

CITY COUNCIL

BEN PENDER COREY THOMAS SHARLA BYNUM PORTIA MILA SHANE SIWIK MARK KINDRED RAY DEWOLFE

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CHERIE WOOD MAYOR

220 E MORRIS AVE SUITE 200 SOUTH SALT LAKE CITY UTAH 84115 P 801.464.6757 801.464.6770 TTY: 711

South Salt Lake City Council REGULAR MEETING AGENDA

Public notice is hereby given that the South Salt Lake City Council will hold a Regular Meeting on **Wednesday, December 12, 2018** in the City Council Chambers, 220 East Morris Avenue, Suite 200, commencing at **7:00 p.m.**, or as soon thereafter as possible.

Conducting: Mark Kindred, At-Large

Council Chair: Ben Pender

Sergeant at Arms: Amanda Gencarella

Opening Ceremonies

Welcome/Introductions
 Serious Moment of Reflection/Pledge of Allegiance
 Mark Kindred
 Portia Mila

Approval of Minutes

October 24, 2018 Regular Meeting October 24, 2018 Work Meeting November 7, 2018 Regular Meeting November 7, 2018 Work Meeting November 14, 2018 Regular Meeting November 14, 2018 Work Meeting

No Action Comments

1. Scheduling City Recorder

2. Citizen Comments/Questions

a. Response to Comments/Questions
 (at the discretion of the conducting Council Member)

3. Mayor Comments

4. City Attorney Comments

5. City Council Comments

6. Council Attorney Comments

7. Victim Advocate Report VOCA and VAWA Grant Update Brooke St. John

Action Items

UNFINISHED BUSINESS

 Presentation by Pinnock, Robins, Posey, & Richins Auditors of the June 30, 2018 CAFR (Comprehensive Annual Financial Report)

a. Adopt Resolution Accepting the Audit Report for Fiscal Year Ending June 30, 2018

2. An Ordinance of the City of South Salt Lake City Council Amending Section 8.18.120 of the City of South Salt Lake Municipal Code regarding Fireworks Discharge Restrictions

 An Ordinance of the City of South Salt Lake City Council Amending Section 2.40.190 of the City of South Salt Lake Municipal Code regarding Fire Inspections

See Page Two for Continuation of Agenda

Kyle Kershaw/Auditor

Mayor Wood

Mayor Wood

4. An Ordinance of the South Salt Lake City Council amending The Zoning Map and enacting new and revised sections to Title 17 of the South Salt Lake Municipal City Code that amend, codify and replace the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20 Mayor Wood

NEW BUSINESS

- 1. Annual 2019 Council Meeting Schedule
- 2. Ranked Choice Voting Discussion

Craig Burton Mark Kindred

Public Hearing – 7:30 P.M. (Or As Soon Thereafter As Possible)

To receive public input regarding all 2018/2019 budgets

- 1. Discussion by the Council
- 2. Open Public Hearing
- 3. Receive Public Input
- 4. Close Public Hearing
- 5. Continued Discussion by the Council
- 6. At Conclusion by the Council, Motion and Second by Council
 - a. To move action until a future specified meeting date;
 - b. To take it to a work meeting for further discussion; or
 - c. To take final action on the matter

Motion for Closed Meeting

Adjourn

Posted December 10, 2018

Those needing auxiliary communicative aids or other services for this meeting should contact Craig Burton at 801-483-6027, giving at least 24 hours' notice.

In accordance with State Statute and Council Policy, one or more Council Members may be connected via speakerphone.

Citizen Comments/Question Policy

Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business. When a member of the audience addresses the Council and/or Mayor, he or she will come to the podium and state his or her name and address. Citizens will be asked to limit their remarks/questions to five (5) minutes each. In meetings during which numerous individuals wish to comment, the time for all citizen comments may be limited to three (3) minutes each, at the discretion of the conducting Council Member. The conducting Council Member shall have discretion as to who will respond to a comment/question. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks. Some comments/questions may have to wait for a response until the next regular council meeting. The conducting Council Member will inform a citizen when he or she has used the allotted time. Grievances by City employees must be processed in accordance with adopted personnel rules.

CITY OF SOUTH SALT LAKE CITY COUNCIL MEETING

COUNCIL MEETING Wednesday, December 12,

2018 7:00 p.m.

CITY OFFICES 220 East Morris Avenue

South Salt Lake, Utah 84115

PRESIDING Council Chair Ben Pender

CONDUCTING: Mark Kindred

SERIOUS MOMENT OF REFLECTION/

PLEDGE OF ALLEGIANCE

Portia Mila

SERGEANT AT ARMS

COUNCIL MEMBERS PRESENT:

Sharla Bynum, Ray deWolfe, Mark Kindred, Portia Mila, Ben Pender Shane Siwik and Corey Thomas

STAFF PRESENT:

Mayor Wood

Charee Peck, Chief of Staff

Hannah Vickery, Deputy City Attorney

Kyle Kershaw, Finance Director

Jack Carruth, Police Chief

Ron Morris, Fire Chief

Dennis Pay, City Engineer

Aaron Wiet, Recreation Director

Mont Roosendaal, Public Assets Director

Lisa Forrester, Court Administrator

Dave Alexander, Streets Division Manager

Sharen Hauri, Urban Design Director

Corby Talbot, Storm Water Manager

Alex White, Planning Division Manager

Craig Burton, City Recorder

Ariel Andrus, Deputy City Recorder

OTHERS PRESENT:

See attached list.

APPROVAL OF MINUTES

October 24, 2018 Regular Meeting. Council Member Thomas made a motion to approve these minutes.

MOTION: Corey Thomas SECOND: Ben Pender

Voice Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

October 24, 2018 Work Meeting. Council Member Mila made a motion to approve these minutes

MOTION: Portia Mila SECOND: Sharla Bynum

Voice Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

November 7, 2018 Regular Meeting. Council Member Bynum made a motion to approve these minutes

MOTION: Sharla Bynum SECOND: Ben Pender

Voice Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

November 7, 2018 Work Meeting. Council Member Mila made a motion to approve these minutes

MOTION: Portia Mila SECOND: Sharla Bynum

Voice Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

November 14, 2018 Regular Meeting. Council Member Bynum made a motion to approve these minutes

MOTION: Sharla Bynum SECOND: Portia Mila

Voice Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

November 14, 2018 Work Meeting. Council Chair Pender made a motion to approve these minutes

MOTION: Ben Pender SECOND: Corey Thomas

Voice Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

NO ACTION COMMENTS

- 1. SCHEDULING. The City Recorder informed those at the meeting of upcoming events, meetings, activities, etc.
- 2. CITIZEN COMMENTS/QUESTIONS. Tami Diaz, 292 Welby Ave. She is in favor of the County Library in the City. There are many great programs

offered at the libraries and she thinks this would be a good thing for South Salt Lake.

Kim Deacon, 434 E. Burton Ave. She asked where she could get information about the master plan for the Granite High property.

Council Member Siwik said the Granite High property is still owned by Granite School District and it is under contract by a developer. The developer has an agreement with the County for the library. That property needs a zone change because it is not currently zoned for the proposed development or the library.

3. MAYOR COMMENTS. Mayor Wood said she received a phone call from the region director for Union Pacific and was told they are transferring seventy-five percent of the car switching that goes on in South Salt Lake to the Ogden location. The water quality grant and loan that was submitted to the Water Quality Board was approved. There will need to be more conversations regarding this grant as there were some stipulations made for the City. She also added that the City was awarded the Best Buy Teen Tech Center. This program is about a \$200,000 investment for an afterschool program for teens in the City.

4. CITY ATTORNEY COMMENTS. None

5. CITY COUNCIL COMMENTS. Council Chair Pender said he would like to make it a commitment that Officer Romrell is never forgotten and he would like to have something named after him.

Council Member Kindred appreciated Council Member Mila's opening comments and agreed with Council Chair Pender about naming a park or something else after Officer Romrell.

Council Member Siwik thanked Chief of Staff, Charee Peck, for her help with a concern on Silver Avenue. There was situation where there were semi-trucks frequenting the streets as well as problems with speeding and drugs. Ms. Peck helped get no semi-trucks signs put in place and the police have also been involved with the other problems.

Council Member Bynum also appreciated Council Member Mila's opening comments. One of her friends lost her brother in the line of duty and she is asking for donations to give gifts to the officers working on Christmas this year.

Council Member Mila attended Breakfast with Santa and she thanked all the staff involved in putting that together.

6. COUNCIL ATTORNEY COMMENTS. None

7. INFORMATION – Victim Advocate Report VOCA and VAWA Grant Update. Brooke St. John and Detective Sergeant Darren Carr gave a presentation to the Council regarding the VOCA and VAWA Grants.

Ms. St. John also told the Council about some programs that she is working on implementing in the community including an elderly outreach program.

Sgt. Carr discussed the programs he is handling as well.

The Council moved to Public Hearing portion of the meeting.

ACTION ITEMS

UNFINISHED BUSINESS

- 1. Presentation by Squire Co. Auditors of the June 30, 2018 CAFR (Comprehensive Annual Financial Report) Finance Director, Kyle Kershaw, and Auditor, Danny Barlow, gave the Council a presentation of the annual audit report. A copy is attached and incorporated by this reference.
 - a. Adopt Resolution Accepting the Audit Report for Fiscal Year Ending June 30. 2018

Council Member Bynum made a motion to approve this resolution.

MOTION: Sharla Bynum SECOND: Shane Siwik

Roll Call Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

2. An Ordinance of the City of South Salt Lake City Council amending Section 8.18.120 of the City of South Salt Lake Municipal Code regarding Fireworks Discharge Restrictions. Fire Chief, Ron Morris, answered questions from the Council regarding this ordinance. A copy is attached and incorporated by this reference.

Council Chair Pender made a motion to approve this Ordinance.

MOTION: Ben Pender SECOND: Portia Mila

Roll Call Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

3. An Ordinance of the City of South Salt Lake City Council Amending 2.40.190 of the South Salt Lake Municipal Code regarding fire inspections. A copy is attached and incorporated by this reference.

Council Chair Pender made a motion to approve this Ordinance

MOTION: Ben Pender SECOND: Ray de Wolfe

Roll Call Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

4. An Ordinance of the South Salt Lake City Council amending the zoning map and enacting new and revised sections to Title 17 of the South Salt Lake Municipal Code that amend, codify and replace the Riverfront Master Planned Mixed use district guidelines, in a manner that is substantially consistent with Ordinance 2017-20. A copy is attached and incorporated by this reference.

Council Member Bynum made a motion to approve this Ordinance

MOTION: Sharla Bynum SECOND: Ben Pender

Roll Call Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

NEW BUSINESS

1. Annual 2019 Council Meeting Schedule. A copy is attached and incorporated by this reference.

Council Chair Pender made a motion to suspend the rules in order to pass the schedule at this meeting.

MOTION: Ben Pender SECOND: Portia Mila

Voice Vote:

Bynum: Yes
deWolfe: Yes
Kindred: Yes
Mila: Yes
Pender: Yes
Siwik: Yes
Thomas: Yes

Council Member Mila made a motion to approve the 2019 Council meeting schedule

MOTION: Portia Mila SECOND: Shane Siwik

Roll Call Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

2. Ranked Choice Voting Discussion. City Recorder, Craig Burton, addressed some concerns that Salt Lake County has raised in regards to Ranked Choice voting.

Council Member Kindred would like to have future discussion regarding this item and have Sherrie Swenson from the County come and speak to all the reasons why they County is not on board with this way of voting.

Council Member Siwik made a motion to move this item to unfinished business for a future meeting to be determined.

MOTION: Shane Siwik SECOND: Ray deWolfe

Voice Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

Public Hearing to receive public input regarding all 2018/2019 budgets. Council Member Siwik would like to look at the budget periodically throughout the year to see where the City is in the budget. For tonight's meeting the main area he would like to discuss is professional services specifically for the homeless resource center.

Mayor Wood said it is hard to ballpark how much more will be spent for the homeless resource center because they are still working through some processes and it is hard to know how long these things will take.

Council Member Siwik indicated he had seen a dollar figure of two million dollars being spent on legal services over the last four years.

Deputy City Attorney, Hannah Vickery, reminded the Council that about half of that two million dollars was spent on prosecution and indigent defense and is required under the law.

Council Member Siwik wonders if the City would save money if some of these professional services were done in house instead of hiring outside law firms.

Ms. Vickery said there may be some benefits to hiring another in house attorney but because the demand and legal expertise can vary, that she understood the historical staffing to be allocated the way it was.

Council Member Bynum said she would like to look at budget reports quarterly and then have discussions from there rather than opening the budget quarterly.

Mayor Wood said that opening the budget quarterly may be difficult. It is hard to gauge where the budget is at when it is just looked at quarterly. The budget needs to be looked at as a whole and really there is no extra money in any department because the department directors budget yearly for the projects that need to be completed.

Mayor Wood added that she feels with the homeless resource center that hiring an outside attorney to handle things was the very best thing for the City and there is no way that could have been handled in house.

Council Member deWolfe would like to have a future discussion regarding police

pay and the recruitment of police officers. Another thing he would like to have a discussion about is paying for storm water. The Water Quality Board wants the City to come back and present some ideas on how the Council is going to address paying for storm water and he feels that is something that needs to be discussed.

The public hearing opened at 7:56 p.m. No comments.

Council Member Siwik made a motion to move this discussion to a future work meeting to be determined.

MOTION: Ben Pender SECOND: Ray deWolfe

Voice Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

The Council moved to Unfinished Business item one.

Council Member Mila made a motion to adjourn.

MOTION: Portia Mila SECOND: Sharla Bynum

Voice Vote:

Bynum: Yes deWolfe: Yes Kindred: Yes Mila: Yes Pender: Yes Siwik: Yes Thomas: Yes

The meeting adjourned at 8:44 p.m.

Ben Pender, Council Chair

Craig D. Burton, City Recorder

CITY COUNCIL REGULAR MEETING LIST OF ATTENDEES

NAME	<u>ADDRESS</u>	REPRESENTING
Trave Buffer	956/ WASATCH BLUD	City browns
TERRY DIEHL	956/ WASATCH BLUD	THACKERY GREN'
Joe Anderson	358 Vides Are	secf
Leanne Huff	351 East Vidas An	_
Dunny Barlow	215 State St., Ste 850, SLC	Squire & Company
TREVOR JONES	,	
COPBIN SONE		
DAPRELLNEWBOLD		
ETHAN VALENTAR	TROOP Z6	
Jon Braker	320013	
COPPER SUMMERS		
EVERETT THOMPSON-	<i>/</i>	
Ali Urly	160 E. Vidas Ave	<u>Self</u>
TAME DEAZ		SECF
Dour AHLOTRON		COUNCIL ATTORNEY
Kim Deacon	434 E Burton Ave	self.
JEFF AMPREMAN		City
-		
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RESOLUTION NO. R2018- 23

A RESOLUTION ACCEPTING THE AUDIT REPORT FOR FISCAL YEAR ENDING JUNE 30, 2018

WHEREAS, the accounting firm of Squire & Company has conducted an audit of the financial records of the City of South Salt Lake for the fiscal year ending June 30, 2018 and

WHEREAS, the audited financial statements present fairly, in all material respects, the financial position of the City of South Salt Lake as of June 30, 2018 and

WHEREAS, the City Council has received the audit report and oral communication from the independent auditors;

NOW, THEREFORE, BE IT RESOLVED that the Audit Report for the fiscal year ending June 30, 2018, is hereby accepted as set forth in the attached documents labeled Exhibit "A".

PASSED, APPROVED AND ADOPTED by the South Salt Lake City Council this 12th day of December, 2018.

BY THE CITY COUNCIL:

Ben B. Pender, Council Chair

ATTEST:

Craig D. Burton, City Recorder

City Council Vote as Recorded:

Bynum
deWolfe
Kindred
Mila
Ves
Mila
Ves
Siwik
Thomas
Ves



The City of South Salt Lake State of Utah

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2018



CITY OF South Salt Lake

STATE OF UTAH

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2018

Prepared By:

South Salt Lake Department of Finance

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Introductory Section



Finance Department 220 East Morris Avenue #200 South Salt Lake City, UT 84115-3200 Phone (801) 483-6000 Fax (801) 483-6001

December 11, 2018

To the Honorable Mayor, Members of the City Council, and Citizens of the City of South Salt Lake, Utah:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with United States Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the City of South Salt Lake (the City) for the fiscal year ended June 30, 2018.

This report consists of management's representations concerning the finances of the City of South Salt Lake. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the management of the City of South Salt Lake has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of South Salt Lake's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of South Salt Lake's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of South Salt Lake's financial statements have been audited by Squire & Company, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of South Salt Lake for the fiscal year ended June 30, 2018, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified "clean" opinion that the City of South Salt Lake's financial statements for the fiscal year ended June 30, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of South Salt Lake was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of

South Salt Lake's Single Audit Report. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of South Salt Lake's MD&A can be found immediately following the report of the independent auditors.

Profile of the City of South Salt Lake

The City of South Salt Lake is a fourth-class city incorporated in 1938 under provisions of the State of Utah. South Salt Lake City is located in Salt Lake County in the heart of the greater Wasatch Front area. The City of South Salt Lake currently occupies a land area of 7.03 square miles and serves a population of approximately 24,500. South Salt Lake is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council and allowable by state law.

The City of South Salt Lake has operated under the council-mayor alternative form of government in conformity with Utah Law (Section 10-3-12) since 1990. The seven-member city council performs all legislative functions and is responsible for, among other things, passing ordinances and adopting the budget. The mayor performs all administrative functions, oversees day-to-day operations, and appoints department heads and boards with the consent of the city council. The mayor is elected to serve a four-year term. City council members serve four-year staggered terms. Five of the city council members are elected by district and two are elected at large.

The City of South Salt Lake provides a full range of services including: police and fire protection, municipal court, the construction and maintenance of streets, roads, and other infrastructure, planning and zoning services, recreational activities and cultural events, solid waste collection and disposal, water and sewer utility services, and housing services. The City of South Salt Lake has two component units, the Redevelopment Agency of South Salt Lake, established in 1982, and the South Salt Lake Municipal Building Authority, established in 1996. The Municipal Building Authority currently has no assets, transactions, or budget. The Redevelopment Agency is governed by a board that is comprised of the city council, with the mayor serving as chief administrative officer. The Municipal Building Authority is governed by a board consisting of the city council. Additional information on the Redevelopment Agency can be found in Note 11 in the notes to the financial statements.

The annual budget serves as the foundation for the City of South Salt Lake's financial planning and control. The Uniform Fiscal Procedures Act adopted by the State of Utah governs budgetary procedures for the City of South Salt Lake. In compliance with this Act, the mayor presents a tentative budget to the city council for adoption no later than the first regularly scheduled city council meeting in May. The Redevelopment Agency budget is presented to the board as required by state law. The city council is required to hold public hearings on the proposed budget and to adopt a budget by June 30th. The council is required to adopt a final budget by no later than June 30, the close of the City of South Salt Lake's fiscal year. The appropriated budget is prepared by fund (e.g. general), function (e.g. public safety), and department (e.g. police). The mayor may make transfers of appropriations within a department. However, transfers of appropriations between departments require the approval of the city council. Budget-to-actual comparisons are provided in this report for the General Fund, Capital Projects Fund, and the Redevelopment Agency. The budget-to-actual comparisons for these funds, with appropriated annual budgets, are presented in the governmental fund subsection of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the environment within which the City of South Salt Lake exists.

Local Economy By far the largest factor affecting the City of South Salt Lake, as well as the state and federal government, has been the gradual economic recovery. Statistics provided by the Utah Department of Workforce Services indicate the unemployment rate in Utah decreased in the past 12 months to 3.0% in June 2018 as compared to 4.0% in the U.S. In June 2017 Utah's rate was 3.4% and the national rate was 4.4%. The unemployment rate in Salt Lake County decreased to 3.4% in June 2017 from 3.4% in June 2017. The Utah Department of Workforce Services reports that approximately 49,200 jobs were created in the state in the past year but there are more people in the labor force looking for employment. So, generally speaking, enough jobs are being created annually to accommodate more people in the workforce.

Statistics provided by the United States Department of Labor and the Utah Department of Workforce Services indicate that all industry sectors in Utah, other than the natural resources/mining and information, have reported an increase in the number of jobs created. Over 47,900 jobs were created statewide in the past 12 months. Construction, Trade, Transportation, Utilities, Education, and Health Services sectors improved particularly well. The improvement in these sectors benefits South Salt Lake. South Salt Lake is home to several construction supply and manufacturing businesses. The Utah Department of Workforce Services anticipates that unemployment levels will remain constant through the next 12 months. Utah is among the top states for total job growth as well as private sector job growth.

With the state approaching full employment consumer spending will continue to improve. More discretionary income will be available to consumers leading to increased sales. Sales taxes, which are directly influenced by consumer spending, have improved noticeably across the county and state. Local governments, including South Salt Lake, rely on the sales tax to finance essential services. Due to improved economic conditions total sales tax revenue grew in South Salt Lake by 6.7% when compared to FY 2017. With the continuation of positive economic conditions, and the benefits of economic development efforts, the city anticipates continued increases in sales tax revenue in FY 2019.

Property tax revenue is expected to increase modestly in the coming year. With construction activity improving, an increase in assessed valuation due to new growth is expected. Also, new developments have been proposed, and when completed, will contribute to increased property tax revenue.

The Market Station redevelopment project experienced significant activity in the past year. A major grocery store chain opened an additional outlet in the project area in FY 2018. In addition, a 97 unit multi-family housing project is currently under construction and a financial services retail location is planned for construction in the near future.

Long-Term Financial Planning Approximately 35% of property within the city is exempt from property taxes. This condition is due to the fact that many county and regional public facilities are located within city boundaries. The Salt Lake County Adult Detention Center (jail), Utah Transit Authority facilities, Central Valley Water Reclamation Facility, Salt Lake County Solid Waste Transfer Station, Granite School District office/facilities and other public infrastructure are located in the city and occupy many acres of property.

In March 2017 an announcement was made by Salt Lake County officials that a new 300 bed homeless resource facility will be located in South Salt Lake. The center is scheduled to open in July 2019. The users of that facility will require services from the city, particularly police and emergency medical services.

As a result of the factors above, the city relies heavily on sales tax revenue to provide city services. Sales taxes allow the residents of South Salt Lake to receive the same level of services that residents of other Utah cities enjoy. City officials work diligently to maintain an environment that is conducive to business.

The city must be able to provide services for the facilities mentioned above as well as its residents and businesses. Due to the fact that the above public entities do not pay property taxes, the sales tax is used to finance adequate police, public works, and fire services.

The city has adequate cash reserves to fund cash flow requirements during the year. In the first few months of the fiscal year the city uses these cash reserves to cover cash requirements eliminating the need to issue tax & revenue anticipation notes. The city begins to receive sales tax revenue in September and property tax revenue in November.

Annually the city allocates as much sales tax revenue as possible into the capital improvements fund. The city utilizes a conservative approach to issuing debt and almost always uses a "pay as you go" approach to acquiring capital assets. Class C road funds, derived from gasoline taxes, are used to fund large road construction and maintenance projects. Funds are received six times per year and can be carried forward from year to year until projects are undertaken.

Legislation was approved at the state level in 2018 to make funding available to jurisdictions who provide public safety services to homeless resource centers. The city anticipates that it will receive funding in FY 2019 to partially offset costs incurred to provide public safety services to the homeless center.

Current Period Financial Events

As required by the Governmental Accounting Standards Board, GASB Statement 68 reports the city's net pension assets and liabilities in FY 2018. Although the city is a member of the Utah Retirement Systems and relies on URS for all retirement activities on behalf of its employees, the city must still report its pro-rata share of pension assets and liabilities. The city's share of the net pension liability decreased by approximately \$2,068,000 when compared to FY 2017 while the net pension asset increased by approximately \$424,000 during the same period. This was primarily due to improved investment results realized by the Utah Retirement System as well as actuarial increases calculated by URS.

The city received over \$2,700,000 in grants and assistance from federal, state, county, and private sources. Much of this funding is used to provide afterschool services to South Salt Lake, and neighboring, youth and adults. Programs which provide academic and prevention services are administered from 13 school based and community locations. Approximately 2,700 youth and adults are served through these programs. Other uses of the grant funding include law enforcement (\$332,000) and public improvements (\$160,000).

Sales tax revenue increased by approximately \$900,000 when compared to FY 2017. This amount represents an approximate increase of 6.7%. The city anticipates that sales tax revenue will increase in the ensuing year due to the factors stated earlier.

Approximately 50% of the residents and businesses in South Salt Lake are connected to the city's waste water collection system. The South Salt Lake system is part of the Central Valley Water Reclamation Facility (CVWRF). In FY 2018 the CVWRF began a significant project to update the plant and add new treatment processes. The city's portion of the costs was approximately \$3,200,000. The city participated in a financing arrangement to secure funding for these costs. The city is committed to remit approximately \$255,000/year for its portion of the obligation.

Awards and acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of South Salt Lake for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2017. This was the sixteenth consecutive year that the city has received this prestigious award. In order to be awarded a Certificate of

Achievement, the city published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for certification.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. I would like to express appreciation to all members of the finance department who assisted in the preparation of this report. I also appreciate the professional service and assistance rendered by the auditing firm of Squire & Company. Credit also must be given to the mayor and city council for their unfailing support for maintaining the highest standards of professionalism and integrity in the management of the finances of the City of South Salt Lake.

Respectfully submitted,

Kyle Kershaw

Director of Finance



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of South Salt Lake Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

Executive Director/CEO

City of South Salt Lake Principal Officials June 30, 2018

Cherie Wood Mayor

Ray deWolfe Council Member at Large

Mark Kindred Council Member at Large

Ben Pender Council Member District 1

Corey Thomas Council Member District 2

Sharla Beverly Council Member District 3

Portia Mila Council Member District 4

Shane Siwik Council Member District 5

Jack Carruth Police Chief

Ron Morris Fire Chief

Dennis Pay City Engineer

Hannah Vickery Deputy City Attorney

Kyle Kershaw Finance Director

Craig Burton City Recorder

Charee Peck City Treasurer/Chief of Staff

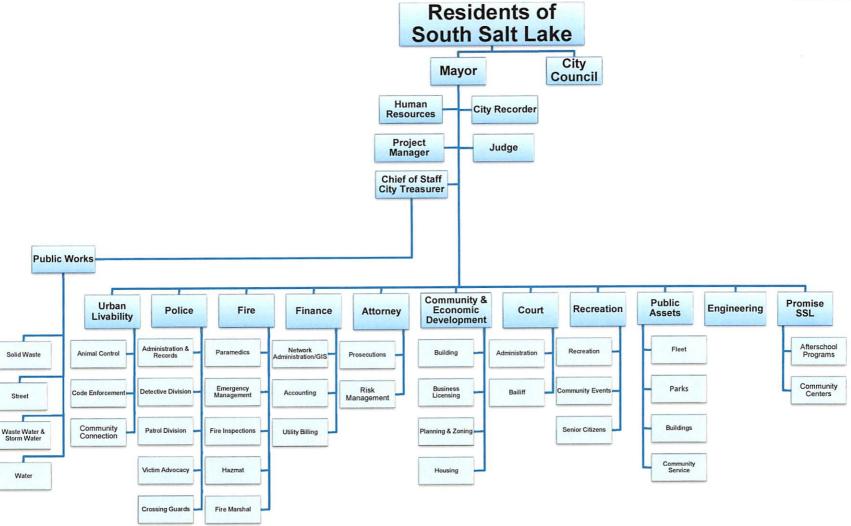
Michael Florence Community Development Director

Aaron Wiet Recreation Director

Mont Roosendaal Public Assets Director

2018 City Organization Chart





Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council City of South Salt Lake, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 17, budgetary comparison information on pages 67 through 68, and pension schedules on pages 69 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of South Salt Lake's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison information for nonmajor governmental and capital projects funds, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

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

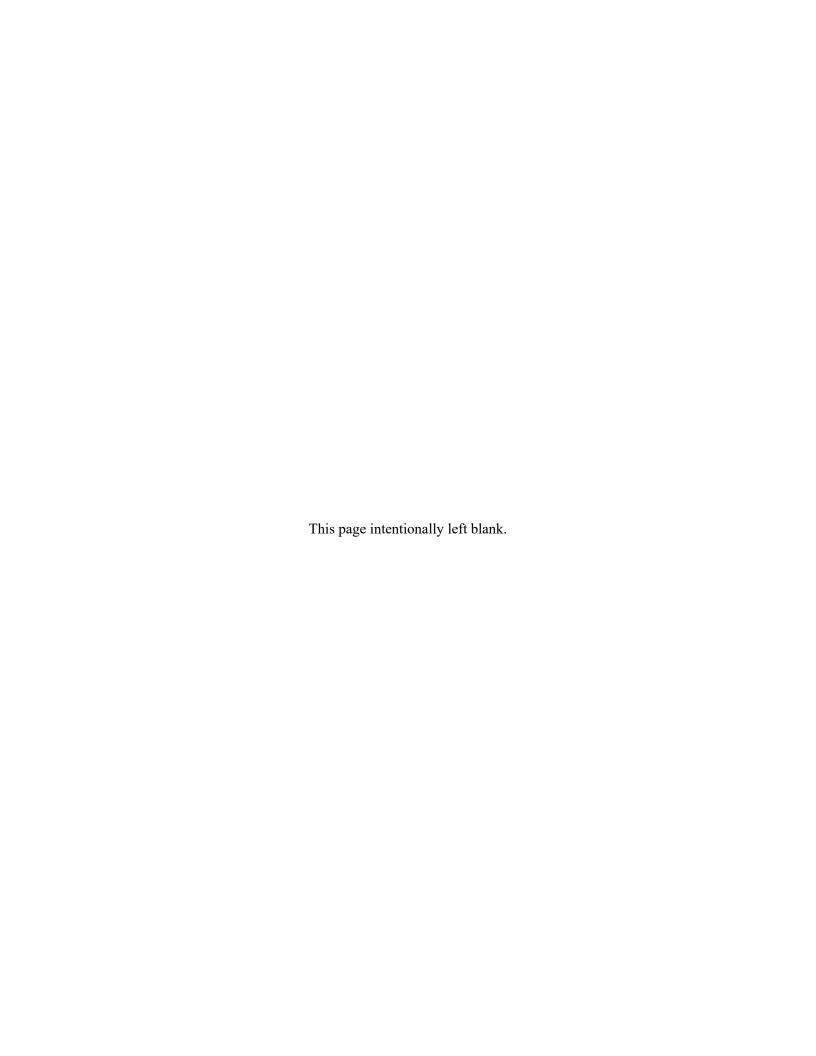
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audits of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

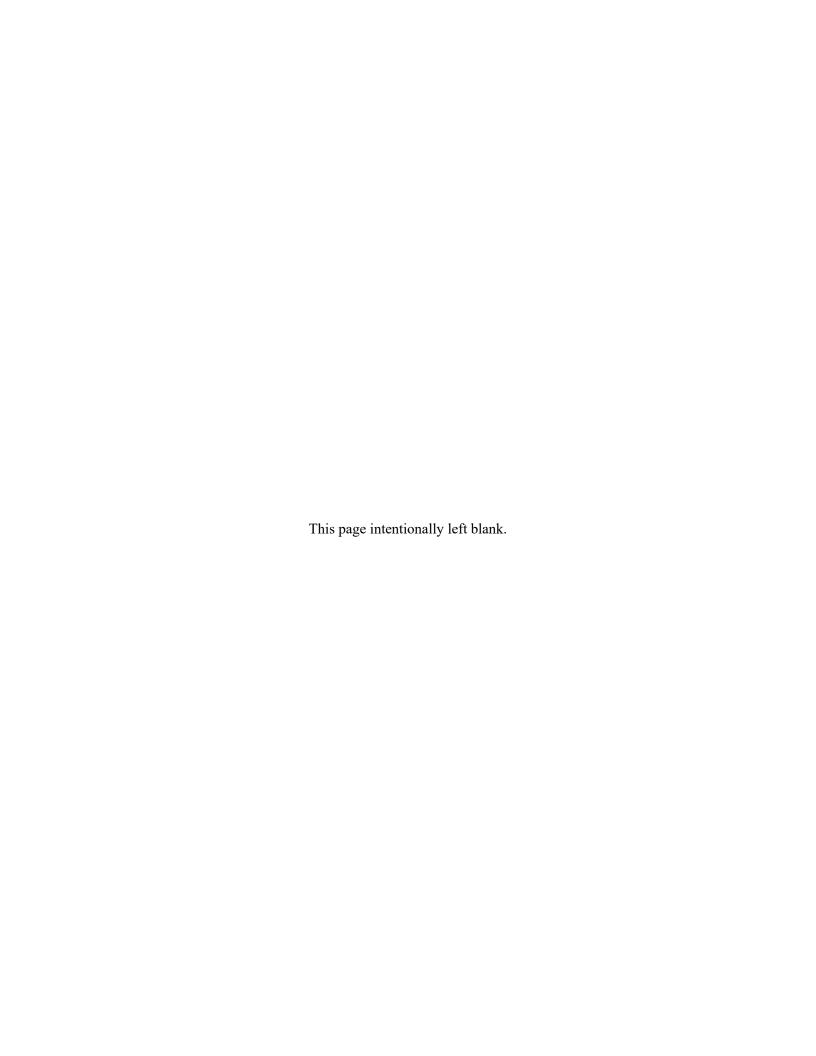
In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2018, on our consideration of the City of South Salt Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of South Salt Lake's internal control over financial reporting and compliance.

Salt Lake City, Utah December 11, 2018

Squire & Company, PC



MANAGEMENT'S DISCUSSION AND ANALYSIS



CITY OF SOUTH SALT LAKE

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2018

As management of the City of South Salt Lake, we offer readers of the City of South Salt Lake's financial statements this narrative overview and analysis of the financial activities of the City of South Salt Lake for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets of the City of South Salt Lake exceeded its liabilities at the close of the most recent fiscal year by \$76,488,329 (*net position*). Of this amount, \$16,248,004 represents unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City of South Salt Lake's total net position increased \$1,573,103 mainly due to governmental activities expenditures being less than expected. Also, governmental activity revenue increased modestly during the fiscal year which led to the increase in net position.
- As of the close of the current fiscal year, the City of South Salt Lake's governmental funds reported combined fund balances of \$24,005,467, an increase of \$535,307 in comparison with the prior year. Approximately 18.2% of this amount (\$4,372,481) is available for spending at the City's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (classified as *unassigned fund balance*) for the general fund was \$4,372,481, or approximately 17.1% of total general fund expenditures.
- Total sales tax revenue increased by approximately \$905,000 in fiscal year 2018. This represents an increase of approximately 6.7%.
- The City received approximately \$2,410,000 in federal grants during the fiscal year. This represents a decrease of approximately \$92,000 (3.8%) when compared to fiscal year 2017. The funding was used for the following purposes: provide afterschool youth programs (\$2,007,000), victim assistance (\$198,000), housing programs (\$43,000), and other uses (\$162,000).
- The City received approximately \$319,000 in private assistance. These funds were used primarily to provide youth afterschool programs. In addition, South Salt Lake received approximately \$1,061,000 in state aid for transportation projects.
- The City replaced three aging ambulance vehicles with three new, fully-equipped vehicles at a cost of approximately \$599,000.
- Fiscal year 2018 was the first full year in which the City assessed impact fees for parks projects. Approximately \$453,000 in funding was collected during the fiscal year. Those funds as well as future collection will be directed to finance future projects.
- The City participated with the Central Valley Water Reclamation Facility which issued a \$28,600,000 bond to fund capital improvements at the wastewater treatment plant. The City's commitment to fund future debt service is approximately \$3,300,000 total, with an annual commitment of approximately \$255,000.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of South Salt Lake's basic financial statements. The City of South Salt Lake's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary intended to furnish additional detail to support the basic financial statements themselves.

CITY OF SOUTH SALT LAKE

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

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

The *statement of net position* presents information on all of the City of South Salt Lake's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference 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 of South Salt Lake is improving or deteriorating.

The *statement of activities* presents information showing how the City of South Salt Lake's net position changed during the most recent fiscal year. 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 (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of South Salt Lake 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 governmental activities of the City of South Salt Lake include general government, public safety, highways and public improvements, parks, recreation and culture, and redevelopment. The business-type activities of the City of South Salt Lake include water and sewer utilities, solid waste collection, ambulance services, and housing.

The government-wide financial statements include two component units, the Redevelopment Agency of South Salt Lake and the Municipal Building Authority of South Salt Lake. Financial information for the component units is blended with the primary government.

The government-wide financial statements can be found on pages 21-23.

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 of South Salt Lake, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of South Salt Lake can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

CITY OF SOUTH SALT LAKE

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The City of South Salt Lake maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital projects fund, and the redevelopment agency, which are considered to be major funds. Data from the other governmental fund is presented as a nonmajor fund.

The City of South Salt Lake adopts annual appropriated budgets for its general fund and redevelopment agency. Budgetary comparison schedules have been provided for the general fund and redevelopment agency to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 24-27 of this report.

Proprietary Funds. The City of South Salt Lake maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of South Salt Lake uses enterprise funds to account for its Water and Sewer Utilities, Solid Waste Collection, Ambulance Services, and Housing Funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for its Insurance Reserve Fund. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Utility, Sewer Utility, and Ambulance Services, all of which are considered to be major funds. Data from the other two proprietary funds are combined into a single aggregated presentation. Individual data for each of these nonmajor proprietary funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found on pages 28-32 of this report.

Notes to the Financial Statements. The notes provide additional financial information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-64 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the budgetary comparison schedules for the general fund and the redevelopment agency, as well as net pension liability schedules. Required supplementary information can be found on pages 67-72 of this report.

The combining statements referred to earlier in connection with nonmajor proprietary funds, as well as budgetary comparison schedules for the debt service and capital projects funds, are presented immediately following the required supplementary information. These statements and schedules can be found on pages 75-81 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City of South Salt Lake, assets exceeded liabilities by \$76,488,329 at the close of the most recent fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

City of South Salt Lake's Net Position

	Govern	nmental	Busine	ess-type		
	Acti	vities	Acti	vities	To	otal
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 35,004,738	\$ 33,528,163	\$ 9,018,614	\$ 9,433,163	\$ 44,023,352	\$ 42,961,326
Capital assets	45,112,159	44,980,586	12,558,981	12,328,969	57,671,140	57,309,555
Total assets	80,116,897	78,508,749	21,577,595	21,762,132	101,694,492	100,270,881
Total deferred outflows of						
resources	4,507,745	4,309,748	430,024	398,997	4,937,769	4,708,745
Other liabilities	6,573,434	6,201,375	921,143	689,743	7,494,577	6,891,118
Long-term liabilities outstanding	17,053,163	20,038,339	974,702	1,300,375	18,027,865	21,338,714
Total liabilities	23,626,597	26,239,714	1,895,845	1,990,118	25,522,442	28,229,832
Total deferred inflows of						
resources	4,195,775	1,668,356	425,715	166,212	4,621,490	1,834,568
Net position:						
Net investment in capital						
assets	44,687,407	44,327,250	11,592,981	11,132,469	56,280,388	55,459,719
Restricted	2,655,310	2,349,028	1,304,627	1,000,710	3,959,937	3,349,738
Unrestricted	9,459,553	8,234,149	6,788,451	7,871,620	16,248,004	16,105,769
Total net position	\$ 56,802,270	\$ 54,910,427	\$ 19,686,059	\$ 20,004,799	\$ 76,488,329	\$ 74,915,226

By far the largest portion of the City of South Salt Lake's net position (73.6%) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of South Salt Lake uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City of South Salt Lake's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of South Salt Lake's net position (5.2%) represents resources that are subject to external restrictions on how they may be used. The remaining 21.2% (\$16,248,004) is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of South Salt Lake is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City of South Salt Lake's overall net position increased \$1,573,103 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

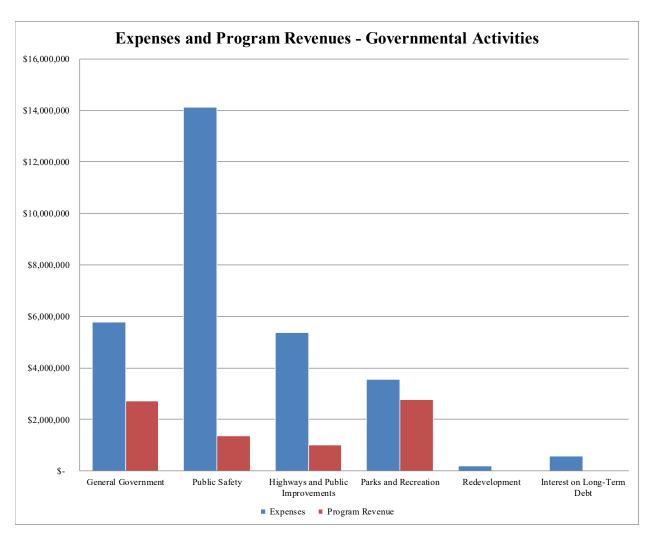
Governmental Activities. During the current fiscal year, net position for governmental activities increased \$1,891,843 from the prior fiscal year for an ending balance of \$56,802,270. The increase in the overall net position of governmental activities is primarily due to an increase in recognized sales tax revenue. Also, expenditures in the general fund were less than expected. Several capital fund projects were delayed or carried over until the next fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

City of South Salt Lake's Changes in Net Position

		nmental vities	Busine Activ	• •	Total				
	2018	2017	2018	2017	2018	2017			
Revenues:				2017		2017			
Program revenues:									
Charges for services	\$ 3,542,970	\$ 3,794,450	\$ 5,985,180	\$ 6,097,159	\$ 9,528,150	\$ 9,891,609			
Operating grants and	4	+ -,,,,,,,,	+ -,,,,,,,,,	+ 0,000,000	+ -,-=-,	4 -,0,00-			
contributions	3,639,121	3,284,007	50,381	91,408	3,689,502	3,375,415			
Capital grants and	- , ,	-, - ,	/	, , , , ,	- / /	- / /			
contributions	662,161	1,123,423	218,917	252,209	881,078	1,375,632			
General revenues:	,	, ,	,	,	,	, ,			
Property taxes	5,723,310	5,652,595	_	-	5,723,310	5,652,595			
Sales taxes	14,389,774	13,484,679	_	-	14,389,774	13,484,679			
Other taxes	3,135,599	3,242,318	-	-	3,135,599	3,242,318			
Other	449,655	236,767	45,661	13,133	495,316	249,900			
Total revenues	31,542,590	30,818,239	6,300,139	6,453,909	37,842,729	37,272,148			
Expenses:									
General government	5,768,913	5,367,039	_	_	5,768,913	5,367,039			
Public safety	14,129,559	14,444,075	_	_	14,129,559	14,444,075			
Highways and public	- 1, ,	- 1, 1 1, 1, 1			- 1,2,2	- 1, 1 1, 1, 1			
improvements	5,375,841	4,463,837	_	_	5,375,841	4,463,837			
Parks, recreation and culture	3,544,537	4,122,586	_	_	3,544,537	4,122,586			
Redevelopment	196,658	3,198,228	_	_	196,658	3,198,228			
Interest on long-term debt	584,239	618,260	_	_	584,239	618,260			
Water utility	-	-	2,435,898	2,203,837	2,435,898	2,203,837			
Sewer utility	_	_	2,314,172	1,870,659	2,314,172	1,870,659			
Solid waste collection	_	_	452,862	407,841	452,862	407,841			
Ambulance services	_	_	1,359,211	1,388,304	1,359,211	1,388,304			
Housing	-	_	107,736	837,274	107,736	837,274			
Total expenses	29,599,747	32,214,025	6,669,879	6,707,915	36,269,626	38,921,940			
Increase (decrease) in net position									
before transfers	1,942,843	(1,395,786)	(369,740)	(254,006)	1,573,103	(1,649,792)			
Transfers	(51,000)	(36,000)	51,000	36,000	-	(1,0 .5,752)			
Increase (decrease) in net position	1,891,843	(1,431,786)	(318,740)	(218,006)	1,573,103	(1,649,792)			
Net position - beginning	54,910,427	56,342,213	20,004,799	20,222,805	74,915,226	76,565,018			
Net position - ending	\$ 56,802,270	\$ 54,910,427	\$ 19,686,059	\$ 20,004,799	\$ 76,488,329	\$ 74,915,226			

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)



Business-type Activities. For the City of South Salt Lake's business-type activities, overall net position decreased to an ending balance of \$19,686,059. The total decrease in net position for business-type activities was \$318,740 from the prior fiscal year. This condition is mainly due to the fact that sewer fund revenue was approximately \$200,000 less than expected. Also, expenditures in the water fund were slightly larger than anticipated without a corresponding increase in revenue.

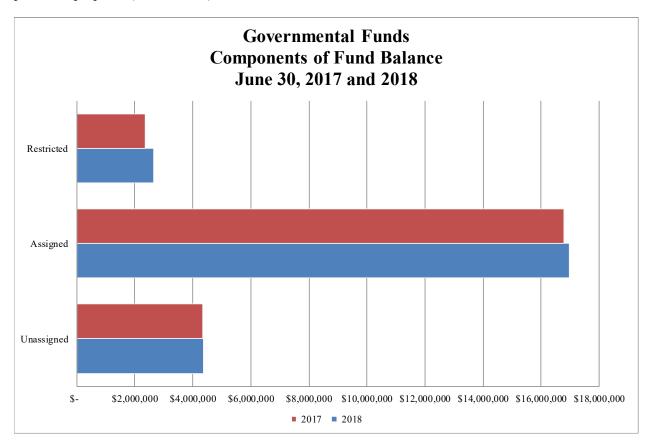
Financial Analysis of the Government's Funds

As noted earlier, the City of South Salt Lake uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of South Salt Lake's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of South Salt Lake's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of South Salt Lake itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City of South Salt Lake's City Council.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

At June 30, 2018, the City of South Salt Lake's governmental funds reported combined fund balances of \$24,005,467, an increase of \$535,307 in comparison with the prior year. Approximately 18.2% of this amount (\$4,372,481) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *restricted* or *assigned* to indicate that it is 1) legally required to be maintained intact (\$2,655,310) or 2) assigned by the city council for particular purposes (\$16,977,676).



The general fund is the chief operating fund of the City of South Salt Lake. At the end of the current fiscal year, unassigned and total fund balance of the general fund was \$4,372,481. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total general fund expenditures. Unassigned and total fund balance represents approximately 17.1% of total general fund expenditures.

The fund balance of the City of South Salt Lake's general fund increased by \$22,219 during the current fiscal year. This increase is primarily due to expenditures being less than expected. It was estimated that fund balance would decrease by approximately \$948,000 at the beginning of the fiscal year, but due to open employee positions and conservative spending, a modest increase in fund balance was experienced. All departments were under budget in expenditures.

The capital projects fund, a major governmental fund, had a \$585,140 increase in fund balance during the current fiscal year. The increase in fund balance was mainly the result of some large projects that were only partially completed. Only \$188,000 out of a budgeted amount of \$345,000 for a street lighting project were expended. Also, only about \$298,000 out of a budgeted \$574,000 was expended on curb, gutter, and sidewalk projects. There were a number of smaller projects that were completed under the budgeted amounts or were not started during the fiscal year. The sum these items constitutes the vast majority of the increase in fund balance.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

The redevelopment agency, the remaining major governmental fund, had a decrease in fund balance during the current year of \$(72,052) to bring the year end fund balance to \$6,109,753. The decrease is mainly due to a slight decrease in the amount of property tax increment revenue the City received and some of the operating costs were larger than anticipated.

Proprietary Funds. The City of South Salt Lake's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water Utility Fund at the end of the year was \$25,641, and for the Sewer Utility Fund was \$5,316,202. The unrestricted net position of the Ambulance Services Fund at the end of the year was \$371,685. The total change in net position for the Water Utility, Sewer Utility, and Ambulance Services Funds was \$(103,668), \$(236,056), and \$(34,129), respectively. Most of the decrease is due to revenue shortfalls in the water and sewer funds. Water fund revenue was slightly less than expected by approximately \$56,000, while expenditures were slightly higher than anticipated. Sewer fund revenue was about \$200,000 less than expected.

Operating losses in the Ambulance Services Fund were approximately \$113,000 in the fiscal year 2018, compared to the prior year's loss of approximately \$104,000. Operating revenues still lag behind operating expenditures. By utilizing available cash on hand, the City was able to replace three fully-equipped ambulance vehicles. A transfer of \$51,000 from the Capital Improvements Fund, which was expected and budgeted for fiscal year 2018, was recognized. This amount is similar to the amount transferred in fiscal year 2017.

General Fund Budgetary Highlights

Original budget compared to final budget. During the fiscal year, there was an increase in original estimated revenues of approximately \$651,000 and original budgeted appropriations of approximately \$651,000. This increase was mainly due to an expectation that additional grant funds would be awarded by the federal government and state agencies that were budgeted as revenue and corresponding expenditures during the fiscal year.

Final budget compared to actual results. Actual recognized revenue was approximately \$2,661,000 less than budgeted. The majority of that shortfall falls with the intergovernmental portion of general fund revenue. Most of the intergovernmental revenue is in the form of grants and state revenue sharing. Generally, intergovernmental revenue is recognized when there is a corresponding qualifying expenditure. Almost \$1,400,000 in road construction and maintenance projects were delayed into future periods, resulting in less revenue being recognized. In addition, afterschool grant expenditures were less than budgeted, resulting in an over \$900,000 difference between budgeted and actual revenue.

Fines and forfeiture revenue was approximately \$96,000 less than budgeted due to an understaffing condition in the police department for much of the fiscal year. Traffic units were temporarily disbanded and officers were reassigned to more critical duties. This resulted in a decrease of traffic citations and resulting fines and forfeitures revenue.

During the year, the general fund expenditures were approximately \$3,632,000 less than budgeted. Specifically, the police department was approximately \$236,000 under budget, fire was approximately \$311,000 under, streets and highways was approximately \$1,485,000 under budget, and SSL Promise was approximately \$919,000 under budget.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

In addition, every department budgeted in the general fund ended the fiscal year under budget. Department directors are very conservative in expending public funds. Generally, expenditures are incurred only if deemed necessary. The net result of less than expected revenue and under budget general fund expenditures was the fact that only approximately \$22,000 was added to the fund balance in the general fund. The modest increase in fund balance demonstrates the fact that revenue and expenditures were essentially equal.

Capital Assets and Debt Administration

Capital Assets. The City of South Salt Lake's investment in capital assets for its governmental and business-type activities as of June 30, 2018, amounted to \$57,671,140 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress. The net increase in capital assets for the current fiscal year was approximately 0.6%.

City of South Salt Lake's Capital Assets (Net of Depreciation)

		rnmental		ess-type	T	. 1
	Act	tivities	Acti	vities	10	otal
	2018	2017	2018	2017	2018	2017
Land	\$ 5,857,230	\$ 5,840,409	\$ 762,825	\$ 762,825	\$ 6,620,055	\$ 6,603,234
Buildings	13,957,502	14,062,062	1,434,290	1,405,959	15,391,792	15,468,021
Improvements	3,358,088	3,566,314	8,588,700	8,811,333	11,946,788	12,377,647
Machinery and equipment	6,514,206	6,176,640	1,773,166	1,348,852	8,287,372	7,525,492
Infrastructure	14,598,274	14,763,574	-	-	14,598,274	14,763,574
Construction in progress	826,859	571,587			826,859	571,587
TOTAL	\$ 45,112,159	\$ 44,980,586	\$ 12,558,981	\$ 12,328,969	\$ 57,671,140	\$ 57,309,555

Major capital asset events during the current fiscal year included the following:

- On-going replacement of police vehicles and acquisition of new law enforcement equipment in the approximate amount of \$526,000.
- Acquisition of public works equipment in the amount of \$149,000.
- Building improvements in the amount of \$768,000.
- Approximately \$247,000 for the purchase of computer hardware and software upgrades and replacement.
- Road and intersection improvements in the amount of \$150,000.
- Street lighting, concrete, and other infrastructure projects in the amount of \$551,000.

Additional information on the City of South Salt Lake's capital assets can be found in Note 4.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Long-term Debt. At the end of the current fiscal year, the City of South Salt Lake had total debt outstanding of \$14,240,752. The debt represents bonds secured solely by specified revenue sources and capital leases. The City of South Salt Lake's outstanding debt decreased by \$1,204,283 during the current fiscal year. The decrease is mainly the result of paying down existing debt.

City of South Salt Lake's Outstanding Debt

		nmental vities		Busine Acti		- 1	Tc	tal		
	2018	2017	2018		2017		2018	2017		
Excise tax revenue bonds	\$ 12,850,000	\$ 13,515,000	\$	-	\$	-	\$ 12,850,000	\$ 13,515,000		
Water/sewer revenue bonds	-	-		966,000		1,196,500	966,000	1,196,500		
Capital leases payable	424,752	733,535					424,752	733,535		
TOTAL	\$ 13,274,752	\$ 14,248,535	\$	966,000	\$	1,196,500	\$ 14,240,752	\$ 15,445,035		

Additional information on the City of South Salt Lake's long-term debt can be found in Note 6.

Economic Factors and Next Year's Budgets and Rates

The City of South Salt Lake continues to rely on sales tax as the main source of revenue in the general fund. Sales taxes decreased approximately 6.7% (\$905,000) in fiscal year 2018 when compared to the prior year. The increase is due to improved economic conditions both nationally and locally. In addition, economic development projects, which had been the planning process for the past few years, began to materialize. A new grocery store, retail establishments, and housing developments opened during the fiscal year. National and local trends indicate economic activity, which includes taxable sales, will continue to increase in fiscal year 2019. Additional economic development projects that are envisioned to materialize in the next few years will contribute to the City's tax base.

Property tax revenue is expected to increase modestly due to the added valuation of recent construction projects that have been, or will be, completed within the next year. Other tax revenue is also expected to increase due to recently completed construction projects. Among this revenue is the expected increase in energy sales and use taxes.

Subsequent to June 30, 2018, the City increased its sewer rates in fiscal year 2019 by approximately 40%. This increase was needed due to annual debt payments required by participating in the Central Valley Water Reclamation Facility bond financing and the need to set aside funds for future projects. The City is obligated to pay approximately \$255,000 per year for its commitment to the debt service of CVWRF. In addition, due to more stringent wastewater discharge rules, CVWRF will embark on a \$170 million plant expansion which is expected to be completed by 2025. The City's share of the project will cost approximately \$11.3 million. The City is currently working with the Utah State Division of Water Quality to access funding assistance. It is expected that sewer rates will be required to be increased in the future to fund the new project.

The City of South Salt Lake uses a conservative approach to budgeting. Generally, the City attempts to be conservative when estimating revenue. This approach results in some flexibility when actual revenues do not meet expectations. The City's fiscal year 2019 general fund budget is estimated to increase \$6,322,544 when compared to final fiscal year 2018 actual expenditures. The difference is comprised primarily of an additional \$2,014,000 in Class C revenue road projects. The Class C projects increase has a dedicated funding source. Also, employee raises were authorized which will add approximately \$500,000 in general fund expenditures in fiscal year 2019.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Another factor that will increase the general fund is the transfer of an estimated \$1,300,000 in revenue and expenditures currently reported in the ambulance services fund to the general fund. The City council determined that in FY 2019 the ambulance services enterprise fund would be eliminated. Ambulance services financial information will be reported in the general fund. This was decided due to the interoperability between the fire department and the ambulance transport functions. It was becoming increasingly difficult to separate those two activities from an operations, as well as financial perspective.

The City continues to be conservative in its expenditure of funds for capital acquisitions. Equipment is generally purchased on a "pay-as-we-go" basis, except for some pieces of large equipment that have extended useful lives. In fiscal year 2019, some budgeted equipment acquisitions and infrastructure projects include:

- \$800,000 to complete street lighting projects
- \$700,000 for curb, gutter, and sidewalk projects
- \$1,216,000 for open space and parks development
- \$510,000 for routine police vehicle and equipment replacement
- \$745,000 for improvements and repairs to various facilities
- \$1,385,000 for roads maintenance and construction projects
- \$480,000 for police vehicles and \$210,000 for an ambulance related to the homeless center services

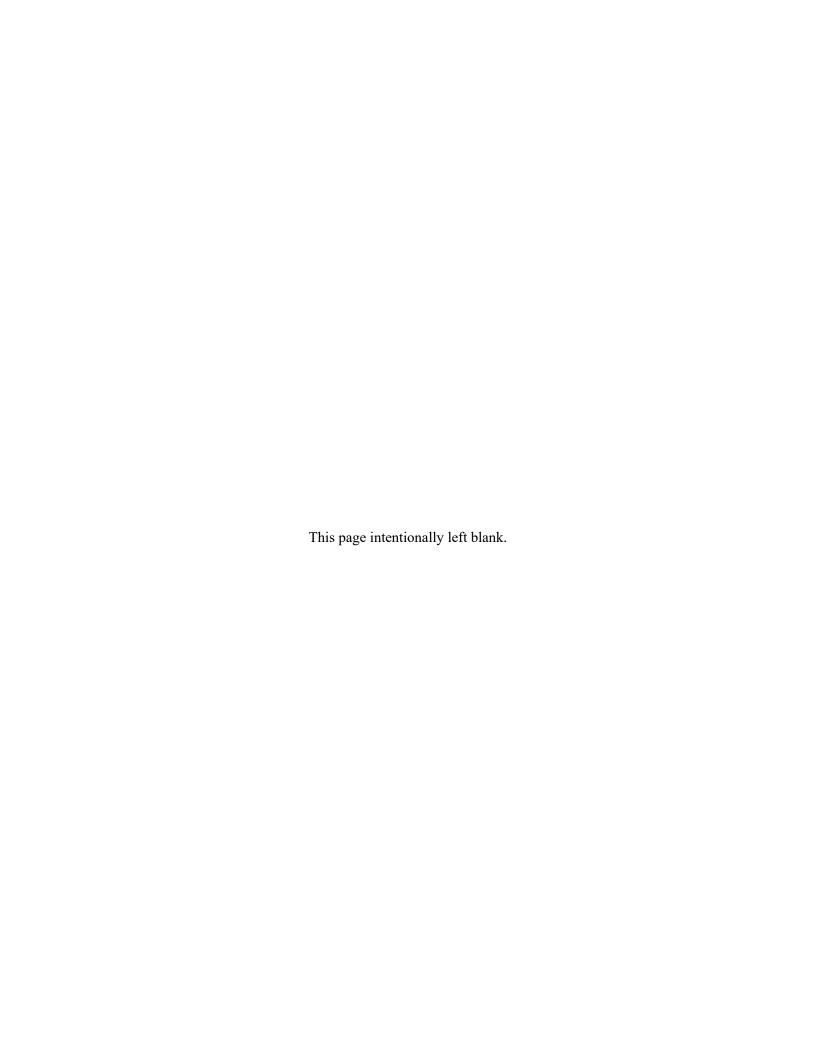
In March 2017, a decision was made by state and county officials to place a 300-bed homeless resource center in the City. The City anticipates the center, which will open in July 2019, to create additional demand on certain city services. Law enforcement, emergency medical, code and animal enforcement services will undoubtedly experience an increased impact due to the resource center.

As a result, for fiscal year 2019, the City budgeted for the acquisition of an additional 12 police vehicles and one additional ambulance. These acquisitions are required, in addition to routine vehicle rotation, to properly equip the public safety personnel that will be hired to provide public safety services to, and around, the homeless resource center. Partial funding was made available through state legislation which the City has requested to access.

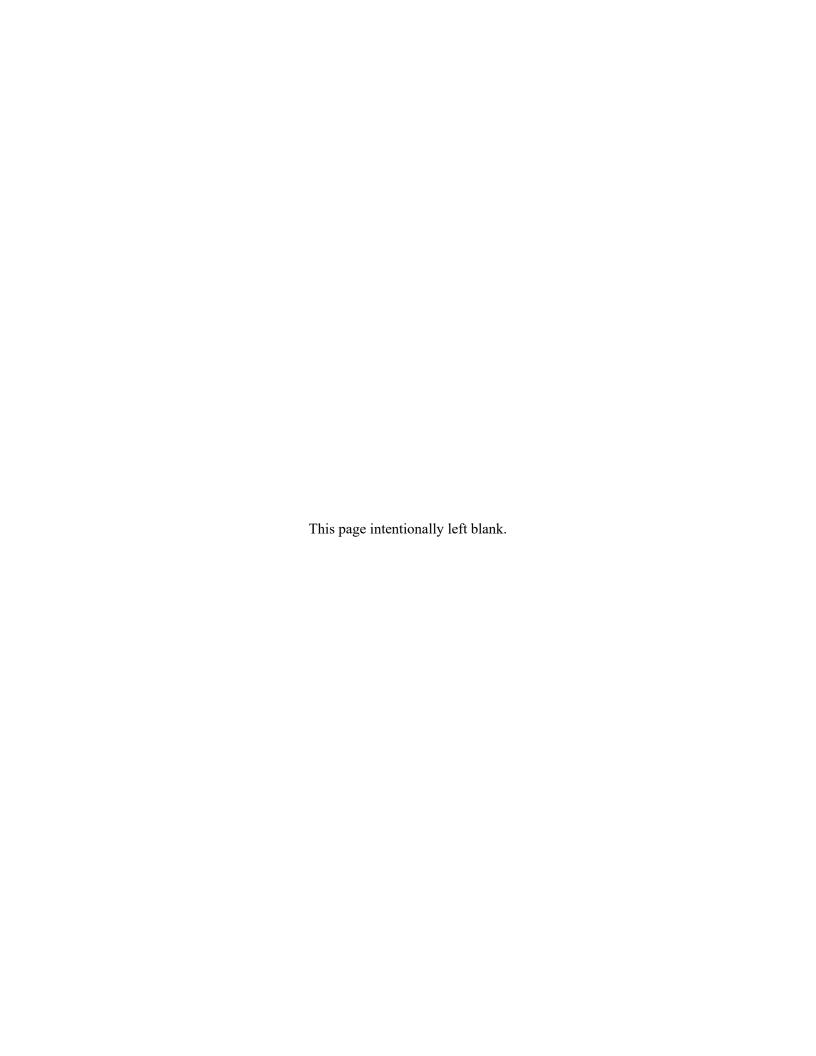
The City Council and administration will continue to evaluate all budget requests and allocate resources appropriately based on need and economic conditions.

Requests for Information

This financial report is designed to provide a general overview of the City of South Salt Lake's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Finance Director, 220 E Morris Avenue, Suite 200, South Salt Lake, UT 84115.







STATEMENT OF NET POSITION

JUNE 30, 2018

	G	Activities	Business-type Activities			Total
ASSETS:						
Cash and cash equivalents	\$	15,570,005	\$	2,656,071	\$	18,226,076
Taxes receivable		8,120,229		-		8,120,229
Accounts receivable - net		-		1,025,720		1,025,720
Miscellaneous receivables		755,174		-		755,174
Internal balances		1,565		(1,565)		-
Intergovernmental receivable		1,185,335		28,387		1,213,722
Property acquired for redevelopment		5,479,480		-		5,479,480
Investment in joint venture		-		4,369,820		4,369,820
Restricted cash and cash equivalents		3,491,522		833,021		4,324,543
Net pension asset		401,428		107,160		508,588
Capital assets not being depreciated:						
Land		5,857,230		762,825		6,620,055
Construction in progress		826,859		-		826,859
Capital assets net of accumulated depreciation:						
Buildings		13,957,502		1,434,290		15,391,792
Improvements		3,358,088		8,588,700		11,946,788
Machinery and equipment		6,514,206		1,773,166		8,287,372
Infrastructure		14,598,274				14,598,274
TOTAL ASSETS		80,116,897		21,577,595		101,694,492
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources relating						
to pensions		4,507,745		430,024		4,937,769
TOTAL DECEMBED OUTELOWS						
TOTAL DEFERRED OUTFLOWS OF RESOURCES		4,507,745		430,024		4,937,769

STATEMENT OF NET POSITION (CONTINUED)

JUNE 30, 2018

	Governmental Activities	Business-type Activities	Total
LIABILITIES:			
Accounts payable and accrued liabilities	2,068,666	596,921	2,665,587
Deposits payable	145,374	38,958	184,332
Accrued interest payable	193,847	8,640	202,487
Unearned revenues	2,811,623	15,977	2,827,600
Noncurrent liabilities:			
Due within one year	1,353,924	260,647	1,614,571
Due in more than one year	12,482,471	753,063	13,235,534
Net pension liability	4,570,692	221,639	4,792,331
TOTAL LIABILITIES	23,626,597	1,895,845	25,522,442
DEFERRED INFLOWS OF RESOURCES: Deferred inflows of resources relating			
to pensions	4,195,775	425,715	4,621,490
TOTAL DEFERRED INFLOWS			
OF RESOURCES	4,195,775	425,715	4,621,490
NET POSITION:			
Net investment in capital assets	44,687,407	11,592,981	56,280,388
Restricted for:			
Capital projects	2,655,310	471,606	3,126,916
Debt service	-	833,021	833,021
Unrestricted	9,459,553	6,788,451	16,248,004
TOTAL NET POSITION	\$ 56,802,270	\$ 19,686,059	\$ 76,488,329

STATEMENT OF ACTIVITIES

				Prog	gram Revenue			Net (Expense) Revenue and Changes in Net Position						
<u>Functions/Programs</u>	Expenses		harges for Services	(Operating Grants and ontributions	Capital Grants and Contributions		Governmental Activities		Business-type Activities			Total	
Primary government:														
Governmental activities:														
General government	\$ 5,768,913	\$	2,500,490	\$	55,195	\$	150,000	\$	(3,063,228)	\$	-	\$	(3,063,228)	
Public safety	14,129,559		997,262		307,004		54,897		(12,770,396)		-		(12,770,396)	
Highways and public improvements	5,375,841		-		1,000,778		4,500		(4,370,563)		-		(4,370,563)	
Parks, recreation and culture	3,544,537		45,218		2,276,144		452,764		(770,411)		-		(770,411)	
Redevelopment	196,658		-		-		-		(196,658)		-		(196,658)	
Interest on long-term debt	584,239								(584,239)				(584,239)	
TOTAL GOVERNMENTAL ACTIVITIES	29,599,747		3,542,970		3,639,121		662,161		(21,755,495)				(21,755,495)	
Business-type activities:														
Water utility	2,435,898		2,221,080		-		104,250		-		(110,568)		(110,568)	
Sewer utility	2,314,172		1,954,315		-		114,667		-		(245,190)		(245,190)	
Solid waste collection	452,862		503,049		-		-		-		50,187		50,187	
Ambulance services	1,359,211		1,247,818		4,464		-		-		(106,929)		(106,929)	
Housing	107,736		58,918		45,917						(2,901)		(2,901)	
TOTAL BUSINESS-TYPE ACTIVITIES	6,669,879		5,985,180		50,381		218,917				(415,401)		(415,401)	
TOTAL PRIMARY GOVERNMENT	\$ 36,269,626	\$	9,528,150	\$	3,689,502	\$	881,078		(21,755,495)		(415,401)		(22,170,896)	
	General revenues	:												
	Property taxes								5,723,310		-		5,723,310	
	Sales taxes								14,389,774		-		14,389,774	
	Energy sales ar	ıd use	taxes						3,092,305		-		3,092,305	
	Transient room	taxes	S						43,294		-		43,294	
	Unrestricted in	vestm	ent earnings						391,054		15,101		406,155	
	Gain on sale of	capit	al assets						58,601		30,560		89,161	
	Transfers								(51,000)		51,000		-	
	TOTAL	GEN	ERAL REVE	ENUE	ES AND TRA	NSF	ERS		23,647,338		96,661		23,743,999	
	CHANC	E IN	NET POSIT	ION					1,891,843		(318,740)		1,573,103	
	NET POSITION	- BEG	GINNING						54,910,427		20,004,799		74,915,226	
	NET POSITION	- ENI	DING					\$	56,802,270	\$	19,686,059	\$	76,488,329	

BALANCE SHEET – GOVERNMENTAL FUNDS

JUNE 30, 2018

	_	General Fund		Capital Projects Fund	R	edevelopment Agency	Ι	Leased Equipment Debt Service and (Nonmajor)	G	Total overnmental Funds
ASSETS: Cash and cash equivalents	\$	1,936,836	\$	11,305,919	\$	1,782,379	\$	_	\$	15,025,134
Receivables (net):	Ψ	1,750,050	Ψ	11,505,717	Ψ	1,702,377	Ψ		Ψ	13,023,131
Taxes		7,228,325		891,904		_		_		8,120,229
Miscellaneous		67,075		435		687,664		_		755,174
Interfund note receivable		-		1,812,609		-		_		1,812,609
Intergovernmental receivable		1,185,335		-		-		-		1,185,335
Property acquired for redevelopment		-		_		5,479,480		-		5,479,480
Cash and cash equivalents - restricted	_	3,491,212	_			310				3,491,522
TOTAL ASSETS	\$	13,908,783	\$	14,010,867	\$	7,949,833	\$		\$	35,869,483
LIABILITIES, DEFERRED INFLOWS OF RELIABILITIES:	SOU	RCES, AND	FU	ND BALANC	ES:					
Accounts payable	\$	791,970	¢	487,634	\$	19,685	\$		\$	1,299,289
Salaries/payroll payables	Φ	761,153	Φ	467,034	Φ	7,786	Φ	_	Ф	768,939
Deposits		145,374		_		7,760		_		145,374
Interfund notes payable		143,374		_		1,812,609		_		1,812,609
Unearned revenue		2,811,623		_		1,012,007		_		2,811,623
Chedined revenue	_	2,011,023								2,011,023
TOTAL LIABILITIES	_	4,510,120	_	487,634		1,840,080				6,837,834
Deferred Inflows of Resources:										
Unavailable revenue - property taxes		5,026,182		_		_		_		5,026,182
1 1 3			_							- //-
TOTAL DEFERRED INFLOWS										
OF RESOURCES	_	5,026,182	_					-		5,026,182
Fund Balances:										
Restricted for:										
Road projects		-		2,189,130		-		-		2,189,130
Other capital projects		-		466,180		-		-		466,180
Assigned to:										
Debt service		-		-		320,634		-		320,634
Redevelopment		-		-		5,789,119		-		5,789,119
Other capital projects		-		10,867,923		-		-		10,867,923
Unassigned	_	4,372,481								4,372,481
TOTAL FUND BALANCES	_	4,372,481		13,523,233		6,109,753		-	_	24,005,467
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES,										
AND FUND BALANCES	\$	13,908,783	\$	14,010,867	\$	7,949,833	\$	-	\$	35,869,483

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

JUNE 30, 2018

Total fund balances - governmental funds	\$	24,005,467
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		45,112,159
Net pension asset, net pension liability, and related deferred outflows and inflows are not available resources or payable in the current period and, therefore, are not reported in the funds.		(3,857,294)
Other assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		5,026,182
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(14,030,242)
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.	_	545,998
Net position of governmental activities	\$	56,802,270

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

		General Fund	Capital Projects Fund]	Redevelopment Agency	Leased Equipment Debt Service Fund (Nonmajor)	G	Total overnmental Funds
REVENUES:									
Property taxes	\$	5,270,837	\$	-	\$	253,345	\$ -	\$	5,524,182
Sales taxes		11,468,585		2,921,189		-	-		14,389,774
Other taxes		3,135,599		-		-	-		3,135,599
Licenses and permits		1,690,022		-		-	-		1,690,022
Intergovernmental		3,315,725		211,236		-	-		3,526,961
Charges for services		543,089		-		-	-		543,089
Fines		917,016		-		-	-		917,016
Investment earnings		168,745		212,308		976	-		382,029
Rental income		332,663		-		671	-		333,334
Impact fees		-		452,764		-	-		452,764
Miscellaneous		337,764		43,108					380,872
TOTAL REVENUES		27,180,045		3,840,605	_	254,992			31,275,642
EXPENDITURES:									
Current:									
General government		4,374,583		-		489,520	-		4,864,103
Public safety		13,319,678		-		-	-		13,319,678
Highways and public improvements		4,114,326		-		189,858	-		4,304,184
Parks, recreation and culture		3,322,610		-		-	-		3,322,610
Debt service:									
Principal		-		-		665,000	308,784		973,784
Interest and fiscal charges		-		-		582,666	16,601		599,267
Capital outlay:									
General government		-		576,994		-	-		576,994
Public safety		-		828,812		-	-		828,812
Highways and public improvements		426,629		911,338		-	-		1,337,967
Parks, recreation and culture				635,083					635,083
TOTAL EXPENDITURES	_	25,557,826		2,952,227	_	1,927,044	325,385		30,762,482
EXCESS (DEFICIENCY) OF REVENUES									
OVER (UNDER) EXPENDITURES		1,622,219	_	888,378	_	(1,672,052)	(325,385)	_	513,160
OTHER FINANCING SOURCES (USES):									
Transfers		(1,600,000)		(376,385)		1,600,000	325,385		(51,000)
Sale of capital assets				73,147					73,147
TOTAL OTHER FINANCING									
SOURCES (USES)		(1,600,000)	_	(303,238)	_	1,600,000	325,385		22,147
NET CHANGE IN FUND BALANCES		22,219		585,140		(72,052)	-		535,307
FUND BALANCES - BEGINNING	_	4,350,262	_	12,938,093	_	6,181,805			23,470,160
FUND BALANCES - ENDING	\$	4,372,481	\$	13,523,233	\$	6,109,753	\$ -	\$	24,005,467

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net change in fund balances - total governmental funds	\$ 535,307
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 the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which	
capital outlays exceeded depreciation in the current period.	146,119
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(14,546)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	215,531
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect	
of these differences in the treatment of long-term debt and related items.	973,783
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in	
governmental funds.	(18,585)
Internal service funds are used by management to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is	
reported with governmental activities.	 54,234
Change in net position of governmental activities	\$ 1,891,843

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

JUNE 30, 2018

	 		Business-typ	e A	ctivities - Ente	erpri	se Funds			
	 Water Utility Fund		Sewer Utility Fund		Ambulance Services Fund		Total Nonmajor Funds	Total	A	vernmental ctivities - Internal Service Fund
ASSETS:										
Current assets:										
Cash and cash equivalents	\$ 210,828	\$	1,340,939	\$	533	\$	1,103,771	\$ 2,656,071	\$	544,871
Accounts receivable, net	419,556		178,888		412,958		14,318	1,025,720		-
Due from other governmental units	 -		-				28,387	 28,387		-
TOTAL CURRENT ASSETS	 630,384		1,519,827	_	413,491		1,146,476	 3,710,178		544,871
Noncurrent assets:										
Restricted cash and cash equivalents	802,271		30,750		-		-	833,021		-
Capital assets:										
Land	302,098		2,316		-		458,411	762,825		-
Buildings	1,556,618		1,100,528		-		62,691	2,719,837		-
Improvements	12,700,947		5,087,732		-		-	17,788,679		-
Machinery and equipment	3,361,688		503,825		1,150,494		-	5,016,007		-
Less: accumulated depreciation	(9,960,074)		(3,114,747)		(609,662)		(43,884)	(13,728,367)		-
Investment in joint venture	-		11,465,647		-		-	11,465,647		-
Less: accumulated amortization	-		(7,095,827)		-		-	(7,095,827)		-
Net pension asset	-				107,160		-	107,160		-
TOTAL NONCURRENT ASSETS	 8,763,548	_	7,980,224		647,992	_	477,218	 17,868,982		-
TOTAL ASSETS	 9,393,932		9,500,051	_	1,061,483		1,623,694	 21,579,160		544,871
DEFERRED OUTFLOWS OF RESOURCES: Deferred outflows of resources relating										
to pensions	130,662		53,910		245,452		-	430,024		-
TOTAL DEFERRED OUTFLOWS			·							
OF RESOURCES	 130,662	_	53,910		245,452	_		 430,024		

STATEMENT OF NET POSITION (CONTINUED)

PROPRIETARY FUNDS

JUNE 30, 2018

		Business-type Activities - Enterprise Funds								
	Water Utility Fund		Sewer Utility Fund		umbulance Services Fund	N	Total Jonmajor Funds	Total	A	vernmental ctivities - Internal Service Fund
LIABILITIES:										
Current liabilities:										
Accounts payable	137,457		251,237		67,525		50,763	506,982		438
Salaries payable	35,487		14,156		37,048		2,704	89,395		-
Compensated absences	10,985		4,660		9,502		544	25,691		-
Accrued interest payable	8,640		-		-		-	8,640		-
Unearned revenue	-		-		-		15,977	15,977		-
Revenue bonds payable - current	174,000		61,500		-			235,500		
TOTAL CURRENT LIABILITIES	366,569		331,553		114,075		69,988	882,185		438
Noncurrent liabilities:										
Customer deposits payable	38,958		-		-		-	38,958		-
Compensated absences	7,637		3,921		11,005		-	22,563		-
Revenue bonds payable	546,000		184,500		-		-	730,500		-
Net pension liability	153,212		68,427		-		-	221,639		-
TOTAL NONCURRENT										
LIABILITIES	745,807		256,848		11,005		-	1,013,660		-
TOTAL LIABILITIES	1,112,376		588,401		125,080		69,988	1,895,845		438
DEFERRED INFLOWS OF RESOURCES:										
Deferred inflows of resources relating										
to pensions	108,647		47,730		269,338		-	425,715		-
TOTAL DEFERRED INFLOWS										
OF RESOURCES	108,647		47,730		269,338			425,715		
NET POSITION:										
Net investment in capital assets	7,241,277		3,333,654		540,832		477,218	11,592,981		-
Restricted for capital projects	234,382		237,224		-			471,606		-
Restricted for debt service	802,271		30,750		-		-	833,021		-
Unrestricted	25,641		5,316,202		371,685		1,076,488	6,790,016		544,433
TOTAL NET POSITION	\$ 8,303,571	\$	8,917,830	\$	912,517	\$	1,553,706	19,687,624	\$	544,433
ADJUSTMENT TO REFLECT THE CONSOLIDAT	ΓΙΟΝ OF INTERNA	AL SE	ERVICE FUN	D						
ACTIVITIES RELATED TO ENTERPRISE FUN	IDS							(1,565)		
NET POSITION OF BUSINESS-TYPE ACTIVITIE	S							\$ 19,686,059		

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

	_]	Business-type	e Ac	tivities - Ent	terpi	rise Funds			(Governmental
		Water Utility Fund		Sewer Utility Fund	A	Ambulance Services Fund		Total Nonmajor Funds		Total		Activities - Internal Service Fund
OPERATING REVENUES:												
Water sales	\$	2,107,346	\$	-	\$	-	\$	-	\$	2,107,346	\$	-
Sewer service charges		-		1,784,063		-		-		1,784,063		-
Solid waste collection fees		-		-		-		493,506		493,506		-
Ambulance fees, net		-		-		1,247,818		-		1,247,818		-
Connection fees		30,623		5,037		-		-		35,660		-
Other services		83,111	_	165,215	_		_	68,461	_	316,787	_	629,000
TOTAL OPERATING REVENUES	_	2,221,080	_	1,954,315	_	1,247,818	_	561,967	_	5,985,180		629,000
OPERATING EXPENSES:												
Employee salaries		517,069		212,904		710,611		37,158		1,477,742		-
Employee benefits		278,094		80,347		346,088		19,415		723,944		-
Professional services		92,505		5,209		93,254		-		190,968		-
Supplies		39,065		24,266		104,831		4,432		172,594		-
Utilities		118,102		24,168		5,604		-		147,874		-
Equipment supplies and maintenance		218,478		14,699		20,288		27,100		280,565		-
Repairs and maintenance		43,633		152,999		-		16,087		212,719		-
Depreciation		548,304		168,649		57,924		3,135		778,012		-
Amortization of investment in sewer												
treatment facility		-		284,504		-		-		284,504		-
Central Valley sewer treatment costs		-		1,310,630		-		-		1,310,630		-
Water purchases		476,739		-		-		-		476,739		-
Waste collection contract		-		-		-		356,480		356,480		-
Sundry expense		50,049		3,827		867		2,572		57,315		-
Insurance		29,000		20,000		15,000		-		64,000		578,670
Furniture and equipment		7,873		13,570		5,944	_	8,277		35,664	_	
TOTAL OPERATING EXPENSES		2,418,911	_	2,315,772		1,360,411		474,656	_	6,569,750		578,670
OPERATING INCOME (LOSS)		(197,831)		(361,457)		(112,593)		87,311		(584,570)		50,330
NONOPERATING REVENUES (EXPENSES):												
Interest revenue		9,221		3,174		-		2,706		15,101		9,025
Interest expense and fiscal charges		(19,308)		-		-		-		(19,308)		-
Impact fees		104,250		114,667		-				218,917		_
Federal grant revenue		_		-		-		45,917		45,917		-
Housing program expenses		-		-		-		(85,942)		(85,942)		_
Gain on disposal of assets		-		7,560		23,000		-		30,560		_
Nonemployer pension contribution		-		-		4,464		-		4,464		-
TOTAL NONOPERATING												
REVENUES (EXPENSES)		94,163		125,401		27,464		(37,319)		209,709		9,025
INCOME (LOSS) BEFORE TRANSFERS	_	(103,668)		(236,056)		(85,129)		49,992		(374,861)		59,355
Transfers		(103,000)		(230,030)		51,000		-		51,000		-
CHANGE IN NET POSITION		(103,668)	_	(236,056)		(34,129)	_	49,992		(323,861)		59,355
NET POSITION - BEGINNING		8,407,239		9,153,886		946,646		1,503,714		(323,001)		485,078
NET POSITION - ENDING	•		•		•		•				•	
NET POSITION - ENDING	3	8,303,571	\$	8,917,830	\$	912,517	\$	1,553,706			\$	544,433
ACTIVITIES BELATED TO ENTERPRISE ELVI		INTERNAL S	SER	RVICE FUND)					£ 101		
ACTIVITIES RELATED TO ENTERPRISE FUND									_	5,121		
CHANGES IN NET POSITION OF BUSINESS-TYP	E ACTI	VITIES							\$	(318,740)		

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

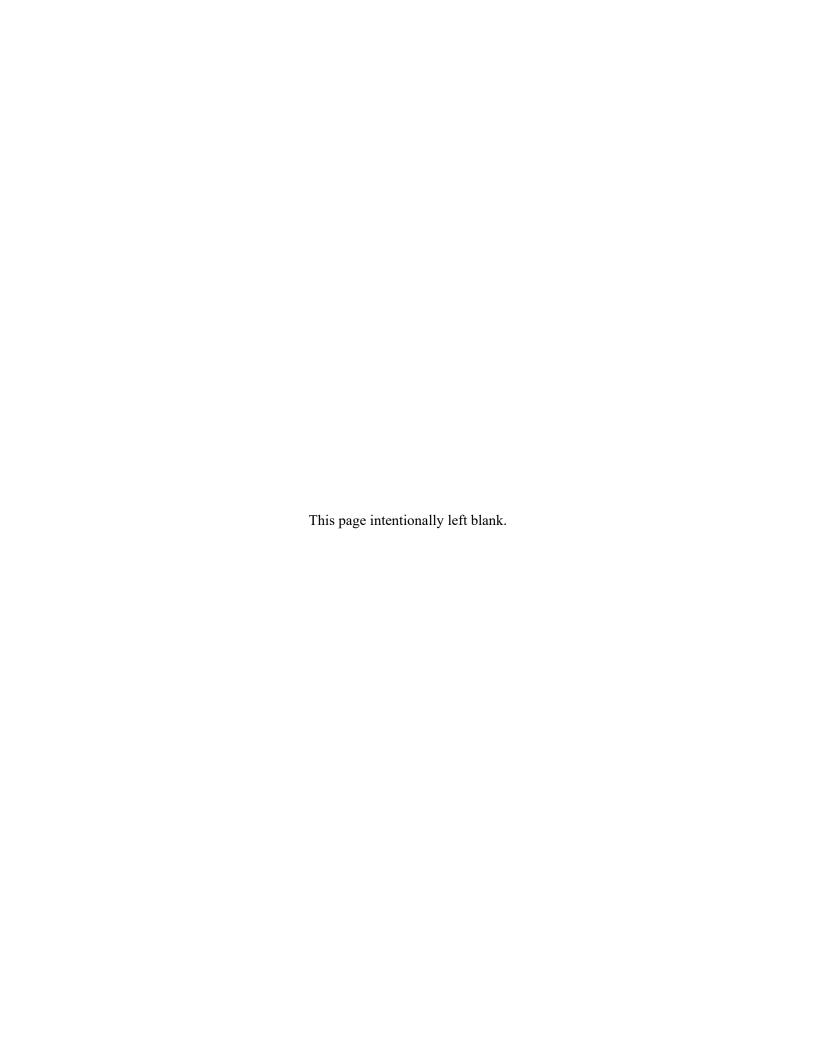
	Business-type Activities - Enterprise Funds						
	Water Utility Fund	Sewer Utility Fund	Ambulance Services Fund	Total Nonmajor Funds	Total	Governmental Activities - Internal Service Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:	Φ 2212.106	A 1.050.046	A 1 220 000	e 502.775	A 6001 007	4 (20.000	
Receipts from customers		\$ 1,958,046	, ,	ŕ			
Payments to suppliers Payments to employees	(1,045,730)	(1,448,659)	(179,238)	(347,088)	(3,020,715)	(578,670)	
Purchase of additional investment in joint	(764,938)	(306,746)	(1,023,533)	(62,184)	(2,157,401)	-	
venture		(79,145)			(79,145)		
NET CASH PROVIDED BY							
OPERATING ACTIVITIES	401,438	123,496	126,209	93,503	744,646	50,330	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			51 000		71 000		
Transfer from other funds	-	-	51,000	-	51,000	-	
Grants and contributions received	-	-	4,464	58,047	62,511	-	
Grants and contributions used	-			(85,942)	(85,942)		
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES			55,464	(27,895)	27,569		
ACTIVITIES		<u>-</u>	33,404	(27,893)	27,309		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Impact fees received	104,250	114,667	-	-	218,917	-	
Acquisition and construction of capital assets	(382,828)	(26,440)	(598,756)	-	(1,008,024)	-	
Proceeds from sale of capital assets	-	7,560	23,000	-	30,560	-	
Principal paid on capital debt	(169,000)	(61,500)	-	-	(230,500)	-	
Interest paid on capital debt	(21,336)				(21,336)		
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED							
FINANCING ACTIVITIES	(468,914)	34,287	(575,756)		(1,010,383)		
CASH FLOWS FROM INVESTING ACTIVITIES:							
Interest received	9,221	3,174		2,706	15,101	9,025	
NET CASH BROWNED DV							
NET CASH PROVIDED BY INVESTING ACTIVITIES	9,221	3,174	-	2,706	15,101	9,025	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(58,255)	160,957	(394,083)	68,314	(223,067)	59,355	
CASH AND CASH EQUIVALENTS - BEGINNING	1,071,354	1,210,732	394,616	1,035,457	3,712,159	485,516	
CASH AND CASH EQUIVALENTS - ENDING	\$ 1,013,099	\$ 1,371,689	\$ 533	\$ 1,103,771	\$ 3,489,092	\$ 544,871	

STATEMENT OF CASH FLOWS (CONTINUED)

PROPRIETARY FUNDS

	Business-type Activities - Enterprise Funds											
		Water Utility Fund		Sewer Utility Fund	1	Ambulance Services Fund	Total Nonma Funds	jor		Total	Ad	vernmental etivities - Internal Service Fund
RECONCILIATION OF OPERATING INCOME												
(LOSS) TO NET CASH PROVIDED BY												
OPERATING ACTIVITIES:	•	(107.921)		(2(1.457)	¢.	(112.502)	¢ 07	211	ø	(504 570)	er.	50.220
Operating income (loss)	\$	(197,831)) 3	(361,457)	3	(112,593)	\$ 8/	,311	\$	(584,570)	3	50,330
Adjustments to reconcile operating income												
(loss) to net cash provided by operating												
activities:		540.204		160 640		oo 1				==0.01 2		
Depreciation expense		548,304		168,649		57,924	3	,135		778,012		-
Net pension adjustment		30,408		(14,614)		31,385		-		47,179		-
Changes in operating assets and liabilities:												
(Increase) decrease in:												
Accounts receivable		(9,126))	3,731		81,162	(5	,695)		70,072		-
Investment in joint venture, net		-		205,359		-		-		205,359		-
Increase (decrease) in:												
Accounts payable and accrued												
liabilities		29,531		121,828		68,331	8	,752		228,442		-
Customer deposits		152	_			-			_	152	_	
TOTAL ADJUSTMENTS		599,269	_	484,953	_	238,802	6	,192	_	1,329,216		
NET CASH PROVIDED BY												
OPERATING ACTIVITIES	\$	401,438	\$	123,496	\$	126,209	\$ 93	,503	\$	744,646	\$	50,330





NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. <u>Description of Government-Wide Financial Statements</u>

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

The City of South Salt Lake is a municipal corporation governed by an elected mayor and a seven-member council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The City of South Salt Lake has no discretely presented component units and is itself not a component unit of any other entity. Each blended component unit has a June 30 year end.

Blended Component Units

The Redevelopment Agency was created by the City during fiscal year 1982. The Agency uses tax increment financing to support redevelopment projects within the City. The Agency is governed by a board comprised of the City's Mayor and City Council. Management of the City is responsible for day-to-day operations. The financial statements of the Redevelopment Agency are included in the reporting entity using the blended method and are reported as a major governmental fund.

The Municipal Building Authority was created by the City during fiscal year 1996. The Authority used the proceeds of tax exempt bonds to acquire capital assets for the City. The bonds were secured by a lease agreement with the City and were retired through lease payments from the City. The Authority is governed by the City Council. Because the Authority's governing body is substantially the same as the City's, the financial data is included in the reporting entity using the blended method.

Complete financial statements for each of the individual component units may be obtained at the City's administrative offices.

City of South Salt Lake 220 East Morris Avenue Salt Lake City, UT 84115

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Reporting Entity (continued)

Joint Ventures

During 1978, the City entered into a joint venture with six other entities with an inter-local agreement to create the Central Valley Water Reclamation Facility (Central Valley), which provides waste water treatment for all seven member entities.

Effective January 1, 2017, the member entities moved to a single ownership percentage. Each member's beneficial ownership interest is recomputed on an annual basis at the end of the calendar year, as outlined in the interlocal agreement. The seven members and their related ownership interest, as of December 31, 2017, are as follows:

	Beginning	Ending
Cottonwood Improvement District	16.85 %	17.03 %
Mt. Olympus Improvement District	24.82	24.59
Granger-Hunter Improvement District	22.03	22.11
Kearns Improvement District	10.53	10.54
Murray City	8.37	8.45
City of South Salt Lake	5.21	5.27
Taylorsville-Bennion Improvement District	<u>12.19</u>	<u>12.01</u>
	<u>100.00</u> %	<u>100.00</u> %

The joint venture is administered by a joint administration board. Each member appoints one member of the board, and voting power is not related to ownership. Therefore, each member is equal to another for voting privileges. The joint venture is responsible for adopting a budget and financing its operations, subject to the approval by each of the seven members.

The City accounts for its investment in Central Valley using the equity method of accounting. Summarized financial information of Central Valley as of December 31, 2017 and for the year then ended is as follows (in thousands):

Total assets	\$ 124,262
Total net position	84,646
Revenue	15,470
Change in net position	1,145
The City's interest in:	
Equity	4,370
Net loss	(285)

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Reporting Entity (continued)

During the current year, the City contributed \$79,145 for capital enhancements. The net amount of equity interest in Central Valley Water Reclamation Facility at June 30, 2018 is \$4,369,820 and is recorded in the Sewer Utility Fund. Costs associated with the joint venture for the year ended June 30, 2018 were \$1,595,134, which includes \$284,504 amortization of the City's investment in Central Valley.

The Central Valley operating and maintenance costs are paid by the seven member entities based on their usage of the treatment plant. All costs are passed through to the member entities. The City's portion of Central Valley's operating costs and the related percentage of plant usage for the last three years are as follows:

<u>Year</u>	Operating Costs	Percentage of Plant
2018	\$1,310,630	6.21%
2017	\$973,162	6.42%
2016	\$771,842	5.63%

A copy of the Central Valley Water Reclamation Facility audited financial statements may be obtained by writing to the Central Valley Water Reclamation Facility at 800 West Central Valley Road, Salt Lake City, UT 84119-3379.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including blended component units. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Presentation – Fund Financial Statements (continued)

The government reports the following major governmental funds:

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

The *capital projects fund* accounts for the resources required for major capital improvements of the City.

The *redevelopment agency* accounts for revenues derived from specific taxes which are designated to finance particular functions of the City.

The government reports the following major enterprise funds:

The water utility fund accounts for the activities of the water distribution system of the City.

The *sewer utility fund* accounts for the activities of the joint venture (described in Note 1.B.), the sewage pumping stations, and the collection system.

The *ambulance services fund* accounts for the activities of the ambulance and paramedic services of the City.

Additionally, the government reports the following fund types:

Internal service funds account for insurance provided to other departments or agencies of the government on a cost reimbursement basis.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement* focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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. For this purpose, the government 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, energy sales and use taxes, licenses, 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. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

F. Budgetary Procedures and Budgetary Basis of Accounting

Budgetary procedures for the City have been established by the Uniform Fiscal Procedures Act adopted by the State of Utah, which requires the legal adoption of a budget for all funds. Furthermore, in accordance with state law, all appropriations, except capital projects fund appropriations, lapse at the end of the budget year; accordingly, no encumbrances are recorded. The basis of accounting applied to each fund budget is the same basis as the related fund's financial statements. The following are the legal procedures followed by the City:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Procedures and Budgetary Basis of Accounting (continued)

- 1) On or before the first regularly scheduled meeting of the City Council in May, the City's Mayor, authorized under state statute to be appointed budget officer, submits a proposed operating budget for governmental fund types for which budgetary control is required by Utah State statute (i.e., General Fund, Capital Projects Funds, Debt Service Funds, and Special Revenue Funds), and an operating and capital budget for all proprietary fund types for the subsequent fiscal year. The budget documents include the proposed budget amounts requested by the department heads, along with the proposed budget amounts requested by the Mayor.
- 2) A public hearing is held to receive input on all aspects of the proposed budget. The hearing is preceded by a notice in the local newspaper. The notice is given at least seven days before the hearing and includes the time, date, and place of the hearing. All budget documents are required to be available for public inspection ten days prior to the public hearing.
- 3) On or before June 30, a final balanced budget must be adopted for the subsequent fiscal year beginning July 1.
- 4) The legal budgetary control is maintained at the departmental level. The Mayor, however, acting as budget officer, has the budget authority to transfer budget appropriations between individual line items within any department of any budgetary fund.
- 5) The City Council, by resolution, has the authority to transfer budget appropriations between the individual departments of any budgetary fund.
- 6) A public hearing, as required in (2) above, must be held to increase the total appropriations of any one governmental fund type; however, after the original public hearing, operating and capital budgets of proprietary fund types may be increased by resolution without an additional hearing.
- 7) Monthly interim financial reports are prepared by the Finance Director and presented to the City Council. These reports contain a budgetary statement showing a comparison of budget to actual for all budgetary funds of the City. Special budgetary reports, using an operating and capital expenditure concept, are prepared for proprietary funds.

The budgets presented for the General Fund, Capital Projects Funds and Redevelopment Agency are designated as revised budgets. Throughout the year, the City Council approves all expenditures and makes amendments to the City's budget. Near year end, the City Council makes final amendments to the budget.

The budget passed for the Capital Projects Funds is an annual budget, based on estimates of annual expenditures. This budget is not based on project length for long-term capital projects.

No budget is presented in these financial statements for the Proprietary Funds. Utah state law allows the City Council to amend the Proprietary Funds budgets without public hearing or public notice. Additional budgetary appropriations were necessary during the year ended June 30, 2018 for the Ambulance Services and Housing funds.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. 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.

For purposes of the statement of cash flows, the Water Utility, Sewer Utility, Solid Waste Collection, Ambulance Services, and Housing Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

H. Restricted Cash and Cash Equivalents

Certain resources set aside for bond repayment are classified as restricted cash and cash equivalents on the balance sheet because their use is limited by applicable bond covenants. Other cash and cash equivalents accounts are restricted by state law or collateral requirements.

I. Ambulance Services Fund Accounts Receivable and Revenue

Accounts receivable in the Ambulance Services Fund is shown net of an allowance for uncollectibles of \$285,851 as of June 30, 2018. Management determines the allowance for uncollectibles by using historical experience applied to the receivable balance. Ambulance fees in the Ambulance Services Fund are reported net of write-offs and contractual adjustments of \$2,238,145.

J. Capital Assets

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Capital assets in the government-wide financial statements and in the fund financial statements for proprietary funds are reported in the statement of net position. Capital assets include property, plant, equipment and infrastructure assets, e.g., roads, sidewalks, and similar items. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Prior to July 1, 2002, governmental funds' infrastructure assets were not capitalized. These assets (back to June 30, 1994) have been valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. 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. No interest was capitalized during the current fiscal year.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets (continued)

Property, plant and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Outfall lines	60
Sewage collection	60
Water storage towers	50
Water distribution mains	50
Pump houses	25 to 40
Pumping stations	33
Wells and reservoirs	10 to 25
Meters and hydrants	10
Buildings	15
Office equipment	5 to 10
Machinery and equipment	5 to 20
Vehicles	7
Infrastructure	10 to 50

K. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted-net position to have been depleted before unrestricted-net position.

L. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

M. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Balance Policies (continued)

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

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

N. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

O. Compensated Absences

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in governmental funds only if the liability has matured as a result of employee resignation and retirements. Sick pay amounts are charged as wages when used.

Employees can carry-over up to twenty-one days of unused vacation each year. The vacation year ends on March 31. Employees may carry-over up to twelve days of unused sick leave each year. When employees terminate, they are paid for accumulated vacation and one-half their normal rate for accumulated sick leave, if certain criteria are met.

P. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the City to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Taxes and Other Significant Revenue

Property and Other Taxes

Property tax is assessed, levied, and collected by the county governments in the state of Utah. The City Council is authorized by state statute (10-6-133) to levy up to a tax rate of .007 of the taxable value against all real and personal property located within its boundaries. Property taxes become a lien on January 1 and are levied on the first Monday of August. Taxes are due and payable on November 1 and delinquent after November 30 of each year. Taxes on an individual piece of property may be delinquent up to five years before the property is sold for delinquent taxes.

Under state statute, the County Treasurer, acting as a tax collector, must settle and disburse all current tax collections to all taxing units by the end of March following the taxing year. Delinquent taxes are collected throughout the year and disbursed to the taxing units on a routine basis.

Property tax revenues are recognized when they become available. Available includes those property taxes collected from the taxpayers by the County Treasurer by June 30 of each year. Amounts that are measurable but not available are recorded as deferred revenue. An accrual was made for property taxes receivable and an offsetting deferred inflow of resources in the amount of \$5,026,182 at June 30, 2018. Property taxes become an enforceable lien on January 1 but are not due until November 30.

Transient room tax and the municipal telecommunications tax are collected by the State Tax Commission and remitted to the City monthly. Energy sales and use taxes are collected and remitted to the City by the electric and natural gas companies monthly, and the cable television company semiannually.

Sales Taxes

In accordance with the Local Sales and Use Tax Act (title 59, Chapter 12, Part 2, Utah Code Annotated 1953, as amended), the City presently levies a local sales and use tax of 1.00% on all taxable sales of goods and services. The local sales and use tax is collected by the Utah State Tax Commission and distributed monthly to the City of South Salt Lake and all other counties and municipalities in Utah.

The distributions are based on a formula which provides that; 1) 50% of each dollar of sales tax collections will be distributed on the basis of the local government's pro-rata share of the state population and, 2) 50% of each dollar of sales tax collections will be distributed on the basis on the point of sale.

The City also imposes the city or town options sales and use tax at a rate of 0.2 percent, as allowed for under Utah Code §59-12-2103.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water utility, sewer utility, and ambulance services funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. Pensions

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "net pension asset, net pension liability, and related deferred outflows and inflows are not available resources or payable in the current period and, therefore, are not reported in the funds." The details of this \$3,857,294 difference are as follows:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position (continued)

Net pension asset	\$ 401,428
Deferred outflows of resources relating to pensions	4,507,745
Net pension liability	(4,570,692)
Deferred inflows of resources relating to pensions	 (4,195,775)
Net adjustment to reduce fund balance - total	
governmental funds to arrive at net position -	
governmental activities	\$ (3,857,294)

Another element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$14,030,242 difference are as follows:

Bonds payable	\$ 12,850,000
Capital leases payable	424,752
Accrued interest payable	193,847
Compensated absences	561,643
Net adjustment to reduce <i>fund balance - total</i> governmental funds to arrive at net position -	
governmental activities	\$ 14,030,242

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net change in fund balances - total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$146,119 difference are as follows:

Capital outlay	\$ 2,714,500
Depreciation expense	 (2,568,381)
Net adjustment to decrease net change in fund	
balances - total governmental funds to arrive	
at change in net position of governmental activities	\$ 146,119

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (continued)

Another element of that reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this \$18,585 difference are as follows:

Compensated absences	\$ 1,520
Accrued net pension	(35,134)
Accrued interest	 15,029
Net adjustment to increase net change in fund	
balances - total governmental funds to arrive	
at change in net position of governmental activities	\$ (18,585)

3. <u>DEPOSITS AND INVESTMENTS</u>

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

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

a. Deposits

		Bank Balances	Book Balances		
Cash on hand Cash on deposit	\$	1,619,652	\$	2,950 707,229	
TOTAL	<u>\$</u>	1,619,652	\$	710,179	

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2018, \$1,369,652 of the City's bank balances of \$1,619,652 was uninsured and uncollateralized.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. DEPOSITS AND INVESTMENTS (CONTINUED)

b. <u>Investments</u>

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

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

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

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

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

As of June 30, 2018, the City had the following investments and maturities:

,	C	Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
State of Utah Public Treasurer's Investment Fund	\$ 21,840,440	\$ 21,840,440	\$ -	\$ -	\$ -

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. DEPOSITS AND INVESTMENTS (CONTINUED)

b. <u>Investments (continued)</u>

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

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act as previously discussed. As of June 30, 2018, the City's investments in the State of Utah Public Treasurer's Investment Fund were unrated.

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

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
GOVERNMENTAL ACTIVITIES:				
Capital assets not being depreciated:				
Land	\$ 5,840,409	\$ 16,821	\$ -	\$ 5,857,230
Construction in progress	571,587	722,805	(467,533)	826,859
Total capital assets not being depreciated	6,411,996	739,626	(467,533)	6,684,089
Capital assets being depreciated:				
Buildings	23,267,282	534,161	-	23,801,443
Improvements other than buildings	5,148,941	8,650	-	5,157,591
Machinery and equipment	15,207,362	1,444,302	(441,294)	16,210,370
Infrastructure	23,030,292	509,094		23,539,386
Total capital assets being depreciated	66,653,877	2,496,207	(441,294)	68,708,790
Less accumulated depreciation for:				
Buildings	(9,205,220)	(638,721)	_	(9,843,941)
Improvements other than buildings	(1,582,627)	(216,876)	_	(1,799,503)
Machinery and equipment	(9,030,722)	(1,038,390)	372,948	(9,696,164)
Infrastructure	(8,266,718)	(674,394)	-	(8,941,112)
Total accumulated depreciation	(28,085,287)	(2,568,381)	372,948	(30,280,720)
Total capital assets being depreciated, net	38,568,590	(72,174)	(68,346)	38,428,070
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 44,980,586	\$ 667,452	\$ (535,879)	\$ 45,112,159
BUSINESS-TYPE ACTIVITIES:				
Capital assets not being depreciated:				
Land	\$ 762,825	\$ -	\$ -	\$ 762,825
Total capital assets not being depreciated	762,825			762,825
Capital assets being depreciated:				
Buildings	2,601,947	117,890	-	2,719,837
Improvements other than buildings	17,601,854	186,825	-	17,788,679
Machinery and equipment	4,493,621	703,309	(180,923)	5,016,007
Total capital assets being depreciated	24,697,422	1,008,024	(180,923)	25,524,523

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Dec	creases		Ending Balance
Less accumulated depreciation for: Buildings Improvements other than buildings Machinery and equipment	\$ (1,195,988) (8,790,521) (3,144,769)	(409,458) (278,995)		180,923		(1,285,547) (9,199,979) (3,242,841)
Total accumulated depreciation Total capital assets being depreciated, net	(13,131,278) 11,566,144	230,012		180,923		13,728,367) 11,796,156
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	\$ 12,328,969	\$ 230,012	\$	<u>-</u>	\$ 1	12,558,981
Depreciation expense was charged to functions/p	rograms of the pr	rimary govern	ment a	s follows	:	
GOVERNMENTAL ACTIVITIES: General government Public safety Highways and public improvements Parks and recreation TOTAL DEPRECIATION EXPENSE - GO	VERNMENTAL	. ACTIVITIES	5		\$	526,953 853,045 1,000,261 188,122 2,568,381
BUSINESS-TYPE ACTIVITIES: Water Sewer Ambulance services Housing TOTAL DEPRECIATION EXPENSE - BUSINESSES	SINESS-TYPE A	ACTIVITIES				548,304 168,649 57,924 3,135 778,012
TOTAL DEPRECIATION EXPENSE					\$	3,346,393

5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2018, is as follows:

Receivable Fund	Payable Fund	Amount
Capital projects	Redevelopment agency	<u>\$ 1,812,609</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

A portion of the interfund payable balance in the Redevelopment Agency reflects the amount due to the capital projects fund for loans made in 1992, 1993, and 1994. The original 1992 loan, which comprises the majority of the total loan amount, was made to finance major housing rehabilitation projects in the Park Creek and Southbrook areas of the City. Debt service on the loan is made with tax increment proceeds received annually by the Redevelopment Agency. An additional loan of \$1,000,000 was made between the Redevelopment Agency and the capital projects fund during the year ended June 30, 2014. This loan was made to help finance the purchase of property in the Market Station development area. Debt service on the loan will be made using the proceeds from the sale of the property purchased.

<u>Transfer Out:</u>	<u>Transfer In:</u>	 Amount
Capital projects fund	Leased equipment debt service fund	\$ 325,385
General fund	Redevelopment agency	1,600,000
Capital projects fund	Ambulance services fund	51,000

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, and (3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds. During the year ended June 30, 2018, the government made a transfer of \$51,000 from the capital projects fund to the ambulance services fund to provide cash to offset the operating loss in the ambulance services fund.

6. LONG-TERM DEBT

Revenue Bonds

The government issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at year end are as follows:

D	Issue	Original	Interest	Final	A
Purpose	Date	Borrowing	Rates	Maturity	Amount
Governmental Activities:					
Market Station Urban Renewal	2010	\$ 15,000,000	4.42%	2031	\$ 12,850,000

The City has pledged all future municipal energy sales and use tax and municipal telecommunications license tax revenues, and tax increment revenue from the Market Station project area, to repay \$15 million in Redevelopment Agency excise tax and tax increment bonds issued in December 2010. The bonds are payable solely from municipal energy sales and use and municipal telecommunications license tax revenues, and tax increment revenue from the Market Station project area. Pledged taxes were projected to produce 213% of the debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$17,001,927, payable through November 2030. For the current year, principal and interest paid and total municipal energy sales and use tax and municipal telecommunications license tax revenues were \$1,247,666 and \$3,092,305, respectively.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. LONG-TERM DEBT (CONTINUED)

Purpose	Issue Date	Original Borrowing	Interest Rates	Final Maturity	 Amount
Business-type Activities:					
Water system improvements	2001	\$ 3,000,000	2.40%	2022	\$ 720,000
Wastewater treatment	2002	1,230,000	0.00%	2022	246,000
TOTAL					\$ 966,000

The City has pledged future revenues of the City's water system to repay \$3 million in water revenue bonds issued in April 2001. The bonds are payable solely from revenues of the City's water system and are payable through January 2022. The total principal and interest remaining to be paid on the bonds is \$763,680. Principal and interest paid for the current year and total water utility fund operating income (excluding depreciation) were \$190,336 and \$350,473, respectively.

The City has pledged future sewer revenues, net of specified operation and maintenance expenses, to repay \$1.23 million in sewer revenue bonds issued in August 2002. The bonds are payable solely from the net revenues of the City's sewer utility fund and are payable through February 2022. The total principal and interest remaining to be paid on the sewer revenue bonds is \$246,000. Principal and interest paid for the current year and total sewer utility fund net revenues were \$61,500 and \$91,696, respectively.

Revenue bond debt service requirements to maturity are as follows:

		Government	vernmental Activities			Business-ty _]	pe Activities		
	F	Principal	Interest		Principal		1	Interest	
2019	\$	705,000	\$	552,390	\$	\$ 235,500		17,280	
2020		755,000		520,123		239,500		13,104	
2021		805,000	485,648		8 243,50			8,832	
2022		770,000		450,840		247,500		4,464	
2023		825,000		415,590		-		-	
2024-2028		5,050,000		1,458,600		-		-	
2029-2031		3,940,000		268,736		_			
TOTAL	\$ 1	2,850,000	\$	4,151,927	\$	966,000	\$	43,680	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2018, was as follows:

GOVERNMENTAL ACTIVITIES:	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Revenue bonds	\$ 13,515,000	\$ -	\$ (665,000)	\$ 12,850,000	\$ 705,000
Total bonds payable	13,515,000	-	(665,000)	12,850,000	705,000
Capital leases	733,535	-	(308,783)	424,752	315,891
Compensated absences	563,163	604,956	(606,476)	561,643	333,033
GOVERNMENTAL ACTIVITIES					
LONG-TERM LIABILITIES	\$ 14,811,698	\$ 604,956	\$ (1,580,259)	\$ 13,836,395	\$ 1,353,924
BUSINESS-TYPE ACTIVITIES: Bonds payable: 2001 taxable water revenue					
bonds 2002 taxable sewer revenue	\$ 889,000	\$ -	\$ (169,000)	\$ 720,000	\$ 174,000
bonds	307,500	_	(61,500)	246,000	61,500
Total bonds payable	1,196,500	-	(230,500)	966,000	235,500
Compensated absences	50,804	62,109	(65,203)	47,710	25,147
BUSINESS-TYPE ACTIVITIES LONG-TERM LIABILITIES	\$ 1,247,304	\$ 62,109	\$ (295,703)	\$ 1,013,710	\$ 260,647

Compensated absences in the governmental activities are generally liquidated by the General Fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. CAPITAL LEASES

During fiscal year 2014, the City entered into a lease agreement as lessee for financing the acquisition of fire equipment valued at \$1,000,152. During fiscal year 2015, the City entered into a lease agreement as lessee for financing the acquisition of public works equipment valued at \$418,660. During fiscal year 2017, the City entered into a lease agreement as lessee for financing the acquisition of public works equipment valued at \$80,199. This year, \$82,398 was included in depreciation expense. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the inception dates.

The assets acquired through the capital leases are as follows:

A	SS	e	ts	
Α	SS	e	ts	

Machinery and equipment	\$ 1,499,011
Less: accumulated depreciation	 (299,639)
TOTAL	\$ 1,199,372

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018 were as follows:

Year Ending June 30,	
2019	\$ 325,385
2020	 111,073
Total minimum lease payments	436,458
Less: amount representing interest	 (11,706)
Present value of minimum lease payments	\$ 424,752

8. CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities and equipment. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Neither the City, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2018, there was one series of Industrial Development Revenue Bonds outstanding, with an outstanding principal balance of \$115,706.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS

General Information about the Pension Plan

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

Defined Benefit Plans

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

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	COLA**	
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%	
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	COLA**
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

^{*} with actuarial reductions

Contribution Rate Summary: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2018 are as follows:

			Employer
	Employee	Employer	401(k)
Contributory System			
111 - Local Governmental Division Tier 2	N/A	15.11%	1.58%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
Contributory System			
122 - Tier 2 DB Hybrid Public Safety	N/A	23.73%	1.26%
Noncontributory System			
75 - Other Division A with 4% COLA	N/A	35.71%	N/A
Firefighters System			
31 - Other Division A	0.1505	3.93%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	10.82%	1.26%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
222 - Public Safety	N/A	12.99%	12.00%
232 - Firefighters	N/A	0.08%	12.00%

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

For the fiscal year ended June 30, 2018, the employer and employee contributions to the Systems were as follows:

		Employer	Employee	
System	Co	ontributions	Contribution	ıs
Noncontributory System	\$	647,580	N	/A
Public Safety System		845,885	-	
Firefighters System		88,962	-	
Tier 2 Public Employees System		258,310	-	
Tier 2 Public Safety and Firefighters System		196,256	-	
Tier 2 DC Only System		38,185	N	/A
Tier 2 DC Public Safety and Firefighter System		6,301	N	/ <u>A</u>
Total contributions	\$	2,081,479	\$ -	

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

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

At June 30, 2018, the City reported a net pension asset of \$508,588 and a net pension liability of \$4,792,331.

	Measurement Date: December 31, 2017						
		Net		Net	D .: .	Proportionate	
	-	Pension Asset		Pension Liability	Proportionate Share	Share Dec. 31, 2016	Change
Noncontributory System	\$	-	\$	2,030,738	0.4635013%	0.4772586%	-0.0137573%
Public Safety System		-		2,746,460	1.7508336%	1.8602397%	-0.1094061%
Firefighters System		497,586		-	7.9670752%	9.6015631%	-1.6344879%
Tier 2 Public Employees System		-		15,133	0.1716426%	0.1833915%	-0.0117489%
Tier 2 Public Safety and Firefighters							
System		11,002			0.9508348%	0.9858136%	-0.0349788%
Total Net Pension Asset/Liability	\$	508,588	\$	4,792,331			

The net pension asset and liability were measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2017, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2018, the City recognized pension expense of \$2,124,978, allocated as follows: Noncontributory System - \$691,443; Public Safety System - \$958,073; Firefighters System - \$229,224; Tier 2 Public Employees System - \$145,309; and Tier 2 Public Safety and Firefighters System - \$100,929.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

		Deferred		Deferred
	Outflows of			Inflows of
	I	Resources		Resources
Differences between expected and actual experience	\$	51,604	\$	776,202
Changes in assumptions		2,464,374		248,021
Net difference between projected and actual earnings on				
pension plan investments		1,264,594		3,311,347
Changes in proportion and differences between contributions				
and proportionate share of contributions		120,940		285,920
Contributions subsequent to the measurement date		1,036,257		_
Total	\$	4,937,769	\$	4,621,490

\$1,036,257 was reported as deferred outflows of resources related to pensions results from contributions made by the City prior to its fiscal year end, but subsequent to the measurement date of December 31, 2017.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

D . C 1

		Deferred	
		Outflows	
		(Inflows) of	
_	Year Ended December 31,	Re	sources
	2017	\$	121,305
	2018		265,872
	2019		(613,847)
	2020		(666,469)
	2021		104,958
	Thereafter		68,203

Actuarial assumptions: The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment
	expense, including inflation

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

The actuarial assumptions used in the January 1, 2017, valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected	ic Basis	
		Real Return	Long-Term Expected
	Target Asset	Arithmetic	Portfolio Real
Asset Class	Allocation	Basis	Rate of Return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	40.00%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
Inflation			2.50%
Expected arithmetic no	7.25%		

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

	1	% Decrease	Di	scount Rate	1	% Increase
System		(5.95%)		(6.95%)		(7.95%)
Noncontributory System	\$	5,492,069	\$	2,030,738	\$	(847,187)
Public Safety System		6,919,843		2,746,460		(636,020)
Firefighters System		2,123,052		(497,586)		(2,615,102)
Tier 2 Public Employees System		178,187		15,133		(110,604)
Tier 2 Public Safety and Firefighter		97,428		(11,002)		(93,843)
Total	\$	14,810,579	\$	4,283,743	\$	(4,302,756)

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

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The City of South Salt Lake participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan
- Traditional IRA Plan

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

	2018			2017	2016		
401(k) Plan							
Employer Contributions	\$	426,628	\$	384,292	\$	340,337	
Employee Contributions		281,847		246,546		221,331	
457 Plan							
Employer Contributions		-		-		-	
Employee Contributions		213,146		207,053		203,228	
Roth IRA Plan							
Employer Contributions		N/A		N/A		N/A	
Employee Contributions		60,725		47,313		26,660	
Traditional IRA Plan							
Employer Contributions		N/A		N/A		N/A	
Employee Contributions		8,165		8,600		8,160	

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

10. RISK MANAGEMENT

The City of South Salt Lake, as a provider of municipal services, is exposed to a number of risks. Among these are; police enforcement liability, auto liability, road maintenance exposure, public official's errors and omissions, and property losses. The City has determined that the inherent risk of providing services necessitates implementing risk management policies and purchasing commercial liability insurance. This combination has resulted in fewer claims against the City and sufficient protection when claims occur.

There has not been any reduction in insurance coverage in the past year for any insurance category. The amounts of settlements for any of the past three years have not exceeded coverage amounts.

The City of South Salt Lake contracts with commercial insurance coverage for general liability, auto liability, law enforcement liability and public official's errors and omissions type risks. The City maintains an Insurance Reserve Fund to fund deductibles and small equipment losses. As a result, the City does not have any outstanding insurance liabilities from year to year. However, the City does have annual expenses, which change.

For the year ended June 30, 2018, the Insurance Reserve Fund paid \$578,670 in expenses. Current expenses include insurance deductible for insurance coverage and claims on uninsured property such as police and other City vehicles and small trucks, legal fees and insurance premiums.

11. REDEVELOPMENT AGENCY

In accordance with Utah Code Section 17C-1-605(2), the City's Redevelopment Agency is required to disclose the following information for fiscal year 2018:

A. The tax increment collected by the Agency for each project area is as follows:

Project Area	 2018					
Post Office Place	\$ 111,171					
Metro - Center	21,563					
Westech	 120,611					
TOTAL	\$ 253,345					

- B. There were no amounts of tax increment paid to any taxing agency during the year.
- C. The outstanding principal amount of bonds issued or other loans incurred to finance the costs associated with project areas is as follows:

Project Area	 2018
Excise tax and tax increment revenue bonds	\$ 12,850,000
Interfund notes payable	 1,812,609
	\$ 14,662,609

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. REDEVELOPMENT AGENCY (CONTINUED)

D. The actual amount expended for:

Project Area	 2018
Administrative costs of the Agency	\$ 489,520
Principal on bonds payable	665,000
Interest and fiscal charges on bonds	582,666
Market Station improvement costs	 189,858
	\$ 1,927,044

12. <u>CONTINGENT LIABILITIES</u>

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

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

13. **COMMITMENTS**

<u>Central Valley Water Reclamation Facility</u> - the City has committed with six other entities to fund future capital projects of the Central Valley Water Reclamation Facility. The City is also obligated to make debt service payments to Central Valley in relation to the Series 2017A sewer revenue bonds issued by Central Valley to fund treatment plant upgrades. The City is billed monthly in proportion to its ownership as a percentage of the total ownership represented by the four member entities participating in the 2017A bonds. For the year ended June 30, 2018, the City made payments of \$285,474, and the City's share of the unpaid principal balance of the bonds was approximately \$3,185,000 at June 30, 2018. The bonds mature in 2033.

During the year ended June 30, 2018, the City entered into an agreement with a contractor for the Penny Avenue/Blair Circle road construction project. As of June 30, 2018, the City had a remaining commitment of approximately \$700,000 under the agreement.

During the year ended June 20, 2018, the City entered into a contract for the acquisition of an ambulance vehicle. As of June 30, 2018, the City had a remaining commitment of approximately \$210,000 under the contract.

During the year ended June 30, 2018, the City entered into an agreement with a contractor for the installation of new street lighting. As of June 30, 2018, the City had a remaining commitment of approximately \$100,000 under the agreement.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

13. COMMITMENTS (CONTINUED)

During the year ended June 30, 2018, the City entered into an agreement with a contractor for the Fitts Park floodplain analysis/park design project. As of June 30, 2018, the City had a remaining commitment of approximately \$75,000 under the agreement.

During the year ended June 30, 2018, the City entered into an agreement with a contractor for a street lighting master plan/design project. As of June 30, 2018, the City had a remaining commitment of \$40,000 under the agreement.

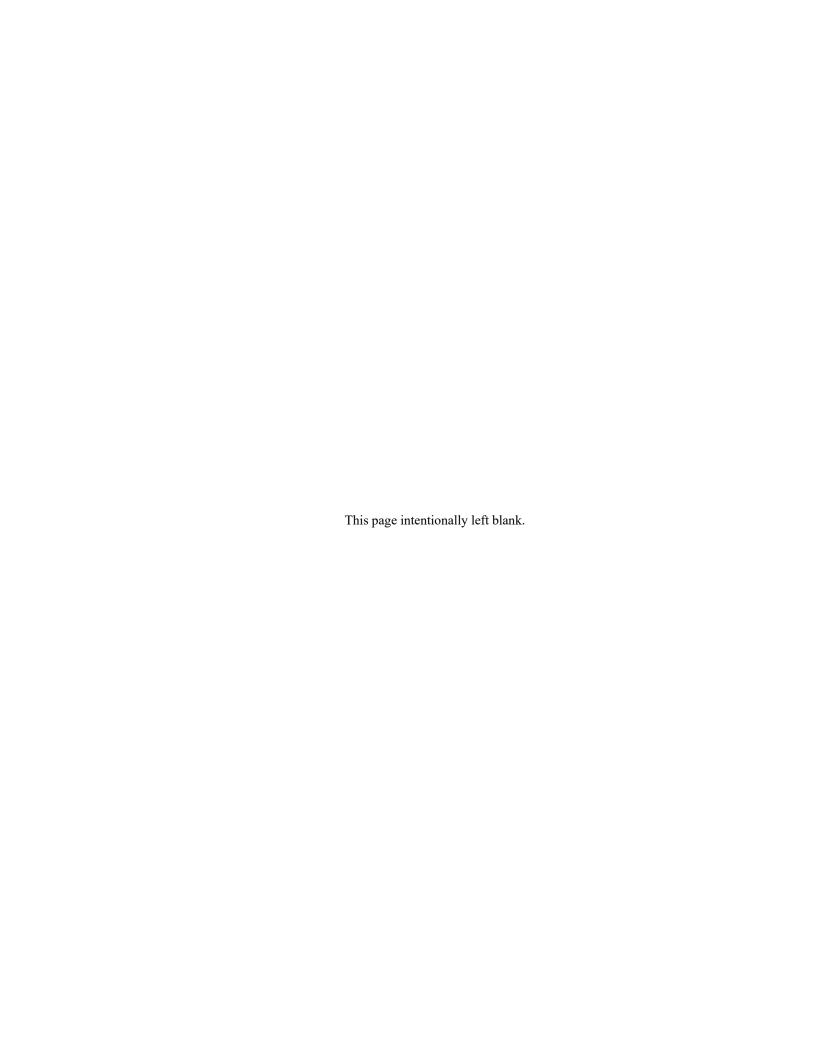
14. <u>SUBSEQUENT EVENTS</u>

Subsequent to June 30, 2018, the City authorized an increase in the base sewer rate of \$2, which is a 40% increase (effective July 1, 2018).

Also subsequent to June 30, 2018, the Utah State Division of Water Quality awarded hardship funding assistance to the City for wastewater treatment plant construction projects. The City will receive a \$2,000,000 grant and an interest-free loan of approximately \$9,250,000.

Also subsequent to June 30, 2018, the City Council authorized the elimination of the ambulance services and housing funds. The activities previously reported in these funds will be reported in the general fund going forward.





GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

Property taxes		Budgeted	Amounts		Variance with Final Budget-
Properly taxes \$ 5,217,054 \$ 5,217,054 \$ 5,378,37 Sules taxes 11,900,000 11,945,000 11,468,565 (476,115) Other taxes 3,333,000 1,422,000 1,690,022 268,022 Licenses and permits 1,422,000 1,422,000 1,690,022 268,022 Charges for services 484,000 495,825 543,089 47,244 Fines and forfeitures 1,013,00 10,00 917,016 695,844 Rental income 318,000 318,000 332,663 146,63 Miscellancous revenues 318,000 318,000 337,64 (55,649) TOTAL REVENUES 29,190,586 29,81,522 27,80,045 (266,167) Current Current 29,00,00 2,094,500 1,971,983 122,517 City council 295,200 300,200 263,352 36,848 Municipal court 774,950 774,950 69,200 69,2227 573 City council 295,200 300,200 365,458		Original	Final	Actual Amounts	Positive (Negative)
Sale taxes 11,900,000 11,485,855 (476,415) Other taxes 3,333,000 3,335,009 3,135,599 (197,401) Licenses and permits 1,422,000 1,422,000 1,422,000 3,315,759 (298,022 Intergovernmental 5,102,203 5,644,220 3,315,725 (2,328,495) Charges for services 48,400 495,825 543,089 43,093 Investment earnings 60,000 10,10,000 917,016 (95,984) Rental income 318,000 318,000 318,000 312,603 14,663 Miscellaneous revenues 341,329 393,413 337,764 (55,649) TOTAL REVENUES 29190,586 29,81,512 27,80,05 (56,649) EXPENDITURES Corrected Corrected City council 20,94,500 1,971,983 122,517 City council 27,96,000 300,200 663,933 88,517 City attorney 602,800 692,800 692,297 573 <td></td> <td>ф. 5.217.054</td> <td>ф. 5.21Д.054</td> <td>¢ 5.250.025</td> <td>Ф. 52.502</td>		ф. 5. 21 7.054	ф. 5.21 Д.054	¢ 5.250.025	Ф. 52.502
Other taxes 3,333,000 3,135,090 1,09,022 2,60,002 Licenses and permits 1,422,000 1,690,022 268,022 Charges for services 484,000 495,825 543,089 47,264 Fines and forfeitures 1,013,000 410,300 19,710 (95,984) Rental income 318,000 60,000 60,000 168,745 108,745 Rental income 318,000 332,663 136,604 332,614 (55,649) Miscellancous revenues 341,329 393,413 337,64 (55,649) TOTAL REVENUES 29190,586 29,81,512 27,80,045 (26,1467) SEPENDITURES Current Current 40,000 20,94,500 1,971,983 122,517 City council 25,5200 300,200 263,352 36,848 Municipal court 774,950 679,800 692,803 692,803 692,803 692,803 692,803 692,803 692,803 692,803 692,803 692,803 693,803 7,872,702 60					
Integovernmental					
Charges for services 484,000 495,825 543,089 47,264 Fines and forfeitures 1,013,000 1,013,000 101,016 05,984 Investment earnings 60,000 60,000 168,745 108,745 Rental income 318,000 332,663 146,603 Miscellancours evenues 341,329 393,413 337,764 (55,649) EXPENDITURES EXPENDITURES Courseit 300,000 2,094,500 1,971,983 122,517 City council 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 City council 370,000 370,000 302,00 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 210 200,000 370,000 302,00 302,130 74,776 235,927 201 200,000 302,00 302,130 74,776 235,927 201 200,000 200,000 <					
Fines and forfeitures 1,013,000 1,01,000 168,745 108,745	-				
Renal income G0,000 G0,000 168,745 Renal income G18,000 G18,00	-				
Rental income 318,000 318,000 332,63 14,663 Miscellaneous revenues 341,329 393,413 337,64 (55,649) TOTAL REVENUES 29,190,586 29,81,512 27,180,045 (56,649) EXPENDITURES: Corners General government: General governments: City council 2,094,500 1,971,983 122,517 City council 255,200 300,000 263,352 36,848 Municipal court 774,950 774,950 689,433 85,157 City council 252,000 602,800 682,233 85,157 City attorney 692,800 692,800 692,207 573 City attorney 692,800 466,900 392,135 74,762 City attorney 692,800 466,900 392,135 74,762 City attorney 692,800 466,900 392,135 74,762 City attorney 692,800 7738,003					
Miscellaneous revenues 341,329 393,413 337,644 (55,649) TOTAL REVENUES 29,190,586 29,841,512 27,180,045 2,661,4670 EXPENDITURES: Corrents Serial Seria					
TOTAL REVENUES 29,190,586 29,841,512 27,180,045 26,661,467)					
Current: General government: Administrative 2,094,500 2,094,500 1,971,983 122,517 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 City attorney 692,800 692,800 669,227 573 City attorney 692,800 692,800 669,227 573 City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public safety: Public department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 520,841 1,159 1,1	Miscellaneous revenues	341,329	393,413	337,764	(55,649)
Current: General government: 2,094,500 2,094,500 1,971,983 122,517 City council 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,177 City attorney 692,800 692,800 692,227 573 City hall building 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public actety: 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 522,841 1,159 Urban livability 670,800 567,800 668,259 71,541 Fire department 5,000,000 50,900,000 4,688,502 311,498 Highways and public improvements: 8 2,387,250 2,387,250 2,170,301 216,949 Engineering 666,20 2,387,250 2,387,250 2,170,301 216,949 Public assets 58,900 588,900 587,647	TOTAL REVENUES	29,190,586	29,841,512	27,180,045	(2,661,467)
General government: 2,094,500 2,094,500 1,971,983 122,517 City council 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 City attorney 692,800 692,800 692,227 573 City attorney 692,800 370,000 365,458 4,542 Public building 370,000 370,000 365,458 4,542 Public safety: 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services <td>EXPENDITURES:</td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES:				
Administrative 2,094,500 2,094,500 1,971,983 122,517 City council 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 City attorney 692,800 692,800 692,227 573 City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public safety: 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: Streets and highways 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253	Current:				
City council 255,200 300,200 263,352 36,848 Municipal court 774,950 774,950 689,433 85,517 City attorney 692,800 692,800 692,207 573 City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 8 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,000 588,900 587,647 12,53 Building and planning services 971,025 971,025 864,668 106,357 <td< td=""><td>General government:</td><td></td><td></td><td></td><td></td></td<>	General government:				
Municipal court 774,950 774,950 689,433 85,517 City attorney 692,800 692,200 692,227 573 City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public safety: 7,736,003 7,738,003 7,502,076 225,927 Dispatching 522,000 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 2,658,532 3,238,633 2,319,925 918,708	Administrative	2,094,500	2,094,500	1,971,983	122,517
City attorney 692,800 692,800 692,227 573 City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public safety: TOTAL EXPENDITURES TOTAL EXPENDITURES 373,6003 7,738,003 7,502,076 235,927 Dispatching 522,000 520,000 520,001 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 426,750 456,250 452,473 3,777 Parks Promise 2,658,332 </td <td>City council</td> <td>255,200</td> <td>300,200</td> <td>263,352</td> <td>36,848</td>	City council	255,200	300,200	263,352	36,848
City hall building 370,000 370,000 365,458 4,542 Public buildings 466,900 466,900 392,130 74,770 Public safety: 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 337,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 864,668 106,357 Parks, recreation and culture: 455,750 456,250 452,473 3,777 Parks 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and	Municipal court	774,950	774,950	689,433	85,517
Public buildings 466,900 466,900 392,130 74,770 Public safety: Police department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 864,668 106,357 Parks, recreation and culture: Recreation 455,750 456,250 452,473 3,777 Parks 2426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 <td< td=""><td>City attorney</td><td>692,800</td><td>692,800</td><td>692,227</td><td>573</td></td<>	City attorney	692,800	692,800	692,227	573
Public safety: Police department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 455,750 456,250 452,473 3,777 Parks 246,750 426,750 391,120 35,630 SSL Promise 2,558,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000	City hall building	370,000	370,000	365,458	4,542
Police department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 28,570 456,250 452,473 3,777 Parks 426,750 456,250 452,473 3,777 Parks 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371		466,900	466,900		74,770
Police department 7,736,003 7,738,003 7,502,076 235,927 Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 28,570 456,250 452,473 3,777 Parks 426,750 456,250 452,473 3,777 Parks 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371	Public safety:				
Dispatching 522,000 522,000 520,841 1,159 Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 311,498 11,694 12,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 2 456,750 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,1		7,736,003	7,738,003	7,502,076	235,927
Urban livability 670,800 679,800 608,259 71,541 Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: \$\$\$\$15,000,000 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: \$\$\$\$\$\$1,575 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526					
Fire department 5,000,000 5,000,000 4,688,502 311,498 Highways and public improvements: 311,498 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 864,668 106,357 Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219					
Highways and public improvements: Streets and highways 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000)					
Streets and highways 2,387,250 2,387,250 2,170,301 216,949 Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: 864,668 106,357 Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000)		- , ,	- , ,	, ,	- ,
Engineering 606,200 606,200 491,710 114,490 Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: Total culture 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): 1 - - - - - - - - - - - - - - - - - </td <td></td> <td>2.387.250</td> <td>2.387.250</td> <td>2,170,301</td> <td>216,949</td>		2.387.250	2.387.250	2,170,301	216,949
Public assets 588,900 588,900 587,647 1,253 Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000) - ToTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) (948					
Building and planning services 971,025 971,025 864,668 106,357 Parks, recreation and culture: Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000)					
Parks, recreation and culture: Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets - - - - - TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,26					
Recreation 455,750 456,250 452,473 3,777 Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets - - - - - - TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - - NET CHANGE IN FUND BALANCES (948,474) (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262		J71,023	371,023	001,000	100,557
Parks 426,750 426,750 391,120 35,630 SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) - - - - - - - - - - - - - - - NET CHANGE IN FUND BALANCES (948,474) (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 - -		455 750	456 250	452 473	3 777
SSL Promise 2,658,532 3,238,633 2,319,925 918,708 Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) - - TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -					
Community events 166,500 180,825 159,092 21,733 Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): (1,600,000) (1,600,000) (1,600,000) (1,600,000) - <td></td> <td></td> <td></td> <td></td> <td></td>					
Capital outlay: Highways and public improvements - Streets 1,695,000 1,695,000 426,629 1,268,371 TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): Transfers in (out) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets - - - - - - TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -					
TOTAL EXPENDITURES 28,539,060 29,189,986 25,557,826 3,632,160 EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): Transfers in (out) (1,600,000) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets - <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td>		· · · · · · · · · · · · · · · · · · ·			
EXCESS OF REVENUES OVER EXPENDITURES 651,526 651,526 1,622,219 970,693 OTHER FINANCING SOURCES (USES): Transfers in (out) Sale of capital assets TOTAL OTHER FINANCING SOURCES (USES) NET CHANGE IN FUND BALANCES FUND BALANCES - BEGINNING 651,526 651,526 1,622,219 970,693		·			
OTHER FINANCING SOURCES (USES): Transfers in (out) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 -					
Transfers in (out) (1,600,000) (1,600,000) (1,600,000) - Sale of capital assets - - - - - TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -		031,320	031,320	1,022,219	970,093
Sale of capital assets -	· · · · · · · · · · · · · · · · · · ·	(4.600.000)	(4. (00. 000)	(4. (00. 000)	
TOTAL OTHER FINANCING SOURCES (USES) (1,600,000) (1,600,000) (1,600,000) - NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -		(1,600,000)	(1,600,000)	(1,600,000)	-
NET CHANGE IN FUND BALANCES (948,474) (948,474) 22,219 970,693 FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -	Sale of capital assets				
FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -	TOTAL OTHER FINANCING SOURCES (USES)	(1,600,000)	(1,600,000)	(1,600,000)	
FUND BALANCES - BEGINNING 4,350,262 4,350,262 4,350,262 -	NET CHANGE IN FUND BALANCES	(948,474)	(948,474)	22,219	970,693
	FUND BALANCES - BEGINNING	, , ,	4,350,262		
<u>+ + + + + + + + + + + + + + + + + + + </u>	FUND BALANCES - ENDING	\$ 3,401,788	\$ 3,401,788	\$ 4,372,481	\$ 970,693

REDEVELOPMENT AGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

	B	udgeted	l Amoui	nts				
	Orig	ginal	F:	inal	A	Actual Amounts Budgetary Basis)	Fin:	iance with al Budget- Positive Jegative)
REVENUES:	Φ. 2	27.667	Φ	227 667	Ф	252 245	Ф	15.650
Property taxes	\$ 2	37,667	\$ 2	237,667	\$	253,345	\$	15,678
Investment earnings		-		-		976		976
Rental income	_	-		-		671		671
Miscellaneous	5	00,000		500,000				(500,000)
TOTAL REVENUES	7	37,667		737,667		254,992		(482,675)
EXPENDITURES:								
Current:								
General government:	6	20,000	(520,000		489,520		130,480
Highways and public improvements	3	90,000	3	390,000		189,858		200,142
Redevelopment		75,000		75,000		-		75,000
Debt Service:								
Principal retirement	2	83,985	(665,000		665,000		-
Interest and fiscal charges	9	63,682		582,667		582,666		1
TOTAL EXPENDITURES	2,3	32,667	2,3	332,667		1,927,044		405,623
EXCESS (DEFICIENCY) OF REVENUES								
OVER (UNDER) EXPENDITURES	(1,5	95,000)	(1,5	595,000)	((1,672,052)		(77,052)
OTHER FINANCING SOURCES (USES):								
Transfers in (out)	,	00,000	1,6	500,000		1,600,000		-
Property sale closing costs		(5,000)	-	(5,000)				5,000
TOTAL OTHER FINANCING								
SOURCES (USES)	1.5	95,000	1.5	595,000		1,600,000		5,000
So cheza (esza)		35,000		,,,,,,,,,		1,000,000		2,000
NET CHANGE IN FUND BALANCES		-		-		(72,052)		(72,052)
FUND BALANCES - BEGINNING	6,1	81,805	6,1	181,805		6,181,805		
FUND BALANCES - ENDING	\$ 6,1	81,805	\$ 6,1	181,805	\$	6,109,753	\$	(72,052)

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (Provided by Utah Retirement Systems)

<u>JUNE 30, 2018</u> <u>LAST 10 FISCAL YEARS</u>*

	No	oncontributory System		Public Safety System		Firefighters System		Fier 2 Public Employees System]	Tier 2 Public Safety and Firefighter System
<u>2018</u>										
Proportion of the net pension liability (asset)		0.4635013%		1.7508336%		7.9670752%		0.1716426%		0.9508348%
Proportionate share of the net pension liability (asset)	\$	2,030,738	\$	2,746,460	\$	(497,586)	\$	15,133	\$	(11,002)
Covered payroll	\$	3,665,873	\$	2,576,246	\$	2,483,013	\$	1,681,204	\$	1,003,771
Proportionate share of the net pension liability (asset) as										
a percentage of its covered payroll		55.40%		106.61%		-20.04%		0.90%		-1.10%
Plan fiduciary net position as a percentage of		01.00/		00.20/		102.00/		07.40/		102.00/
the total pension liability (asset)		91.9%		90.2%		103.0%		97.4%		103.0%
2017										
Proportion of the net pension liability (asset)		0.4772586%		1.8602397%		9.6015631%		0.1833915%		0.9858136%
Proportionate share of the net pension liability (asset)	\$	3,064,585	\$	3,774,940	\$	(75,694)	\$	20,457	\$	(8,557)
Covered payroll	\$	3,914,785	\$	2,734,900	\$	2,848,274	\$	1,503,949	\$	814,504
Proportionate share of the net pension liability (asset) as										
a percentage of its covered payroll		78.28%		138.03%		-2.66%		1.36%		-1.05%
Plan fiduciary net position as a percentage of										
the total pension liability (asset)		87.3%		86.5%		100.4%		95.1%		103.6%
2016										
Proportion of the net pension liability (asset)		0.4638931%		1.8786968%		9.6025888%		0.1485526%		0.7412166%
Proportionate share of the net pension liability (asset)	\$	2,624,933	\$	3,365,218	\$	(173,922)	\$	(324)	\$	(10,829)
Covered payroll	\$	3,845,815	\$	2,803,802	\$	2,726,926	\$	959,808		441,213
Proportionate share of the net pension liability (asset) as										
a percentage of its covered payroll		68.25%		120.02%		-6.38%		-0.03%		-2.45%
Plan fiduciary net position as a percentage of										
the total pension liability (asset)		87.8%		87.1%		101.0%		100.2%		110.7%
2015										
Proportion of the net pension liability (asset)		0.4844024%		1.9929293%		10.1011834%		0.1525036%		0.3347151%
Proportionate share of the net pension liability (asset)	\$	2,103,389	\$	2,506,274	\$	(576,412)	¢	(4,622)	¢	(4,952)
Covered payroll	\$	4,029,647	\$	3,049,752	\$	2,789,645	\$	748,865		138,515
Proportionate share of the net pension liability (asset) as	Ψ	1,025,017	Ψ	3,017,732	Ψ	2,705,015	Ψ	7 10,003	Ψ	150,515
a percentage of its covered payroll		52.20%		82.18%		-20.66%		-0.62%		-3.58%
Plan fiduciary net position as a percentage of		32.2070		02.1070		20.0070		0.0270		3.3070
the total pension liability (asset)		90.2%		90.5%		103.5%		103.5%		120.5%
r (••)		20.270		, , , , , ,		-02.270		- 02.270		120.070

^{*} GASB 68 was implemented in fiscal year 2015; therefore, there is only information for three prior years available for this schedule.

SCHEDULE OF PENSION CONTRIBUTIONS (Provided by Utah Retirement Systems)

JUNE 30, 2018 LAST 10 FISCAL YEARS**

				ntributions in					Contributions as a Percentage
	As of Fiscal	A	Actuarial	ontractually	Coı	ntribution		Covered	of Covered
	Year Ended	d Determined		Required	Deficiency			Employee	Employee
	June 30,	Cor	ntributions	 Contribution	(]	Excess)		Payroll	Payroll ***
Noncontributory System	2014	\$	714,812	\$ 714,812	\$	-	\$	4,166,753	17.16%
	2015		709,411	709,411		-		3,902,803	18.18%
	2016		682,065	682,065		-		3,804,154	17.93%
	2017		685,959	685,959		-		3,829,211	17.91%
	2018		647,580	647,580		-		3,638,206	17.80%
Public Safety System	2014	\$	961,403	\$ 961,403	\$	-	\$	3,145,760	30.56%
	2015		962,509	962,509		-		2,937,283	32.77%
	2016		877,139	877,139		-		2,692,988	32.57%
	2017		874,983	874,983		-		2,674,697	32.71%
	2018		845,885	845,885		-		2,615,021	32.35%
Firefighters System	2014	\$	77,323	\$ 77,323	\$	-	\$	2,748,282	2.81%
	2015		100,933	100,933		-		2,784,354	3.63%
	2016		106,229	106,229		-		2,807,604	3.78%
	2017		98,315	98,315		-		2,679,155	3.67%
	2018		88,962	88,962		-		2,417,367	3.68%
Tier 2 Public Employees System *	2014	\$	81,435	\$ 81,435	\$	-	\$	583,420	13.96%
	2015		129,757	129,757		-		868,534	14.94%
	2016		175,619	175,619		-		1,177,861	14.91%
	2017		254,533	254,533		-		1,707,553	14.91%
	2018		258,310	258,310		-		1,711,676	15.09%
Tier 2 Public Safety and Firefighter System *	2014	\$	23,024	\$ 23,024	\$	-	\$	117,746	19.55%
	2015		57,347	57,347		-		253,843	22.59%
	2016		129,495	129,495		-		589,487	21.97%
	2017		194,686	194,686		-		989,937	19.67%
	2018		196,256	196,256		-		1,046,369	18.76%

SCHEDULE OF PENSION CONTRIBUTIONS (CONTINUED) (Provided by Utah Retirement Systems)

JUNE 30, 2018 LAST 10 FISCAL YEARS**

				C	ontributions in					Contributions as
				F	Relation to the					a Percentage
	As of Fiscal		Actuarial	(Contractually	Co	ontribution		Covered	of Covered
	Year Ended	Ι	Determined		Required	D	eficiency	I	Employee	Employee
	June 30,	C	ontributions		Contribution	((Excess)		Payroll	Payroll ***
Tier 2 Public Employees DC Only System *	2014	\$	2,616	\$	2,616	\$	-	\$	46,878	5.58%
	2015		3,507		3,507		-		52,047	6.74%
	2016		8,426		8,426		-		125,949	6.69%
	2017		19,209		19,209		-		287,248	6.69%
	2018		38,185		38,185		-		567,987	6.72%
Tier 2 Public Safety and Firefighter System *	2014	\$	23	\$	23	\$	-	\$	21,205	0.11%
DC Only System *	2015		33		33		-		41,347	0.08%
	2016		37		37		-		46,859	0.08%
	2017		1,883		1,883		-		83,584	2.25%
	2018		6,301		6,301		-		214,148	2.94%

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

^{**} GASB 68 was implemented in fiscal year 2015; therefore, there is only information for four prior years available for this schedule.

^{***} Contributions as a percentage of covered-employee payroll may be different than the board certified rate due to rounding and other administrative issues.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2018

1. GENERAL FUND AND REDEVELOPMENT AGENCY BUDGETARY INFORMATION

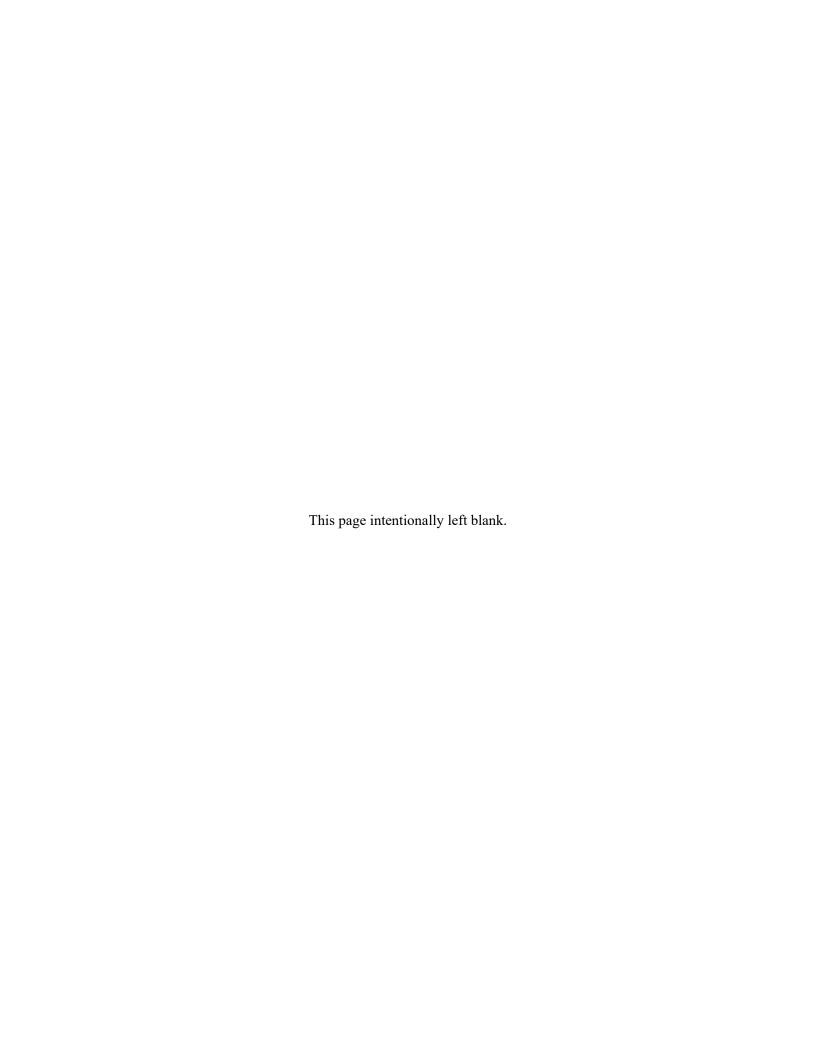
The budgets for the general fund and redevelopment agency are adopted and presented on a basis consistent with U.S. generally accepted accounting principles.

2. PENSION SCHEDULES

Changes in Assumptions

As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).





COMBINING STATEMENT OF NET POSITION

NONMAJOR PROPRIETARY FUNDS

JUNE 30, 2018

	Solid Waste Collection Fund		Housing Fund		Total Nonmajor Proprietary Funds	
ASSETS:		1 unu	<u> Tuna</u>		<u> </u>	
Current assets:						
Cash and cash equivalents	\$	349,719	\$	754,052	\$ 1,103,771	
Accounts receivable, net	•	-	•	14,318	14,318	
Due from other governmental units		-		28,387	28,387	
TOTAL CURRENT ASSETS		349,719		796,757	1,146,476	
Noncurrent assets:						
Capital assets:						
Land		-		458,411	458,411	
Buildings		-		62,691	62,691	
Less: accumulated depreciation				(43,884)	(43,884)	
TOTAL NONCURRENT ASSETS		-		477,218	477,218	
TOTAL ASSETS		349,719		1,273,975	1,623,694	
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred outflows of resources relating to pensions		-		-	-	
TOTAL DEFERRED OUTFLOWS OF						
RESOURCES		_				

COMBINING STATEMENT OF NET POSITION (CONTINUED)

NONMAJOR PROPRIETARY FUNDS

JUNE 30, 2018

	Solid Waste Collection Fund	Housing Fund	Total Nonmajor Proprietary Funds
LIABILITIES:			
Current liabilities:			
Accounts payable	31,833	18,930	50,763
Salaries payable	2,704	-	2,704
Compensated absences	544	-	544
Unearned revenue		15,977	15,977
TOTAL CURRENT LIABILITIES	35,081	34,907	69,988
Noncurrent liabilities:			
Net pension liability			
TOTAL NONCURRENT LIABILITIES	-	-	-
TOTAL LIABILITIES	35,081	34,907	69,988
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows of resources relating to pensions			
TOTAL DEFERRED INFLOWS OF			
RESOURCES			
NET POSITION:			
Net investment in capital assets	_	477,218	477,218
Unrestricted	314,638	761,850	1,076,488
TOTAL NET POSITION	\$ 314,638	\$ 1,239,068	\$ 1,553,706

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

NONMAJOR PROPRIETARY FUNDS

	Co	d Waste llection Fund	Housing Fund	Total Nonmajor Proprietary Funds
OPERATING REVENUES:				
Solid waste collection fees	\$	493,506	\$ -	\$ 493,506
Other services		9,543	58,918	
TOTAL OPERATING REVENUES		503,049	58,918	561,967
OPERATING EXPENSES:				
Employee salaries		37,158	-	37,158
Employee benefits		19,415	-	19,415
Supplies		4,432	-	4,432
Equipment supplies and maintenance		27,100	-	27,100
Repairs and maintenance		-	16,087	16,087
Depreciation		-	3,135	3,135
Waste collection contract		356,480	-	356,480
Sundry expense		-	2,572	2,572
Furniture and equipment		8,277		8,277
TOTAL OPERATING EXPENSES		452,862	21,794	474,656
OPERATING INCOME		50,187	37,124	87,311
NONOPERATING REVENUES (EXPENSES):				
Interest revenue		-	2,706	2,706
Federal grant revenue		-	45,917	45,917
Housing program expenses		_	(85,942	(85,942)
TOTAL NONOPERATING REVENUES			(37,319	(37,319)
INCOME (LOSS) BEFORE TRANSFERS Transfers		50,187	(195	5) 49,992
Transicis			<u>-</u>	-
CHANGE IN NET POSITION		50,187	(195	5) 49,992
NET POSITION - BEGINNING		264,451	1,239,263	1,503,714
NET POSITION - ENDING	\$	314,638	\$ 1,239,068	\$ 1,553,706

COMBINING STATEMENT OF CASH FLOWS

NONMAJOR PROPRIETARY FUNDS

	Solid Waste Collection Fund	Housing Fund	Total Nonmajor Proprietary Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:	¢ 502.775	¢.	¢ 502.775	
Receipts from customers	\$ 502,775	\$ -	\$ 502,775	
Payments to suppliers	(400,585)	53,497	(347,088)	
Payments to employers	(54,688)	(7,496)	(62,184)	
NET CASH PROVIDED BY				
OPERATING ACTIVITIES	47,502	46,001	93,503	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Grants and contributions received Grants and contributions used	- -	58,047 (85,942)	58,047 (85,942)	
NET CARL GIGED DO MONGADITA				
NET CASH (USED IN) NONCAPITAL FINANCING ACTIVITIES		(27,895)	(27,895)	
CASH FLOWS FROM INVESTING ACTIVITIES: Interest received		2,706	2,706	
NET CASH PROVIDED BY INVESTING ACTIVITIES		2,706	2,706	
NET INCREASE IN CASH AND CASH				
EQUIVALENTS	47,502	20,812	68,314	
CASH AND CASH EQUIVALENTS - BEGINNING	302,217	733,240	1,035,457	
CASH AND CASH EQUIVALENTS - ENDING	\$ 349,719	\$ 754,052	\$ 1,103,771	

COMBINING STATEMENT OF CASH FLOWS (CONTINUED)

NONMAJOR PROPRIETARY FUNDS

		Solid		Total	
	,	Waste		Nonmajor	
	Co	ollection	Housing	Proprietary	
		Fund	Fund	Funds	
RECONCILIATION OF OPERATING INCOME					
TO NET CASH PROVIDED BY					
OPERATING ACTIVITIES:					
Operating income	\$	50,187	\$ 37,124	\$ 87,311	
Adjustments to reconcile operating income					
to net cash provided by operating					
activities:					
Depreciation expense		-	3,135	3,135	
Changes in operating assets and liabilities:					
(Increase) decrease in:					
Accounts receivable		(274)	(5,421)	(5,695)	
Increase (decrease) in:					
Accounts payable and accrued liabilities		(2,411)	11,163	8,752	
TOTAL ADJUSTMENTS		(2.695)	0 077	6 102	
TOTAL ADJUSTMENTS		(2,685)	8,877	6,192	
NET CASH PROVIDED BY OPERATING					
ACTIVITIES	\$	47,502	\$ 46,001	\$ 93,503	

LEASED EQUIPMENT DEBT SERVICE FUND

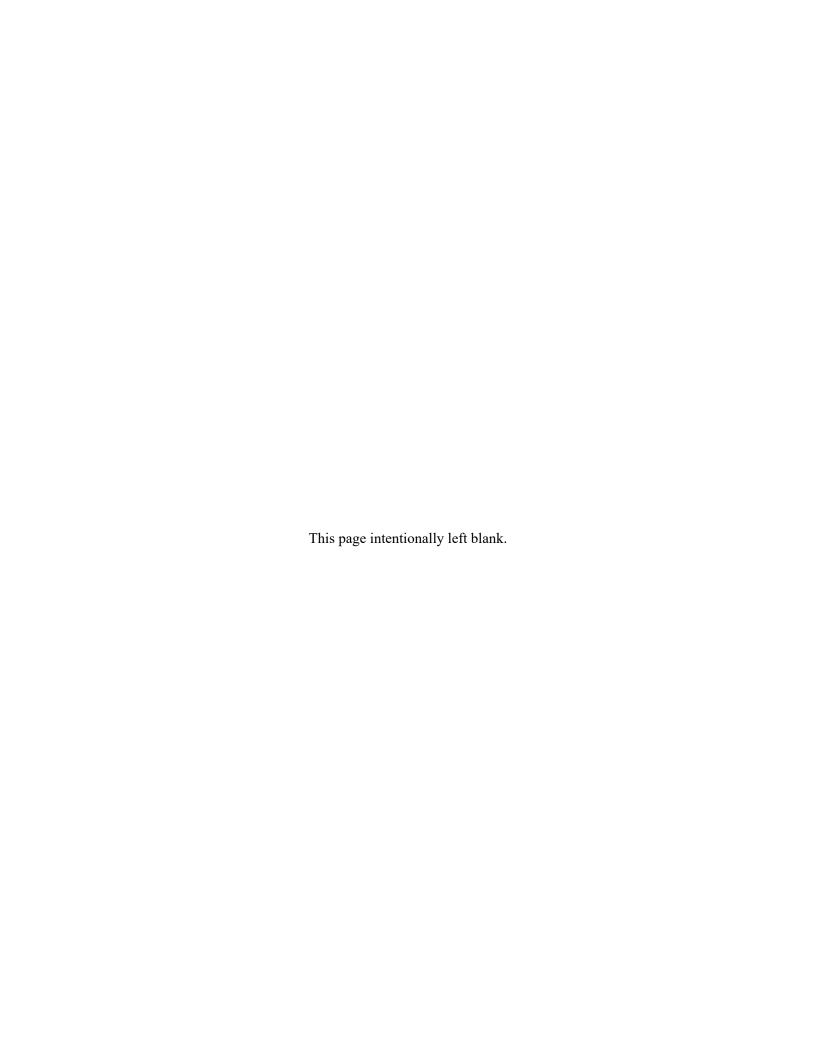
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

	Budgeted Amounts							
	Origin	al_	Final		Actual		Variance with Final Budget- Positive (Negative)	
REVENUES:								
Investment earnings	\$		\$		\$		\$	
TOTAL REVENUES		<u>-</u>						
EXPENDITURES:								
Debt Service:								
Principal retirement	310,4	400		310,400		308,784		1,616
Interest and fiscal charges	20,0			20,600		16,601		3,999
5								
TOTAL EXPENDITURES	331,0	000		331,000		325,385		5,615
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(331,0	<u>000</u>)	((331,000)	(325,385)		5,615
OTHER FINANCING SOURCES (USES): Transfers in (out)	331,0	000		331,000		325,385		(5,615)
TOTAL OTHER FINANCING SOURCES (USES)	331,0	000		331,000		325,385		(5,615)
NET CHANGE IN FUND BALANCES		-		-		-		-
FUND BALANCES - BEGINNING								
FUND BALANCES - ENDING	\$		\$		\$	_	\$	

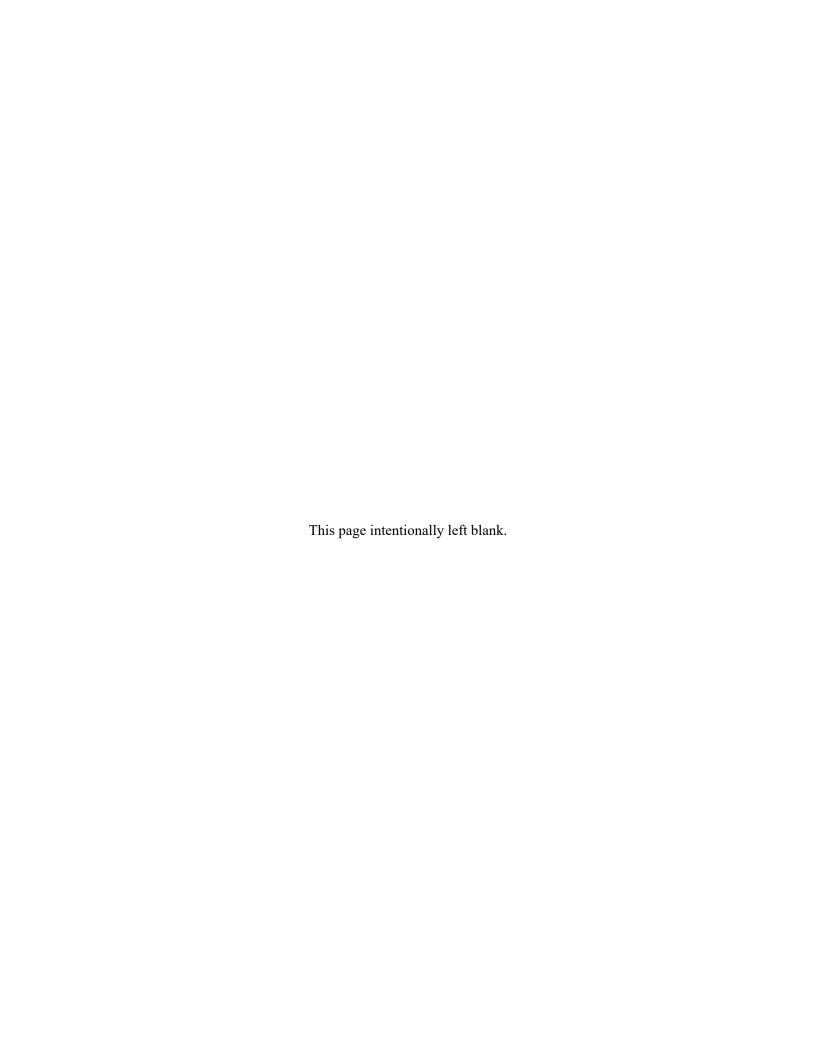
CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

	Budgeted	Amounts		
	Original	Final	Actual Amounts	Variance with Final Budget- Positive (Negative)
REVENUES:				
Sales taxes	\$ 2,130,000	\$ 2,163,000	\$ 2,921,189	\$ 758,189
Intergovernmental	2,475,000	2,532,800	211,236	(2,321,564)
Impact fees	-	-	452,764	452,764
Investment earnings	145,000	145,000	212,308	67,308
Miscellaneous revenues	8,000	39,000	43,108	4,108
TOTAL REVENUES	4,758,000	4,879,800	3,840,605	(1,039,195)
EXPENDITURES:				
Debt service:				
Principal	_	-	-	-
Capital outlay:				
General government	496,000	706,000	576,994	129,006
Public safety	977,000	1,051,000	828,812	222,188
Highways and public improvements	3,033,000	3,033,000	911,338	2,121,662
Parks and recreation	1,520,000	1,567,800	635,083	932,717
TOTAL EXPENDITURES	6,026,000	6,357,800	2,952,227	3,405,573
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(1,268,000)	(1,478,000)	888,378	2,366,378
OTHER FINANCING SOURCES (USES):				
Transfers (out)	(421,500)	(898,500)	(376,385)	522,115
Capital leases	-	-	-	-
Sale of capital assets	100,000	100,000	73,147	(26,853)
TOTAL OTHER FINANCING	(221 500)	(709 500)	(202 228)	405.262
SOURCES (USES)	(321,500)	(798,500)	(303,238)	495,262
NET CHANGE IN FUND BALANCES	(1,589,500)	(2,276,500)	585,140	2,861,640
FUND BALANCES - BEGINNING	12,938,093	12,938,093	12,938,093	
FUND BALANCES - ENDING	\$11,348,593	\$10,661,593	\$13,523,233	\$ 2,861,640



Statistical Section



STATISTICAL SECTION

This part of the City of South Salt Lake's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	86
Revenue Capacity These schedules contain information to help the reader assess one of the government's revenue sources, sales taxes.	93
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	97
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	103
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	106

City of South Salt Lake
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015*	2016	2017	2018
Governmental activities										
Net investment in capital assets	\$ 37,994	\$ 40,522	\$ 42,309	\$ 43,342	\$ 43,908	\$ 43,243	\$ 43,232	\$ 44,489	\$ 44,327	\$ 44,687
Restricted	1,210	1,064	4,343	3,170	2,461	3,011	2,698	1,601	2,349	2,655
Unrestricted	22,576	22,984	18,475	18,581	15,698	16,106	10,002	10,252	8,234	9,460
Total governmental activities net position	\$61,780	\$ 64,570	\$ 65,127	\$ 65,093	\$ 62,067	\$ 62,360	\$ 55,932	\$ 56,342	\$ 54,910	\$ 56,802
Business-type activities										
Net investment in capital assets	\$ 10,493	\$ 10,450	\$ 10,214	\$ 10,269	\$ 10,752	\$ 10,826	\$ 10,513	\$ 10,809	\$11,132	\$ 11,593
Restricted	723	807	808	894	978	1,064	1,147	748	1,001	1,305
Unrestricted	8,011	7,483	7,452	7,442	7,638	7,464	7,323	8,666	7,872	6,788
Total business-type activities net position	\$ 19,227	\$ 18,740	\$18,474	\$18,605	\$19,368	\$ 19,354	\$ 18,983	\$ 20,223	\$ 20,005	\$19,686
Primary government										
Net investment in capital assets	\$ 48,487	\$ 50,972	\$ 52,523	\$ 53,611	\$ 54,660	\$ 54,069	\$ 53,745	\$ 55,298	\$ 55,459	\$ 56,280
Restricted	1,933	1,871	5,151	4,064	3,439	4,075	3,845	2,349	3,350	3,960
Unrestricted	30,587	30,467	25,927	26,023	23,336	23,570	17,325	18,918	16,106	16,248
Total primary government net position	\$81,007	\$ 83,310	\$ 83,601	\$ 83,698	\$81,435	\$81,714	\$ 74,915	\$ 76,565	\$ 74,915	\$ 76,488

^{*} GASB 68 implemented in FY 2015

City of South Salt Lake Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

Expenses	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities:										
General government	\$ 3,920	\$ 4,538	\$ 5,823	\$ 5,386	\$ 5,430	\$ 6,489	\$ 5,224	\$ 5,122	\$ 5,367	\$ 5,769
Public safety	12,627	13,103	13,238	13,445	13,721	13,683	13,418	13,639	14,444	14,130
Highways and public improvements	4,057	4,233	4,131	4,505	8,332	6,493	4,722	3,994	4,464	5,376
Parks, recreation and culture	1,201	1,771	2,124	2,133	1,881	2,175	2,546	3,010	4,123	3,544
Redevelopment	259	312	685	901	506	665	4,820	2,268	3,198	197
Interest on long-term debt	168	183	626	968	801	948	669	641	618	584
Total Governmental Activities	22,232	24,140	26,627	27,338	30,671	30,453	31,399	28,674	32,214	29,600
Business-type Activities:										
Water utility	1,829	1,815	1,907	1,831	2,014	2,104	2,194	2,219	2,204	2,436
Sewer utility	1,609	1,340	1,102	1,320	1,297	1,483	1,478	1,594	1,871	2,314
Solid waste collection *	n/a	n/a	n/a	n/a	n/a	n/a	443	407	408	453
Recycled waste **	12	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Housing	264	178	209	196	198	222	353	70	837	108
Ambulance services ***	16	1,159	1,235	1,165	1,205	1,178	1,205	1,365	1,388	1,359
Total Business-type Activities	3,730	4,492	4,453	4,512	4,714	4,987	5,673	5,655	6,708	6,670
Total Business-type Activities	3,730			7,312		7,707			0,700	0,070
Total Expenses	\$ 25,962	\$ 28,632	\$ 31,080	\$ 31,850	\$ 35,385	\$ 35,440	\$ 37,072	\$ 34,329	\$ 38,922	\$ 36,270
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 1,510	\$ 1,704	\$ 1,617	\$ 1,780	\$ 2,094	\$ 2,138	\$ 2,068	\$ 2,301	\$ 2,751	\$ 2,501
Public Safety	1,592	1,674	1,486	1,426	1,282	1,136	1,042	1,049	980	997
Highways and public improvements	´-	-	-	-	-	-	-	-	_	-
Parks and recreation	43	62	58	65	34	29	31	35	64	45
Operating grants and contributions	1,105	2,609	2,515	2,035	1,362	1,745	2,692	3,236	3,284	3,639
Capital grants and contributions	36	232	608	57	719	3,249	1,438	228	1,123	662
Total Governmental Activities	4,286	6,281	6,284	5,363	5,491	8,297	7,271	6,849	8,202	7,844
Business-type Activities:										
Charges for services:										
Water utility	1,862	1,768	1,794	1,804	2,427	2,317	2,283	2,259	2,265	2,221
Sewer utility	1,415	1,238	1,234	1,229	1,242	1,292	1,290	1,613	2,002	1,954
Solid waste collection *	n/a	n/a	n/a	n/a	n/a	n/a	495	504	500	503
Recycled waste **	12	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Housing	119	92	111	147	214	103	66	52	46	59
Ambulance services ***	-	821	897	1,002	862	957	965	1,201	1,284	1,248
Operating grants and contributions	225	75	138	111	89	59	246	110	92	50
Capital grants and contributions	-	-	-	176	291	-	-	-	252	219
Total Business-type Activities	3,633	3,994	4,174	4,469	5,125	4,728	5,345	5,739	6,441	6,254
Total Program Revenues	\$ 7,919	\$ 10,275	\$ 10,458	\$ 9,832	\$ 10,616	\$ 13,025	\$ 12,616	\$ 12,588	\$ 14,643	\$ 14,098

City of South Salt Lake **Changes in Net Position (continued)** Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (Expense)/Revenue										
Governmental Activities	\$ (17,946)	\$ (17,859)	\$ (20,343)	\$ (21,975)	\$ (25,180)	\$ (22,156)	\$ (24,128)	\$ (21,825)	\$ (24,012)	\$ (21,756)
Business-type Activities	(97)	(498)	(279)	(43)	411	(259)	(328)	84	(267)	(416)
Total Net Expense	\$ (18,043)	\$ (18,357)	\$ (20,622)	\$ (22,018)	\$ (24,769)	\$ (22,415)	\$ (24,456)	\$ (21,741)	\$ (24,279)	\$ (22,172)
General Revenues and Transfers										
Governmental Activities:										
Taxes	e 5005	d 5 (01	A 5.556	0 5 461	0 5 775	A 5.605	ф 5.551	e 5.622	0 5.652	e 5.722
Property taxes	\$ 5,927	\$ 5,681	\$ 5,556	\$ 5,461	\$ 5,775	\$ 5,685	\$ 5,551	\$ 5,632	\$ 5,653	\$ 5,723
Sales taxes	10,417	10,754	12,110	13,314	13,307	13,557	13,749	14,291	13,485	14,390
Energy sales and use tax	3,136	3,009	3,074	3,086	3,232	3,296	3,252	3,294	3,200	3,092
Transient room tax	32	25	27	30	30	32	35	39	42	43
Unrestricted investment earnings	427	146	110	152	135	93	90	122	233	391
Gain on sale of capital assets	71	1,033	23	61	18	6	71	557	3	59
Loss on forgiveness of interfund note	-	-	-	-	-	-	-	(1,544)	-	-
Transfers	32			(163)	(343)	(220)	(254)	(156)	(36)	(51)
Total Governmental Activities	20,042	20,648	20,900	21,941	22,154	22,449	22,494	22,235	22,580	23,647
Business-type Activities:										
Unrestricted investment earnings	22	12	13	11	9	25	11	15	13	15
Gain on sale of capital assets		- 12	-	_				-	-	31
Gain on forgiveness of interfund note	_	_	_	_	_	_	_	1,544	_	-
Transfers	(32)			163	343	220	254	156	36	51
		- 12	13	174				1,715	49	97
Total Business-type Activities	(10)	12	13	1/4	352	245	265	1,/13	49	97
Total General Revenues and Transfers	\$ 20,032	\$ 20,660	\$ 20,913	\$ 22,115	\$ 22,506	\$ 22,694	\$ 22,759	\$ 23,950	\$ 22,629	\$ 23,744
Change in Net Position										
Governmental activities	\$ 2,096	\$ 2,789	\$ 557	\$ (34)	\$ (3,026)	\$ 293	\$ (1,634)	\$ 410	\$ (1,432)	\$ 1,891
Business-type activities	(107)	(486)	(266)	131	763	(14)	(63)	1,799	(218)	(319)
Total Change in Net Position	\$ 1,989	\$ 2,303	\$ 291	\$ 97	\$ (2,263)	\$ 279	\$ (1,697)	\$ 2,209	\$ (1,650)	\$ 1,572

^{*} n/a - Not applicable, Solid Waste Collection program began July 1, 2014 ** n/a - Not applicable, Recycled Waste program ended June 30, 2009 *** n/a - Not applicable, Ambulance Services program began May 1, 2009

City of South Salt Lake Governmental Activities Tax Revenues by Source Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

			Energy	Transient	
Fiscal	Property	Sales	Sales and Use	Room	
Year	Tax	Tax	Tax	Tax	Total
2009	\$ 5,927	\$ 10,417	\$ 3,136	\$ 32	\$ 19,512
2010	5,681	10,754	3,009	25	19,469
2011	5,556	12,110	3,074	27	20,767
2012	5,461	13,314	3,086	30	21,891
2013	5,775	13,307	3,232	30	22,344
2014	5,685	13,557	3,296	32	22,570
2015	5,551	13,749	3,252	35	22,587
2016	5,632	14,291	3,294	39	23,256
2017	5,653	13,485	3,200	42	22,380
2018	5,723	14,390	3,092	43	23,248
2014 2015 2016 2017	5,685 5,551 5,632 5,653	13,557 13,749 14,291 13,485	3,296 3,252 3,294 3,200	32 35 39 42	22,5 22,5 23,2 22,3

City of South Salt Lake Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

		2009	_	2010												
General Fund Unreserved	\$	3,417	\$	3,553												
	-		÷													
Total general fund	\$	3,417	\$	3,553												
All other governmental funds																
Reserved	\$	3,542	\$	4,996												
Unreserved, reported in:																
Special revenue funds		324		124												
Capital projects funds		11,828	_	10,703												
Total all other governmental funds	\$	15,694	\$	15,823												
		2011		2012		2013		2014		2015		2016		2017		2018
General Fund																
Unassigned	\$	3,659	\$	3,502	\$	3,606	\$	3,573	\$	3,573	\$	4,085	\$	4,350	\$	4,372
All other governmental funds	ф	25 (22	Ф	25 401	ф	22 100	ф	22.626	ф	20.261	Ф	10.062	ф	16 771	ф	16.070
Assigned	\$	25,632	\$	25,401	\$	22,180	\$	22,636	\$	20,261	\$	19,063	\$	16,771	\$	16,978
Restricted	_	4,465	_	3,205	_	2,461	_	3,011	_	2,698	_	1,601	_	2,349	_	2,655
Total all other governmental funds	\$	30,097	\$	28,606	\$	24,641	\$	25,647	\$	22,959	\$	20,664	\$	19,120	\$	19,633

Source: South Salt Lake Finance Department

GASB 54 was implemented June 30, 2011

City of South Salt Lake Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

	2009		2010		2011		2012		2013		2014		2015		2016	_	2017		2018
Revenues																			
Taxes	\$ 19,	366	\$ 19,456	\$	20,782	\$	21,919	\$	22,328	\$	22,521	\$	22,564	\$	23,164	\$	22,276	\$	23,050
Licenses and permits		864	906		832		902		933		1,067		1,301		1,595		1,883		1,690
Intergovernmental	1,	125	2,745		2,899		1,847		1,786		4,490		3,543		2,850		3,905		3,527
Charges for services		329	325		426		441		540		592		277		337		639		543
Fines and forfeitures	1,	342	1,546		1,427		1,383		1,234		1,086		979		921		937		917
Investment earnings		416	142		107		148		132		90		84		118		227		382
Miscellaneous		627	759		700	_	790		997		842	_	1,016		1,000	_	666		1,167
Total Revenues	24,	069	25,879	_	27,173	_	27,430	_	27,950	_	30,688	_	29,764	_	29,985	_	30,533	_	31,276
Expenditures																			
Current:																			
General government		513	3,951		4,483		4,175		4,566		4,538		4,666		4,544		4,662		4,864
Public safety		828	12,000		12,258		12,627		12,782		12,705		12,762		12,706		13,039		13,320
Highways and public improvements	3,	286	3,293		3,561		4,470		3,695		3,813		3,815		3,547		4,861		4,304
Parks, recreation and culture	1,	113	1,643		2,027		2,015		1,728		2,024		2,447		2,926		3,217		3,323
Redevelopment		259	244		649		232		314		242		4,722		1,804		1,863		-
Debt service:																			
Principal		510	826		791		916		693		712		936		930		642		974
Interest and fiscal charges		176	181		117		1,270		791		895		676		653		628		599
Bond issuance costs		-	-		234		69		-		-		-		-		-		-
Capital outlay	3,	136	5,871		3,710		3,206		6,926		5,888		2,717		3,527		2,959		3,379
Total expenditures	23,	821	28,009	_	27,830	_	28,980	_	31,495	_	30,817	_	32,741	_	30,637	_	31,871	_	30,763
Excess (Deficiency) of Revenues																			
over (under) Expenditures	\$	248	\$ (2,130)	\$	(657)	\$	(1,550)	\$	(3,545)	\$	(129)	\$	(2,977)	\$	(652)	\$	(1,338)	\$	513

	2	2009	 2010		2011	 2012	2013	 2014		2015	 2016	 2017	201	8
Other Financing Sources (Uses)														
Transfers in	\$	32	\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$ -	\$ - \$		-
Transfers out		-	-		-	(163)	(343)	(220)		(254)	(156)	(36)		(51)
Proceeds from loans/bonds		-	500		16,702	-	-	-		-	-	-		-
Capital leases		-	583		503	-	-	997		420	-	80		-
Loss on forgiveness of interfund note		-	-		-	-	-	-		-	(1,544)	-		-
Sale of capital assets		92	1,312		105	65	27	326		122	570	14		73
Payment to refunded bond escrow agent			-		(2,273)			 			 	-		-
Total Other Financing Sources (Uses)		124	 2,395	_	15,037	 (98)	(316)	 1,103	_	288	 (1,130)	 58		22
Net change in fund balances	\$	372	\$ 265	\$	14,380	\$ (1,648)	\$ (3,861)	\$ 974	\$	(2,689)	\$ (1,782)	\$ (1,280) \$		535
Debt service as a percentage of noncapital expenditures		3.3%	4.4%		3.6%	8.2%	5.1%	5.6%		5.3%	5.7%	4.3%	;	5.6%

City of South Salt Lake General Governmental Tax Revenues by Source Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

				E	inergy	Tra	nsient	
Fiscal	Pr	operty	Sales	Sale	s and Use	R	oom	
Year	T	ax (a)	Tax		Tax		Гах	Total
2009	\$	5,781	\$ 10,417	\$	3,136	\$	32	\$ 19,366
2010		5,668	10,753		3,009		25	19,455
2011		5,570	12,111		3,074		27	20,782
2012		5,489	13,314		3,086		30	21,919
2013		5,759	13,307		3,232		30	22,328
2014		5,635	13,557		3,297		32	22,521
2015		5,528	13,749		3,252		35	22,564
2016		5,540	14,291		3,294		39	23,164
2017		5,549	13,485		3,200		42	22,276
2018		5,524	14,390		3,093		43	23,050

(a) Includes delinquent collections and motor vehicle apportionment.

City of South Salt Lake Sales Tax Revenue Allocation by Fund Last Ten Fiscal Years (in thousands of dollars)

	G 1		Capital	les Tax	
Year	 General Fund	Im _j	provements Fund	ot Service Fund	 Total
2009	\$ 7,503	\$	2,274	\$ 640	\$ 10,417
2010	7,921		2,319	513	10,753
2011	8,897		2,860	354	12,111
2012	10,352		2,609	353	13,314
2013	10,267		2,993	47	13,307
2014	10,336		2,866	355	13,557
2015	10,651		2,739	359	13,749
2016	10,599		3,349	343	14,291
2017*	10,371		3,114	-	13,485
2018	11,469		2,921	-	14,390

Sources: South Salt Lake Finance Department
Utah State Tax Commission

Prior to fiscal year 2007 the City of South Salt Lake received 75% of the 1% local option with the remaining 25% allocated to other cities and towns based on their percentage of statewide population. In 2007 state law changed the method of distribution resulting in the City of South Salt Lake receiving 50% of the 1% local option and being allocated an additional amount based on the City's share of the State's population.

^{*} Sales tax pledged debt was retired at 6/30/16 making an allocation to the Sales Tax Debt Service Fund unnecessary beginning in FY 2017.

City of South Salt Lake Direct and Overlapping Sales Tax Rates Last Ten Fiscal Years

	City of South					
Fiscal	Salt Lake	Salt Lake	State of	County Wide	Botanical	Total Sales
Year	Local Option (a)	County Option	Utah	Mass Transit	Cultural, Zoo	Tax Rate
2009	1.00%	0.50%	4.75%	0.50%	0.10%	6.85%
2010	1.00%	0.50%	4.75%	0.50%	0.10%	6.85%
2011 (b)	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2012	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2013	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2014	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2015	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2016	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2017	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%
2018	1.20%	0.50%	4.75%	0.50%	0.10%	7.05%

Source: Utah State Tax Commission

⁽a) The State of Utah limits the amount of the local sales and use tax to 1%.

⁽b) In January 2011 the City of South Salt Lake imposed the 0.2% city option sales tax.

City of South Salt Lake Principal Sales Taxpayers June 30, 2018 and June 30, 2009

Taxpayer	2018 Rank	Type of Sales
RC Willey Home Furnishings	1	Retail Sales
Mark Miller Subaru	2	Auto Sales
Best Buy Stores	3	Retail Electronics
Salt Lake Valley Buick/GMC	4	Auto Sales
Mountainland Design	5	Home Improvement Sales/Service
Salt Lake Valley Chrysler/Jeep	6	Auto Sales
Roofers Supply	7	Construction Supplies
WW Grainger	8	Industrial Sales
Low Book Sales	9	Auto Sales
Prestman Company	10	Auto Sales
Taxpayer	2009 Rank	Type of Sales
Taxpayer RC Willey Home Furnishings		Type of Sales Retail Sales
	Rank	
RC Willey Home Furnishings	Rank 1	Retail Sales
RC Willey Home Furnishings Best Buy Stores	Rank 1 2	Retail Sales Retail Electronics
RC Willey Home Furnishings Best Buy Stores Hinckley Dodge	1 2 3	Retail Sales Retail Electronics Auto Sales
RC Willey Home Furnishings Best Buy Stores Hinckley Dodge Roofers Supply	Rank 1 2 3 4	Retail Sales Retail Electronics Auto Sales Construction Supplies
RC Willey Home Furnishings Best Buy Stores Hinckley Dodge Roofers Supply Mark Miller Subaru	Rank 1 2 3 4 5	Retail Sales Retail Electronics Auto Sales Construction Supplies Auto Sales
RC Willey Home Furnishings Best Buy Stores Hinckley Dodge Roofers Supply Mark Miller Subaru Mountainland Design	Rank 1 2 3 4 5 6	Retail Sales Retail Electronics Auto Sales Construction Supplies Auto Sales Home Improvement Sales/Service
RC Willey Home Furnishings Best Buy Stores Hinckley Dodge Roofers Supply Mark Miller Subaru Mountainland Design WW Grainger	Rank 1 2 3 4 5 6 7	Retail Sales Retail Electronics Auto Sales Construction Supplies Auto Sales Home Improvement Sales/Service Industrial Supply Sales

Utah State Tax Commission rules prohibit the City from disclosing annual amounts

Source: Utah State Tax Commission

City of South Salt Lake
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amounts)

		Governmental Activities									Business-Type Activities								
Fiscal Year	Ob	eneral ligation Bonds	Re	Sales Tax Revenue Bonds		Excise Tax Revenue Bonds		Capital Lease Obligations		Notes Payable		Water evenue Bonds		Sewer Revenue Bonds	P	Total rimary vernment	Percentag Househo Income	old	er pita
2009	\$	-	\$	3,105	\$	-	\$	-	\$	-	\$	2,108	\$	992	\$	6,205	2	.98%	\$ 270
2010		-		2,575		-		386		400		1,968		1,134		6,463	3	.10%	281
2011		-		1,680		15,000		598		300		1,825		1,052		20,455	6	.48%	852
2012		-		1,365		15,000		306		-		1,678		969		19,318	6	.12%	805
2013		-		1,026		14,740		208		-		1,528		885		18,387	7	.23%	766
2014		-		687		14,465		1,103		-		1,374		801		18,430	7	.25%	768
2015		-		340		14,170		1,230		-		1,216		716		17,672	6	.95%	736
2016		-		-		13,855		955		-		1,054		631		16,495	5	.80%	660
2017		-		-		13,515		734		-		889		308		15,446	5	.43%	618
2018		-		-		12,850		425		-		720		246		14,241	5	.01%	570

Sources: South Salt Lake Finance Department United States Bureau of Census

City of South Salt Lake Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

	General	Less: Amounts		Percentage of	
	Obligation	Available in Debt		Estimated Actual	
Fiscal Year	Bonds	Service Fund	Total	Taxable Value	Per Capita
					_
2018	n/a	n/a	n/a	n/a	n/a

Note: The City of South Salt Lake has not issued General Obligation Debt in the past ten years.

City of South Salt Lake Direct and Overlapping Governmental Activities Debt As of June 30, 2018 (amounts expressed in thousands)

Governmental Unit	2	2017 Taxable Value	5	South Salt Lake's Portion of Taxable Value	Estimated Percentage Applicable (a)	U	overnmental nit's General Obligation Debt	o	ty's Portion f General Obligation Debt
State of Utah	\$	258,702,348	\$	2,676,348	1.03%	\$	2,053,720	\$	21,246
Central Utah Water									
Conservancy District		152,263,370		2,676,348	1.76%		218,500		3,841
Salt Lake County		99,041,216		2,676,348	2.70%		226,285		6,115
Granite School District		26,996,405		2,676,348	9.91%		185,800		18,420
Total							2,684,305		49,622
Less: State of Utah (b)							(2,053,720)		(21,246)
Total Overlapping Debt						\$	630,585	\$	28,376
Direct Debt (c):									
Excise Tax Revenue Bonds								\$	12,850
Capital Leases Payable									425
Total Direct Debt									13,275
Total Direct and Overla	ppir	ng Debt						\$	41,651

Sources:

Utah State Auditor Salt Lake County Auditor Utah State Tax Commission

⁽a) South Salt Lake's estimated percentage applicable is determined by calculating the percentage of the City's taxable value compared to the other governmental units' taxable value.

⁽b) The State of Utah does not levy property tax for payment of general obligation debt.

⁽c) The City of South Salt Lake has no direct outstanding general obligation debt.

City of South Salt Lake Legal Debt Margin Information Last Ten Years (amounts expressed in thousands)

	 2009	 2010	 2011	 2012	 2013	 2014		2015		2016	 2017	 2018
Debt Limit	\$ 74,316	\$ 72,390	\$ 71,376	\$ 69,543	\$ 70,592	\$ 75,487	\$	75,492	\$	82,037	\$ 95,021	\$ 107,054
Total Net Debt Applicable to Limit (a)	 	 	 	 	 	 	_		_		 	
Legal Debt Margin	\$ 74,316	\$ 72,390	\$ 71,376	\$ 69,543	\$ 70,592	\$ 75,487	\$	75,492	\$	82,037	\$ 95,021	\$ 107,054
Total Debt Applicable to the Limit as a percentage of Debt Limit (b)	n/a	n/a	n/a	n/a	n/a	n/a		n/a		n/a	n/a	n/a

Legal Debt Margin Calculation for 2018

Taxable Value All Property \$ 2,676,348

Debt Limit (4% of reasonable fair cash value) (c) 107,054

Debt applicable to limit: General Obligation Bonds _______

Legal Debt Margin \$ 107,054

- (a) The city has not issued General Obligation Bonds in the past ten years.
- (b) Not Applicable
- (c) The Utah State Constitution (Article 14, section 4) limits debt limit at 4% of taxable property.

Sources: Salt Lake County Auditor
Utah State Tax Commission

City of South Salt Lake Pledged-Revenue Coverage Last Ten Fiscal Years (amounts expressed in thousands)

Water Revenue Bonds

			I	less:	N	let					
	V	Vater	Ope	erating	Ava	ilable		Debt S	Service		
Fiscal Year	Cl	narges	Exp	penses	Rev	renue	Principal		Interest		Coverage
2009	\$	1,873	\$	1,286	\$	587	\$	137	\$	54	3.07
2010		1,776		1,319		457		140		49	2.42
2011		1,794		1,459		335		143		46	1.77
2012		1,804		1,375		429		147		42	2.27
2013		2,427		1,551		876		150		38	4.66
2014		2,340		1,613		727		154		35	3.85
2015		2,291		1,712		579		158		31	3.06
2016		2,270		1,683		587		162		27	3.11
2017		2,401		1,649		752		165		23	4.00
2018		2,335		1,871		464		169		19	2.47

State Sewer Loan/Central Valley Taxable Bonds

]	Less:	1	Net					
	5	Sewer	Op	erating	Ava	Available		Debt S			
Fiscal Year	C	harges	Ex	penses	Re	venue	Prin	ncipal	Inte	erest	Coverage
2009	\$	1,425	\$	1,112	\$	313	\$	74	\$	7	3.86
2010		1,242		990		252		82		12	2.68
2011		1,233		976		257		83		12	2.71
2012		1,229		967		262		83		11	2.79
2013		1,242		946		296		83		11	3.15
2014		1,294		1,128		166		85		10	1.75
2015		1,292		1,102		190		85		9	2.02
2016		1,615		1,188		427		85		9	4.54
2017(a)		2,130		1,475		655		323		8	1.98
2018		2,072		1,863		209		61		-	3.43

Public Safety Sales Tax Revenue Bonds

		es Tax l Other	Le	ss:		Net ailable		Debt S	Service	<u>; </u>	
Fiscal Year	Re	venue	Expenses		Re	venue	Principal		Interest		Coverage
2009	\$	655	\$	3	\$	652	\$	510	\$	153	0.98
2010		517		3		514		530		131	0.78
2011(b)		355		3		352		400		73	0.74
2012		354		5		349		325		28	0.99
2013(c)		47		3		44		335		23	0.12
2014		355		3		352		335		17	1.00
2015		359		3		356		345		10	1.00
2016		343		-		343		340		3	1.00
2017		-		-		-		-		-	-
2018		-		-		-		-		-	-

City of South Salt Lake Pledged-Revenue Coverage (continued) Last Ten Fiscal Years (amounts expressed in thousands)

Excise Tax and Tax Increment Revenue Bonds Series 2010

						Net					
	Exc	ise Tax	I	less:	Av	ailable		Debt S	Servic	e	
Fiscal Year	Re	evenue	Expenses		Revenue		Principal		Interest		Coverage
2011(d)	\$	-	\$	-	\$	-	\$	-	\$	-	-
2012		3,086		-		3,086		-		1,212	2.55
2013		3,232		1		3,231		260		657	3.52
2014		3,296		1		3,295		275		645	3.58
2015		3,252		1		3,251		295		633	3.50
2016		3,294		1		3,293		315		619	3.53
2017		3,200		1		3,199		340		605	3.39
2018		3,093		1		3,092		665		583	2.48

⁽a) In FY 2017, the City paid off the outstanding balance of the Central Valley Water Reclamation Facility bonds.

⁽b) The City refinanced the bonds in 2010 resulting in an amended debt service schedule

⁽c) In FY 2013, approximately \$314,000 of fund balance was utilized for debt service.

⁽d) Excise Tax and Tax Increment Revenue Bonds were issued in December 2010 but no debt service was required in fiscal year 2011.

City of South Salt Lake Demographic and Economic Statistics

Year	1990	1994	2000(a)	2010	2016	2020 Est.	
Population	10,129	10,693	22,038	23,617	24,630	26,445	
						Pacific	
Population				African	Native	Islander/	Hispanic
Breakdown	Female	Male	White	American	American	Asian	or Other
2016	48.0%	52.0%	51.6%	5.1%	1.6%	13.7%	28.0%

2016 Number of households - 8,665

2010 Average household size - 2.68

2015 Median household income - \$37,083

2015 Percentage of South Salt Lake households living in poverty - 26.8%

2016 Share of Salt Lake County Residents that live in South Sale Lake - 2.2%

2016 Share of Utah residents that live in South Salt Lake - .8%

2016 Estimated ratio of police officers per South Salt Lake resident - 1:417

2016 Unemployment rate in Salt Lake County was 3.4%

(a) In 1998 the City annexed approximately two square miles and 9,000 residents.

Sources: Wasatch Front Regional Council

Utah State Governor's Office of Planning and Budget

U.S. Bureau of Census

South Salt Lake Chamber of Commerce

Ten Year Demographic Information is Not Available Personal Income Information is Not Available

City of South Salt Lake Demographic and Economic Statistics Top Ten Employers June 30, 2018 and June 30, 2009

Employer - 2018 Rank	Type of Business	Number of Employees
Salt Lake County - Sheriff's Office	Public Safety Office	500-999
MVW US Services, LLC	Professional	500-999
Seaboard Foods	Food Processing	250-499
RC Willey Home Furnishings	Retail Home Furnishings	250-499
Bimbo Bakeries USA, Inc.	Wholesale Bakery	250-499
Westech Engineering Inc.	Machinery Manufacturing	250-499
Mondi Bags USA, Inc.	Manufacturing	250-499
Granite School District	Public Education Office	250-499
Taylor Electric	Construction	99-249
Salt Lake Behavioral Health, LLC	Professional	99-249
Employer - 2009 Rank	Type of Business	Number of Employees
Marriott Ownership Resorts	Reservation Center	500-999
Utah Transit Authority	Public Transportation	500-999
Salt Lake County Sheriff's Office	Public Safety Office	500-999
Seaboard Foods	Food Processing	250-499
RC Willey Home Furnishings	Retail Home Furnishings	250-499
Westech Engineering	Machinery Manufacturing	250-499
Granite School District	Public Education Office	250-499
Pacific Flyway Wholesale	Sporting/Recreational Dist.	250-499
American Building Maintenance	Janitorial Services	250-499
Marriott Rewards	Customer Service Center	250-499

Sources: South Salt Lake Chamber of Commerce South Salt Lake Community Development Department

City of South Salt Lake Full-time Equivalent Employees by Function Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
General Government:										
Administration (a)	27	27.5	29.5	31	30.5	30.5	29	26.5	26.5	28.5
Court	9	8	8	8	8	8	8	7.5	7.5	7.5
Public Safety:										
Police	74	73	73	75	73	70	77	75	77.5	76.5
Fire (b)	41	50	50	51	51	51	54	55	53	54
Urban Livability	7	8	8	9	8	8	9	6.5	7.5	7.5
Highways and Public										
Improvements:										
Streets & Highways	19	20	21	21	20	20	20	21.5	17	17
Engineering	1	1	1	1	1	1	1	2	3	3
Building & Planning	7	7	7	7	8	8	8	9.5	10.5	10.5
Parks, Recreation and Cult	ture:									
Parks	3	3	3	3	4	4	3	N/A	N/A	N/A
Public Assets (e)	N/A	8.5	14	14						
Recreation (c)	9	15	17	27.5	33	5	4	8	8	8
Promise SSL (d)	-	-	-	-	-	26	27	63.5	82	73
Water	7	7	7	7	7	7	7	8	7	7
Sewer	3	3	3	3	3	3	3	3	3	3
Total	207	222.5	227.5	243.5	246.5	241.5	250.0	294.5	316.5	309.5

⁽a) Includes Administration, City Council, City Attorney

Source: South Salt Lake Human Resources

⁽b) In 2009, the City began providing ambulance service and hired 9 paramedics

⁽c) Beginning in 2010, additional federal afterschool program grants were received which resulted in FTE increases.

⁽d) In 2014, the Promise SSL program was split from the Recreation Department. Promise SSL manages the afterschool programs that are financed primarily by federal and private grants. Most of the employees are part-time, which have been converted to FTE's for this report.

⁽e) In FY 2016 the Public Assets department was created and contains 3 divisions: Fleet, Parks, and Facility Maintenance.

City of South Salt Lake Operating Indicators by Function Last Ten Fiscal Years

_	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
Police										
Total Calls	41,365	43,902	43,137	46,850	46,710	44,706	47,928	50,628	47,327	48,012
Violent Crimes	1,056	1,006	938	847	908	1,045	868	893	810	861
Property Crimes	3,157	3,207	2,831	2,653	2,640	2,801	2,591	3,081	2,883	2,955
Traffic Citations	7,400	7,209	8,965	7,681	6,664	4,558	4,639	6,377	6,269	5,201
Fire										
Total Calls	4,587	4,451	4,270	4,419	4,990	4,858	5,187	5,453	5,616	5,477
Number of Fires	50	62	50	73	71	64	150	159	158	153
Medical Calls	3,387	3,469	3,168	3,762	3,931	3,778	4,012	4,337	4,378	4,250
Avg Response Time	5.0 minutes	5.6 minutes	4.1 minutes	3.9 minutes	3.9 minutes	4.1 minutes	4.1 minutes	4.3 minutes	4.4 minutes	5.0 minutes
Justice Court										
Total Cases Filed	8,522	9,390	9,764	9,997	8,316	6,897	6,435	6,772	6,821	7,024
Comm Service Hours Levied	9,975	22,080	20,781	18,955	20,694	13,530	12,183	10,935	9,417	3,156
Building & Zoning										
Building Permits	329	357	470	532	492	540	582	955	1,081	1,103
Business Licenses	3,078	3,108	2,938	2,930	2,850	3,028	3,294	3,306	3,275	3,349
Construction Value	31,072,220	\$ 53,811,539	\$ 17,131,910	\$ 20,805,126	\$ 17,769,113	\$ 19,594,621	\$ 44,460,032	\$ 60,198,705	\$ 91,819,843	\$ 74,207,323
Administration										
A/P Checks	5,613	6,353	6,457	6,238	5,680	5,345	5,904	5,665	5,437	5,701
Payroll Checks	6,931	7,700	8,535	8,816	8,026	8,387	8,579	8,256	10,062	9,188
Utility Billings	42,313	42,302	44,946	46,244	46,779	46,631	47,045	47,239	47,888	48,173

City of South Salt Lake Operating Indicators by Function (continued) Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
City Attorney										
Traffic Cases Prosecuted (b)	707	707	691	674	207	2,159	6,352	4,756	5,167	4,946
DUI Cases Prosecuted	n/a	n/a	n/a	642	163	405	375	365	334	290
Criminal Cases Prosecuted	1,638	1,353	1,285	602	287	1,762	863	1,445	1,077	1,538
Public Works										
Road Improvements 2	2,014,292 sq ft	3,647,945 sq ft	4,543,319 sq ft	2,977,130 sq ft	1,645,010 sq ft	2,545,249 sq ft	4,827,146 sq ft	3,678,883 sq ft	2,078,568 sq ft	4,816,309 sq ft
Concrete Improvements	3,513 sq ft	5,155 sq ft	4,509 sq ft	6,350 sq ft	9,128 sq ft	5,731 sq ft	9,260 sq ft	12,372 sq ft	22,368 sq ft	16,234 sq ft
Curbside Cleanup Tons (a)	701 tons	711 tons	744 tons	331 tons	142 tons	261 tons	283 tons	293 tons	302 tons	267 tons
Water										
Gallons Produced	635 million	661 million	483 million	458 million	495 million	483 million	477 million	512 million	490 million	310 million
Gallons Purchased	448 million	297 million	356 million	411 million	421 million	488 million	364 million	332 million	315 million	447 million
Water Connections	3,331	3,323	3,323	3,325	3,332	3,334	3,381	3,390	3,366	3,356
Sewer										
Lines Inspected	55,880 ft	48,580 ft	60,500 ft	2,324 ft	5,280 ft	_	3,025 ft	75,828 ft	2,735 ft	172,200 ft
Lines Cleaned	57,656 ft	48,580 ft	60,500 ft	2,324 ft	5,280 ft	161,000 ft	3,025 ft	75,828 ft	2,735 ft	172,200 ft
Total Connections	2,600	2,582	2,586	2,584	2,584	2,597	2,624	2,636	2,606	2,619
Parks, Recreation and Cu	lture									
Rec. Participants	3,850	4,250	4,810	4,625	5,250	4,752	3,981	3,730	3,628	4,096
Number of Programs	18	22	25	24	20	21	23	22	21	23

⁽a) In fiscal year 2012 the solid waste curbside cleanup program was reduced from two times/year to one time/year.

Source: South Salt Lake Finance Department

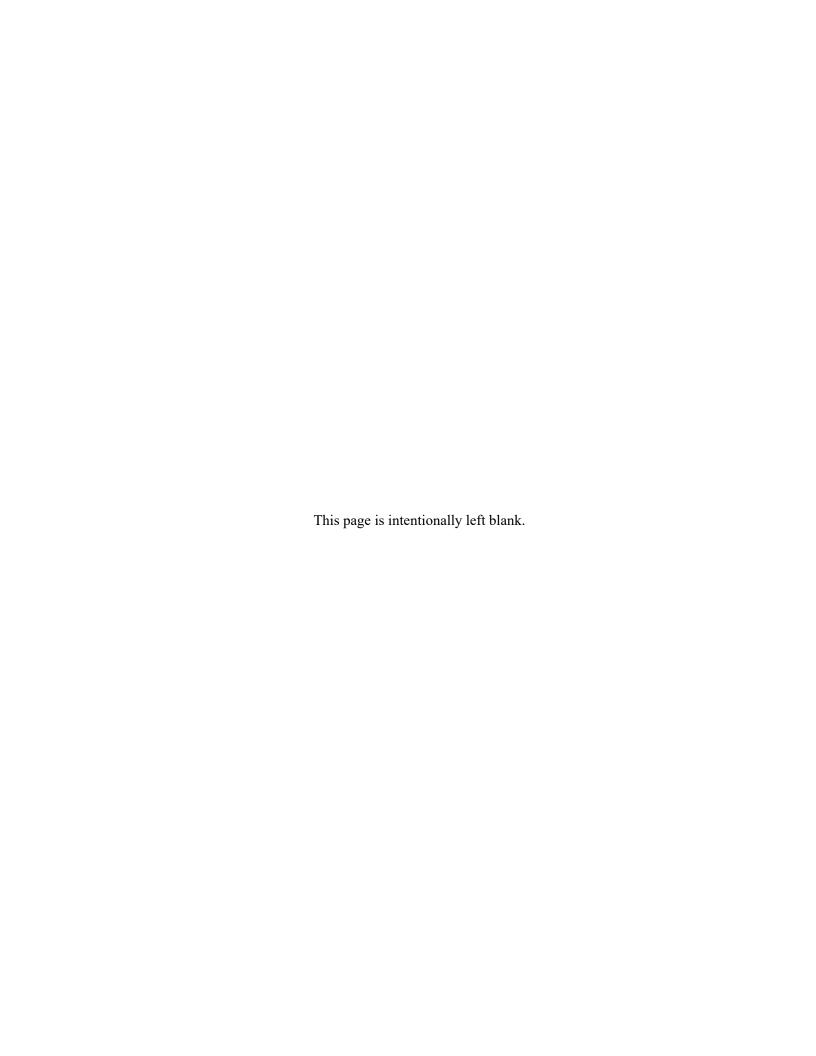
n/a - information not available

⁽b) In fiscal year 2015 a change in software necessitated a change in the way prosecutions are determined. All traffic cases are now considered to be prosecuted.

City of South Salt Lake Capital Asset Statistics by Function Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
Public Safety Police:										
Police Stations	1	1	1	1	1	1	1	1	1	1
Officer Vehicles	60	62	63	62	62	59	60	60	60	60
Animal Shelter	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Fire Apparatus	6	6	6	6	6	6	6	6	6	6
(Medium and Heavy)										
Highways and Public Improvements Streets & Highways:										
Road Miles	75	75	75	75	75	75	75	75	75	75
Storm Drain Miles	50	50	50	50	50	50	50	50	50	50
Water:										
Water Line Miles	46	46	46	46	46	46	46	46	46	46
Fire Hydrants	541	541	540	542	542	542	543	545	549	548
Sewer:										
Sewer Line Miles	35	35	35	35	35	35	35	35	35	35
Maximum Flow Capacity	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93
Monthly Actual Flow	2.88	2.91	2.91	2.75	2.90	2.96	3.04	2.98	3.28	3.23
Central Valley Facility (millions gallons/day)										
Parks and Recreation										
Park Acreage	8	10	11	11	12	12	12	12	12	12
Sports Fields	1	1	1	1	1	1	1	1	1	1

Single Audit Section





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

Honorable Mayor and City Council City of South Salt Lake South Salt Lake, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Salt Lake as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City of South Salt Lake's basic financial statements, and have issued our report thereon dated December 11, 2018.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questions costs, that we consider to be a material weakness. See item 2018-001.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of South Salt Lake's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of South Salt Lake's Response to Findings

Squire & Company, PC

The City of South Salt Lake's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of South Salt Lake's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report 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.

Salt Lake City, Utah December 11, 2018



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and City Council City of South Salt Lake South Salt Lake, Utah

Report on Compliance for Each Major Federal Program

We have audited the City of South Salt Lake's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of South Salt Lake's major federal programs for the year ended June 30, 2018. The City of South Salt Lake's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of South Salt Lake's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of South Salt Lake's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of South Salt Lake's compliance.

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Opinion on Each Major Federal Program

In our opinion, the City of South Salt Lake complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the City of South Salt Lake is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of South Salt Lake's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of South Salt Lake'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 type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Salt Lake City, Utah December 11, 2018

Squire & Company, PC

CITY OF SOUTH SALT LAKE

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2018

A. SUMMARY OF AUDIT RESULTS

- 1. The auditor's report expresses an unmodified opinion on the financial statements of the City of South Salt Lake.
- One material weakness disclosed during the audit of the financial statements is reported in the 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.
- 3. No instances of noncompliance material to the financial statements of the City of South Salt Lake, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs were reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.
- 5. The auditor's report on compliance for the major federal award programs for the City of South Salt Lake expresses an unmodified opinion for all major federal programs.
- 6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 7. The programs tested as major programs were:
 - ➤ Temporary Assistance for Needy Families, CFDA number 93.558
 - ➤ Child Care and Development Block Grant, CFDA number 93.575
- 8. The threshold used for distinguishing between Types A and B programs was \$750,000.
- 9. The City of South Salt Lake was determined not to be a low-risk auditee.

B. <u>FINDINGS – FINANCIAL STATEMENTS AUDIT</u>

MATERIAL WEAKNESS

2018-001 Financial Reporting of Capital Assets in Government-wide Financial Statements

During our audit, we noted that a piece of equipment purchased during the year was not identified and included in the capital asset acquisitions report used to record capital assets in the government-wide financial statements. Generally accepted accounting principles require the City to capitalize assets with a cost above the City's capitalization threshold (\$5,000) and with a useful life of two or more years. The City did not identify this asset purchase in its review of capital expenditures in the general and capital improvements funds. As a result, capital asset additions in the governmental activities of the government-wide financial statements were understated.

CITY OF SOUTH SALT LAKE

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2018

B. FINDINGS – FINANCIAL STATEMENTS AUDIT (CONTINUED)

2018-001 Financial Reporting of Capital Assets in Government-wide Financial Statements

We recommend that the City strengthen existing policies to thoroughly review governmental fund expenditures and identify items that meet the criteria for capitalization.

Management's Response:

Management will ensure that it improves its methods of identifying and recording capitalized assets on the government-wide financial statements. In particular, more effort will be expended when reviewing possible capital acquisitions in the general fund.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

We noted no findings or questioned costs related to major programs during the course of our audit.

CITY OF SOUTH SALT LAKE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor Pass-through Grantor Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	
U.S. Department of Agriculture				
Passed Through Utah Department of Agriculture and Food: Specialty Crop Block Grant Program - Farm Bill	10.170	SCBGP 141631	\$ 2,670	
U.S. Department of Housing and Urban Development				
Passed Through Salt Lake County: Community Development Block Grants/ Entitlement Grants	14.218	Various	193,247	
U.S. Department of Justice				
Passed Through Utah Commission on Criminal and Juvenile Justice: Crime Victim Assistance (Note C) Violence Against Women Formula Grant (Note D)	16.575 16.588	15V17060 Various	144,124 54,231	
U.S. Department of Education				
Passed Through Utah State Office of Education: Twenty-First Century Community Learning Centers	84.287c	Various	715,660	
U.S. Department of Health and Human Services				
Passed Through Utah Department of Workforce Services: Temporary Assistance for Needy Families Child Care and Development Block Grant (Note E)	93.558 93.575	Various 17DWS0065	581,748 571,471	
Passed Through Salt Lake County: Child Care and Development Block Grant Social Services Block Grant	93.575 93.667	BJ17151 BJ12152	45,469 47,927	
Block Grants for Prevention and Treatment of Substance Abuse	93.959	AL16531C	44,921	
Passed Through National Alliance on Mental Health: Block Grants for Community Mental Health Services	93.958	Various	8,486	
TOTAL			\$ 2,409,954	

CITY OF SOUTH SALT LAKE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2018

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of South Salt Lake under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Tile 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

NOTE C - CRIME VICTIM ASSISTANCE

In accordance with the grant agreement, the City of South Salt Lake has expended matching contributions totaling \$73,676 during the year ended June 30, 2018.

NOTE D - VIOLENCE AGAINST WOMEN FORMULA GRANT

In accordance with the grant agreement, the City of South Salt Lake has expended matching contributions totaling \$29,880 during the year ended June 30, 2018.

NOTE E - CHILD CARE AND DEVELOPMENT BLOCK GRANT

In accordance with the grant agreement, the City of South Salt Lake has expended matching contributions totaling \$512,500 during the year ended June 30, 2018.



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

Honorable Mayor and City Council City of South Salt Lake South Salt Lake, Utah

Report on Compliance

We have audited the City of South Salt Lake's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2018.

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

Budgetary Compliance Fund Balance Justice Courts Utah Retirements Systems Restricted Taxes and Related Revenues Open and Public Meetings Act Public Treasurer's Bond Cash Management Impact Fees

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

o 1329 South 800 East, Orem, UT 84097 // p 801.225.6000 // w squire.com o 215 South State Street, Suite #850, Salt Lake City, UT 84111 // p 801.533.0409 We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirements. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on Compliance

In our opinion, the City of South Salt Lake complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2018.

Report on Internal Control over Compliance

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

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

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

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

Salt Lake City, Utah December 11, 2018

Squire 4 Company, PC

ORDINANCE NO. 2018-16

AN ORDINANCE OF THE CITY OF SOUTH SALT LAKE CITY COUNCIL AMENDING SECTION 8.18.120 OF THE CITY OF SOUTH SALT LAKE MUNICIPAL CODE REGARDING FIREWORKS DISCHARGE RESTRICTIONS

WHEREAS, the City Council for the City of South Salt Lake recognizes the high fire hazard caused by the discharge of fireworks in certain areas of the City;

WHEREAS, the City of South Salt Lake Fire Chief has recommended fireworks restrictions due to environmental hazards existing in certain areas of the City;

WHEREAS, the South Salt Lake City Fire Chief recommends restriction on the discharge of fireworks due to hazardous environmental conditions in the area of the City shown on the map attached hereto as "Exhibit A."

THEREFORE BE IT ORDAINED, by the City Council of the City of South Salt Lake:

Section 1. That the following provisions of Chapter 8.18.120 is hereby amended as follows:

8.18.120 - Discharge restriction.

- A. It is illegal for any person to ignite, explode, project, or otherwise fire or use, or to permit the ignition, explosion, projection, firing or use of any firework upon or over or onto the property of another without the property owner's consent.
- B. It is illegal to ignite, explode, project, or otherwise fire or use any firework within twenty (20) feet of any residence, dwelling or other structure.
- C. It is illegal to ignite, explode, project, or otherwise fire or use any firework in any area of the City west of 900 West.
- D. It is illegal to ignite, explode, project, or otherwise fire or use any firework on any property owned by the City without express written consent from the Fire Chief or the chief's designee(s).
- E. Authority Of Fire Chief: The fire chief, or the chief's designee(s), during times of adverse fire and hazardous environmental conditions, may review information regarding meteorological conditions, moisture content of plants and soil, and other information related thereto, and is hereby authorized to exercise discretion based thereon, in the protection of the health, safety and welfare of the public, to prohibit the ignition or use of all fireworks. Such a prohibition is to be for a defined period of time and may be limited to identified areas of the city, or may

- be applicable throughout the city in mountainous, brush covered, forest covered or wildland urban interface areas.
- F. The fire chief, or the chief's designee(s), upon a finding that such a prohibition should take place, shall cause to be published with the City a map of the specific identified areas of the City where the restrictions shall occur.
- G. No person shall ignite, discharge or otherwise use any fireworks in any area of the city designated by the fire chief as hazardous as provided in subsection (E) of this section.
- H. A violation of this section is a Class B Misdemeanor.

(signatures appear on separate page)

BY THE CITY COUNCIL:

Ben B. Pender, Council Chair

Council vote as recorded:

Beverly	485
deWolfe	VES
Kindred	465
Mila	465
Pender	YES
Siwik	VES
Thomas	YES



ATTEST:

Craig D. Burton, City Recorder

Transmitted to the Mayor's office on this 14th day of December 2018.
Transmitted to the Mayor's office on this
aniel andrs
Craig D. Burton, City Recorder - Deputy
MAYOR'S ACTION: Approve
Dated this
Cherie Wood
Cherie Wood, Mayor

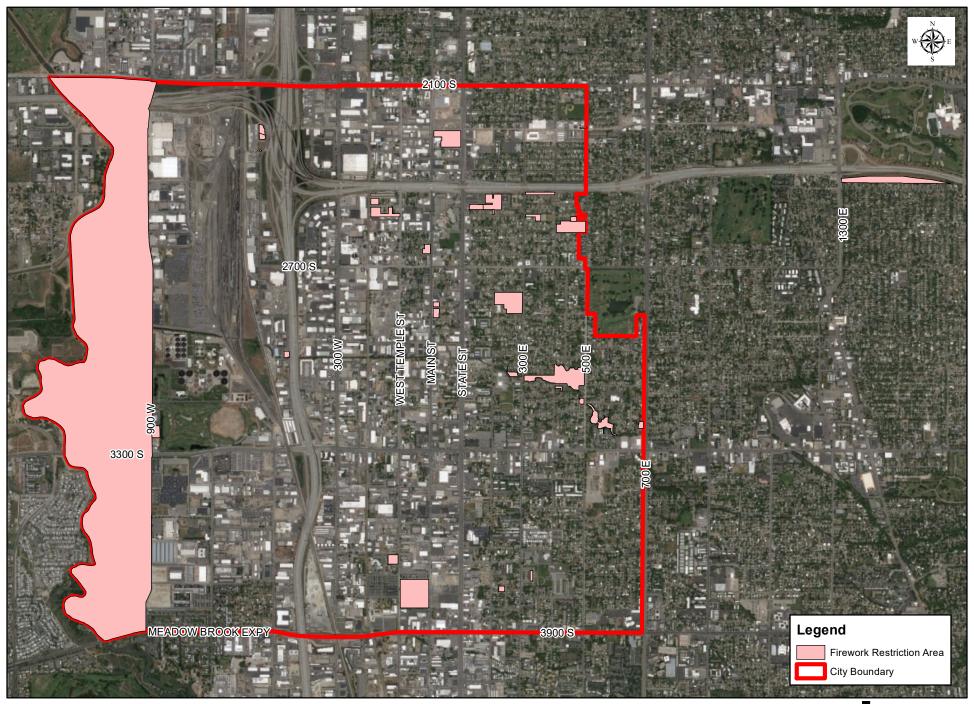
ATTEST:

Page 3

Craig D. Burton, City Recorder - Deputy Andrus

EXHIBIT A

SSLC Firework Restriction Areas



SOUTH SALT LAKE Nov. 5, 2018

0 1,250 2,500 5,000 Feet

ORDINANCE NO. 2018-

AN ORDINANCE OF THE CITY OF SOUTH SALT LAKE CITY COUNCIL AMENDING SECTION 2.40.190 OF THE CITY OF SOUTH SALT LAKE MUNICIPAL CODE REGARDING FIRE INSPECTIONS

WHEREAS, the City Council for the City of South Salt Lake recognizes the importance of ongoing regular inspections of properties within the City to reduce fire hazards;

WHEREAS, the City of South Salt Lake Fire Department is limited in its ability to perform the necessary ongoing inspections of certain commercial property within the City;

WHEREAS, the City of South Salt Lake Fire Department has relied on qualified licensed third party inspectors to perform these ongoing necessary fire inspections; and

WHEREAS, the City of South Salt Lake Fire Department has selected an appropriate single-point repository service company to assist with the maintenance, monitoring, and receipt of the necessary records of inspection by third party inspectors;

THEREFORE BE IT ORDAINED, by the City Council of the City of South Salt Lake that the following provisions of Chapter 2.40.190 is hereby amended as follows:

2.40.190 - Fire inspections.

A. The fire chief or his designee, shall have the right and it shall be his duty to make any inspection to determine whether or not there has been compliance with the terms of this chapter or this code. If he should find that there is defective wiring or any other unsafe condition in said property, then he shall give the owner or the person operating the same five days' notice requiring said owner or person to make changes or alterations necessary to render any building or property safe, and if any person shall disregard said notice and refuse or neglect to comply with the terms and demands therein, he shall be deemed guilty of a class C misdemeanor. In the alternative, the fire chief of designee shall have the authority to institute administrative enforcement proceedings to remedy the safety violation. The fire chief or designee shall have authority co-extensive with the building inspector.

B. Submission of Records by Others:

1. The fire chief or his designee may utilize a single-point repository service company for reporting, maintaining, organizing, and monitoring the services, testing, installation, repair, and or maintenance of fire prevention systems to commercial facilities within the City. If the fire chief or his designee utilizes a single-point repository system:

- a. All certified contractors providing services, testing, installations, repair and/or maintenance of fire prevention systems to commercial facilities within the City are required to enroll and utilize the City approved single-point repository service company for reporting the rendered service information.

 This reporting information must be filed with the single-point repository service within five (5) working days of these services being completed;
- b. The single-point repository service company shall be a third party records repository which shall organize, maintain and monitor the received records, providing information to the City and the commercial facilities pertaining to the records status and timely notifications on required inspection timetables:
- c. The single-point repository service company shall have permission to use the City Logo and signature of the fire chief or his designee in all communications sent on behalf of the City in the above functions;
- d. In addition, a copy of the record of each periodic inspection, test, servicing, repairs and maintenance shall be maintained on the commercial facilities premises, or other approved location, for a period of not less than three (3) years, unless a different period of time is specified in the International Fire Code (IFC) or other appropriate standard. Records shall be made available to the Fire Official, and if requested, a copy provided to him; and
- e. All applicable fees shall be paid directly from the contractor to the approved single-point repository service company.

(signatures appear on separate page)

BY THE CITY COUNCIL:

Ben B. Pender, Council Chair

Council vote as recorded:

Beverly	YES
deWolfe	VES
Kindred	VES
Mila	YES
Pender	YES
Siwik	YES
Thomas	YES



ATTEST:

Craig D. Burton, City Recorder

Transmitted to the Mayor's office on this 14th day of 1000 2018.

Craig D. Burton, City Recorder - peputry

Ariel Andrus MAYOR'S ACTION: ______

Dated this Aug of December , 2018.

Cherie Wood, Mayor

Page 3

ATTEST:

Craig D. Burton, City Recorder - Deputy

Aviel Andrus



Request to codify the zoning designation approved in Ordinance 2017-20 as it applies to the Riverfront Master Planned Mixed Use District



SYNOPSIS:

- In 2017 City Council adopted Ordinance 2017-20 to amend the NE parcel from Flex/Office to Single Family
- A subdivision plat was approved, but expired
- In 2018 applicant petitioned to amend for Townhomes, but the application cancelled
- The applicant is now petitioning to return to single family. In order to comply with State Law to increase transparency and enhance public access to the Riverfront Master Plan, the ordinance must be amended and codified into Title 17
- The zoning is R1 Residential. A subdivision plat will be reviewed by the Planning Commission on December 6th.





GENERAL INFORMATION:







R-F/I Flex Office

R-S

R-RM1 Multi-Family Garden-Style Building Forms

R-R1 Single Family Detached Residential

School/Educational



BUILDING DESIGN:

The amendment includes a provision to ensure that the design of the new single family homes in the Riverfront MPMU will complement the existing single family completed in 2017.

Each single family home will be required to comply with Ch. 17.21 Residential Design Standards, plus design guidelines listed in the Riverfront MPMU:

- Roof pitch shall be no less than 4:12 slope
- Homes exteriors shall use Hardie board on all sides
- Home exteriors shall not use stucco
- The exterior of the first floor of each road-facing surface of any home shall use least two
 (2) materials

LANDSCAPE & OPEN SPACE:

Each of the Riverfront MPMU sub-districts has a specific open space requirement. The following are the common open space requirements in the Riverfront MPMU in terms of percentage of land in each sub-district:

- R-R1 (single-family): 5% open space
- R-RM1 (apartments): 45% open space
- R-F/I (Flex/Industrial): 12% open space
- R-S (School): 40% open space

Additionally, each proposed single-family home will have a private landscaped yard, similar to the existing single-family development, which do not count toward the common open space required in the R-R1 sub district.



GENERAL PLAN CONSIDERATIONS:

Goal LU-1. Regulate land uses based on compatibility with surrounding uses, residential areas and economic feasibility. Maintain residential, business and industrial areas that are vibrant and where the health and safety of all are protected.

- Goal LU-7. Protect low density residential areas adjacent to business districts
- Goal LU-9. Create an individual identity for each residential neighborhood
- Goal HE-1. Seek to supply a broad range of housing types and styles with community sustainability in mind
- Goal HE-4. Improve the overall homeownership ratio
- Goal CV-4. Change and development should consider the existing built environment



Option 1: Motion of Approval

A motion to codify and replace the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20 for the following reasons:

- To regulate land uses based on compatibility with surrounding uses, the health of residential areas and economic feasibility. Maintain residential, business and industrial areas that are vibrant and where the health and safety of all are protected (Goal LU-1).
- To preserve existing residential areas (Objective LU-1.1).
- To protect low density residential areas adjacent to business districts (Goal LU-7).
- To seek to supply a broad range of housing types and styles to promote community sustainability (Goal HE-1).

This motion of approval should be conditioned on the following:

- Applicant shall work with Staff to coordinate exhibits consistent with this action prior to Council consideration.
- Applicant shall be responsible for construction and dedication of public improvements to 900 W.



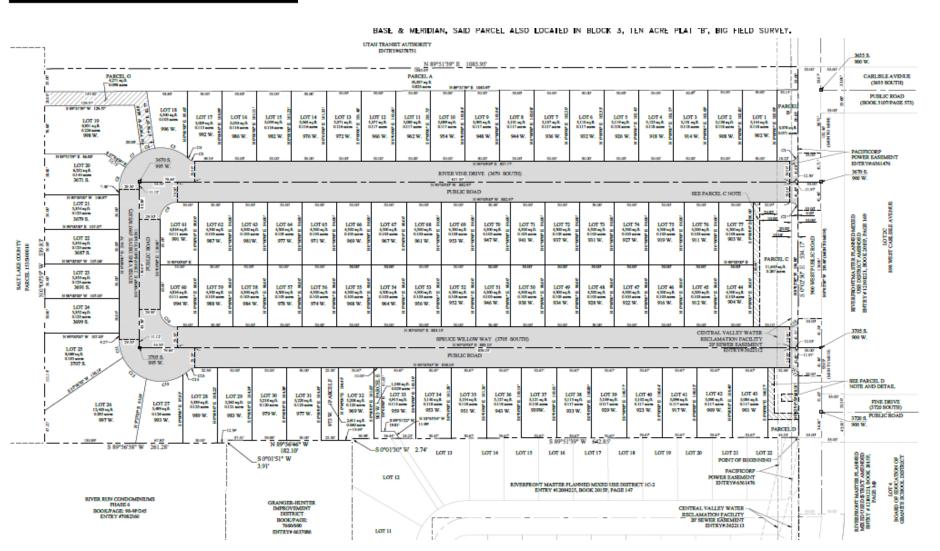
Option 2: Motion of Denial

A motion to codify and replace the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20

Option 3: Continuance

Continuance, to provide for additional time to consider the proposed action.







CITY COUNCIL STAFF REPORT

MEETING DATE: December 5, 2018

REQUEST: T-18-004 – To codify the zoning designation approved in Ordinance 2017-20 as

it applies to the Riverfront Master Planned Mixed Use District

APPLICANT: The Thackeray Garn Company

PREPARED BY: Alexandra White

SYNOPSIS:

The Thackeray Garn Company has submitted an application to codify the zoning designation of property located at 3677 S. 1030 West and 3676 S. 900 West to substantially conform with Ordinance 2017-20. Upon codification of the Ordinance, the Thackery Garn Company will request approval of a 77-lot single-family subdivision plat.



In 2017, at the request of the Thackery Garn Company, the City Council adopted Ordinance 2017-20, amending Figure 2, Scheme B of the Riverfront MPMU subdistrict map to rezone the northeastern-most parcels on the Riverfront MPMU subdistrict map from Flex/Office (Industrial) R-F/I to single-family Residential R-R1. After public hearing, the Planning Commission forwarded a positive recommendation to the City Council regarding Ordinance 2017-20 and the Riverfront MPMU zone change. The City Council approved Ordinance 2017-20 and the Planning Commission approved an associated single-family subdivision plat which has subsequently expired.

In order to comply with state law and to increase transparency of and enhance public access to the Riverfront MPMU land use regulations, a number of Riverfront MPMU Figures must be amended or replaced to fully effect the Council's 2017 intended action. This can be done through codification of the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20.

Ordinance amendments are also being proposed to Chapters 17.11, 17.13, 17.15 and 17.21. These amendments will incorporate and amend the Riverfront zones into Title 17, modify outdated language from the Riverfront Master Plan, and amend a number of uses allowed in the Flex/Industrial zone.

EXISTING USE	SIZE OF SUBJECT	SURROUNDING	GENERAL PLAN	ZONING MAP
	PROPERTY	LAND USES	DESIGNATION	AMENDMENT
Vacant	13.37 Acres	Single-Family Flex/Industrial	Riverfront MPMU	Riverfront R1

Project History

The Riverfront Master Plan was adopted on May 28, 2014. To date, the developer and partners have constructed three flex/office industrial buildings, 288 apartments, and 57 single-family homes. The area proposed for the zoning amendment was originally zoned as Flex/Industrial. In June 2017, the developer received a recommendation and approval by the Planning Commission and City Council to

rezone this area to Riverfront R-R1 single-family. The developer initially cited lack of school district participation, lack of financial incentives for Flex/Industrial uses, and the success of the single-family homes as grounds for their zoning petition. The original 2014 development plan was approved for either townhomes or an elementary school on the property now owned by the school district.

In March 2017, it was announced that a state-mandated homeless shelter would be constructed at 3380 S. 1000 W., South Salt Lake City. The developer represented at the July 5th Planning Commission work meeting that due to the announcement and construction of the nearby homeless shelter, potential single-family developers backed out of developing this site as single-family homes. The previously approved subdivision plat for the single-family homes was never recorded on the property. Such failure to record the subdivision plat renders the subdivision void under South Salt Lake Municipal Code.

The developer is now seeking to codify the 2017 Ordinance approving the rezone from R-F/I to R-R1. The Developer indicates that they intend this single-family project to be an extension of the existing single-family development in the Riverfront MPMU.

GENERAL INFORMATION:

LOCATION: 3676 S. 900 W. and 3677 S. 1030 W.

PROPERTY SIZE: 13.37 Acres

SURROUNDING LAND USES AND ZONING (Current)

North:

Utah Transit Authority bus maintenance facility – Light Industrial

South:

Riverfront single-family homes – Riverfront R1

East

Riverfront Flex/Industrial buildings – Riverfront F/I

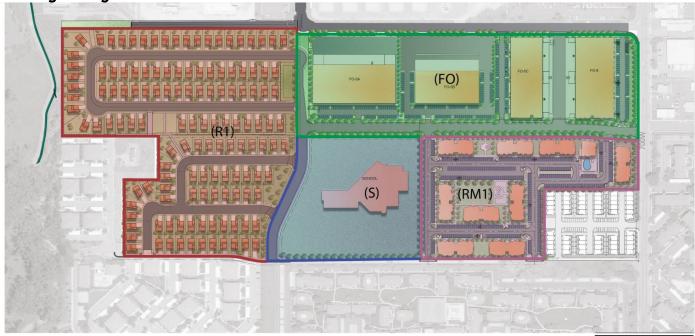
West:

Jordan River – Agriculture



EXISTING AND PROPOSED ZONING MAP CHANGES:





RM1 Multi-Family Garden-Style Building Forms

Single Family Detached Residential

Riverfront Figure 2B Sub-Districts Schem B South Salt Lake City, UT JANUARY 2017

Proposed Zoning



R-F/I

R-RM1 Multi-Family Garden-Style Building Forms

R-R1 Single Family Detached Residential R-S

School/Educational



CODE ANALYSIS

17.01.150 - Amendments.

- A. Amendments to the Zoning Map. Amendments to the zoning map shall be made in compliance with the provisions of this chapter and Utah State Code Annotated.
- B. Initiating Amendments and Corrections. Any citizen, property owner, the Planning Commission, the City Council, or the community development director may initiate proposals for change or amendment of the South Salt Lake General Plan or any chapter or regulation of this code or the official city zoning map.
- C. Application. Any person seeking an amendment to the land use code or zoning map shall submit an application with the community development department indicating the change desired and how the change will further promote the goals and objectives of the general plan. Application will be processed and noticed to the public, when applicable, according to this code and Utah Code Annotated. Applications will be processed in an efficient manner in order to not cause the Applicant unwarranted delays.
- D. Planning Commission. The Planning Commission shall:
 - 1. Fulfill all duties outlined in state statute that are to be performed by the Planning Commission.
 - 2. Prepare and recommend to the City Council the general plan or amendments to the general plan, any proposed land use ordinance or ordinances and a zoning map, and amendments thereto that represent the Planning Commission's recommendation for regulating the use and development of land within all or any part of the area of the municipality.
 - 3. Hold a public hearing on a proposed land use ordinance or zoning map amendment.

E. City Council. The City Council:

- 1. May adopt or amend:
 - a. The number, shape, boundaries, or area of any zoning district on the official city zoning map;
 - b. Any regulation of or within the zoning district; or
 - c. Any provision of the development code.
- 2. The municipal legislative body shall consider each proposed land use ordinance and zoning map recommended to it by the Planning Commission, and, after providing notice as indicated in this code and Utah State Code Annotated and holding a public meeting, the legislative body may adopt or reject the ordinance or map either as proposed by the Planning Commission or after making any revision the municipal legislative body considers appropriate. The City Council is not bound by any recommendation from the planning commission.

General Plan

The following is a list of general plan goals, objectives and policies to consider as the Planning Commission makes its recommendation to the City Council:

- Goal LU-1. Regulate land uses based on compatibility with surrounding uses, the health of residential areas and economic feasibility. Maintain residential, business and industrial areas that are vibrant and where the health and safety of all are protected
 - Objective LU 1.1. Preserve existing residential areas
 - Policy LU-1.1.2. Adopt ordinances that preserve the integrity of a residential area and make it a safer and desirable place to live.
- Goal LU-7. Protect low density residential areas adjacent to business districts
 - Policy LU-7.1.2. Site medium density residential projects between businesses and low density residential
- Goal LU_9. Create an individual identity for each residential neighborhood

- Goal HE-1. Seek to supply a broad range of housing types and styles with community sustainability in mind
- Goal HE-4. Improve the overall homeownership ratio
 - Objective HE-4.1: Increase the overall long-term homeownership ratio by 15%
- Goal CV-4. Change and development should consider the existing built environment
 - Policy CV-4.2.1. Infill project design should incorporate pedestrian features, connectivity to the surrounding neighborhood, open areas and gather places whenever possible
 - Objective CV-4.3. All projects should be designed so that they create a life-sustaining environment, providing residents with safety, healthy living conditions and increased recreational opportunities
 - Policy CV-4.3.1. Design of projects should consider neighboring properties and how the new and old will interact



134 For sale single family lots/4,500sf lots-22.07 acres 6.07 Units per acre 2 Enclosed parking spaces provided per lot = 268 1 Driveway parking spaces provided per lot = 134

R-R1 134 For Sale Single Family Units/4,500sf lots

22.08 Acres- 6.07 Units per Acre

R-RM1 Multi-Family Garden-Style Apartm 9.76 Acres/288 Units 288 Dwelling units 29.51 Units per acre 495 Off street parking spaces provided 33 On street parking spaces provided 528 Total parking spaces 1.83 Spaces provided per 4.84 Spaces provided per 4.84 Spaces provided per 4.85 Spaces Spaces

324,641 sf/ 7.45 Acres Total

R-F/I Flex Office 617,725 sf / 14.188Acres Total 380 Off street parking spaces provided 173,742.17 sf flex office space 2.19 Spaces pr 1,000 sf 30 On street (Fine Drive) parking spaces provided 30 On street (Fine Drive) parking spaces provided

Riverfront
Figure 1B
Conceptual Site Plan

South Satt Lake City, UT

Building Design

The homes constructed in the original Riverfront single-family neighborhood varied substantially from the original Riverfront MPMU design guidelines to achieve a more appealing streetscape than had been approved in 2014. These variations to the approved single-family home designs were never updated in the Riverfront MPMU or in the Code. The Applicant and Staff would like to ensure that the design of new single-family homes in the Riverfront MPMU complement the existing single-family subdivision. Each of the proposed 77 single-family homes will be required to comply with the design guidelines in Chapter 17.21, in addition to the following special Riverfront R1 design guidelines intended to ensure the cohesiveness of the two single-family developments in the R-R1 zone.

R-R1 special design guidelines:

- Roof pitch shall be no less than 4:12 slope
- Homes exteriors shall use Hardie board on all sides
- Home exteriors shall not use stucco
- The exterior of the first floor of each road-facing surface of any home shall use least two (2) materials

Any home builder for this property will be required to submit building plans to Staff for preliminary review for compliance with the Design Standard requirements of 17.21.100 and the special R-R1 design guidelines.

Landscape and Open Space

Each of the Riverfront MPMU sub-districts has a specific open space requirement. The following are the common open space requirements in the Riverfront MPMU in terms of percentage of land in each sub-district:

- R-R1 (single-family): 5% open space
- R-RM1 (apartments): 45% open space
- R-F/I (Flex/Industrial): 12% open space
- R-S (School): 40% open space

Additionally, each proposed single-family home will have a private landscaped yard, similar to the existing single-family development, which do not count toward the common open space required in the R-R1 subdistrict.

Utilities

The developer has provided will-serve letters from the various utility companies that will provide service to the development.

Subdivision Requirements

A subdivision plat was never recorded for the proposed single-family home subdivision. Pursuant to South Salt Lake Municipal code 15.12.480, all final plats expire if not recorded within six months of approval by the City. Even though the property was rezoned in 2017, the R-R1 zoning documents and design guidelines were not incorporated into the City's Code. The developer has applied for a new single-family plat that is substantially consistent with the plat approved by the City Council in 2017 via Ordinance 2017-20. If the Planning Commission decides to recommend codification of Ordinance 2017-20, which approved the rezone on this property from Flex/Industrial to Riverfront Single-Family, and the Council takes action approving this Ordinance, the Applicant has requested the Planning Commission consider and approve its single-family subdivision plat consistent with this Ordinance.

FINDINGS OF FACT:

- 1. The subject property is currently zoned R-R1 and allows single-family homes.
- 2. The Applicant has filed an application with the City to codify the existing zoning of the property and subdivide the property into 77 single-family lots, substantially consistent with Ordinance 2017-20.
- 3. The subject property is currently owned by Riverfront Partners, LLC which is associated with the Thackeray Garn Company.

4. The subdivision plat was never recorded for the single-family home subdivision associated with Ordinance 2017-20, and as per municipal code 15.12.480 all final plats expire if not recorded within six months of approval by the City.

STAFF ANALYSIS:

The Riverfront project has been a very successful mixed-use development for the City. This property was originally owned by a tax-exempt entity, UTA. Thus far, the development has attracted new commercial, jobs, and a substantial amount of new owner and rental occupied housing.

Utah Transit Authority opposed the last R1 zoning amendment for the northwest corner of the project because they wanted the flex/office buildings to act as a buffer for their 24 hour bus maintenance facility. In the end, UTA and Thackeray Garn agreed to recommend an eight-foot wall, access road, and landscaping as a possible solution to buffer the single-family and UTA bus maintenance facility.

Earlier this year the Applicant submitted an application to rezone the subject property from single-family (R-R1) to townhome multifamily. A number of concerns were discussed during the meetings that followed the application, such as change-of-use from single-family to townhomes, viability of a single-family product, fence height, traffic, buffering between uses, and subdividing the townhome units for individual sale and homeownership. After the Planning Commission forwarded a positive recommendation for the rezoning of this project, the Council cited the community's desire for more single-family development. Shortly after, the applicant withdrew the application. Subsequently, the Applicant has returned to its original plan to subdivide the subject property into 77 single-family homes.

When evaluating the general plan goal of increasing the homeownership ratio of the City, Staff believes that it's important to look at the project as a whole and how that plays into increasing homeownership. When the project was originally presented to the City, the developer proposed a project consisting of only Flex/Industrial space and approximately 900 apartments. The original Riverfront project was approved for a mix of Flex/Industrial space, 288 garden style apartments, 57 single-family homes, a school and/or townhomes. After working with the City, the developer is now willing to subdivide the subject property into 77 single-family lots, increasing the total number of single-family lots in the Riverfront MPMU to 134. As a whole, the project meets the General Plan goals of supplying a broad range of housing types and increasing the homeownership ratio within the City.

Under Ordinance 17.01.160, If an application for amendment is denied by the City Council, resubmission of an application for the same amendment shall not be allowed for a period of twelve (12) months unless significant new facts or information are presented. If there is a substantial change in facts, circumstances and evidence, the Applicant shall submit a written request to the Community Development Director to consider a resubmittal of a second application before the twelve-month period expires. In this situation, although the Applicant's townhome rezone was denied by the council within the last 12 months, the Applicant has submitted a request that the City simply codify the existing zoning of the subject property so that the Applicant may subdivide the property into single-family lots. This request is consistent with 17.01.160.

PLANNING COMMISSION OPTIONS

Option 1: Motion of Approval

A motion to codify and replace the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20 for the following reasons:

- To regulate land uses based on compatibility with surrounding uses, the health of residential areas and economic feasibility. Maintain residential, business and industrial areas that are vibrant and where the health and safety of all are protected (Goal LU-1).
- To preserve existing residential areas (Objective LU-1.1).
- To protect low density residential areas adjacent to business districts (Goal LU-7).
- To seek to supply a broad range of housing types and styles to promote community sustainability (Goal HE-1).

This motion of approval should be conditioned on the following:

- Applicant shall work with Staff to coordinate exhibits consistent with this action prior to Council consideration.
- Applicant shall be responsible for construction and dedication of public improvements to 900 W.

Option 2: Motion of Denial

A motion to codify and replace the Riverfront Master Planned Mixed Use District Design Guidelines, in a manner that is substantially consistent with Ordinance 2017-20

Option 3: Continuance

Continuance, to provide for additional time to consider the proposed action.

ATTACHMENTS

- 1. Proposed Ordinance
- 2. Draft subdivision plat.

ORDINANCE NO. 2018-____

AN ORDINANCE OF THE CITY OF SOUTH SALT LAKE CITY COUNCIL AMENDING THE ZONING MAP AND ENACTING NEW AND REVISED SECTIONS OF TITLE 17 OF THE SOUTH SALT LAKE CITY CODE THAT AMEND, CODIFY AND REPLACE THE RIVERFRONT MASTER PLANNED MIXED USE DISTRICT DESIGN GUIDELINES, IN A MANNER THAT IS SUBSTANTIALLY CONSISTENT WITH ORDINANCE 2017-20.

WHEREAS, the City Council is authorized by state law to enact and amend ordinances establishing land use regulations to foster a broad array of public purposes;

WHEREAS, in 2014 the City Council created and adopted the Riverfront Master Planned Mixed Use District (MPMU) and Design Guidelines to create five new zoning subdistrict designations within an overall Master Planned Development: Residential R-R1, Flex/Office (Industrial) R-F/I, Residential R-RM, Residential R-RM2 and School R-S;

WHEREAS, at the request of the Thackery Garn Company, the City Council adopted Figure 2, Scheme B of the Riverfront MPMU subdistrict map, which designated four of five subdistricts within the Riverfront MPMU, excluding the R-RM2 district from the MPMU subdistrict map and designating all of the parcels on the map's north boundary as R-F/I;

WHEREAS, in 2017, at the request of the Thackery Garn Company, the City Council amended Figure 2, Scheme B of the Riverfront MPMU subdistrict map to rezone the northeastern-most portion of the Riverfront MPMU subdistrict map from Flex/Office (Industrial) R-F/I to Single Family Residential R-R1;

WHEREAS, the 2014 Riverfront MPMU included 34 Figures, which together depicted a comprehensive design, site plan, open space plan, road profile scheme, sign design, fencing design and layout, trails designation and a specific array of allowed building designs;

WHEREAS, inadvertently, many of the original 2014 Figures were not modified in 2017 to coincide with the enacted subdistrict map amendment, creating conflicting regulations in the Riverfront MPMU zone;

WHEREAS, without modification to the approved MPMU, homes constructed in the original Riverfront single family neighborhood varied substantially from the Riverfront MPMU design guidelines to achieve an even more appealing streetscape than had been approved in the original 2014 Riverfront MPMU;

WHEREAS, the applicant and staff would like to ensure that the design of new single-family homes in the Riverfront MPMU complement and are compatible with homes in the currently existing single family subdivision;

WHEREAS, as a condition of enforcing land use regulations, state law requires cities and towns to enact regulatory provisions that are clear and unambiguous;

WHEREAS, to comply with state law, increase the transparency of, and ensure the effective application of the Riverfront MPMU land use regulations, the original Riverfront MPMU Figures

must comprehensively be amended, replaced and codified to fully effect the Council's 2017 intended action;

WHEREAS, on November 29, 2018 the Planning Commission held a properly noticed public hearing to hear testimony regarding the applicant's proposal to revise and codify the 2017 Riverfront MPMU into Title 17 of the South Salt Lake City Code as provided below;

WHEREAS, after the public hearing, the Planning Commission further considered the proposed ordinance and recommended that the Council adopt the attached ordinance;

WHEREAS, the City Council finds that the proposed ordinance promotes economic development of the City, and will ultimately facilitate the orderly subdivision of land into a 79-lot single family subdivision with interconnecting trails, public streets and infrastructure; and

NOW THEREFORE, BE IT ORDAINED, by the City Council of the City of South Salt Lake City as follows:

SECTION I: Amendment. Amend SSLC Code Section 17.11.020 as follows:

17.11.020 - Establishment of districts.

A. District Titles. In order to designate districts; to regulate location of dwellings, businesses, trades, industries and buildings erected or altered for specified uses; to carry out the intent and purposes of this title, the City of South Salt Lake is divided into land use districts to be known as:

Zone District Name	Abbreviated Designation	
Single Family Residential District - 5,000	R1 - 5,000	
Single Family Residential District - 6,000	strict - 6,000 R1 - 6,000	
Planned Unit Development Overlay District	PUD	
Residential Multiple District	RM	
Agricultural Residential District	A1	
Commercial Corridor District	CC	
Commercial General District	CG	
Commercial Neighborhood District	CN	
Professional Office District	PO	
Business Park District	ВР	
Light Industrial District	LI	

Gateway West Overlay District	GW
Transit Oriented Development Overlay District	TOD
Transit Oriented Development Overlay - Core District	TOD - C
Mixed Use District	MU
Master Planned Mixed Use District	MPMU
Entertainment Overlay District	EO
East Streetcar Neighborhood District	ESN
Downtown District	DT
Community Facilities District	CF
Open Space District	os
Historic and Landmark District	HL
Riverfront R1	R-R1
Riverfront RM1	R-RM1
Riverfront School	R-S
Riverfront Flex/Industrial	R-F/I

Residential R1-5,000 (R1-5) District. This district is established to allow for single family detached homes in primarily low-density neighborhoods. Residential parcels within this district shall have a minimum lot size of five thousand (5,000) square feet. The improvement of the overall quality of the existing housing stock should be encouraged. New residential structures should be designed so that the height and architectural design should be compatible with the neighborhood and enhance the housing stock of the city.

Residential R1-6,000 (R1-6) District. This district is established to allow for single family detached homes in primarily low density neighborhoods. Residential parcels within this district shall have a minimum lot size of six thousand (6,000) square feet. The improvement of the overall quality of the existing housing stock should be encouraged. New residential structures should be designed so that the height and architectural design should be compatible with the neighborhood and enhance the housing stock of the city.

Planned Unit Development Overlay (PUD) District. This district is established to allow for and encourage housing that is compatible with surrounding neighborhoods while allowing for flexibility in single family residential lot sizes and varying multifamily densities. All developments are intended to complement and strengthen existing neighborhoods as a compatible component of the city's housing stock.

Residential Multiple (RM) District. This district is established to allow for residential developments of varying densities. The district offers housing that will appeal to a wide variety of tenants and home owners. Densities and building heights will be compatible with surrounding uses. The district encourages more compact building design and higher residential densities than the surrounding residential uses without sacrificing parking or open space. Efforts shall be made by the city and developers to protect surrounding residential areas and to mitigate impacts of higher densities, heights and vehicle traffic on adjacent neighborhoods.

Agricultural Residential (A1) District. This district is established to allow for low density single family homes on larger parcels of land. Residential parcels within this district shall have a minimum lot size of one-half acre. This district is characterized by the preservation of larger parcels for limited agricultural uses and for the raising for large animals and livestock.

Commercial Corridor (CC) District. This district is established to allow for retail businesses and related uses to be grouped together along the city's principle arterial transportation corridors. The city promotes development that will enhance the corridor through architecture and site design standards.

Commercial General (CG) District. This district is established to allow for diverse but compatible, office, warehouse, and commercial and manufacturing business activities. This district is characterized by its large day time population and is a major employment district in the city.

Commercial Neighborhood (CN) District. This district is established to allow for the creation of commercial nodes to serve the retail and service needs of neighborhood areas in South Salt Lake. The commercial neighborhood district designation is intended for commercial developments that will not generate significantly greater vehicle traffic. It is intended that businesses in this district will enhance and be compatible with the surrounding residential neighborhoods through architecture, development, and site design as well as provide retail space within walking distance of nearby residences.

Professional Office (PO) District. This district is established to provide an area for professional and business offices. In many instances this district acts as a buffer between residential neighborhoods and transit corridors or commercial uses. Developments adjacent to residential uses should be architecturally compatible while mitigating impacts regarding height, hours of operation, lighting and traffic on surrounding residential neighborhoods

Business Park (BP) District. This district is established to provide areas for commerce, service, research and employment activities. This district is characterized by its campus-like site and building design. Buildings in this district are similar in architectural design and function.

Light Industrial (LI) District. This district is established to provide for an area of diverse but integrated industrial, manufacturing, warehouse and commercial uses. Emphasis is placed on achieving an aesthetically attractive, functional district with a wide range of industrial and commercial activities. This district is characterized its large day time population and is a major employment district in the city.

Gateway West Overlay (GW) District. This district is established to create an area that can be recognizable as a gateway into the city on its west boundary at 3300 South and the Jordan River. The district will allow for and promote a combination of residential, commercial and office land uses which might normally be regarding as incompatible. Building and site design standards are increased in this overlay district to create an identity as a gateway for the city of South Salt Lake.

Transit Oriented Development Overlay (TOD) District. This district is established to allow for uses to maximize the resource of mass transit, including the creation of new medium-density residential neighborhoods along the corridor. The district will allow for and promote a

combination of residential, commercial and office land uses which might normally be regarding as incompatible. New housing is intended to be neighborhood scale. The overlay districts are established around or near light rail corridors to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Incentives for design, open space and parking may be granted by the city in order to promote more efficient use of land and mass transit ridership. Building and site designs in these areas shall create an identity for the overlay district and encourage sustainable site and building practices. The overlay district will encourage more compact building design, medium residential densities as defined in the South Salt Lake City General Plan, and mix of uses. Efforts shall be made by the city and developers to protect surrounding residential, commercial and industrial areas and to mitigate impacts of higher densities, heights and traffic on the adjacent uses. Development guidelines should follow as closely as possible the Light Rail Corridor Master Plan as adopted by the South Salt Lake City Council.

Transit Oriented Development Overlay - Core (TOD - C) District. This district is established to allow for uses to maximize the resource of mass transit, including the creation of new high-density mixed-use neighborhoods adjacent to transit stations. The district will allow for and promote a combination of residential, commercial and office land uses which might normally be regarding as incompatible. The overlay districts are established generally within one-half-mile of light rail stations to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Incentives for design, open space and parking may be granted by the city in order to promote more efficient use of land and mass transit ridership. Building and site designs in these areas shall create an identity for the overlay district and encourage sustainable site and building practices. The overlay district will encourage more compact building design, higher residential densities, and mix of uses. Efforts shall be made by the city and developers to protect surrounding residential, commercial and industrial areas and to mitigate impacts of higher densities, heights and traffic on the adjacent uses. Development guidelines should follow as closely as possible the Light Rail Corridor Master Plan as adopted by the South Salt Lake City Council.

Mixed Use (MixedMU) District. This district is established to integrate and encourage a combination of residential, commercial and office land uses which might normally be regarded as incompatible. Mixed use districts are established around or near light rail, street car and arterial transportation corridors to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Design standards are increased in these areas to create an identity for the district and to encourage more sustainable site and building practices. The mixed use district will encourage more compact building design, higher residential densities than the surrounding residential uses, mix of uses and preservation of open space. Efforts shall be made by the city and developers to protect surrounding residential areas and to mitigate impacts of higher densities, heights and traffic on the adjacent neighborhood.

Master Planned Mixed Use (MPMU) District. This district is intended to provide complete mixed-use neighborhoods in critical redevelopment areas. Development in this district will include connections between residences, employment, institutional and community uses, open space amenities, existing roads, and regional open space and transit facilities. The master planned mixed use district will provide quality commercial and residential design to attract a diversity of residents and employers.

East Streetcar Neighborhood (ESN) District. The East Streetcar neighborhood district is established to facilitate the redevelopment of the East Streetcar neighborhood in a manner compatible with the South Salt Lake City General Plan and the East Streetcar Master Plan. Redevelopment in this corridor will be transit-oriented and will preserve the land values and integrity of surrounding single-family neighborhoods. Land uses and regulations for buildings

and site development in the East Streetcar corridor district are established in the East Streetcar Form Based Code.

Downtown (DT) District. This is established to facilitate the redevelopment of Downtown South Salt Lake as a regional mixed-use center in a manner compatible with the Wasatch Choice for 2040 Regional Growth Principles, the South Salt Lake City General Plan and the Downtown South Salt Lake Master Plan. Redevelopment in this district is intended to transform it into a walkable, urban place to serve as a city center. Redevelopment in this district is intended to transform it into a walkable, urban place to serve as a city center. Land uses and regulations for buildings and site development in the Downtown South Salt Lake district are established in the Downtown South Salt Lake Zoning Ordinance and Design Standards.

Entertainment Overlay (EO) District. This district is established to provide areas for entertainment type uses such as movie theaters, live entertainment centers, indoor recreation centers, and restaurants and dance clubs. This district will create a twenty-four-hour presence and will be required to be compatible with surrounding and adjacent uses. Uses within the district may have an impact on surrounding neighborhoods so appropriate reviews will be required to mitigate the impacts of noise, parking, hours of operation and buffering.

Community Facilities (CF) District. This district is established to provide a district for public and quasi-public uses. This district will include uses that are directed toward residents of the community. Uses within this district provide services, entertainment, and recreation, cultural and educational opportunities. Facilities also include uses to provide basic utilities to the residents of South Salt Lake.

Open Space (OP) District. This district is established to protect the city's natural and developed open spaces from encroachment of adjacent uses. The district will allow for a combination of passive and active recreational opportunities to encourage a healthy community. Parcels within this district are primary owned by city, county and state governments and does not include privately owned open space as part of a residential or commercial development.

Historic and Landmark (HL) District. This district is established to protect the character of the district where historic buildings, structures and landmarks of historical significance are located. Approval of projects and additions or expansions within this district shall be held to a higher review standard in order to protect the areas of historical significance.

Riverfront R1 (R-R1) District. This district is established as portion of the Riverfront Master Planned Development to allow for single family detached homes. Residential parcels within this district shall have a minimum lot size of forty-five hundred (4,500) square feet.

Riverfront School (R-S) District. This district is established as portion of the Riverfront Master Planned Development to provide a location for a new elementary school to be constructed by Granite School District.

Riverfront RM1 (R-RM1) District. This district is established as portion of the Riverfront Master Planned Development to allow for residential development consistent with the Riverfront Master Plan Design Guidelines. Section 17.21.100 (B) notwithstanding, no building shall be more than 65' in height measured from the finished grade to the peak of the roof, or flat roofed structures, the top of the parapet.

Riverfront Flex/Industrial (R-F/I) District. This district is established as portion of the Riverfront Master Planned Development to provide for an area of diverse but integrated office, manufacturing, warehouse and commercial uses consistent with the Riverfront Master Plan Design Guidelines. Emphasis is placed on achieving an aesthetically attractive, functional

<u>district that is compatible with adjacent uses.</u> Accessory structures are allowed only in the rear yard. Structures shall not exceed 36' in height.

SECTION II: Add new SSLC Code Section 17.13.230 to amend, replace and codify the Riverfront MPMU Design Guidelines dated April 17, 2014 as follows:

17.13.230 – Riverfront MPMU. The 2014 Riverfront MPMU Design Guidelines and Regulations subjected the Riverfront MPMU to Titles 15 and 17 of the South Salt Lake City Code, except as specifically provided therein. To the extent the 2014 Riverfront MPMU Design Guidelines and Regulations modified city zoning and development standards, those provisions have been revised and wholly replaced with the following:

A. Subdistricts. The Riverfront MPMU consists of the following sub-districts

- A. Flex Industrial (R-F/I)
- B. Multi-Family Garden-Style Building Forms (R-RM1)
- C. Single Family Detached Residential (R-R1)
- D. Elementary School (R-S)

Figure 1: Sub-Districts



B. Uses. Uses within each subdistrict are restricted to only those allowed as specifically designated in Chapter 15 of this Chapter.

C. Site Plan and Development Configuration. The Riverfront MPMU site plan and development configuration shall substantially conform to the following:

Figure 2: Site Plan



D. Street, Pedestrian and Circulation Plan

1. Connection of Blocks, and Pedestrian and Bicycle Paths, Street connectivity and traffic circulation must be developed and maintained as illustrated in Figure 3.

Figure 3: Street Blocks, Connectivity and Vehicle Circulation



2. Pedestrian and Bicycle paths must be developed and maintained as illustrated in Figure 4.

Figure 4: Pedestrian and Bicycle Paths



- 3. Fine Drive must be developed and maintained with shared bike and car lanes (shared lane marking or share row) on each side of the street from 700 West to 900 West.
- An 8-foot wide concrete sidewalk must be provided and maintained along the south side
 of Fine Drive as the pedestrian component, providing connectivity from 700 West to 900
 West.
- 5. Roadway Widths and Design Standard
 - i. <u>Developer shall install streets consistent with the street cross sections</u> described in Figures 5A, 5B, 5C, 5D, 5E, 5F.



Figure 5B: Roadway Widths and Design Standards

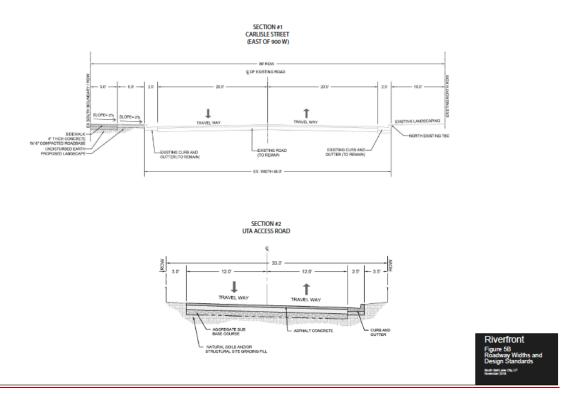


Figure 5C: Roadway Widths and Design Standards

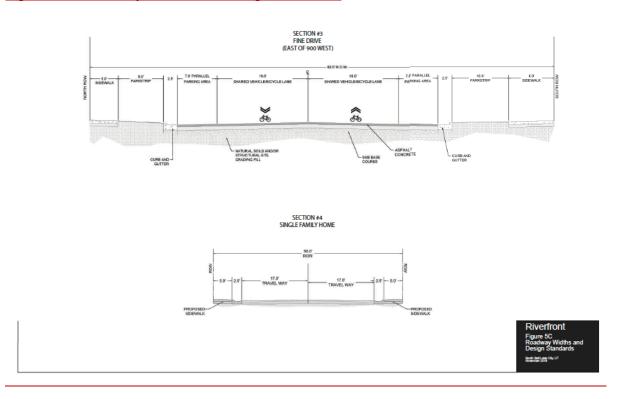


Figure 5D: Roadway Widths and Design Standards

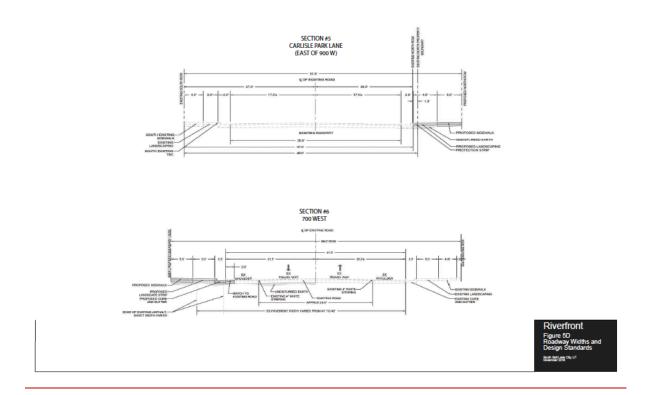


Figure 5E: Roadway Widths and Design Standards

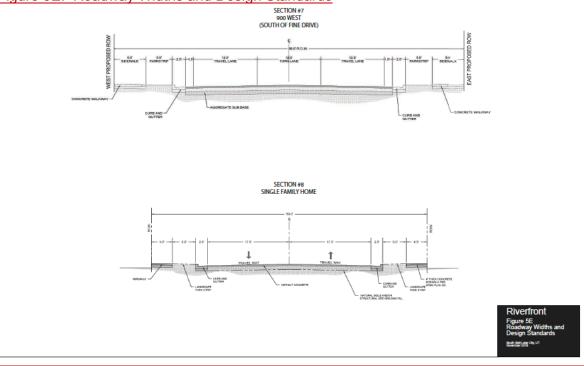
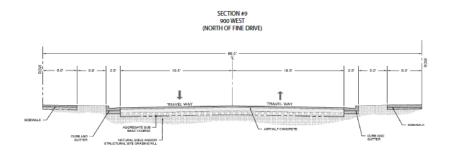


Figure 5F: Roadway Widths and Design Standards



Riverfront
Figure 5F
Roadway Widths and
Design Standards

ii. Required Streets, Pedestrian and Bicycle path ownership shall be as depicted in Figure 5G

Figure 5G: Roadway Ownership



E. Minimum Parking Requirements

Riverfront MPMU Sub-District	Riverfront District Requirement
Flex/Industrial (R-F/I)	1 per 1,000 s.f. of floor space
Multi-Family Garden-Style Building Forms (R-RM1)	1.75 per unit (recommended based on the studies)
School (R-S)	Elementary through Jr. High: 1 space per teacher and staff plus 1 space per 2 classrooms High School: 1 space per teacher and staff plus 1 space per 10 students
Single Family Detached Residential (R-R1)	2 garage spaces per unit 2 driveway spaces per unit

F. Open Space

1. <u>Developer and Owners shall comply with the Open Space and Fencing Plan as provided in Figure 6A.</u> The figure provides a summary of required open spaces for each subdistrict, together with the percentages of open space relative to the overall acreages within the MPMU.

Figure 6A: Open Space/Fencing Plan



- 2. Developer shall provide, and Owners shall maintain, dedicated trails, open space and open areas within the R-RM1 to provide useable gathering and recreational spaces, such as linear parkways and playground areas.
- 3. <u>Developer shall provide, and Owners shall maintain, open spaces along 900 West to provide a greenbelt along the roadway.</u>
- 4. Required ownership of each open space area is designated on Figure 6A. All open space outside of the public rights-of-way will be held in private ownership (HOA). All open space within the right-of-way shall be dedicated to public ownership. All open space, both public and private, will be maintained by a Master MPMU Owner's Association.
- 5. Required right-of-way widths are shown on figures 5A, 5B, 5C, 5D, 5E.
- 6. <u>Developer shall install, and the Owners shall maintain, all storm water detention systems</u> required within the Riverfront MPMU.

G. Fencing

- 1. Project perimeter fencing is required as shown in Figure 6A.
- Developer shall construct, and Owners shall maintain, an 8-foot high perimeter fence to buffer the single family residential sub-district (R-R1) from other adjacent land uses and sub-districts. The Developer will work with and the City shall determine the suitable material and fencing type in order to accomplish two objectives:

- a. The fencing will be constructed to provide an element of screening/privacy.
- b. Fencing materials shall be selected to minimize opportunities for vandalism and/or graffiti. Wood and vinyl are not acceptable fencing materials.
- 3. The second type of fencing shall be a 4-foot high picket or semi-transparent style. A depiction of this fencing type is illustrated in Figures 6A. Developer shall install, and Owners shall maintain, uniform fencing within each sub-district.
- 4. Fencing is not allowed within the front set back in the R-R1 sub-district.
- 5. Chain link fencing is not allowed as a private fencing material within the R-R1 subdistrict.

H.Tree Master Plan. Developer shall install, and Owners shall maintain, landscaping consistent with the Tree Master Plan Figure 6B and the following guidelines.

Figure 6B: Tree Master Plan

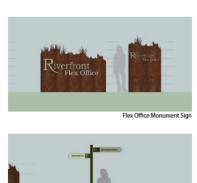


- 1. Deciduous shade trees shall be a minimum of 2 in. caliper.
- 2. Evergreen trees shall be a minimum of 8ft. in height.
- 3. Planting will create seasonal interest and species variety, with a mix of deciduous and evergreen trees used where appropriate.

- 4. Provide a proportional and appealing aesthetic. Designed shrub and groundcover plantings will be furnished containing appropriate combinations of woody plants at 5 gal. size, and perennials/groundcovers at 1 gal. size.
- 5. Where appropriate, (i.e. trail edges or large public spaces, medians, etc.), native grasses/meadow seeding shall be utilized to create a natural, low maintenance appearance.
- 6. <u>Ornamental planting areas may be developed to provide year-round foliage and</u> seasonal interest.
- I, Site Improvements and Amenities
- L. <u>District Sign Standards</u>. <u>Only monument style signs are allowed as detached signs</u> within the development as illustrated in Figure 7A.

Figure 7: Project Signage









- Hex Utnice Monument Sign
 Multi-Family Garden-Style Monument Sign
 700 West Master-Planned District Monument Sign
- M. Attached building signs shall meet the requirements of South Salt Lake Municipal Code Title 17.
- N. <u>Project Lighting.</u> Figures 8A and 8B provides two section perspectives of required project site lighting, typical street lighting and typical pedestrian lighting. The sections represent the style of poles and luminaries that are required throughout the entire master planned development, creating uniformity throughout.

Figure 8A: Street Lighting Plan



Figure 8B:



O. Pedestrian and Street Lights

- a. Lighting fixtures shall be spaced to create continuous and uniform lighting levels.
- b. Street light poles will not exceed 20 feet in height.
- c. <u>Street lighting shall be shielded from casting light higher than in a line 15 degrees below the horizontal plane, as measured from the light sources.</u>
- d. Lighting shall not be directly cast into adjacent residential windows.
- e. <u>Lighting color shall be as close to incandescent as possible, including minimum</u> wattage metal halide or color corrected sodium light sources.
- f. Street light styles and materials must complement the architectural character of the development.

J. Building Lighting

- 1. <u>Lighting shall be integrated into the architectural design to creatively illuminate pedestrian areas and highlight building elements.</u>
- 2. Full cutoff or fully shielded light fixtures shall be used in order to avoid light being directed upwards.
- 3. <u>Lighting shall integrate with retail signage, storefront windows, covered parking structures, and other building elements to enhance visual interest.</u>
- 4. <u>Lighting shall limit glare and minimizing spill light beyond the property boundary.</u>
- P. <u>Lighting within parking lots (particularly within the R-RM1 sub-district) shall consist of one, or a combination of both, pedestrian lighting and surface mounted lighting. Where parking lots are narrow (120 to 150 feet wide) lighting must be directed toward the interior of the parking lot from the perimeter to minimize light trespass on adjacent uses.</u>

K. Street Furniture

1. <u>Developer shall install, and Owners shall maintain street furniture consistent with the</u> style and materials depicted in Figure 9.

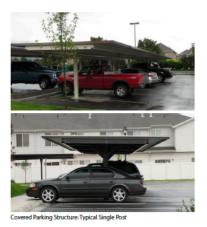
Figure 9: Street Furniture



2. All street furniture benches shall contain an intermediate arm rest to discourage individuals from sleeping on them.

L. Covered Parking (R-RM1). Covered parking is required within the RM1 sub-district. Two structure types as shown on Figure 9 (single column covered parking structures and double column covered parking structures) are permitted within this subdistrict.

Figure 10: Covered Parking Structures







Riverfront
Figure 10B
Covered Parking
Structures
Restricted May 129 UT

- M. Design Approval Process. Unless otherwise specified by the South Salt Lake City Municipal Code, the Community Development Department will review and approve site plans and building elevations in accordance with enacted land use regulations. In the event that the Developer and the Community Development Department dispute the design standards in this plan, the Community Development Director may certify site plans and building elevations for design review by the Planning Commission.
- N. <u>Design Standards Modifications</u>. The following provisions modify conflicting <u>Design Standards in Chapter 17.21 within the Riverfront MPMU:</u>
 - 1. Compatibility. Building forms, within the same land use sub-district, that front across the street from one another shall be similar in scale, form, or massing, to the maximum extent possible.
 - a. For Single Family Buildings:
 - i. <u>Structures on corner lots shall maintain consistent average front setbacks</u> with buildings on either side, to the maximum extent possible.
 - ii. <u>Infill development (for subsequent development) shall utilize the same building form as development on either side, to the maximum extent possible.</u>
 - iii. Each roof pitch shall be no less than 4:12
 - iv. Exterior materials:
 - I. Homes shall use hardie board on all sides
 - II. Homes shall not include stucco

- III. The first floor of each road-facing surface shall include two materials
- v. <u>Buildings using this form shall be no more than two stories and no higher than 35' measured from the finished grade to the peak of the roof, or flat roofed structures, the top of the parapet.</u>
- b. For Garden-style Multifamily Buildings: The Garden-style Multifamily Building includes residential dwelling units arranged in a building in a stacked configuration where units are located side-by-side and one atop another and are served by one or more stairways. The R-RM1 building design and color scheme shall substantially conform with Figure 11:





i. Materials.

- I. Exterior building walls of structures using the Garden-style Multifamily Building Form shall be composed of one or more of the following primary materials: wood clapboard, cementitious fiber board, wood board and batten, wood siding, brick, stone, split-faced masonry bock, 1-coat stucco system, architectural metal panels, or similar material. EIFS, glass, smooth-faced masonry block, or wavy corrugated metal may be used as accent materials only and shall not be the primary material used on any exterior.
- II. When Stucco is used as a primary exterior building material, EIFS may not also be used as an accent material. Likewise, if EIFS is

used as a primary exterior building material, Stucco may not be used as an accent material.

ii. Exterior Staircases and Entry Features. Up to one exterior staircase per 70 feet of façade is allowed to service the units in each Garden-style Multifamily Building. Exterior staircases shall be incorporated into an exterior entry that is a prominent, architectural focal point directing pedestrians into the building. The feature shall relate to the architecture of the structure. Exterior entries shall feature a secondary roof structure that is consistent or complementary with the primary roof form. Staircases shall be incorporated according to the following standards:

- I. <u>Staircases may extend from the primary structure</u>. <u>Projected staircases require a minimum three-foot (3') façade projection</u>.
- II. <u>Staircases may be recessed from the primary façade. Staircases</u> shall be recessed at least three feet (3') from the primary façade.
- III. <u>All exterior entries shall be designed to allow for natural light penetration.</u>

iii. Porches, Balconies, and Private Patios.

- I. Every dwelling unit in a Garden-style Multifamily Building that faces a public street, a perimeter street, primary internal street, park, or common open space shall have one of the following: a porch, balcony, or private patio. Porches, balconies, and patios shall be a minimum of 58 square feet minimum in area and a minimum of five feet (5') in depth.
- II. Porches, balconies, and private patios will have railings that consist of materials other than vinyl, such as powder coated steel, or other upgraded material(s).

iv. Roofs. All roof vents, pipes, antennas, satellite dishes, and other roof penetrations and equipment (except chimneys) shall configured to have a minimum visual impact as seen from an adjacent street, to the extent possible.

v. Facades.

- I. All elevations of structures using the Garden-style Multifamily Building form visible from the street shall provide doors, porches, balconies, common staircase entries, or windows in the following amounts:
 - a) A minimum of 40 percent of front elevations; and
 - b) A minimum of 23 percent of side and rear building elevations.
- II. Facades of structures using the Garden-style Multifamily Building form facing streets or containing the Primary Façade(s) to dwellings shall provide the following design features for each residential unit fronting onto a street;

- a) Projections or recesses in the façade lane every 45 feet.
- b) Projections or recesses must have a minimum depth of two feet;

vi. Architectural Variability. Architectural Variability Standards must be used from the columns of the following table as indicated. Up to one of the items in the left column may be substituted for one of the items in the right column.

Required Architectural	Optional Architectural Variability
Variability Standards (must	Standards (must choose three)
choose one)	
The use of different exterior	Variations in the width of the front
materials or colors	façade by two feet or more
Variation in the location and	Variation of the placement or size
proportion of front porches	of windows or doors on the front
	<u>façade</u>
Variation in trim or quoins	Variation in rooflines pitches, or the
	use of dormers
	Variation in the location or
	proportion of garages and garage
	<u>doors</u>
	*Combining of materials in different
	configuration.

*Materials for the same or similar elevation shall be combined in different configurations and shall differ in style (such as horizontal siding, shingles, flat panels, and board and battan) and/or differ in locations (horizontal siding at the second floor over stucco at the first floor, or board and batten siding over horizontal siding).

vii. Meter and Equipment Placement. Wall-mounted and ground-based meters, HVAC, and utility equipment serving a Garden-style Multifamily Building shall be:

- I. Screened from view, and
- II. Placed in close proximity to one another.

<u>viii.</u> Required Amenities for Multifamily Residential Buildings. Buildings using the Townhouse-style and Garden-style Multifamily form shall include the following amenities.

- I. A common social gathering area of at least four hundred (400) square feet for each fifty units, or portion thereof, with the building or development.
- II. <u>Items from the Unit Features Section, General Amenities Section, Recreation</u>
 Amenities Section, Energy Efficiency Enhancements section described in the

table below and according to the number of items identified for each building form.

III. <u>Table of Required Amenities</u>

Linit Factures	Conoral Amonitics	Decreation Amonities	Energy Efficiency
<u>Unit Features</u>	General Amenities	Recreation Amenities	Energy Efficiency
			<u>Enhancements</u>
Must Choose 9 Items	Must Choose 6 Items	Must Choose 6 Items	Must Choose 3 Items
Must Choose 9 items	Wust Choose o items	Wust Choose o items	iviust Choose 3 items
Individual Garages for at least	Exterior Social Area - at least 400	Pool – at least 400 square feet	Compliance with ENERGY
50 percent of units	square feet	de locate 400 square loca	STAR New Homes Standard for
<u> </u>	<u> </u>	Internal Fitness Facilities	buildings three stories or fewer
Washer/Dryer Connections	Project Security – automated gate		
	or quard	Secured, programmed children's	Compliance with ENERTY STAR
Private porches, patio, or		<u>play areas</u>	Multifamily High Rise Program
balcony – at least 70 square feet	Enclosed parking		for buildings four stories or
		<u>Hot Tub</u>	<u>greater</u>
Upgraded floor coverings, in	Secured, Enclosed Storage Units		
place of or in addition to carpet		Community Garden	Installation of photovoltaic
Minital little fortuna for at land	Public Transit Use Incentive	Dorimotor Troil	panels, wind turbines, or other
Visitability features for at least	Offering of 1 permanent On-Site	Perimeter Trail	electric generating renewable
10 percent of units	Social Activities	Sport Court	energy source to provide at least
Nine-foot ceilings for Each Unit	Ocial Activities	Oport Godit	20 percent of the project's
TWITE TOOL COMINGS FOR EACH CHIE	- Theatre Room	Park Benches	estimated electricity demand.
Enhanced soundproofing			Design and install required
	- <u>Business Room</u>	<u>Pavilion</u>	connections for the installation of
Solid Doors Throughout Unit			PV or solar hot water system in
	- <u>Club Room</u>	Pet Stations	the future.
Vaulted Ceilings on the Top			
<u>Floor</u>	- <u>Kids Play Room</u>	BBQ Areas	Electric Vehicle Charging Station
	Libert Office and Martin	Child Calcab Dad	
Washer and Dryers in Each Unit		Child Splash Pad	Participation in a recycling
Triple Play Package	<u>Facilities</u>		program as part of a rental
Triple Flay Fackage			agreement or HOA
Bike Storage/Utility Closest for			Landalla Cara a fille a al Lana de d
Each Unit			Installation of thankless hot
<u> Lacir orin</u>			water systems
			Demonstrated compliance with
			any of the criteria listed in the
			Site Improvements, Water
			Conservation, or Energy
			Efficiency sections of the 2011
			Enterprise Green Communities
			Criteria.
			LED Lighting in Building
			Common Areas (Not Including
			Site Common Areas)
			Describe France Oter Analis
			Provide Energy Star Appliances

c. For Flex/Industrial Buildings. The design and color scheme of all buildings in the Flex/Industrial subdistrict shall substantially conform with Figure 12A and 12B:

Figure 12A Flex Industrial:



Figure 12B: Flex Industrial



i. Orientation

I. Developments composed of a single structure using the Flex/Industrial
Building Form shall be oriented such that the primary façade faces the street
from which the building derives its street address. However, in order to

- create functional truck loading areas within the limits of the sub-district, primary facades may also face customer/public parking lots that have convenient and direct access to the primary street.
- II. <u>Development with multiple structures using the Flex/Industrial Building Form</u> shall be configured to conceal operations from off-site views directly adjacent to residential dwellings.
- III. Accessory structures or uses shall be in the rear yard.
- IV. Buildings that have end sections fronting along Fine Drive and 3655 South must have a "store front wrap around" to project the look and feel of a store front appearance.
- V. Buildings that have end sections fronting along Fine Drive must also incorporate wing walls that extend from the building to edge of the drive entrance. This will provide screening of the truck loading docks from the street. The wing walls must be at least 6 feet in height and consist of a material other than wood, vinyl, stucco, or other material that is prone to graffiti vandalism. Wing wall materials shall be composed of concrete, or other material(s) that are complementary to and/or have similar architectural appearance to the buildings. Wings walls must also be supplemented and maintained with appropriate landscaping.

ii. Architectural Fronts

- Architectural fronts shall be clearly demarcated through signage, architectural elements, or other features, and building facades containing customer entrances should be oriented towards the street from which the structure derives its street address when possible.
- II. Any office portion of a structure using the Flex/Industrial Building Form shall utilize human-scale design along with a variety of architectural detail to break up large walls or enhance visual quality.

iii. Materials

- I. All exterior wall of a structure using the Flex/Industrial Building Form shall be clad with materials that are durable, economically-maintained, and of a quality that will retain their appearance over time, including, but not limited to:
- II. Exterior building materials shall be continued to the finished grade on any elevation.
 - a) Natural or synthetic stone;
 - b) Brick;
 - c) Stucco;

- d) Painted, textured, or glazed concrete masonry units;
- e) <u>High-quality pre-stressed concert systems</u>;
- f) Float finish EIFS; or
- g) Glass
- h) Painted metal siding as an accent material
- iv. Roofs. Roof-based mechanical equipment shall be screened from streets and off-site views.
- v. Compatibility with Single-Family Development:
 - I. Restrict all access to residential streets.
 - II. Locate service and loading areas as far from single family residential subdistricts as possible.

SECTION III: Amendment. Amend SSLC Code Section 17.15.030 to add Riverfront MPMU zone and subdistricts to the Land Use Matrix as follows:

Land Use Categories	Siverfront Flex/Office	siverfront RM1	Riverfront School	liverfront R1
Accessory Structure (no human	<u>~</u>	P	<u>~</u>	P
occupancy)	Р			
Agriculture/Horticulture, Urban or				Р
Community		Р		
Alcoholic Beverage Class A License –				
off premise				
Alcoholic Beverage, Class B License –				
on premise				
Alcoholic Beverage, Class C Tavern				
Alcoholic Beverage Package Agency	Þ			
Alcoholic Beverage State Liquor Store	Þ			
All-Terrain Vehicles (ATV),				
Motorcycle, Wave Runners, Snow Mobile Sales & Service	Р			
Animal Hospital /	Р			
Veterinary Office (small animal)				
Animal Boarding / Raising (Farm)				
Animal, Family Food Production				
Animal Kennel / Day Care,	Р			
Commercial	"			
Animal / Reptile Rescue	Đ			
Apiary				
Aviary				
Art Gallery	Р			
Art Studio	Р			

ATM, Kiosk, Vending Machine - Self Service, Interactive, Outdoors	Р		
Service, interactive, Outdoors			
Auction House	€		
Auto Auction			
Auto, Light Trucks, RV, Boat and			
Trailer Dealerships (new and used)-	Р		
Sales and Service			
Auto, Light Trucks, RV Rental and			
leasing agencies			
Auto Body Repair			
Auto Body Restoration			
Automotive Service and Repair			
Automotive Service Station, Non-	€		
mechanical			
Bakery, Commercial	Р		
Bakery, Neighborhood	Р		
Bail Bonds	€		
Barber Shop, Beauty Salon	€		
Blood/ Plasma Donation Centers,			
Commercial and not Accessory to a	E		
Medical Clinic			
Bowling Alley			
Car Wash			
Church, Religious or Ecclesiastical Building	С		
Commercial Repair Service			
Convenience Store			
Convenience Store with Fuel Pumps			
Convenience Store and Car Wash			
Craftsman Industrial			
Crematory, Embalming Facility	€		
Cultural Buildings/Uses	€		
Dance Studio	Р		

Day Care, Adult Commercial, non- residential	€		
Day Care, Child Commercial	С		
Day Spa			
Drive-Up Window (non-food), Banks, ATM's, Dry Cleaners, Pharmacy, etc.	₽		
Day Treatment Center			
Distribution Facilities	Р		
Dry Cleaning and Laundromat	₽		
Education, After School Programs, Adult and Children			
Education, Higher, Public and Private			
Education, Public, Private, Charter or Quasi Public School	€	Р	
Education, Trade, Vocational, Training	С		
Employment Agency, Temporary	4		
Equestrian Facilities			
Equipment Sales, Service, Rental, Heavy Equipment and Farm	Р		
Escort / Outcall agencies			
Farmers Market	P		
Financial Institution	С		
Fitness, exercise Center	Р		
Food Carts and Trucks, on Private Property			
Food Processing Establishments, Large Scale			
Food Processing Establishments, Small Scale			
Funeral / Mortuary Home, Stand Alone Building			
Garage/Yard Sales (residential)			
Golf Course			
Grooming Services (pets)	Р		
Haunted House			
Home Occupation, Category I			
Home Occupation, Category II			
Horticulture / Produce Sales			

Hospital	€		
Hospital, Specialty			
Hotel			
Hotel, Residential Lease, Extended Stay			
Impound and Tow Lot	€		
Industry, Light	Р		
Jail			
Juvenile Detention Facility			
Laboratory, Industrial	Р		
Laundry, Industrial			
Library			
Maintenance Facilities, Vehicle and Transit	Đ		
Manufacturing, Fabrication, Assembly, Processing, Packaging,	Р		
Manufactured Homes			
Martial Arts Studio, and training	Р		
Massage Therapy			
Medical, Dental and Health Care Offices, On-site	Đ		
Medical, dental Research Facilities/Laboratory	Р		
Model Home			
Mobile Commissary Kitchen			
Mobile Food Vending Trailers and Trucks			
Mobile Food Truck Park			
Mobile Home Park			
Movie Studio and Sound Stage			
Non-Depository Institutions, check cashing, title loan, deferred deposit loans			
Nursery or Greenhouse, Commercial	Р		
Office, General / Professional	Р		
Outdoor Sales and Display	Р		
.	•		

Park and Ride Facilities	€		
Parking, Private, Ground Level, Commercial	P		
Parking, Structure/Terrace,	€		
Parks, Public and Private			
Pawn Shop			
Pedestrian Pathways, Trails and Greenways	Р		
Permanent Make-Up not including a Tattoo Shop/Parlor	₽		
Pharmacy	С		
Planned Unit Development, Commercial Condominium	ħ		
Portable Shipping Container, Temporary Storage (no human occupancy)	Р		
Poultry, Urban			
Precious Metal Purchase/Recycling			
Printing, Copy Stores	Р		
Printing, General	Р		
Protective Housing Facility			
Public/Government Service and Accessory Buildings	Þ		
Public Utility Station	€		
Recreation Center	С		
Recycling Materials Collection/Drop-Off Facility, Indoor	€		
Rehabilitation and Treatment Facilities	€		
Research & Development Facility	Р		
Restaurant, Sit Down	€		
Restaurant, Drive-Up Window	€		
Retail Merchandise, Stores, Accessory	Р		
Retail or Wholesale Merchandise Stores, General	Р		
Retail or Wholesale Merchandise	Р		
Stores, Neighborhood	P		
Secondhand merchandise dealer			
Sexually Oriented Business	Đ		

Slaughterhouses, Animal Rendering, Tanneries, Animal By Products Plant			
Smoking Parlor/ Lounge, Head Shop or smoking paraphernalia specialty store			
Solar Utilities	С		
Storage, Vehicles, Outdoors including automobile impound lots			
Storage Facilities, Indoor Climate Controlled Units	Р		
Storage Facilities, Warehouse, indoor	Р		
Storage and Equipment Yards, Outside			
Tailoring Shop	Р		
Tattoo Shop / Parlor			
Temporary Uses, Firework Stands, Christmas Tree Lots, Refreshment Stands,			
Tire Service			
Tobacco, Smoke, cigarette, Specialty Store			
Transitional Care and Rehabilitation			
Theater, Movie			
Theater, Live Performance			
Upholstery Shop	Р		
Zero Lot Line Development	Р		

SECTION IV: Amendment. Amend SSLC Code Section 17.15.040 to add Riverfront MPMU zone and subdistricts to the Residential Land Use Matrix as follows:

Land Use Categories	Riverfront Flex/Office	Riverfront RM1	Riverfront School	Riverfront R1
Assisted Living Facility – Limited				
Capacity (up to 30 units) (must				
comply with development				
standards for that zone – i.e.,				
setback, height, bulk, min/max				
square footage)				

Assisted Living Facility – Large (31		
units or more) (must comply with		
development standards for that		
zone – i.e., setback, height, bulk,		
min/max square footage)		
Condominiums, Residential		
Senior Living Facility		
Crawa Hamas		
Group Homes		
Homeless Shelter		
Residential Facility for Elderly		
Persons and Persons with a		
Disability (must comply with		
development standards for that		
zone- i.e., setback, height, bulk,		
min/max square footage)		
Live/Work Units		
Manufactured Homes		
Marki Family Canadayaa Cuastan		
Multi-Family Complexes Greater	Р	
than 50 Units		
Nursing Homes and Convalescent		
Facilities		
i delinies		
Permanent Supportive Housing		
Single Family Residence		Р
Townhomes/Row Homes		
Transitional Housing Facility (must		
comply with development		
' '		
standards for that zone-i.e.,		
setback, height, bulk, min/max		
square footage)		

SECTION V: Amendment. Amend SSLC Code Section 17.21.030 as follows:

17.21.030 Development Standards. In addition to requirements of Title 15 of this Code, the following development standards apply:

A. **Yard Areas**. All development shall comply with the setbacks designated for each zone. All yard areas shall be free of any structure and shall not be used for parking, unless otherwise provided herein:

Setbacks	Commercial Corridor	Commercial Neighborhood	Commercial General	TOD & TOD-Core	Mixed Use	Professional Office	Light Industrial	A-1 Agriculture Residential	Gateway West	Entertainment Overlay	R1-6,000	R1-5,000	Residential Multiple	Planned Unit Development	Riverfront Flex/Office	Riverfront RM1	Riverfront R1	Riverfront school	⋖	The Crossing 2100 S./State Street Frontage	The Crossing Transit	Downtown	East Streetcar
Front Yard	10	10	10	5	5	10	10	30	20	10	20	20	20	20	20	10	20	20	*	*	*	*	*
Corner Side Frontage Yard	10	10	10	5	5	10	10	10	20	10	12	12	10	10	5	10	10	20	*	*	*	*	*
Side Yard	5	5	5	5	5	5	0	20	5	5	5	5	5	5	5	10	5	20	*	*	*	*	*
Side Yard Combined	10	12	10	12	12	12	0	40	12	12	12	12	12	12	10	20	5	40	*	*	*	*	*
Rear yard	0	20	0	20	20	20	0	20	20	20	20	20	20	20	25	20	20	20	*	*	*	*	*

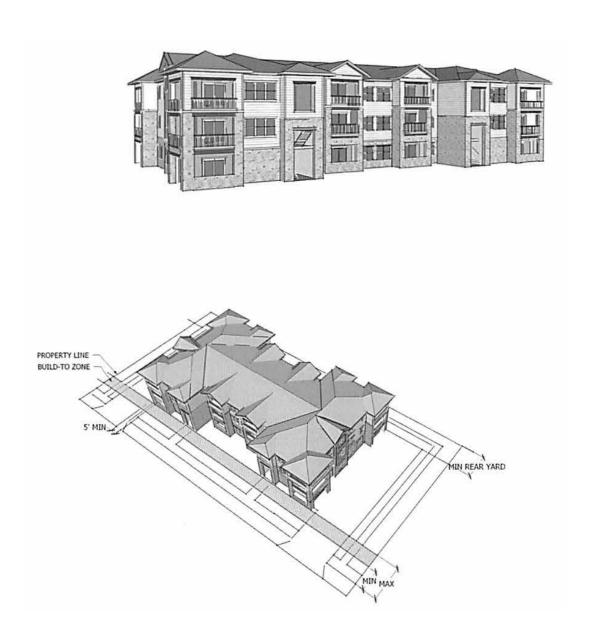
* See Approved MPMU

- 1. Yard Requirements and Qualifications.
 - a. No yard area visible from the public street shall be used for storage.
 - b. All front and corner side yard areas shall be landscaped according to the landscape standards established in this title.
 - c. Yard areas shall not be used for parking, except for driveways or garages as required by this title.
 - d. Fences, courtyards, and patios may be allowed provided they meet requirements established elsewhere in this title.
- Build-to Zones. A "Build-to Zone" is the area of a lot in which the main building façade must be located. A building required to comply with a build to zone may encroach into the front yard.

Setbacks	Commercial Corridor	Commercial Neighborhood	Commercial General	TOD & TOD-Core	Mixed Use	Professional Office	Light Industrial	Gateway West	Entertainment Overlay	R1-6,000	R1-5,000	Residential Multiple	Planned Unit Development	Riverfront Flex/Office	Riverfront RM1	Riverfront R1	The Crossing Anchor Tenant	The Crossing 2100 S./State Street Frontage	The Crossing Transit	Downtown	East Streetcar
Min – In Feet	10	10	10	5	5	10	10	20	10	20	20	20	20	20	10	20	*	*	*	*	*
Max – In Feet	25	20	20	15	30	20	25	30	25	25	25	30	25	25	15	N/A	*	*	*	*	*

SECTION VI: Revise SSLC Code Section 17.21.100 as follows:

17.21.100 - Garden-style multifamily building.



The garden-style multifamily building includes residential dwelling units arranged in a building in a stacked configuration where units are located side-by-side and one atop another and are served by an exterior staircase. Buildings using this form shall be located in a park-like setting and shall include amenities as specified in this chapter.

- A. Frontage and Orientation.
- 1. Single-Building Developments. Developments composed of a single structure using the urban-style multifamily building form shall comply with the frontage and orientation standards described in the general design standards established in this chapter.
- 2. Multiple Building Developments. The primary entrance and front façade of individual buildings within a multiple building development shall be oriented toward the following, listed in priority order:
- a. Public streets;

- b. Perimeter streets;
- c. Primary internal streets;
- d. Parks or other common open space;
- e. Secondary internal streets; and
- f. Off-street parking.
- B. Building Height. Buildings using this form shall be no higher than forty-five (45) feet. Buildings using this form located within one hundred (100) feet of an existing single-family residential land use district as measured from the closest property lines shall incorporate the following height transition:
- 1. Beginning at the minimum build-to zone line of the subject property, the maximum height is thirty-five (35) feet from grade to the peak of the roof or, for flat roofed structures, the top of the parapet.
- 2. Additional height for buildings using this form may be added at a ratio of one additional vertical foot of building height to two horizontal feet of distance from the nearest setback line.
- 3. The building height transition requirement ends at one hundred (100) feet from the adjoining single-family residential land use district.
- C. Materials.
- 1. Exterior building walls of structures using the garden-style multifamily building form shall be composed of one or more of the following primary materials: wood clapboard, cementitious fiber board, wood board and batten, wood siding, brick, stone, split-faced masonry block, or similar material. Stucco, EIFS, glass, architectural metal panels, smooth-faced masonry block, or corrugated metal may be used as accent materials only and shall not be the primary material used on any exterior wall.
- 2. For structures using the garden-style multifamily building form, an identifiable break shall be provided between the ground floor or second floor and upper floors. This break may consist of a change in material, a change in façade articulation, or similar means.
- 3. Structures using the garden-style multifamily building form shall have roofs clad in asphalt shingles, wood shingles, standing seam metal, a similar material, or a combination of similar materials or shall have flat roofs as specified in this section.
- 4. Accessory buildings shall be constructed of similar materials as used on the principal building(s).
- D. Exterior Staircases and Entry Features. Common exterior staircases are allowed to service the units in Garden-style Multifamily buildings. Buildings using this form shall have no more than one common exterior staircase per seventy-five (75) feet of façade. Exterior staircases shall be incorporated into an exterior entry that is a prominent, architectural focal point directing pedestrians into the building. The feature shall relate to the architecture of the building. Exterior

entries shall feature a secondary roof structure that is consistent or complementary with the primary roof form. Staircases shall be incorporated according the following standards:

- 1. Staircases may extend from the primary building. Projected staircases require a minimum three foot façade projection.
- 2. Staircases may be recessed from the primary façade. Staircases shall be recessed at least three feet from the primary façade.
- 3. All exterior entries shall be designed to allow for natural light penetration.



- E. Porches, Balconies, and Private Patios.
- 1. Every of dwelling unit in a garden-style multifamily building that faces a public street, a perimeter street, primary internal street, or park or common open space shall have either a porch, a balcony, or a private patio. Porches, balconies, or patios shall be a minimum of sicty (60) square feet in area and a minimum of five (5) feet in depth.
- 2. Porches, balconies, and private patios shall
 - <u>a.</u> be configured to avoid views into rear yards of parcels containing single-family dwellings to the maximum extent practicable; and
 - b. have railings that consist of materials other than vinyl, such as powder coated steel, or other upgraded quality material(s).
- F. Common Open Space. Buildings using the garden-style multifamily building form shall include common open space, according the following standards:
- 1. At least thirty (30) percent of the development site, excluding dedicated rights-of-way and required build-to zone and setback areas, shall be common open space.
- 2. Open space may take a variety of forms, but must be intended for use by all tenants.
- 3. At least fifteen (15) percent of the development site shall consist of improved exterior common recreational amenities.
- 4. Private balconies, patios, and indoor recreation or common areas shall not be included in the calculation for open space.

- 5. Parking lot landscaping as required shall not be included in the calculation for open space.
- G. Roofs. Roofs on buildings using the Garden-style Multifamily Building form shall comply with the following standards:
- 1. Pitched roofs covering the main body of the building shall be hip style, monopitch or shed style, or shall have symmetrical gables.
- 2. Monopitch roofs shall maintain a minimum pitch of 4:12 and all other roofs covering the main body of a detached house building shall maintain a minimum roof pitch of 6:12
- 3. Roof forms shall be designed to emphasize the residential units and to correspond and denote building elements and functions, including primary pedestrian entrances and arcades.
- 4. Flat roofs may be used for Garden-style Multifamily Buildings. All flat roofs shall require a minimum two foot parapet wall along the roofline. The following additional conditions apply:
- a. The parapet shall extend along all façades of the building
- b. The parapet shall fully screen any roof-mounted equipment.
- 5. All roof vents, pipes, antennas, satellite dishes, and other roof penetrations and equipment (except chimneys) shall be located on the rear elevations or configured to have a minimum visual impact as seen from an adjacent street.
- H. Façades.
- 1. All elevations of buildings using the garden-style multifamily building form visible from the street shall provide doors, porches, balconies, common staircase entries, or windows in the following amounts:
- a. A minimum of forty (40) percent of front elevations; and
- b. A minimum of twenty (25) percent of side and rear building elevations.
- 2. For the purposes of this section, a building elevation shall include the entire wall surface on a building side from grade level to underneath an overhanging eave or to the top of the cornice.
- 3. For the purposes of this section, an elevation is measured as the full horizontal distance of a façade wall from the grade to the underside of an overhanging eave or cornice.
- 4. Façades of buildings using the urban-style multifamily building form facing streets or containing the primary façade(s) to dwellings shall provide a minimum of three of the following design features for each residential unit fronting onto a street:
- a. Projections or recesses in the façade plane every thirty (30) feet. Projections or recesses must have a minimum depth of two feet;
- Different exterior building materials or colors;

- c. Decorative patterns on exterior finish (e.g. scales/shingles, wainscoting, ornamentation, and similar features);
- d. One or more dormer windows, or box or bay windows with a minimum twelve-inch projection from the façade plane;
- e. Eaves with exposed rafters or a minimum twelve-inch projection from the façade plane;
- f. A parapet wall with an articulated design which entails design variation rather than a simple rectilinear form; or
- g. Multiple windows with a minimum four-inch wide trim.
- I. Garages.
- 1. Individual garages or carports serving buildings using the garden-style multifamily building form shall be located to the side or rear of such buildings, and shall be oriented perpendicular to the primary streets located around the perimeter of the development. within interior parking lots of the development.
- 2. For buildings using the garden-style multifamily building form that incorporate a shared garage at the street level, the façade shall include treatments to enhance the pedestrian environment and obscure the view of parked cars, such as artwork, decorative grilles, Unique material treatments, or projections or recesses in the façade plane every 30 feet. Shared garages at the street level shall incorporate openings with grillwork or other treatments to resemble windows.
- J. Off-Street Parking Location. Off-street surface parking, including access and travel ways, located on the side of a building using the Garden-style Multifamily Building Form shall not occupy more than 30 percent of the lot's public street frontage.
- K. Pedestrian Circulation. Developments using the garden-style multifamily building form shall provide full pedestrian access around the building in the form of a sidewalk at least five feet wide. Crosswalks used as part of an internal pedestrian circulation system, or across driveways accessing public streets, shall be constructed of a contrasting paving material. appearance, such as stamped concrete, stenciled graphics, colored or varying paint applications, etc.
- L. Meter and Equipment Placement. Wall-mounted and ground-based meters, HVAC, and utility equipment serving a garden-style multifamily building shall:
- 1. Be fully screened from view, or located to the sides or rear of the building they serve, and
- 2. Be placed in close proximity to one another.
- M. Waste Container Placement. Waste containers serving a Garden-style Multifamily building shall not be located between the building and the street it fronts. Waste containers shall be designed according to the standards set forth in this title.





SECTION VII: Revise SSLC Code Section 17.21.200 as follows:

- A. Orientation.
- 1. Buildings using the flex/industrial building form shall be oriented such that the primary façade faces the street from which the building derives its street address.
- 2. Industrial operations, including loading bays, shall be screened from view from a private road or public right-of-way.
- 3. Accessory structures or uses shall not front a street, and shall be located in the rear yard and in a manner that minimizes their impacts on adjacent uses.
- B. Materials
- 1. All exterior walls of a building using the flex/industrial building form shall be clad with materials that are durable, economically maintained, and of a quality that will retain their appearance over time, including but not limited to:
 - a. Natural or synthetic stone;
 - b. Brick;
 - c. Integral color CMU;
 - d. High-quality pre-stressed concrete systems;
 - e. Finished and treated tilt-up concrete panels;
 - f. Float finish EIFS; or
 - g. Glass.

- 2. Building façades utilizing metal siding, unfinished or untreated tilt-up concrete panels, or standard single- or double-tee concrete systems are not allowed on any façade visible from public or private streets, parking areas, or adjacent residential, institutional, or commercial uses.
- C. Primary Façades. Primary façades on buildings using the flex/industrial building form shall incorporate wall recesses or projections of a minimum depth of two feet at least every sixty (60) feet or for each principal entrance, whichever is greater. In addition, at least two of the following design elements are required:
- 1. Variations in roof form and parapet heights;
- Distinct changes in texture and color of wall surfaces;
- 3. Vertical accents or focal points.
- D. Windows. All façades facing a street or parking lot shall provide windows for a minimum of twenty (20) percent of the façade.
- E. Rear and Side Loading and Service Areas. Loading and service areas shall be separated from customer parking, pedestrian areas, and main drive aisles, and shall be configured to avoid disruption of primary vehicular access and circulation.

F. Any office portion of a structure using the Flex/Industrial Building form shall employ humanscale design along with a variety of architectural detail to break up large walls or enhance visual quality.

SECTION VIII: Amend the SSLC Zoning Map to designate the Riverfront MPMU as depicted in Exhibit B attached hereto.

SECTION IX: Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION X: Conflict with Existing Ordinances, Resolutions, or Policies. To the extent that any ordinances, resolutions, or policies of the City of South Salt Lake conflict with the provisions of this ordinance, this ordinance shall prevail.

SECTION XI: Effective Date. This ordinance shall become effective upon Mayor's signature and publication, or after fifteen days of transmission to the office of the Mayor if neither approved nor disapproved by the Mayor, and thereafter, publication.

DATED this	dav of	2018.
	au y Oi	2010.

BY THE CITY COUNCIL:

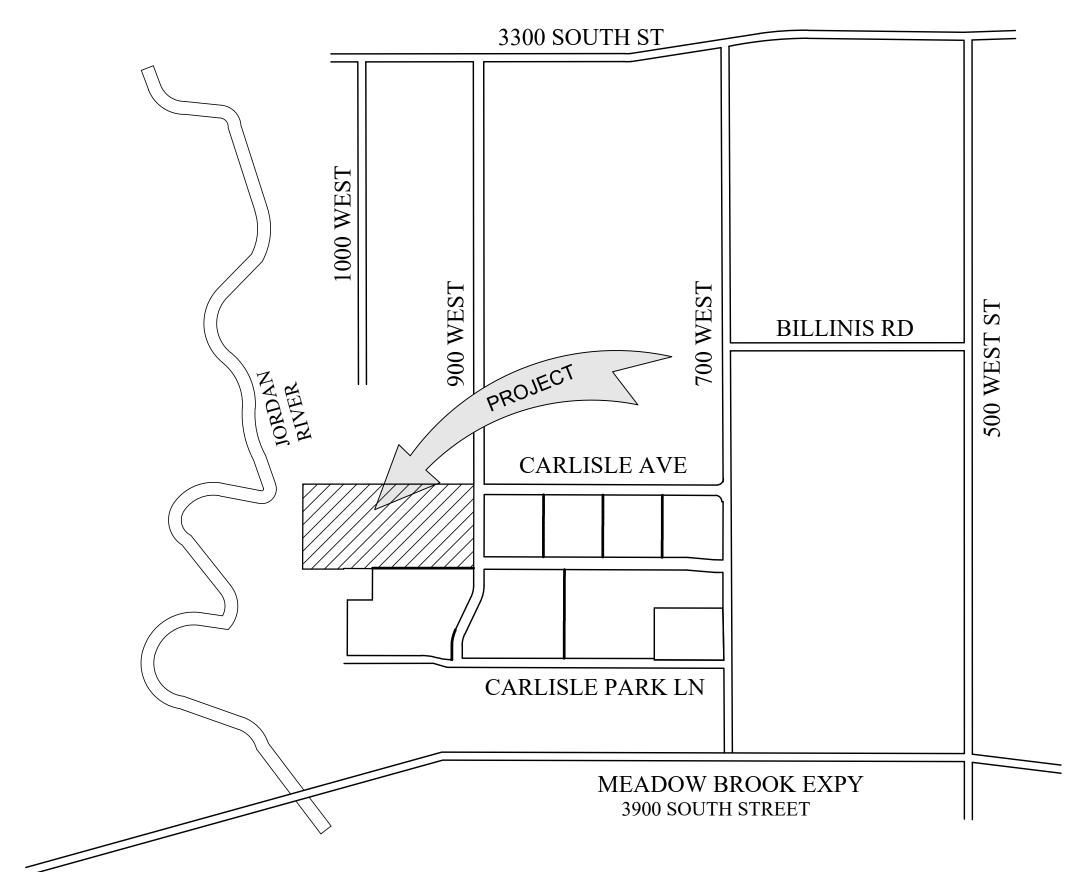
	Ben Pender, Council Chair	
ATTEST:		
Craig D. Burton, City Recorder		
City Council Vote as Recorded: Beverly deWolfe Kindred Mila Pender Siwik Thomas		
Transmitted to the Mayor's office on this_	day of	<u>2</u> 018.
Craig D. Burton, City Recorder		
MAYOR'S ACTION:		
Dated this day of	. 2018.	

	Cherie Wood, Mayor	
ATTEST:		
ATTEST.		
	<u> </u>	
Craig D. Burton, City Recorder		

RIVERFRONT MASTER PLANNED MIXED USE DISTRICT PHASE 3

(AMENDING, AND RE-SUBDIVIDING LOTS 3A AND 3B OF RIVERFRONT MASTER PLANNED MIXED USE DISTRICT AMENDED TO CREATE LOTS 1-77 AND PARCELS 'A' TO 'G')

LOCATED IN THE NORTH HALF OF SECTION 35, TOWNSHIP 1 SOUTH, RANGE 1 WEST, SALT LAKE BASE & MERIDIAN, SAID PARCEL ALSO LOCATED IN BLOCK 3, TEN ACRE PLAT "B", BIG FIELD SURVEY.







FIRE MARSHAL

Planning & Engineering & Surveying				
231 WEST 800 SOUTH Salt Lake City, Utah 84101 Phone: (801)487-8040 Fax: (801)487-8668	HEALTH DEPARTMENT			
REVISIONS No. DATE BY REVISION Solution 1	APPROVED THIS DAY OF 2017, BY SALT LAKE COUNTY HEALTH DEPARTMENT.			
JORDAN VALLEY WATER	SALT LAKE COUNTY HEALTH DEPARTMENT DIRECTOR DOMINION ENERGY	CENTURY LINK	ROCKY MOUNTAIN POWER	COMCAST
APPROVED THIS DAY OF 2017, BY JORDAN VALLEY WATER CONSERVANCY DISTRICT.	APPROVED THIS DAY OF 2017, BY QUESTAR.	APPROVED THIS DAY OF2017, BY CENTURY LINK.	APPROVED THIS DAY OF 2017, BY ROCKY MOUNTAIN POWER.	APPROVED THIS DAY OF2017,
JORDAN VALLEY WATER CONSERVANCY DISTRICT DIRECTOR	DOMINION ENERGY DIRECTOR	CENTURY LINK DIRECTOR	ROCKY MOUNTAIN POWER DIRECTOR	COMCAST DIRECTOR
COMMUNITY AND ECONOMIC	CITY ENGINEER	SOUTH SALT LAKE CITY ATTORNEY	FIRE MARSHAL	CITY COUNCIL
DEVELOPMENT DEPARTMENT APPROVED THIS DAY OF 2017, BY THE SOUTH SALT LAKE CITY COMMUNITY DEVELOPMENT DEPARTMENT.	APPROVED THIS DAY OF 2017, BY THE SOUTH SALT LAKE CITY ENGINEER.	APPROVED THIS DAY OF 2017, BY THE SOUTH SALT LAKE CITY ATTORNEY.	APPROVED THIS DAY OF 2017, BY THE SOUTH SALT LAKE CITY FIRE MARSHAL.	PRESENTED TO SOUTH SALT LAKE CITY THIS DAY OF 2017, AT WHICH TIME THIS SUBDIVISION PLAT WAS APPROVED AND ACCEPTED.

SOUTH SALT LAKE CITY ATTORNEY

CITY ENGINEER

COMMUNITY DEVELOPMENT DIRECTOR

SURVEYOR'S CERTIFICATE

I, SATTAR N. TABRIZ, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR LICENSED TO PRACTICE IN THE STATE OF UTAH, AND THAT I HAVE MADE A SURVEY OF THE PARCEL OF LAND SHOWN AND DESCRIBED ON THIS MAP. I ALSO CERTIFY THAT BY AUTHORITY OF THE OWNERS I HAVE SUBDIVIDED SAID PARCEL INTO LOTS, PARCELS, EASEMENTS, AND STREETS, TO BE HEREAFTER KNOWN AS:

RIVERFRONT MASTER PLANNED MIXED USE DISTRICT PHASE 3

THE SURVEY WAS PERFORMED IN ACCORDANCE WITH GENERALLY ACCEPTED SURVEYING PRACTICES, AND WAS MARKED ON THE GROUND AS SHOWN ON THIS



MAY 25, 2017 DATE:

LICENSE NO. 155100

OWNER'S DEDICATION

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

RIVERFRONT MASTER PLANNED MIXED USE DISTRICT PHASE 3

DOES HEREBY DEDICATE FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND AS SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE, AND WARRANT, DEFEND, AND SAVE THE CITY HARMLESS AGAINST ANY EASEMENTS OR OTHER ENCUMBRANCES ON THE DEDICATED STREETS WHICH WILL INTERFERE WITH THE CITY'S USE, OPERATION AND MAINTENANCE OF THE STREETS AND DO FURTHER DEDICATE THE EASEMENTS AS SHOWN FOR THE USE BY ALL SUPPLIERS OF UTILITY OR OTHER NECESSARY SERVICES

OTIENT ON OTHER NECESSARY SERVICES		
IN WITNESS WHEREOF, WE HAVE HEREUNTO SET O	UR HANDS THIS DAY OF A.I	D :
, MANAGER,	UTAH TRANSIT AUTHORITY,	UTAH TRANSIT AUTHORITY
DESERET DEVELOPMENT HOLDING COMPANY, LLC	A PUBLIC TRANSIT DISTRICT OF THE STATE OF UTAH	A PUBLIC TRANSIT DISTRICT OF THE STATE OF UTAH
	AS TO PARCEL A ONLY	AS TO PARCEL A ONLY

LEGAL DESCRIPTION

A PARCEL OF LAND SITUATED IN THE NORTH HALF OF SECTION 35, TOWNSHIP 1 SOUTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN SAID PARCEL ALSO SITUATED IN BLOCK 3, TEN ACRE PLAT "B", BIG FIELD SURVEY, SALT LAKE COUNTY, UTAH DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT 1583.91 FEET SOUTH 89°56'38" WEST, AND 581.28 FEET NORTH 00°03'22" WEST OF THE SOUTHEAST CORNER OF LOT 16, BLOCK 4, TEN ACRE PLAT 'B', BIG FIELD SURVEY PER THAT BOUNDARY LINE AGREEMENT RECORDED IN BOOK 5967 AT PAGE 2488 ENTRY NO. 4532208 OF THE SALT LAKE COUNTY RECORDS, SAID POINT ALSO BEING SOUTH 89°56'38" WEST 1616.90 FEET (SOUTH 89°57'10" WEST OF RECORD) ALONG THE MONUMENT LINE OF CARLISLE PARK LANE PER ROAD DEDICATION PLAT AS RECORDED IN BOOK 97-4P AT PAGE 98, ENTRY NO. 6607993 OF THE SALT LAKE COUNTY RECORDS, AND NORTH 0°03'22" WEST 602.28 FEET FROM THE MONUMENT IN THE INTERSECTION OF CARLISLE PARK LANE (3800 SOUTH STREET) AND 700 WEST STREET, FROM WHICH THE MONUMENT AT THE INTERSECTION OF BILLINIS ROAD (3560 SOUTH STREET) AND 700 WEST STREET BEARS NORTH 00°02'50" WEST 2050.96 FEET, SAID POINT ALSO BEING THE NORTHEAST CORNER OF RIVERFRONT MASTER PLANNED MIXED USE DISTRICT PHASE 1C-2 SUBDIVISION AS RECORDED IN BOOK 2015P AT PAGE 147, ENTRY NO. 12084225 OF THE SALT LAKE COUNTY RECORDS, AND RUNNING THENCE ALONG SAID NORTHERLY LINE OF SAID PHASE 1C-2 SOUTH 89°51'39" WEST 642.85 FEET TO THE NORTHWEST CORNER OF SAID PHASE 1C-2; THENCE SOUTH 0°01'30" WEST 2.74 FEET ALONG THE WEST LINE OF SAID PHASE 1C-2 TO THE BOUNDARY LINE OF GRANGER-HUNTER IMPROVEMENT DISTRICT PARCEL AS RECORDED IN BOOK 7660 AT PAGE 600, ENTRY NO. 6637086 OF THE SALT LAKE COUNTY RECORDS, AND BEING THE BOUNDARY LINE OF GRANGER-HUNTER IMPROVEMENT DISTRICT PARCEL AS RECORDED IN BOOK 7660 AT PAGE 600, ENTRY NO. 6637086 OF THE SALT LAKE COUNTY SURVEYOR'S OFFICE; THENCE ALONG THE BOUNDARY THE FOLLOWING (2) COURSES: 1) NORTH 89°56'46" WEST 182.10 FEET (NORTH 89°56'14" EAST 182.10 FEET); (2) SOUTH 0°01'51" WEST 3.91 FEET

(SOUTH 00°02'23" WEST); THENCE ALONG SAID RIVERFRONT MASTER PLANNED MIXED USE DISTRICT BOUNDARY LINE THE FOLLOWING (3) COURSES:

(1) SOUTH 89°56'38" WEST 261.28 FEET; (2) NORTH 0°00'59" WEST 539.83 FEET; (3) NORTH 89°51'39" EAST 1085.95 FEET TO THE WEST RIGHT OF WAY LINE OF 900 WEST STREET; THENCE SOUTH 0°02'50" EAST 534.17 FEET ALONG SAID WEST RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING.

CONTAINS: 582,131 SQUARE FEET OR 13.36 ACRES

OWNERS ACKNOWLEDGEMENT

OWNERS ACKNOWEED GEWIEN I	
DESERET DEVELOPMENT HOLDING COMPANY, LLC A LIMITED LIABILITY COMPANY OF THE STATE OF UTAH	UTAH TRANSIT AUTHORITY A PUBLIC TRANSIT DISTRICT OF THE STATE OF UTAH
NAME: TITLE: MANAGER	BY: BY: NAME: NAME:
STATE OF	TITLE: TITLE:
ON THIS DAY OF, 2017, PERSONALLY APPEARED BEFORE ME, WHO BEING DULY SWORN DID	STATE OF S.S. COUNTY OF S.S.
SAY THAT HE/SHE IS THE SIGNER OF THE WITHIN INSTRUMENT ON BEHALF OF SAID DESERET DEVELOPMENT HOLDINGS, LLC, AND THAT THE FOREGOING WAS SIGNED ON BEHALF OF DESERET DEVELOPMENT HOLDINGS, LLC.	ON THIS DAY OF, 2017, PERSONALLY APPEARED BEFORE ME AND WHO ARE THE
COMMISSION NUMBER:	RESPECTIVELY, OF THE UTAH TRANSIT AUTHORITY, A PUBLIC TRANSIT DISTRICT OF THE STATE OF UTAH, AND THAT THE FORGOING INSTRUMENT WAS SIGNED IN
MY COMMISSION EXPIRES :	BEHALF OF SAID UTAH TRANSIT AUTHORITY BY AUTHORITY, AND THEY ACKNOWLEDGE TO ME THAT SAID UTAH TRANSIT AUTHORITY EXECUTED THE SAME.
NOTARY PUBLIC: PRINTED NAME	COMMISSION NUMBER:
MY COMMISSION EXPIRES:	MY COMMISSION EXPIRES
	NOTARY PUBLIC:PRINTED NAME
	A NOTARY PUBLIC COMMISSIONED IN

GENERAL NOTES

MOUNT OLYMPUS

APPROVED THIS _____ DAY OF___ OLYMPUS IMPROVEMENT DISTRICT.

MOUNT OLYMPUS DIRECTOR

ATTEST

CITY RECORDER

- 1. THE BASIS OF BEARING FOR THIS SURVEY IS NORTH 00°02'50" WEST, ALONG THE MONUMENT LINE, FROM THE FOUND MONUMENT AT THE INTERSECTION OF CARLISLE PARK LANE (3800 SOUTH STREET) AND 700 WEST STREET, TO THE FOUND MONUMENT AT THE INTERSECTION OF BILLINIS ROAD (3560 SOUTH STREET) AND 700 WEST STREET.
- STREET) AND 700 WEST STREET.

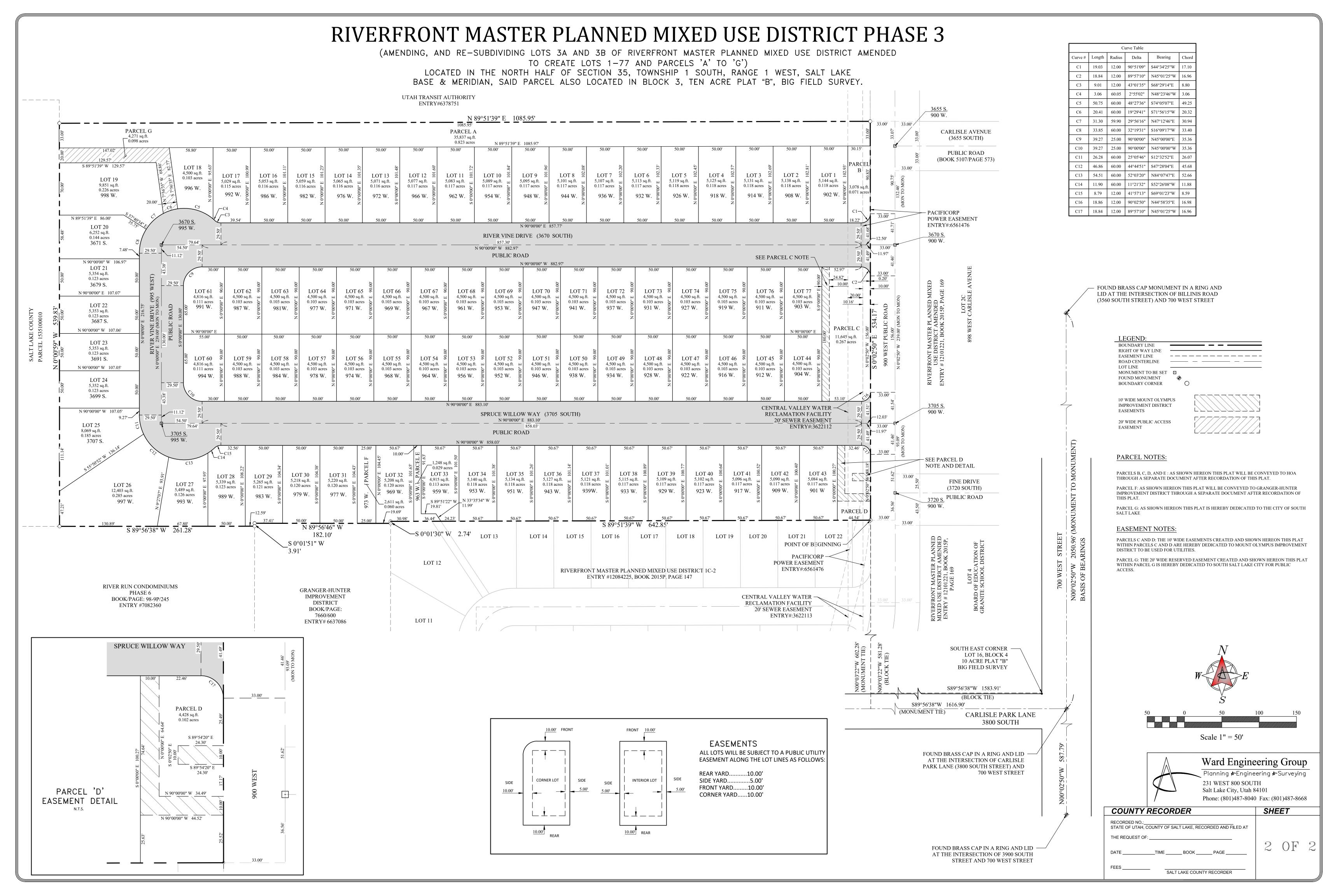
 2. COURSES AND DISTANCES SHOWN ON THIS MAP ARE MEASURED DIMENSIONS TAKEN FROM ACTUAL FIELD MEASUREMENTS, UNLESS CONTAINED WITHIN PARENTHESIS INDICATING A RECORD COURSE OR DISTANCE. RECORD INFORMATION IS TAKEN FROM MAPS, PLATS, DEEDS OF RECORD, OR OTHER SOURCES
- 3. THIS MAP WAS PREPARED AT THE REQUEST OF THE THACKERAY GARN COMPANY FOR THE PURPOSE OF SUBDIVIDING THE HEREON DESCRIBED PARCEL OF LAND INTO LOTS, PARCELS, EASEMENTS, AND STREETS.

COUNTY RECORDER

STATE OF UTAH, COUNTY OF SALT LAKE, RECORDED AND FILED AT

SALT LAKE COUNTY RECORDER

SHEET



ORDINANCE NO. 2018-<u>19</u>

AN ORDINANCE OF THE CITY OF SOUTH SALT LAKE CITY COUNCIL AMENDING THE ZONING MAP AND ENACTING NEW AND REVISED SECTIONS OF TITLE 17 OF THE SOUTH SALT LAKE CITY CODE THAT AMEND, CODIFY AND REPLACE THE RIVERFRONT MASTER PLANNED MIXED USE DISTRICT DESIGN GUIDELINES, IN A MANNER THAT IS SUBSTANTIALLY CONSISTENT WITH ORDINANCE 2017-20.

WHEREAS, the City Council is authorized by state law to enact and amend ordinances establishing land use regulations to foster a broad array of public purposes;

WHEREAS, in 2014 the City Council created and adopted the Riverfront Master Planned Mixed Use District (MPMU) and Design Guidelines to create five new zoning subdistrict designations within an overall Master Planned Development: Residential R-R1, Flex/Office (Industrial) R-F/I, Residential R-RM, Residential R-RM2 and School R-S;

WHEREAS, at the request of the Thackery Garn Company, the City Council adopted Figure 2, Scheme B of the Riverfront MPMU subdistrict map, which designated four of five subdistricts within the Riverfront MPMU, excluding the R-RM2 district from the MPMU subdistrict map and designating all of the parcels on the map's north boundary as R-F/I;

WHEREAS, in 2017, at the request of the Thackery Garn Company, the City Council amended Figure 2, Scheme B of the Riverfront MPMU subdistrict map to rezone the northeastern-most portion of the Riverfront MPMU subdistrict map from Flex/Office (Industrial) R-F/I to Single Family Residential R-R1;

WHEREAS, the 2014 Riverfront MPMU included 34 Figures, which together depicted a comprehensive design, site plan, open space plan, road profile scheme, sign design, fencing design and layout, trails designation and a specific array of allowed building designs;

WHEREAS, inadvertently, many of the original 2014 Figures were not modified in 2017 to coincide with the enacted subdistrict map amendment, creating conflicting regulations in the Riverfront MPMU zone:

WHEREAS, without modification to the approved MPMU, homes constructed in the original Riverfront single family neighborhood varied substantially from the Riverfront MPMU design guidelines to achieve an even more appealing streetscape than had been approved in the original 2014 Riverfront MPMU;

WHEREAS, the applicant and staff would like to ensure that the design of new single-family homes in the Riverfront MPMU complement and are compatible with homes in the currently existing single-family subdivision;

WHEREAS, as a condition of enforcing land use regulations, state law requires cities and towns to enact regulatory provisions that are clear and unambiguous;

WHEREAS, to comply with state law, increase the transparency of, and ensure the effective application of the Riverfront MPMU land use regulations, the original Riverfront MPMU Figures

must comprehensively be amended, replaced and codified to fully effect the Council's 2017 intended action;

WHEREAS, on November 29, 2018 the Planning Commission held a properly noticed public hearing to hear testimony regarding the applicant's proposal to revise and codify the 2017 Riverfront MPMU into Title 17 of the South Salt Lake City Code as provided below;

WHEREAS, after the public hearing, the Planning Commission further considered the proposed ordinance and recommended that the Council adopt the attached ordinance;

WHEREAS, the City Council finds that the proposed ordinance promotes economic development of the City, and will ultimately facilitate the orderly subdivision of land into a 79-lot single family subdivision with interconnecting trails, public streets and infrastructure; and

NOW THEREFORE, BE IT ORDAINED, by the City Council of the City of South Salt Lake City as follows:

SECTION I: Amendment. Amend SSLC Code Section 17.11.020 as follows:

17.11.020 - Establishment of districts.

A. District Titles. In order to designate districts; to regulate location of dwellings, businesses, trades, industries and buildings erected or altered for specified uses; to carry out the intent and purposes of this title, the City of South Salt Lake is divided into land use districts to be known as:

Zone District Name	Abbreviated Designation
Single Family Residential District - 5,000	R1 - 5,000
Single Family Residential District - 6,000	R1 - 6,000
Planned Unit Development Overlay District	PUD
Residential Multiple District	RM
Agricultural Residential District	A1
Commercial Corridor District	cc
Commercial General District	CG
Commercial Neighborhood District	CN
Professional Office District	PO
Business Park District	BP
Light Industrial District	LI

Gateway West Overlay District	GW
Transit Oriented Development Overlay District	TOD
Transit Oriented Development Overlay - Core District	TOD - C
Mixed Use District	MU
Master Planned Mixed Use District	MPMU
Entertainment Overlay District	EO
East Streetcar Neighborhood District	ESN
Downtown District	DT
Community Facilities District	CF
Open Space District	OS
Historic and Landmark District	HL
Riverfront R1	R-R1
Riverfront RM1	R-RM1
Riverfront School	R-S
Riverfront Flex/Industrial	R-F/I

Residential R1-5,000 (R1-5) District. This district is established to allow for single family detached homes in primarily low-density neighborhoods. Residential parcels within this district shall have a minimum lot size of five thousand (5,000) square feet. The improvement of the overall quality of the existing housing stock should be encouraged. New residential structures should be designed so that the height and architectural design should be compatible with the neighborhood and enhance the housing stock of the city.

Residential R1-6,000 (R1-6) District. This district is established to allow for single family detached homes in primarily low density neighborhoods. Residential parcels within this district shall have a minimum lot size of six thousand (6,000) square feet. The improvement of the overall quality of the existing housing stock should be encouraged. New residential structures should be designed so that the height and architectural design should be compatible with the neighborhood and enhance the housing stock of the city.

Planned Unit Development Overlay (PUD) District. This district is established to allow for and encourage housing that is compatible with surrounding neighborhoods while allowing for flexibility in single family residential lot sizes and varying multifamily densities. All developments are intended to complement and strengthen existing neighborhoods as a compatible component of the city's housing stock.

Residential Multiple (RM) District. This district is established to allow for residential developments of varying densities. The district offers housing that will appeal to a wide variety of tenants and home owners. Densities and building heights will be compatible with surrounding uses. The district encourages more compact building design and higher residential densities than the surrounding residential uses without sacrificing parking or open space. Efforts shall be made by the city and developers to protect surrounding residential areas and to mitigate impacts of higher densities, heights and vehicle traffic on adjacent neighborhoods.

Agricultural Residential (A1) District. This district is established to allow for low density single family homes on larger parcels of land. Residential parcels within this district shall have a minimum lot size of one-half acre. This district is characterized by the preservation of larger parcels for limited agricultural uses and for the raising for large animals and livestock.

Commercial Corridor (CC) District. This district is established to allow for retail businesses and related uses to be grouped together along the city's principle arterial transportation corridors. The city promotes development that will enhance the corridor through architecture and site design standards.

Commercial General (CG) District. This district is established to allow for diverse but compatible, office, warehouse, and commercial and manufacturing business activities. This district is characterized by its large day time population and is a major employment district in the city.

Commercial Neighborhood (CN) District. This district is established to allow for the creation of commercial nodes to serve the retail and service needs of neighborhood areas in South Salt Lake. The commercial neighborhood district designation is intended for commercial developments that will not generate significantly greater vehicle traffic. It is intended that businesses in this district will enhance and be compatible with the surrounding residential neighborhoods through architecture, development, and site design as well as provide retail space within walking distance of nearby residences.

Professional Office (PO) District. This district is established to provide an area for professional and business offices. In many instances this district acts as a buffer between residential neighborhoods and transit corridors or commercial uses. Developments adjacent to residential uses should be architecturally compatible while mitigating impacts regarding height, hours of operation, lighting and traffic on surrounding residential neighborhoods

Business Park (BP) District. This district is established to provide areas for commerce, service, research and employment activities. This district is characterized by its campus-like site and building design. Buildings in this district are similar in architectural design and function.

Light Industrial (LI) District. This district is established to provide for an area of diverse but integrated industrial, manufacturing, warehouse and commercial uses. Emphasis is placed on achieving an aesthetically attractive, functional district with a wide range of industrial and commercial activities. This district is characterized its large day time population and is a major employment district in the city.

Gateway West Overlay (GW) District. This district is established to create an area that can be recognizable as a gateway into the city on its west boundary at 3300 South and the Jordan River. The district will allow for and promote a combination of residential, commercial and office land uses which might normally be regarding as incompatible. Building and site design standards are increased in this overlay district to create an identity as a gateway for the city of South Salt Lake.

Transit Oriented Development Overlay (TOD) District. This district is established to allow for uses to maximize the resource of mass transit, including the creation of new medium-density residential neighborhoods along the corridor. The district will allow for and promote a

combination of residential, commercial and office land uses which might normally be regarding as incompatible. New housing is intended to be neighborhood scale. The overlay districts are established around or near light rail corridors to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Incentives for design, open space and parking may be granted by the city in order to promote more efficient use of land and mass transit ridership. Building and site designs in these areas shall create an identity for the overlay district and encourage sustainable site and building practices. The overlay district will encourage more compact building design, medium residential densities as defined in the South Salt Lake City General Plan, and mix of uses. Efforts shall be made by the city and developers to protect surrounding residential, commercial and industrial areas and to mitigate impacts of higher densities, heights and traffic on the adjacent uses. Development guidelines should follow as closely as possible the Light Rail Corridor Master Plan as adopted by the South Salt Lake City Council.

Transit Oriented Development Overlay - Core (TOD - C) District. This district is established to allow for uses to maximize the resource of mass transit, including the creation of new high-density mixed-use neighborhoods adjacent to transit stations. The district will allow for and promote a combination of residential, commercial and office land uses which might normally be regarding as incompatible. The overlay districts are established generally within one-half-mile of light rail stations to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Incentives for design, open space and parking may be granted by the city in order to promote more efficient use of land and mass transit ridership. Building and site designs in these areas shall create an identity for the overlay district and encourage sustainable site and building practices. The overlay district will encourage more compact building design, higher residential densities, and mix of uses. Efforts shall be made by the city and developers to protect surrounding residential, commercial and industrial areas and to mitigate impacts of higher densities, heights and traffic on the adjacent uses. Development guidelines should follow as closely as possible the Light Rail Corridor Master Plan as adopted by the South Salt Lake City Council.

Mixed Use (MixedMU) District. This district is established to integrate and encourage a combination of residential, commercial and office land uses which might normally be regarded as incompatible. Mixed use districts are established around or near light rail, street car and arterial transportation corridors to allow for more efficient use of land and provide multiple transportation choices including biking and pedestrian oriented facilities. Design standards are increased in these areas to create an identity for the district and to encourage more sustainable site and building practices. The mixed use district will encourage more compact building design, higher residential densities than the surrounding residential uses, mix of uses and preservation of open space. Efforts shall be made by the city and developers to protect surrounding residential areas and to mitigate impacts of higher densities, heights and traffic on the adjacent neighborhood.

Master Planned Mixed Use (MPMU) District. This district is intended to provide complete mixed-use neighborhoods in critical redevelopment areas. Development in this district will include connections between residences, employment, institutional and community uses, open space amenities, existing roads, and regional open space and transit facilities. The master planned mixed use district will provide quality commercial and residential design to attract a diversity of residents and employers.

East Streetcar Neighborhood (ESN) District. The East Streetcar neighborhood district is established to facilitate the redevelopment of the East Streetcar neighborhood in a manner compatible with the South Salt Lake City General Plan and the East Streetcar Master Plan. Redevelopment in this corridor will be transit-oriented and will preserve the land values and integrity of surrounding single-family neighborhoods. Land uses and regulations for buildings

and site development in the East Streetcar corridor district are established in the East Streetcar Form Based Code.

Downtown (DT) District. This is established to facilitate the redevelopment of Downtown South Salt Lake as a regional mixed-use center in a manner compatible with the Wasatch Choice for 2040 Regional Growth Principles, the South Salt Lake City General Plan and the Downtown South Salt Lake Master Plan. Redevelopment in this district is intended to transform it into a walkable, urban place to serve as a city center. Redevelopment in this district is intended to transform it into a walkable, urban place to serve as a city center. Land uses and regulations for buildings and site development in the Downtown South Salt Lake district are established in the Downtown South Salt Lake Zoning Ordinance and Design Standards.

Entertainment Overlay (EO) District. This district is established to provide areas for entertainment type uses such as movie theaters, live entertainment centers, indoor recreation centers, and restaurants and dance clubs. This district will create a twenty-four-hour presence and will be required to be compatible with surrounding and adjacent uses. Uses within the district may have an impact on surrounding neighborhoods so appropriate reviews will be required to mitigate the impacts of noise, parking, hours of operation and buffering.

Community Facilities (CF) District. This district is established to provide a district for public and quasi-public uses. This district will include uses that are directed toward residents of the community. Uses within this district provide services, entertainment, and recreation, cultural and educational opportunities. Facilities also include uses to provide basic utilities to the residents of South Salt Lake.

Open Space (OP) District. This district is established to protect the city's natural and developed open spaces from encroachment of adjacent uses. The district will allow for a combination of passive and active recreational opportunities to encourage a healthy community. Parcels within this district are primary owned by city, county and state governments and does not include privately owned open space as part of a residential or commercial development.

Historic and Landmark (HL) District. This district is established to protect the character of the district where historic buildings, structures and landmarks of historical significance are located. Approval of projects and additions or expansions within this district shall be held to a higher review standard in order to protect the areas of historical significance.

Riverfront R1 (R-R1) District. This district is established as portion of the Riverfront Master Planned Development to allow for single family detached homes. Residential parcels within this district shall have a minimum lot size of forty-five hundred (4,500) square feet.

Riverfront School (R-S) District. This district is established as portion of the Riverfront Master Planned Development to provide a location for a new elementary school to be constructed by Granite School District.

Riverfront RM1 (R-RM1) District. This district is established as portion of the Riverfront Master Planned Development to allow for residential development consistent with the Riverfront Master Plan Design Guidelines. Section 17.21.100 (B) notwithstanding, no building shall be more than 65' in height measured from the finished grade to the peak of the roof, or flat roofed structures, the top of the parapet.

Riverfront Flex/Industrial (R-F/I) District. This district is established as portion of the Riverfront Master Planned Development to provide for an area of diverse but integrated office, manufacturing, warehouse and commercial uses consistent with the Riverfront Master Plan Design Guidelines. Emphasis is placed on achieving an aesthetically attractive, functional

district that is compatible with adjacent uses. Accessory structures are allowed only in the rear yard. Structures shall not exceed 36' in height.

SECTION II: Add new SSLC Code Section 17.13.230 to amend, replace and codify the Riverfront MPMU Design Guidelines dated April 17, 2014 as follows:

17.13.230 – Riverfront MPMU. The 2014 Riverfront MPMU Design Guidelines and Regulations subjected the Riverfront MPMU to Titles 15 and 17 of the South Salt Lake City Code, except as specifically provided therein. To the extent the 2014 Riverfront MPMU Design Guidelines and Regulations modified city zoning and development standards, those provisions have been revised and wholly replaced with the following:

A. Subdistricts. The Riverfront MPMU consists of the following sub-districts

- A. Flex Industrial (R-F/I)
- B. Multi-Family Garden-Style Building Forms (R-RM1)
- C. Single Family Detached Residential (R-R1)
- D. Elementary School (R-S)

Figure 1: Sub-Districts







B. Uses. Uses within each subdistrict are restricted to only those allowed as specifically designated in Chapter 15 of this Chapter.

C. Site Plan and Development Configuration. The Riverfront MPMU site plan and development configuration shall substantially conform to the following:

Figure 2: Site Plan



D. Street, Pedestrian and Circulation Plan

1. Connection of Blocks, and Pedestrian and Bicycle Paths, Street connectivity and traffic circulation must be developed and maintained as illustrated in Figure 3.

Figure 3: Street Blocks, Connectivity and Vehicle Circulation



2. Pedestrian and Bicycle paths must be developed and maintained as illustrated in Figure 4.

Figure 4: Pedestrian and Bicycle Paths



- 3. Fine Drive must be developed and maintained with shared bike and car lanes (shared lane marking or share row) on each side of the street from 700 West to 900 West.
- An 8-foot wide concrete sidewalk must be provided and maintained along the south side
 of Fine Drive as the pedestrian component, providing connectivity from 700 West to 900
 West.
- 5. Roadway Widths and Design Standard
 - i. <u>Developer shall install streets consistent with the street cross sections</u> <u>described in Figures 5A, 5B, 5C, 5D, 5E, 5F.</u>



Figure 5A: Roadway Widths and Design Standards

Figure 5B: Roadway Widths and Design Standards

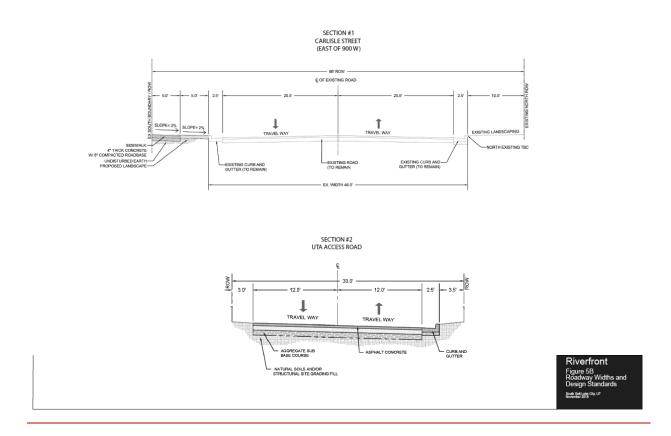


Figure 5C: Roadway Widths and Design Standards

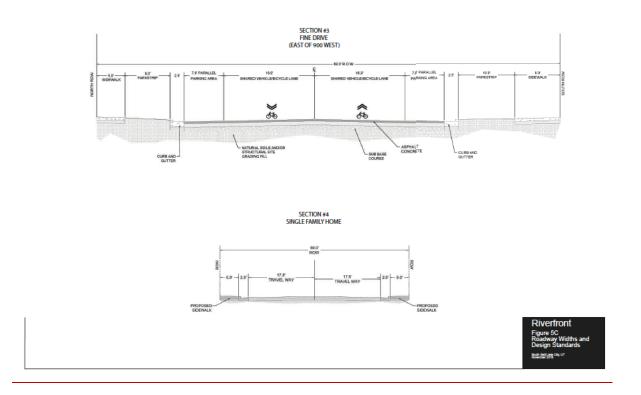


Figure 5D: Roadway Widths and Design Standards

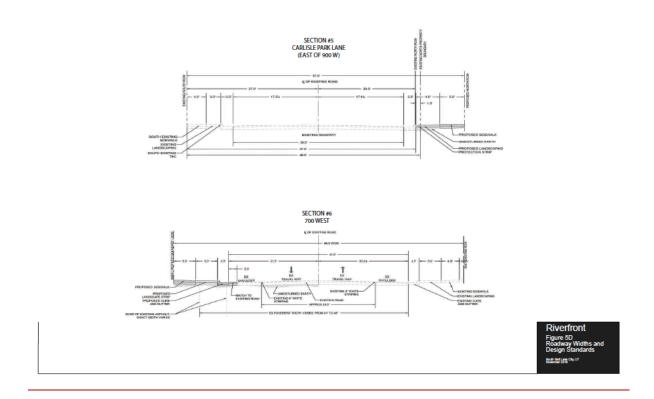


Figure 5E: Roadway Widths and Design Standards

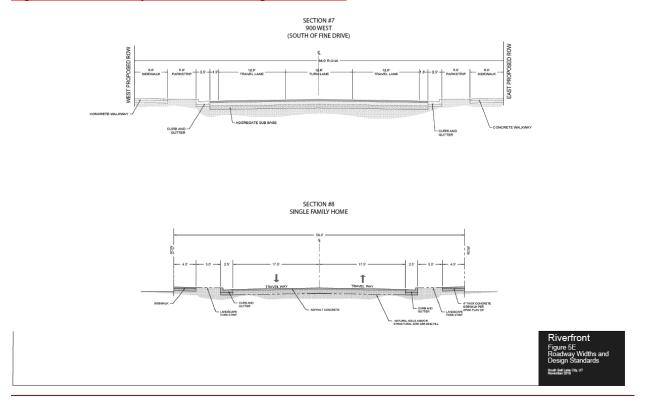
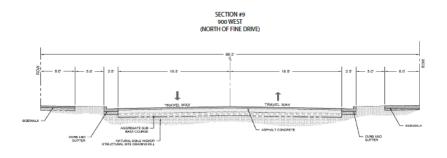


Figure 5F: Roadway Widths and Design Standards



Riverfront
Figure 5F
Roadway Widths and
Design Standards

ii. Required Streets, Pedestrian and Bicycle path ownership shall be as depicted in Figure 5G

Figure 5G: Roadway Ownership



E. Minimum Parking Requirements

Riverfront MPMU Sub-District	Riverfront District Requirement
Flex/Industrial (R-F/I)	1 per 1,000 s.f. of floor space
Multi-Family Garden-Style Building Forms (R-RM1)	1.75 per unit (recommended based on the studies)
School (R-S)	Elementary through Jr. High: 1 space per teacher and staff plus 1 space per 2 classrooms High School: 1 space per teacher and staff plus 1 space per 10 students
Single Family Detached Residential (R-R1)	2 garage spaces per unit 2 driveway spaces per unit

F. Open Space

1. <u>Developer and Owners shall comply with the Open Space and Fencing Plan as provided in Figure 6A.</u> The figure provides a summary of required open spaces for each subdistrict, together with the percentages of open space relative to the overall acreages within the MPMU.

Figure 6A: Open Space/Fencing Plan



- 2. Developer shall provide, and Owners shall maintain, dedicated trails, open space and open areas within the R-RM1 to provide useable gathering and recreational spaces, such as linear parkways and playground areas.
- 3. <u>Developer shall provide, and Owners shall maintain, open spaces along 900 West to provide a greenbelt along the roadway.</u>
- 4. Required ownership of each open space area is designated on Figure 6A. All open space outside of the public rights-of-way will be held in private ownership (HOA). All open space within the right-of-way shall be dedicated to public ownership. All open space, both public and private, will be maintained by the governing Owner's Association.
- 5. Required right-of-way widths are shown on figures 5A, 5B, 5C, 5D, 5E.
- 6. <u>Developer shall install, and the Owners shall maintain, all storm water detention systems required on private property within the Riverfront MPMU.</u>

G. Fencing

- 1. Project perimeter fencing is required as shown in Figure 6A.
- 2. <u>Developer shall construct, and Owners shall maintain, an 8-foot high perimeter fence to buffer the single family residential sub-district (R-R1) from other adjacent land uses and sub-districts. The Developer will work with and the City shall determine the suitable material and fencing type in order to accomplish two objectives:</u>
 - a. The fencing will be constructed to provide an element of screening/privacy.

- b. Fencing type, height and materials shall be as indicated in Figure 6A.
- 3. The second type of fencing shall be a 4-foot high picket or semi-transparent style. A depiction of this fencing type is illustrated in Figures 6A. Developer shall install, and Owners shall maintain, uniform fencing within each sub-district.
- 4. Fencing is not allowed within the front set back in the R-R1 sub-district.
- 5. Chain link fencing is not allowed as a private fencing material within the R-R1 subdistrict.

H.Tree Master Plan. Developer shall install, and Owners shall maintain, landscaping consistent with the Tree Master Plan Figure 6B and the following guidelines.



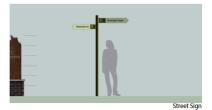
- 1. Deciduous shade trees shall be a minimum of 2 in. caliper.
- 2. Evergreen trees shall be a minimum of 8ft. in height.
- 3. Planting will create seasonal interest and species variety, with a mix of deciduous and evergreen trees used where appropriate.
- 4. Provide a proportional and appealing aesthetic. Designed shrub and groundcover plantings will be furnished containing appropriate combinations of woody plants at 5 gal. size, and perennials/groundcovers at 1 gal. size.

- 5. Where appropriate, (i.e. trail edges or large public spaces, medians, etc.), native grasses/meadow seeding shall be utilized to create a natural, low maintenance appearance.
- 6. <u>Ornamental planting areas may be developed to provide year-round foliage and</u> seasonal interest.
- I, Site Improvements and Amenities
- L. <u>District Sign Standards</u>. <u>Only monument style signs are allowed as detached signs within the development as illustrated in Figure 7A.</u>

Figure 7: Project Signage











- Flex Office Monument Sign
 Multi-Family Garden-Style Monument Sign
 700 West Master-Planned District Monument Sign
- M. Attached building signs shall meet the requirements of South Salt Lake Municipal Code <u>Title 17.</u>
- N. <u>Project Lighting.</u> Figures 8A and 8B provides two section perspectives of required project site lighting, typical street lighting and typical pedestrian lighting. The sections represent the style of poles and luminaries that are required throughout the entire master planned development, creating uniformity throughout.

Figure 8A: Street Lighting Plan



Figure 8B:



- a. Lighting fixtures shall be spaced to create continuous and uniform lighting levels.
- b. Street light poles will not exceed 20 feet in height.
- c. Street lighting shall be shielded from casting light higher than in a line 15 degrees below the horizontal plane, as measured from the light sources.
- d. Lighting shall not be directly cast into adjacent residential windows.
- e. <u>Lighting color shall be as close to incandescent as possible, including minimum wattage metal halide or color corrected sodium light sources.</u>
- f. Street light styles and materials must complement the architectural character of the development.

J. Building Lighting

- 1. <u>Lighting shall be integrated into the architectural design to creatively illuminate pedestrian areas and highlight building elements.</u>
- 2. Full cutoff or fully shielded light fixtures shall be used in order to avoid light being directed upwards.
- 3. <u>Lighting shall integrate with retail signage, storefront windows, covered parking structures, and other building elements to enhance visual interest.</u>
- 4. Lighting shall limit glare and minimizing spill light beyond the property boundary.
- P. <u>Lighting within parking lots (particularly within the R-RM1 sub-district) shall consist of one, or a combination of both, pedestrian lighting and surface mounted lighting. Where parking lots are narrow (120 to 150 feet wide) lighting must be directed toward the interior of the parking lot from the perimeter to minimize light trespass on adjacent uses.</u>

K. Street Furniture

1. <u>Developer shall install, and Owners shall maintain street furniture consistent with the style and materials depicted in Figure 9.</u>

Figure 9: Street Furniture















*Products shown are for representation purposes only

Riverfront
Figure 9
Street Furniture

2. All street furniture benches shall contain an intermediate arm rest to discourage individuals from sleeping on them.

L. Covered Parking (R-RM1). Covered parking is required within the RM1 sub-district. Two structure types as shown on Figure 9 (single column covered parking structures and double column covered parking structures) are permitted within this subdistrict.

Figure 10: Covered Parking Structures







Riverfront
Figure 10
Covered Parking
Structures
Rovember 2818 Cts, UT

- M. Design Approval Process. Unless otherwise specified by the South Salt Lake City
 Municipal Code, the Community Development Department will review and approve site
 plans and building elevations in accordance with enacted land use regulations. In the
 event that the Developer and the Community Development Department dispute the
 design standards in this plan, the Community Development Director may certify site
 plans and building elevations for design review by the Planning Commission.
- N. <u>Design Standards Modifications</u>. The following provisions modify conflicting <u>Design</u> Standards in Chapter 17.21 within the Riverfront MPMU:
 - 1. Compatibility. Building forms, within the same land use sub-district, that front across the street from one another shall be similar in scale, form, or massing, to the maximum extent possible.
 - a. For Single Family Buildings:
 - i. Structures on corner lots shall maintain consistent average front setbacks with buildings on either side, to the maximum extent possible.
 - ii. <u>Infill development (for subsequent development) shall utilize the same building form as development on either side, to the maximum extent. possible.</u>
 - iii. Each roof pitch shall be no less than 4:12.
 - iv. Exterior materials:
 - I. Homes shall use Hardie Board on all sides.
 - II. Homes shall not include stucco.
 - III. The first floor of each road-facing surface shall include two materials.
 - v. Buildings using this form shall be no more than two stories and no higher than 35' measured from the finished grade to the peak of the roof, or flat roofed structures, the top of the parapet.
 - b. For Garden-style Multifamily Buildings: The Garden-style Multifamily Building includes residential dwelling units arranged in a building in a stacked configuration where units are located side-by-side and one atop another and are served by one or more stairways. The R-RM1 building design and color scheme shall substantially conform with Figure 11:

Riverfort
Fied II
Sign Aparticus
Sig

Figure 11: Multifamily Garden Style Apartments

i. Materials.

- I. Exterior building walls of structures using the Garden-style

 Multifamily Building Form shall be composed of one or more of the
 following primary materials: wood clapboard, cementitious fiber
 board, wood board and batten, wood siding, brick, stone, splitfaced masonry bock, 1-coat stucco system, architectural metal
 panels, or similar material. EIFS, glass, smooth-faced masonry
 block, or wavy corrugated metal may be used as accent materials
 only and shall not be the primary material used on any exterior.
- II. When Stucco is used as a primary exterior building material, EIFS may not also be used as an accent material. Likewise, if EIFS is used as a primary exterior building material, Stucco may not be used as an accent material.

ii. Exterior Staircases and Entry Features. Up to one exterior staircase per 70 feet of façade is allowed to service the units in each Garden-style Multifamily Building. Exterior staircases shall be incorporated into an exterior entry that is a prominent, architectural focal point directing pedestrians into the building. The feature shall relate to the architecture of the structure. Exterior entries shall feature a secondary roof structure that is consistent or complementary with the primary roof form. Staircases shall be incorporated according to the following standards:

- I. Staircases may extend from the primary structure. Projected staircases require a minimum three-foot (3') façade projection.
- II. <u>Staircases may be recessed from the primary façade</u>. <u>Staircases</u> shall be recessed at least three feet (3') from the primary façade.
- III. All exterior entries shall be designed to allow for natural light penetration.

iii. Porches, Balconies, and Private Patios.

- I. Every dwelling unit in a Garden-style Multifamily Building that faces a public street, a perimeter street, primary internal street, park, or common open space shall have one of the following: a porch, balcony, or private patio. Porches, balconies, and patios shall be a minimum of 58 square feet minimum in area and a minimum of five feet (5') in depth.
- II. Porches, balconies, and private patios will have railings that consist of materials other than vinyl, such as powder coated steel, or other upgraded material(s).

iv. Roofs. All roof vents, pipes, antennas, satellite dishes, and other roof penetrations and equipment (except chimneys) shall configured to have a minimum visual impact as seen from an adjacent street, to the extent possible.

v. Facades.

- I. All elevations of structures using the Garden-style Multifamily Building form visible from the street shall provide doors, porches, balconies, common staircase entries, or windows in the following amounts:
 - a) A minimum of 40 percent of front elevations; and
 - b) A minimum of 23 percent of side and rear building elevations.
- II. Facades of structures using the Garden-style Multifamily Building form facing streets or containing the Primary Façade(s) to dwellings shall provide the following design features for each residential unit fronting onto a street;
 - a) Projections or recesses in the façade lane every 45 feet.
 - b) Projections or recesses must have a minimum depth of two feet;

vi. Architectural Variability. Architectural Variability Standards must be used from the columns of the following table as indicated. Up to one of the items in the left column may be substituted for one of the items in the right column.

Required Architectural Variability Standards (must choose one)	Optional Architectural Variability Standards (must choose three)
The use of different exterior materials or colors	Variations in the width of the front façade by two feet or more
Variation in the location and proportion of front porches	Variation of the placement or size of windows or doors on the front façade
Variation in trim or quoins	Variation in rooflines pitches, or the use of dormers
	Variation in the location or proportion of garages and garage doors
	*Combining of materials in different configuration.

*Materials for the same or similar elevation shall be combined in different configurations and shall differ in style (such as horizontal siding, shingles, flat panels, and board and battan) and/or differ in locations (horizontal siding at the second floor over stucco at the first floor, or board and batten siding over horizontal siding).

vii. Meter and Equipment Placement. Wall-mounted and ground-based meters, HVAC, and utility equipment serving a Garden-style Multifamily Building shall be:

- I. Screened from view, and
- II. Placed in close proximity to one another.

<u>viii.</u> Required Amenities for Multifamily Residential Buildings. Buildings using the Townhouse-style and Garden-style Multifamily form shall include the following amenities.

- I. A common social gathering area of at least four hundred (400) square feet for each fifty units, or portion thereof, with the building or development.
- II. <u>Items from the Unit Features Section, General Amenities Section, Recreation Amenities Section, Energy Efficiency Enhancements section described in the table below and according to the number of items identified for each building form.</u>
- III. Table of Required Amenities;

Unit Features	General Amenities	Recreation Amenities	Energy Efficiency
Onici Gatures	General Americas	recieation Amerities	Enhancements
			<u>Elinaricements</u>
Must Choose 9 Items	Must Choose 6 Items	Must Choose 6 Items	Must Choose 3 Items
Individual Garages for at least	Exterior Social Area - at least 400	Pool – at least 400 square feet	Compliance with ENERGY
50 percent of units	square feet	Internal Fitness Facilities	STAR New Homes Standard for
Washer/Dryer Connections	Project Security – automated gate		buildings three stories or fewer
VVasiici/Diyer Connections	or quard		Compliance with ENERTY STAR
Private porches, patio, or		play areas	Multifamily High Rise Program
<u>balcony – at least 70 square feet</u>	Enclosed parking		for buildings four stories or
		<u>Hot Tub</u>	<u>greater</u>
Upgraded floor coverings, in	Secured, Enclosed Storage Units	Camarana ita Camara	
place of or in addition to carpet	Public Transit Use Incentive	Community Garden	Installation of photovoltaic
Visitability features for at least	I dono Hansit Ose IIICentive	Perimeter Trail	panels, wind turbines, or other electric generating renewable
10 percent of units	Offering of 1 permanent On-Site		energy source to provide at least
	Social Activities	Sport Court	20 percent of the project's
Nine-foot ceilings for Each Unit			estimated electricity demand.
	 Theatre Room 	Park Benches	
Enhanced soundproofing	B. classes Bases	Pavilion	Design and install required
Solid Doors Throughout Unit	- <u>Business Room</u>	<u>Favilion</u>	connections for the installation of
Solid Books Throughout Offic	- Club Room	Pet Stations	PV or solar hot water system in the future.
Vaulted Ceilings on the Top	<u> </u>		<u>trie iuture.</u>
<u>Floor</u>	- <u>Kids Play Room</u>	BBQ Areas	Electric Vehicle Charging Station
Washington I Barratis Facilities	Library Office or Masting	Child Splash Pad	
Washer and Dryers in Each Unit	<u>Library, Office, or Meeting</u> Facilities	Ciliu Spiasii Fau	Participation in a recycling
Triple Play Package	i acinties		program as part of a rental
			agreement or HOA
Bike Storage/Utility Closest for			Installation of thankless hot
<u>Each Unit</u>			water systems
			Demonstrated compliance with
			any of the criteria listed in the
			Site Improvements, Water
			Conservation, or Energy
			Efficiency sections of the 2011
			Enterprise Green Communities
			<u>Criteria.</u>
			LED Lighting in Building
			Common Areas (Not Including
			Site Common Areas)
			Provide Energy Star Appliances

c. For Flex/Industrial Buildings. The design and color scheme of all buildings in the Flex/Industrial subdistrict shall substantially conform with Figure 12A and 12B:

Figure 12A Flex Industrial:



Figure 12B: Flex Industrial



i. Orientation

- I. Developments composed of a single structure using the Flex/Industrial
 Building Form shall be oriented such that the primary façade faces the street
 from which the building derives its street address. However, in order to
 create functional truck loading areas within the limits of the sub-district,
 primary facades may also face customer/public parking lots that have
 convenient and direct access to the primary street.
- II. Development with multiple structures using the Flex/Industrial Building Form shall be configured to conceal operations from off-site views directly adjacent to residential dwellings.
- III. Accessory structures or uses shall be in the rear yard.
- IV. Buildings that have end sections fronting along Fine Drive and 3655 South must have a "store front wrap around" to project the look and feel of a store front appearance.
- V. Buildings that have end sections fronting along Fine Drive must also incorporate wing walls that extend from the building to edge of the drive entrance. This will provide screening of the truck loading docks from the street. The wing walls must be at least 6 feet in height and consist of a material other than wood, vinyl, stucco, or other material that is prone to graffiti vandalism. Wing wall materials shall be composed of concrete, or other material(s) that are complementary to and/or have similar architectural appearance to the buildings. Wings walls must also be supplemented and maintained with appropriate landscaping.

ii. Architectural Fronts

- I. Architectural fronts shall be clearly demarcated through signage, architectural elements, or other features, and building facades containing customer entrances should be oriented towards the street from which the structure derives its street address when possible.
- II. Any office portion of a structure using the Flex/Industrial Building Form shall utilize human-scale design along with a variety of architectural detail to break up large walls or enhance visual quality.

iii. Materials

- I. Exterior building materials shall be continued to the finished grade on any elevation.
- II. All exterior wall of a structure using the Flex/Industrial Building Form shall be clad with materials that are durable, economically-maintained, and of a quality that will retain their appearance over time, including, but not limited to:
 - a) Natural or synthetic stone;
 - b) Brick;

- c) Stucco;
- d) Painted, textured, or glazed concrete masonry units;
- e) <u>High-quality pre-stressed concert systems;</u>
- f) Float finish EIFS;
- g) Glass; or
- h) Painted metal siding as an accent material.
- iv. Roofs. Roof-based mechanical equipment shall be screened from streets and off-site views.
- v. Compatibility with Single-Family Development:
 - I. Restrict all access to residential streets.
 - II. <u>Locate service and loading areas as far from single family residential subdistricts as possible.</u>

SECTION III: Amendment. Amend SSLC Code Section 17.15.030 to add Riverfront MPMU zone and subdistricts to the Land Use Matrix as follows:

Land Use Categories	Riverfront Flex/Office	Riverfront RM1	Siverfront School	Siverfront R1
Accessory Structure (no human	-	Р		P
occupancy)	Р			
Agriculture/Horticulture, Urban or				Р
Community		P		
Alcoholic Beverage Class A License –				
off premise				
Alcoholic Beverage, Class B License –				
on premise				
Alcoholic Beverage, Class C Tavern				
Alcoholic Beverage Package Agency	Þ			
Alcoholic Beverage State Liquor Store	Þ			
All-Terrain Vehicles (ATV),				
Motorcycle, Wave Runners, Snow	Р			
Mobile Sales & Service				
Animal Hospital /				
	Р			
Veterinary Office (small animal)				
Animal Boarding / Raising (Farm)				
Animal, Family Food Production				
Animal Kennel / Day Care,	Р			
Commercial	۲			
Animal / Reptile Rescue	Þ			
Apiary				
Aviary				
Art Gallery	Р			
Art Studio	Р			
t	•			

ATM, Kiosk, Vending Machine - Self	Р			
Service, Interactive, Outdoors				
Auction House	E			
Auto Auction				
Auto, Light Trucks, RV, Boat and				
Trailer Dealerships (new and used)-	Р			
Sales and Service				
Auto, Light Trucks, RV Rental and				
leasing agencies				
Auto Body Repair				
Auto Body Restoration				
Automotive Service and Repair				
Automotive Service Station, Non-	E			
mechanical	-			
Bakery, Commercial	Р			
Bakery, Neighborhood	Р			
Bail Bonds	€			
Barber Shop, Beauty Salon	€			
Blood/ Plasma Donation Centers,				
Commercial and not Accessory to a	E			
Medical Clinic				
Bowling Alley				
Car Wash				
Church, Religious or Ecclesiastical Building	С			
Commercial Repair Service				
Convenience Store				
Convenience Store with Fuel Pumps				
Convenience Store and Car Wash				
Craftsman Industrial		_	_	_
Crematory, Embalming Facility	€			
Cultural Buildings/Uses	€			
Dance Studio	Р			

Day Care, Adult Commercial, non- residential	E		
Day Care, Child Commercial	С		
Day Spa			
Drive-Up Window (non-food), Banks, ATM's, Dry Cleaners, Pharmacy, etc.	P		
Day Treatment Center			
Distribution Facilities	Р		
Dry Cleaning and Laundromat	ħ		
Education, After School Programs, Adult and Children			
Education, Higher, Public and Private			
Education, Public, Private, Charter or Quasi Public School	E	Р	
Education, Trade, Vocational, Training	С		
Employment Agency, Temporary	P		
Equestrian Facilities			
Equipment Sales, Service, Rental, Heavy Equipment and Farm	Р		
Escort / Outcall agencies			
Farmers Market	Þ		
Financial Institution	С		
Fitness, exercise Center	Р		
Food Carts and Trucks, on Private Property			
Food Processing Establishments, Large Scale			
Food Processing Establishments, Small Scale			
Funeral / Mortuary Home, Stand Alone Building			
Garage/Yard Sales (residential)			
Golf Course			
Grooming Services (pets)	Р		
Haunted House			
Home Occupation, Category I			
Home Occupation, Category II			
Horticulture / Produce Sales			

Hospital	E		
Hospital, Specialty			
Hotel			
Hotel, Residential Lease, Extended Stay			
Impound and Tow Lot	E		
Industry, Light	Р		
Jail			
Juvenile Detention Facility			
Laboratory, Industrial	Р		
Laundry, Industrial			
Library			
Maintenance Facilities, Vehicle and Transit	P		
Manufacturing, Fabrication, Assembly, Processing, Packaging,	Р		
Manufactured Homes			
Martial Arts Studio, and training	Р		
Massage Therapy			
Medical, Dental and Health Care Offices, On-site	Þ		
Medical, dental Research Facilities/Laboratory	Р		
Model Home			
Mobile Commissary Kitchen			
Mobile Food Vending Trailers and Trucks			
Mobile Food Truck Park			
Mobile Home Park			
Movie Studio and Sound Stage			
Non-Depository Institutions, check cashing, title loan, deferred deposit loans			
Nursery or Greenhouse, Commercial	Р		
Office, General / Professional	Р		
Outdoor Sales and Display	Р		

Park and Ride Facilities	€		
Parking, Private, Ground Level, Commercial	₽		
Parking, Structure/Terrace,	€		
Parks, Public and Private			
Pawn Shop			
Pedestrian Pathways, Trails and Greenways	Р		
Permanent Make-Up not including a Tattoo Shop/Parlor	Þ		
Pharmacy	С		
Planned Unit Development, Commercial Condominium	Þ		
Portable Shipping Container, Temporary Storage (no human occupancy)	Р		
Poultry, Urban			
Precious Metal Purchase/Recycling			
Printing, Copy Stores	Р		
Printing, General	Р		
Protective Housing Facility			
Public/Government Service and Accessory Buildings	P		
Public Utility Station	€		
Recreation Center	С		
Recycling Materials Collection/Drop-Off Facility, Indoor	€		
Rehabilitation and Treatment Facilities	E		
Research & Development Facility	Р		
Restaurant, Sit Down	€		
Restaurant, Drive-Up Window	€		
Retail Merchandise, Stores, Accessory	Р		
Retail or Wholesale Merchandise Stores, General	Р		
Retail or Wholesale Merchandise Stores, Neighborhood	Р		
Secondhand merchandise dealer	Þ		
Sexually Oriented Business	P		
L			

Slaughterhouses, Animal Rendering,			
Tanneries, Animal By Products Plant			
Smoking Parlor/ Lounge, Head Shop			
or smoking paraphernalia specialty			
store			
Solar Utilities	С		
Storage, Vehicles, Outdoors including			
automobile impound lots			
Storage Facilities, Indoor Climate	Р		
Controlled Units			
	Р		
Storage Facilities, Warehouse, indoor			
Storage and Equipment Yards,			
Outside			
Guesiae	Р		
Tailoring Shop	'		
Totto a Share / Daylor			
Tattoo Shop / Parlor			
Temporary Uses, Firework Stands,			
Christmas Tree Lots, Refreshment			
Stands,			
Tire Service			
Tobacco, Smoke, cigarette, Specialty			
Store			
Transitional Care and Rehabilitation			
Theodox Marris			
Theater, Movie			
Theater, Live Performance			
meater, live refrontiance			
Upholstery Shop	Р		
Zero Lot Line Development	Р		

SECTION IV: Amendment. Amend SSLC Code Section 17.15.040 to add Riverfront MPMU zone and subdistricts to the Residential Land Use Matrix as follows:

Land Use Categories	Riverfront Flex/Office	Riverfront RM1	Riverfront School	Riverfront R1
Assisted Living Facility – Limited				
Capacity (up to 30 units) (must				
comply with development				
standards for that zone – i.e.,				
setback, height, bulk, min/max				
square footage)				

Assisted Living Facility – Large (31		
units or more) (must comply with		
development standards for that		
zone – i.e., setback, height, bulk,		
min/max square footage)		
, , , , , , , , , , , , , , , , , , , ,		
Condominiums, Residential		
Senior Living Facility		
Group Homes		
Homeless Shelter		
Residential Facility for Elderly		
· · · · · · · · · · · · · · · · · · ·		
Persons and Persons with a		
Disability (must comply with		
development standards for that		
zone- i.e., setback, height, bulk,		
min/max square footage)		
Live/Work Units		
Manufactured Homes		
Manufactured Homes		
Multi-Family Complexes Greater	P	
than 50 Units	•	
linan 30 omis		
Nursing Homes and Convalescent		
Facilities		
Permanent Supportive Housing		
Single Family Residence		Р
Townhomes/Row Homes		
Transitional Housing Facility (must		
comply with development		
standards for that zone-i.e.,		
setback, height, bulk, min/max		
square footage)		

SECTION V: Amendment. Amend SSLC Code Section 17.21.030 as follows:

17.21.030 Development Standards. In addition to requirements of Title 15 of this Code, the following development standards apply:

A. **Yard Areas**. All development shall comply with the setbacks designated for each zone. All yard areas shall be free of any structure and shall not be used for parking, unless otherwise provided herein:

Setbacks	Commercial Corridor	Commercial Neighborhood	Commercial General	TOD & TOD-Core	Mixed Use	Professional Office	Light Industrial	A-1 Agriculture Residential	Gateway West	Entertainment Overlay	R1-6,000	R1-5,000	Residential Multiple	Planned Unit Development	Riverfront Flex/Industrial	Riverfront RM1	Riverfront R1	Riverfront school	Crossing	The Crossing 2100 S./State Street Frontage	The Crossing Transit	Downtown	East Streetcar
Front Yard	10	10	10	5	5	10	10	30	20	10	20	20	20	20	20	10	20	20	*	*	*	*	*
Corner Side Frontage Yard	10	10	10	5	5	10	10	10	20	10	12	12	10	10	5	10	10	20	*	*	*	*	*
Side Yard	5	5	5	5	5	5	0	20	5	5	5	5	5	5	5	10	5	20	*	*	*	*	*
Side Yard Combined	10	12	10	12	12	12	0	40	12	12	12	12	12	12	10	20	10	40	*	*	*	*	*
Rear yard	0	20	0	20	20	20	0	20	20	20	20	20	20	20	25	20	20	20	*	*	*	*	*

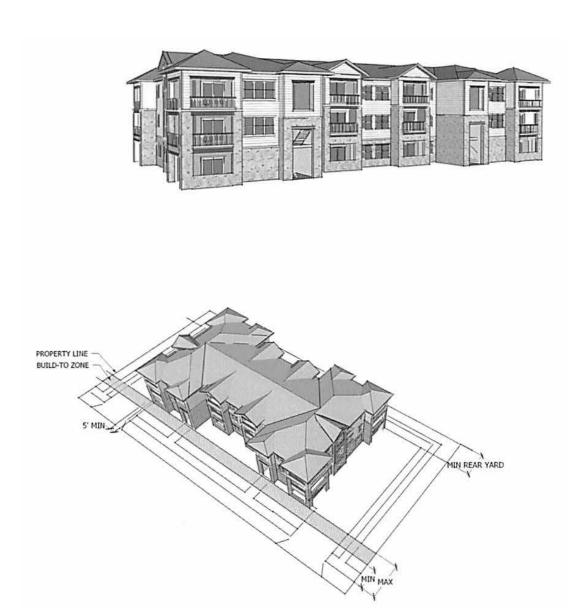
* See Approved MPMU

- 1. Yard Requirements and Qualifications.
 - a. No yard area visible from the public street shall be used for storage.
 - b. All front and corner side yard areas shall be landscaped according to the landscape standards established in this title.
 - c. Yard areas shall not be used for parking, except for driveways or garages as required by this title.
 - d. Fences, courtyards, and patios may be allowed provided they meet requirements established elsewhere in this title.
- 2. **Build-to Zones.** A "Build-to Zone" is the area of a lot in which the main building façade must be located. A building required to comply with a build to zone may encroach into the front yard.

Setbacks	Commercial Corridor	Commercial Neighborhood	Commercial General	TOD & TOD-Core	Mixed Use	Professional Office	Light Industrial	Gateway West	Entertainment Overlay	R1-6,000	R1-5,000	Residential Multiple	Planned Unit Development	Riverfront Flex/Industrial	Riverfront RM1	Riverfront R1	Crossing A	The Crossing 2100 S./State Street Frontage	The Crossing Transit	Downtown	East Streetcar
Min – In Feet	10	10	10	5	5	10	10	20	10	20	20	20	20	20	10	20	*	*	*	*	*
Max – In Feet	25	20	20	15	30	20	25	30	25	25	25	30	25	25	15	N/A	*	*	*	*	*

SECTION VI: Revise SSLC Code Section 17.21.100 as follows:

17.21.100 - Garden-style multifamily building.



The garden-style multifamily building includes residential dwelling units arranged in a building in a stacked configuration where units are located side-by-side and one atop another and are served by an exterior staircase. Buildings using this form shall be located in a park-like setting and shall include amenities as specified in this chapter.

A. Frontage and Orientation.

- 1. Single-Building Developments. Developments composed of a single structure using the urban-style multifamily building form shall comply with the frontage and orientation standards described in the general design standards established in this chapter.
- 2. Multiple Building Developments. The primary entrance and front façade of individual buildings within a multiple building development shall be oriented toward the following, listed in priority order:
- a. Public streets;

- b. Perimeter streets;
- c. Primary internal streets;
- d. Parks or other common open space;
- e. Secondary internal streets; and
- f. Off-street parking.
- B. Building Height. Buildings using this form shall be no higher than forty-five (45) feet. Buildings using this form located within one hundred (100) feet of an existing single-family residential land use district as measured from the closest property lines shall incorporate the following height transition:
- 1. Beginning at the minimum build-to zone line of the subject property, the maximum height is thirty-five (35) feet from grade to the peak of the roof or, for flat roofed structures, the top of the parapet.
- 2. Additional height for buildings using this form may be added at a ratio of one additional vertical foot of building height to two horizontal feet of distance from the nearest setback line.
- 3. The building height transition requirement ends at one hundred (100) feet from the adjoining single-family residential land use district.
- C. Materials.
- 1. Exterior building walls of structures using the garden-style multifamily building form shall be composed of one or more of the following primary materials: wood clapboard, cementitious fiber board, wood board and batten, wood siding, brick, stone, split-faced masonry block, or similar material. Stucco, EIFS, glass, architectural metal panels, smooth-faced masonry block, or corrugated metal may be used as accent materials only and shall not be the primary material used on any exterior wall.
- 2. For structures using the garden-style multifamily building form, an identifiable break shall be provided between the ground floor or second floor and upper floors. This break may consist of a change in material, a change in façade articulation, or similar means.
- 3. Structures using the garden-style multifamily building form shall have roofs clad in asphalt shingles, wood shingles, standing seam metal, a similar material, or a combination of similar materials or shall have flat roofs as specified in this section.
- 4. Accessory buildings shall be constructed of similar materials as used on the principal building(s).
- D. Exterior Staircases and Entry Features. Common exterior staircases are allowed to service the units in Garden-style Multifamily buildings. Buildings using this form shall have no more than one common exterior staircase per seventy-five (75) feet of façade. Exterior staircases shall be incorporated into an exterior entry that is a prominent, architectural focal point directing pedestrians into the building. The feature shall relate to the architecture of the building. Exterior

entries shall feature a secondary roof structure that is consistent or complementary with the primary roof form. Staircases shall be incorporated according the following standards:

- 1. Staircases may extend from the primary building. Projected staircases require a minimum three foot façade projection.
- 2. Staircases may be recessed from the primary façade. Staircases shall be recessed at least three feet from the primary façade.
- 3. All exterior entries shall be designed to allow for natural light penetration.



- E. Porches, Balconies, and Private Patios.
- 1. Every of dwelling unit in a garden-style multifamily building that faces a public street, a perimeter street, primary internal street, or park or common open space shall have either a porch, a balcony, or a private patio. Porches, balconies, or patios shall be a minimum of sicty (60) square feet in area and a minimum of five (5) feet in depth.
- 2. Porches, balconies, and private patios shall
 - <u>a.</u> be configured to avoid views into rear yards of parcels containing single-family dwellings to the maximum extent practicable; <u>and</u>
 - b. have railings that consist of materials other than vinyl, such as powder coated steel, or other upgraded quality material(s).
- F. Common Open Space. Buildings using the garden-style multifamily building form shall include common open space, according the following standards:
- 1. At least thirty (30) percent of the development site, excluding dedicated rights-of-way and required build-to zone and setback areas, shall be common open space.
- 2. Open space may take a variety of forms, but must be intended for use by all tenants.
- 3. At least fifteen (15) percent of the development site shall consist of improved exterior common recreational amenities.
- 4. Private balconies, patios, and indoor recreation or common areas shall not be included in the calculation for open space.

- 5. Parking lot landscaping as required shall not be included in the calculation for open space.
- G. Roofs. Roofs on buildings using the Garden-style Multifamily Building form shall comply with the following standards:
- 1. Pitched roofs covering the main body of the building shall be hip style, monopitch or shed style, or shall have symmetrical gables.
- 2. Monopitch roofs shall maintain a minimum pitch of 4:12 and all other roofs covering the main body of a detached house building shall maintain a minimum roof pitch of 6:12
- 3. Roof forms shall be designed to emphasize the residential units and to correspond and denote building elements and functions, including primary pedestrian entrances and arcades.
- 4. Flat roofs may be used for Garden-style Multifamily Buildings. All flat roofs shall require a minimum two foot parapet wall along the roofline. The following additional conditions apply:
- a. The parapet shall extend along all façades of the building
- b. The parapet shall fully screen any roof-mounted equipment.
- 5. All roof vents, pipes, antennas, satellite dishes, and other roof penetrations and equipment (except chimneys) shall be located on the rear elevations or configured to have a minimum visual impact as seen from an adjacent street.
- H. Façades.
- 1. All elevations of buildings using the garden-style multifamily building form visible from the street shall provide doors, porches, balconies, common staircase entries, or windows in the following amounts:
- a. A minimum of forty (40) percent of front elevations; and
- b. A minimum of twenty (25) percent of side and rear building elevations.
- 2. For the purposes of this section, a building elevation shall include the entire wall surface on a building side from grade level to underneath an overhanging eave or to the top of the cornice.
- 3. For the purposes of this section, an elevation is measured as the full horizontal distance of a façade wall from the grade to the underside of an overhanging eave or cornice.
- 4. Façades of buildings using the urban-style multifamily building form facing streets or containing the primary façade(s) to dwellings shall provide a minimum of three of the following design features for each residential unit fronting onto a street:
- a. Projections or recesses in the façade plane every thirty (30) feet. Projections or recesses must have a minimum depth of two feet;
- b. Different exterior building materials or colors;

- c. Decorative patterns on exterior finish (e.g. scales/shingles, wainscoting, ornamentation, and similar features);
- d. One or more dormer windows, or box or bay windows with a minimum twelve-inch projection from the façade plane;
- e. Eaves with exposed rafters or a minimum twelve-inch projection from the façade plane;
- f. A parapet wall with an articulated design which entails design variation rather than a simple rectilinear form; or
- g. Multiple windows with a minimum four-inch wide trim.
- I. Garages.
- 1. Individual garages or carports serving buildings using the garden-style multifamily building form shall be located to the side or rear of such buildings, and shall be oriented perpendicular to the primary streets located around the perimeter of the development. within interior parking lots of the development.
- 2. For buildings using the garden-style multifamily building form that incorporate a shared garage at the street level, the façade shall include treatments to enhance the pedestrian environment and obscure the view of parked cars, such as artwork, decorative grilles, Unique material treatments, or projections or recesses in the façade plane every 30 feet. Shared garages at the street level shall incorporate openings with grillwork or other treatments to resemble windows.
- J. Off-Street Parking Location. Off-street surface parking, including access and travel ways, located on the side of a building using the Garden-style Multifamily Building Form shall not occupy more than 30 percent of the lot's public street frontage.
- K. Pedestrian Circulation. Developments using the garden-style multifamily building form shall provide full pedestrian access around the building in the form of a sidewalk at least five feet wide. Crosswalks used as part of an internal pedestrian circulation system, or across driveways accessing public streets, shall be constructed of a contrasting-paving material. appearance, such as stamped concrete, stenciled graphics, colored or varying paint applications, etc.
- L. Meter and Equipment Placement. Wall-mounted and ground-based meters, HVAC, and utility equipment serving a garden-style multifamily building shall:
- 1. Be fully screened from view, or located to the sides or rear of the building they serve, and
- 2. Be placed in close proximity to one another.
- M. Waste Container Placement. Waste containers serving a Garden-style Multifamily building shall not be located between the building and the street it fronts. Waste containers shall be designed according to the standards set forth in this title.





SECTION VII: Revise SSLC Code Section 17.21.200 as follows:

A. Orientation.

- 1. Buildings using the flex/industrial building form shall be oriented such that the primary façade faces the street from which the building derives its street address.
- 2. Industrial operations, including loading bays, shall be screened from view from a private road or public right-of-way.
- 3. Accessory structures or uses shall not front a street, and shall be located in the rear yard and in a manner that minimizes their impacts on adjacent uses.

B. Materials

- 1. All exterior walls of a building using the flex/industrial building form shall be clad with materials that are durable, economically maintained, and of a quality that will retain their appearance over time, including but not limited to:
 - a. Natural or synthetic stone;
 - b. Brick;
 - c. Integral color CMU;
 - d. High-quality pre-stressed concrete systems;
 - e. Finished and treated tilt-up concrete panels;
 - f. Float finish EIFS; or
 - g. Glass.

- 2. Building façades utilizing metal siding, unfinished or untreated tilt-up concrete panels, or standard single- or double-tee concrete systems are not allowed on any façade visible from public or private streets, parking areas, or adjacent residential, institutional, or commercial uses.
- C. Primary Façades. Primary façades on buildings using the flex/industrial building form shall incorporate wall recesses or projections of a minimum depth of two feet at least every sixty (60) feet or for each principal entrance, whichever is greater. In addition, at least two of the following design elements are required:
- Variations in roof form and parapet heights;
- 2. Distinct changes in texture and color of wall surfaces;
- Vertical accents or focal points.
- D. Windows. All façades facing a street or parking lot shall provide windows for a minimum of twenty (20) percent of the façade.
- E. Rear and Side Loading and Service Areas. Loading and service areas shall be separated from customer parking, pedestrian areas, and main drive aisles, and shall be configured to avoid disruption of primary vehicular access and circulation.

F. Any office portion of a structure using the Flex/Industrial Building form shall employ humanscale design along with a variety of architectural detail to break up large walls or enhance visual quality.

SECTION VIII: Amend the SSLC Zoning Map to designate the Riverfront MPMU as depicted in Exhibit B attached hereto.

SECTION IX: Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION X: Conflict with Existing Ordinances, Resolutions, or Policies. To the extent that any ordinances, resolutions, or policies of the City of South Salt Lake conflict with the provisions of this ordinance, this ordinance shall prevail.

SECTION XI: Effective Date. This ordinance shall become effective upon Mayor's signature and publication, or after fifteen days of transmission to the office of the Mayor if neither approved nor disapproved by the Mayor, and thereafter, publication.

DATED this 12th day of perent 2018.

BY THE CITY COUNCIL:

Ben Pender, Council Chair

ATTEST:

Craig D Burton, City Recorder

City Council Vote as

Recorded:
Bynum
deWolfe
Kindred
Mila
Pender
Siwik

Kes

Thomas VES

Transmitted to the Mayor's office on this Haday of Documber 2018.

Graig D. Burton, City Recorder - Deputy AMELANOVICK

MAYOR'S ACTION: Applieve

Dated this 14 May of Seamber, 2018.

Cherie Wood, Mayor

ATTEST:

Craig D. Burton, City Recorder - Deputy Arill Andrus



CITY COUNCIL

SHARLA BEVERLY
MARK KINDRED
PORTIA MILA
BEN PENDER
KEVIN D. RAPP
SHANE SIWIK
DEBBIE SNOW

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TTY: 711

CHERIE WOOD MAYOR

220 E MORRIS AVE SUITE 200 SOUTH SALT LAKE CITY UTAH 84115 P 801.464.6757 801.464.6770 TTY: 711 Below is the proposed schedule for the City Council meetings to be held in 2019. These dates have taken into consideration the meetings of the Utah League of Cities and Towns, Federal and State holidays and City functions.

CITY COUNCIL PROPOSED MEETING SCHEDULE FOR 2019

TO THE PUBLIC AND RESIDENTS OF THE CITY OF SOUTH SALT LAKE

Public notice is hereby given that the City Council conducts its regular Council meetings at City Hall, 220 East Morris Avenue, Suite 200, on the second and fourth Wednesdays of each month (unless otherwise noted by an*), which meetings begin promptly at 7:00 p.m. Meeting dates are as follows:

January 9 and 23
February 13 and 27
March 6 and 27*
April 3 and 24**
May 8 and 22
June 5 and 12***
July 10 and 31****
August 14 and 28
September 4 and 18****
October 9 and 23
November 13 and 20******
December 4 and 11******

- *MARCH Utah Municipal Clerks Institute and Academy March 11-15. Change meeting dates to the first and fourth Wednesdays.
- **APRIL Utah League meetings in St. George April 10-12. Change meeting dates to first and fourth Wednesdays.
- *****JUNE** City's budget must be adopted by June 30. Change meeting dates to first and second Wednesdays.
- ****JULY Pioneer Day is Wednesday, July 24. Change meetings dates to the second and fifth Wednesdays.
- *****SEPTEMBER Annual Utah League meetings are September 11-13. UMCA conference is September 25-27. Change meeting dates to first and third Wednesdays.
- ******NOVEMBER Thanksgiving Day is Thursday, November 28. Change meeting dates to the second and third Wednesdays.
- ********DECEMBER** Because of the holiday season, hold meetings early in the month. Change meeting dates to the first and second Wednesdays.