
1996	\$ 2,315	
1997	\$ 2,431	
1998	\$ 2,553	
1999	\$ 2,680	
2000	\$ 2,814	
2001	\$ 2,955	
2002	\$ 3,103	
2003	\$ 3,258	
2004	\$ 3,421	
2005	\$ 3,592	
2006	\$ 3,771	
2007	\$ 3,960	
2008	\$ 4,158	
2009	\$ 4,366	
2010	\$ 4,584	
2011	\$ 4,813	
2012	\$ 5,054	
2013	\$ 5,307	
2014	\$ 5,572	
2015	\$ 5,851	
2016	\$ 6,143	
2017	\$ 6,450	
2018	\$ 6,773	
2019	\$ 7,111	
2020	\$ 7,467	
2021	\$ 7,840	
2022	\$ 8,232	
2023	\$ 8,644	
2024	\$ 9,076	
2025	\$ 9,530	
2026	\$ 10,006	
2027	\$ 10,507	
2028	\$ 11,032	
2029	\$ 11,584	
2030	\$ 12,163	
2031	\$ 12,771	
2032	\$ 13,410	
2033	\$ 14,080	
2034	\$ 14,784	
2035	\$ 15,523	
2036	\$ 16,299	
2037	\$ 17,114	
2038	\$ 17,970	
2039	\$ 18,869	
2040	\$ 19,812	
2041	\$ 8,668	Five months

**AMENDMENT #1
TO
ATTACHMENT F TO PROFESSIONAL SERVICES AGREEMENT
BETWEEN OWNER AND ENGINEER,
DATED _____, 2014**

FURTHER DESCRIPTION OF SERVICES OF ENGINEER

1. This Amendment is made a part of and incorporated by reference into Attachment F to Professional Services Agreement made on February 19, 2009 between **HEBER CITY, UTAH (Owner)** and **ARMSTRONG CONSULTANTS, INC., (Engineer)** providing for professional engineering services. The Services of Engineer as described in Section 1 of the Agreement are amended or supplemented as indicated below and the time periods for the performance of certain services are stipulated as indicated below.

2. **WORK PROGRAM** – See Attachment F dated November 3, 2014.

3. **FEES** - The Element 3 fees will be as noted below. Elements 1 and 2 fees remain unchanged. (All lump sums)

Element 3 – Design Services	\$27,000.00
Element 3 – Construction Services*	\$10,000.00
Element 3 - Engineering Total	\$37,000.00

*Pricing assumes construction will run concurrent with Elements 1 and 2.

**OWNER:
HEBER CITY, UTAH**

**ENGINEER:
ARMSTRONG CONSULTANTS, INC.**

By _____
Alan McDonald, Mayor

By _____
Dennis Corsi, President