



January 17, 2024

City Council Meeting

Information Packet

Agenda Item #1

Presentation of the Student of the Year
by President Hacking with TATC

Agenda Item #2

Presentation of 2023 FY Financial
Reports and Audit

**GRANTSVILLE CITY CORPORATION
GRANTSVILLE, UTAH
BASIC FINANCIAL STATEMENTS**

For The Year Ended June 30, 2023

Together with Independent Auditor's Report



**GRANTSVILLE CITY CORPORATION
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GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
Grantsville City, Utah

Opinions

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

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

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grantsville City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grantsville City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Grantsville City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 City's internal control over financial reporting and compliance.

Gilbert & Stewart

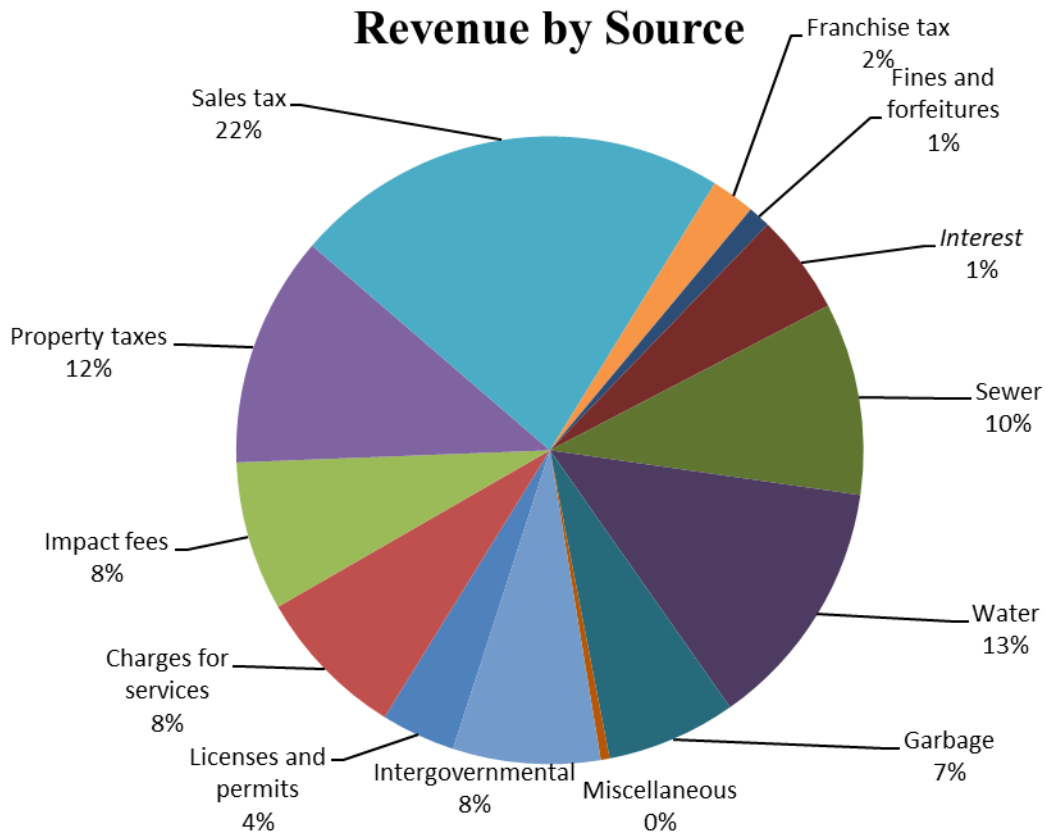
GILBERT & STEWART, CPA, PC
Provo, Utah
December 27, 2023

**GRANTSVILLE CITY CORPORATION
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2023**

As management of Grantsville City Corporation, we offer readers of the Grantsville City financial statements this narrative overview and analysis of the financial activities of Grantsville City for the fiscal year ended June 30, 2023.

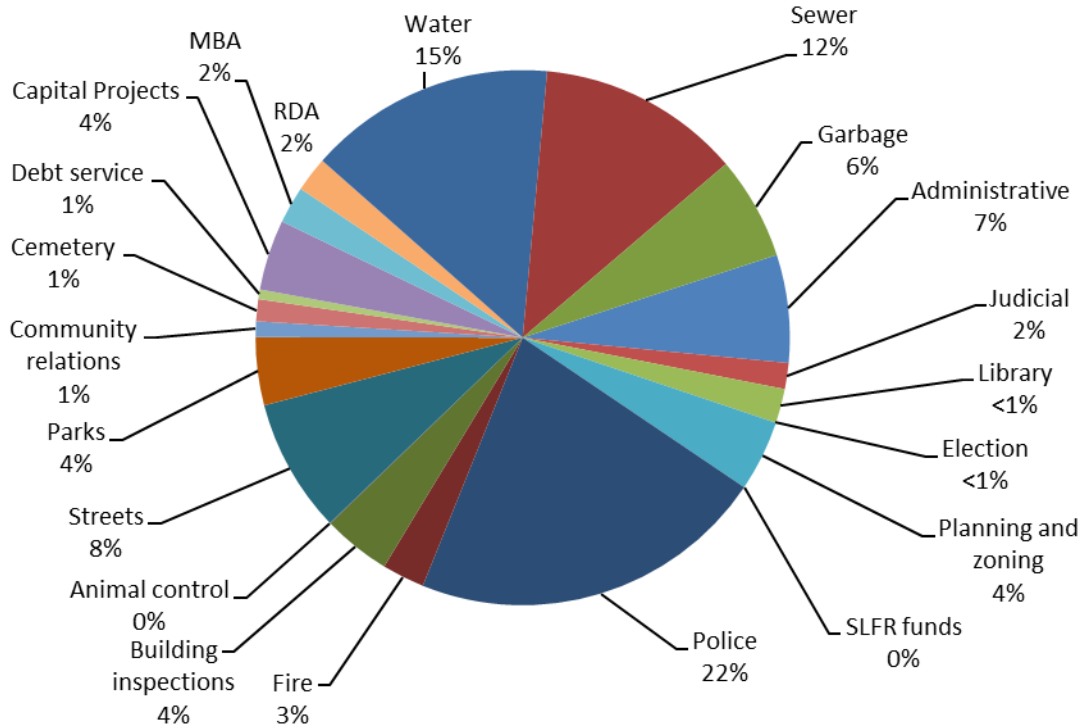
Financial Highlights

- Total net position increased by \$8,180,633.
- Total general fund revenues, including taxes, exceeded total general fund expenditures by \$738,908, before transfers and proceeds from the sale of assets.
- Total net position in the business-type activities increased by \$6,780,618.
- Total revenues of both governmental and business-type activities were \$24,526,400.
- Actual revenues received in the general fund were \$473,838 less than budgeted while actual expenditures were \$1,212,746 less than budgeted.
- At the end of the current fiscal year, unassigned fund balance in the general fund was \$3,131,154.
- The Water, Sewer, and Garbage enterprise funds reported increases in net position of \$6,432,994, \$281,062, and \$66,562 respectively.



**GRANTSVILLE CITY CORPORATION
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023**

Expenses/Expenditures by Department



Overview of the financial Statements

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

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Grantsville City’s finances, in a manner similar to private-sector business. The statements consist of the Statement of Net Position and the Statement of Activities.

The statement of net position presents information on all of Grantsville City’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Grantsville City is improving or deteriorating.

The statement of activities presents information showing how the government’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., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of Grantsville City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Grantsville City include general government, public safety, highways and public works, and parks and recreation. The business-type activities of Grantsville City include water, sewer, and garbage utilities.

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

GRANTSVILLE CITY CORPORATION
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Grantsville City, like any other state and local government, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of Grantsville City 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 financial 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 governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Grantsville City 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, Capital Projects Fund, Redevelopment Agency Fund, and Municipal Building Authority, which are considered to be major funds.

Grantsville City adopts an annual appropriated budget for all its fund types. A budgetary comparison statement has been provided for the general, capital projects, redevelopment agency, and municipal building authority funds to demonstrate compliance with this budget.

Proprietary funds. Grantsville City maintains only one type of proprietary fund – enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Grantsville City uses enterprise funds to account for its Water Utility, Sewer Utility, and Garbage Utility Funds. Each of the City’s proprietary funds are considered to be major funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of Grantsville City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$105,932,976 at the close of the most recent fiscal year.

By far the largest portion of Grantsville City’s net position (78.7%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. Grantsville City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Grantsville City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GRANTSVILLE CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

Grantsville City's Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 15,918,373	\$ 15,369,840	\$ 13,316,271	\$ 12,006,614	\$ 29,234,644	\$ 27,376,454
Capital assets	30,854,350	29,137,993	71,672,749	66,122,466	102,527,099	95,260,459
Total assets	46,772,723	44,507,833	84,989,020	78,129,080	131,761,743	122,636,913
Deferred outflows of resources	731,536	524,801	215,461	146,626	946,997	671,427
Total assets and deferred outflows of resources	47,504,259	45,032,634	85,204,481	78,275,706	132,708,740	123,308,340
Long-term debt outstanding	12,365,052	11,996,941	7,831,401	7,972,608	20,196,453	19,969,549
Other liabilities	3,127,813	1,216,548	1,353,540	593,465	4,481,353	1,810,013
Total liabilities	15,492,865	13,213,489	9,184,941	8,566,073	24,677,806	21,779,562
Total deferred inflows of resources	2,093,095	3,300,861	4,863	475,574	2,097,958	3,776,435
Net position:						
Net investment in capital asset	19,293,177	17,502,231	64,074,461	58,241,558	83,367,638	75,743,789
Restricted	2,815,796	2,757,095	1,644,884	1,084,735	4,460,680	3,841,830
Unrestricted	7,809,326	8,258,958	10,295,332	9,907,766	18,104,658	18,166,724
Total net position	\$ 29,918,299	\$ 28,518,284	\$ 76,014,677	\$ 69,234,059	\$105,932,976	\$ 97,752,343

Included in Grantsville City's net position is \$4,460,680 which represents resources that are subject to external restrictions on how they may be used, including unspent note payable proceeds, impact fees, etc. The unrestricted net position \$18,018,625 may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Grantsville City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its business-type activities.

There was an increase of \$8,180,633 in total net position in the current year as a result of normal operations. This increase is comprised of a \$1,400,015 increase in governmental activities and a \$6,780,618 increase in business-type activities.

A summary of the City's Change in Net Position is found on the following page.

GRANTSVILLE CITY CORPORATION
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

Grantsville City’s Changes in Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 2,709,578	\$ 3,074,844	\$ 4,875,794	\$ 4,718,666	\$ 7,585,372	\$ 7,793,510
Operating grants and contributions	1,232,527	1,749,966	-	-	1,232,527	1,749,966
Capital grants and contributions	1,465,974	4,901,052	7,342,352	27,321,059	8,808,326	32,222,111
General revenues:						
Property taxes	1,965,833	1,999,224	-	-	1,965,833	1,999,224
Sales tax	3,711,865	3,343,226	-	-	3,711,865	3,343,226
Franchise tax	371,482	353,188	-	-	371,482	353,188
Unrestricted investment earnings	720,834	127,669	130,161	13,454	850,995	141,123
Gain on sale of assets	-	44,407	-	4,095	-	48,502
Total revenues	<u>12,178,093</u>	<u>15,593,576</u>	<u>12,348,307</u>	<u>32,057,274</u>	<u>24,526,400</u>	<u>47,650,850</u>
Program expenses:						
General government	3,197,595	2,783,532	-	-	3,197,595	2,783,532
Public safety	4,241,974	3,458,235	-	-	4,241,974	3,458,235
Highway and public works	1,949,080	1,523,792	-	-	1,949,080	1,523,792
Parks and recreation	789,575	706,969	-	-	789,575	706,969
Redevelopment	24,210	132,651	-	-	24,210	132,651
Interest on long term debt	575,644	581,099	-	-	575,644	581,099
Water	-	-	2,486,849	2,006,611	2,486,849	2,006,611
Sewer	-	-	2,044,040	1,802,954	2,044,040	1,802,954
Garbage	-	-	1,036,800	876,411	1,036,800	876,411
Total expenses	<u>10,778,078</u>	<u>9,186,278</u>	<u>5,567,689</u>	<u>4,685,976</u>	<u>16,345,767</u>	<u>13,872,254</u>
Increase (Decrease) in Net Position before transfers	1,400,015	6,407,298	6,780,618	27,371,298	8,180,633	33,778,596
Transfers in (out)	-	(5,725,977)	-	5,725,977	-	-
Increase (Decrease) in Net Position	<u>\$ 1,400,015</u>	<u>\$ 681,321</u>	<u>\$ 6,780,618</u>	<u>\$ 33,097,275</u>	<u>\$ 8,180,633</u>	<u>\$ 33,778,596</u>

Governmental activities. Governmental activities increased Grantsville City’s net position by \$1,400,015. The increase in governmental activities is primarily explained by the following:

- Increase in unrestricted investment earnings due to significant increases in interest rates.
- Increases in sales and franchise tax revenues.
- decreases in redevelopment expenses during the year.

Business-type activities. Business-type activities increased Grantsville City’s net position by \$6,780,618. The increase in business-type activities is primarily due to:

- Increases in charges for services revenues, as a result of recent utility rate changes, as well as growth within the City.
- Increases in interest earnings due to increased interest rates.
- Decrease in capital asset infrastructure contributed to the City by developers and other new home construction as a result of a cooling housing market.

Financial Analysis of the Government’s Funds

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

Governmental funds. The focus of Grantsville City’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Grantsville City’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

GRANTSVILLE CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

As of the end of the current fiscal year, Grantsville City's governmental funds reported combined ending fund balances of \$10,273,778. Approximately 30.5% of this total amount, or \$3,131,154, constitutes unassigned fund balance, which is available for spending at the government's discretion. Nonspendable amounts, consisting of inventory and prepaid expenditures, make up 0.9%, or \$88,782, of total fund balance. The remainder of the fund balance, 68.7% or \$7,053,842, is restricted or assigned to indicate that it is not available for new spending because it has already been committed for or restricted for a variety of purposes.

The general fund is the chief operating fund of Grantsville City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,131,154, while total fund balance reached \$6,098,422. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 33% of total general fund expenditures (excluding transfer out), while total fund balance represents 63% of that amount.

Proprietary funds. Grantsville City'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 amounted to \$4,107,104; for the Sewer Utility Fund, unrestricted net position amounted to \$5,665,140; and for the Garbage Utility Fund, unrestricted net position amounted to \$523,088.

General Fund Budgetary Highlights

Revenues in the General Fund came in \$473,838 lower than anticipated. The decrease was primarily from intergovernmental and other revenue coming in \$527,473 and 491,656 lower, respectively, from expectations. Other revenues, however, was higher than anticipated, namely taxes (\$218,155), Building-related fees (\$178,536), and miscellaneous, including interest (\$271,043). Due to conservative budgeting and conscientious spending, expenditures in the General Fund were \$1,212,746 less than budgeted.

The final budgeted revenues were increased from those originally budgeted by \$1,870,300. Increases were primarily made to the intergovernmental revenues as the City anticipated using State and Local Fiscal Recovery Funds (SLFRF), as well as other grant and intergovernmental funds. Other increases were the result of other revenues coming in higher than anticipated in the original budget.

The budget for expenditures was also amended during the year to increase budgeted expenditures from \$8,963,400 to \$10,833,700 (increase of \$1,870,300). The most notable increases were in the public safety department, and parks and recreation. Other changes were due to increases in expected expenditures in the general, and highways and public works departments.

Capital Assets and Debt Administration

Capital assets. Grantsville City's investment in capital assets for its governmental and business-type activities as of June 30, 2023 amount to \$102,527,099 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities and roads. The total net increase in Grantsville City's investment in capital assets was primarily the result of contributed infrastructure assets (roads, water, sewer, and storm drains), contributed and purchased water rights, and other various projects completed.

GRANTSVILLE CITY CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

Grantsville City's Capital Assets (Net of Accumulated Depreciation)

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 1,164,870	\$ 614,132	\$ -	\$ -	\$ 1,164,870	\$ 614,132
Water rights	-	-	37,110,138	8,554,128	37,110,138	8,554,128
Rights of way and easements			27,000	27,000	27,000	27,000
Buildings	7,437,041	7,903,968	551,145	607,829	7,988,186	8,511,797
Utility distribution and collection systems	-	-	33,345,636	25,868,355	33,345,636	25,868,355
Improvements	1,951,355	713,383	-	-	1,951,355	713,383
Machinery and equipment	1,745,486	1,389,624	359,429	207,784	2,104,915	1,597,408
Leased machinery and equipment	60,916	-	-	-	60,916	-
Infrastructure	17,644,426	12,559,487	-	-	17,644,426	12,559,487
Construction in progress	850,256	3,938,317	279,401	57,614	1,129,657	3,995,931
	<u>\$ 30,854,350</u>	<u>\$ 27,118,911</u>	<u>\$ 71,672,749</u>	<u>\$ 35,322,710</u>	<u>\$102,527,099</u>	<u>\$ 62,441,621</u>

Additional information on Grantsville City's capital assets can be found at Note 6.

Long-term debt. At the end of the current fiscal year, Grantsville City had total debt outstanding of \$19,073,428. \$12,768,512 of the City's debt represents bonds secured solely by specified revenue sources (i.e. revenue bonds).

Grantsville City's Outstanding Debt

	Governmental Activities		Business-type Activities		Total Government	
	2023	2022	2023	2022	2023	2022
Revenue bonds	\$ 5,231,512	\$ 5,455,512	\$ 7,537,000	\$ 7,823,000	\$ 12,768,512	\$ 13,278,512
Notes payable	6,000,000	6,000,000	-	-	6,000,000	6,000,000
Lease payable	251,966	338,429	52,950	57,908	304,916	396,337
	<u>\$ 11,483,478</u>	<u>\$ 11,793,941</u>	<u>\$ 7,589,950</u>	<u>\$ 7,880,908</u>	<u>\$ 19,073,428</u>	<u>\$ 19,674,849</u>

Grantsville City's total debt decreased by \$601,421 during the current fiscal year as a result of payments on the revenue bonds and leases.

Additional information on Grantsville City's long-term debt can be found in Note 8.

Economic Factors and Next Year's Budget

Grantsville City continues to approach budgeting for revenues conservatively with a focus on long-term sustainability. The City anticipates continued increases in revenues due the increase in construction, sales tax, and other revenue trends observed over the last few years. The City is also budgeting from an increase in capital projects expenditures as the City's population increases, there is an increase in need for infrastructure improvements.

Requests for Information

This financial report is designed to provide a general overview of Grantsville City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the City Finance Director, 429 East Main Street, Grantsville, Utah 84029.

BASIC FINANCIAL STATEMENTS

GRANTSVILLE CITY CORPORATION
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 8,494,073	\$ 11,063,119	\$ 19,557,192
Receivables:			
Accounts, net	27,390	389,793	417,183
Taxes	2,648,393	-	2,648,393
Grant receivable	642	15,728	16,370
Inventory	10,410	130,409	140,819
Note receivable	1,473,225	-	1,473,225
Lease receivable	215,876	-	215,876
Prepaid items	78,372	64,000	142,372
Restricted assets:			
Cash and cash equivalents	2,773,209	1,653,222	4,426,431
Intergovernmental receivable	196,783	-	196,783
Capital assets:			
Not being depreciated	2,015,126	37,416,539	39,431,665
Depreciated, net of accumulated depreciatio	28,839,224	34,256,210	63,095,434
Total Assets	46,772,723	84,989,020	131,761,743
Deferred Outflows of Resources			
Deferred outflows of resources relating to pensions	731,536	215,461	946,997
Total Assets and Deferred Outflows of Resources	\$ 47,504,259	\$ 85,204,481	\$ 132,708,740
Liabilities:			
Accounts payable	\$ 964,559	\$ 190,377	\$ 1,154,936
Accrued liabilities	170,982	65,436	236,418
Accrued interest payable	1,120,985	115,389	1,236,374
Retention payable - from restricted assets	77,695	8,338	86,033
Liabilities payable from restricted assets	76,501	-	76,501
Unearned revenues	717,091	974,000	1,691,091
Noncurrent liabilities:			
Due within one year	511,297	383,350	894,647
Due in more than one year	11,204,481	7,316,800	18,521,281
Net pension liability	649,274	131,251	780,525
Total Liabilities	15,492,865	9,184,941	24,677,806
Deferred Inflows of Resources:			
Property tax	1,861,661	-	1,861,661
Leases	215,876	-	215,876
Deferred inflows of resources relating to pensions	15,558	4,863	20,421
Total Deferred Inflows of Resources	2,093,095	4,863	2,097,958
Net Position:			
Net investment in capital assets	19,293,177	64,074,461	83,367,638
Restricted for:			
Roads	723,524	-	723,524
Impact fees	1,077,104	1,143,644	2,220,748
Debt service	375,010	501,240	876,250
Building permit	577,331	-	577,331
Community development	61,579	-	61,579
Court bail held	1,248	-	1,248
Unrestricted	7,809,326	10,295,332	18,104,658
Total Net Position	29,918,299	76,014,677	105,932,976
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 47,504,259	\$ 85,204,481	\$ 132,708,740

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>			
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Functions/Programs							
Government Activities:							
General government	\$ 3,197,595	\$ 1,568,082	\$ -	\$ -	\$ (1,629,513)	\$ -	\$ (1,629,513)
Public safety	4,241,974	779,957	339,062	-	(3,122,955)	-	(3,122,955)
Highway and public works	1,949,080	-	893,465	1,465,569	409,954	-	409,954
Parks and recreation	789,575	288,739	-	405	(500,431)	-	(500,431)
Redevelopment	24,210	72,800	-	-	48,590	-	48,590
Interest on long-term debt	575,644	-	-	-	(575,644)	-	(575,644)
Total Governmental Activities	<u>10,778,078</u>	<u>2,709,578</u>	<u>1,232,527</u>	<u>1,465,974</u>	<u>(5,369,999)</u>	<u>-</u>	<u>(5,369,999)</u>
Business-type Activities:							
Water	2,486,849	2,139,763	-	6,673,125	-	6,326,039	6,326,039
Sewer	2,044,040	1,632,669	-	669,227	-	257,856	257,856
Garbage	1,036,800	1,103,362	-	-	-	66,562	66,562
Total Business-type Activities	<u>5,567,689</u>	<u>4,875,794</u>	<u>-</u>	<u>7,342,352</u>	<u>-</u>	<u>6,650,457</u>	<u>6,650,457</u>
Total Government	<u>\$ 16,345,767</u>	<u>\$ 7,585,372</u>	<u>\$ 1,232,527</u>	<u>\$ 8,808,326</u>	<u>(5,369,999)</u>	<u>6,650,457</u>	<u>1,280,458</u>
General Revenues:							
					1,965,833	-	1,965,833
					3,711,865	-	3,711,865
					371,482	-	371,482
					720,834	130,161	850,995
Transfers							
					-	-	-
Total General Revenues and Transfers					<u>6,770,014</u>	<u>130,161</u>	<u>6,900,175</u>
Changes in Net Position					1,400,015	6,780,618	8,180,633
Net Position, Beginning					<u>28,518,284</u>	<u>69,234,059</u>	<u>97,752,343</u>
Net Position, Ending					<u>\$ 29,918,299</u>	<u>\$ 76,014,677</u>	<u>\$ 105,932,976</u>

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

GRANTSVILLE CITY CORPORATION
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	General	Capital Projects	Special Revenue		Total Governmental Funds
			Redevelopment Agency	Municipal Building Authority	
Assets:					
Cash and cash equivalents	\$ 4,432,714	\$ 2,720,471	\$ 1,115,403	\$ 225,485	\$ 8,494,073
Receivables, net:					
Taxes receivable	2,648,393	-	-	-	2,648,393
Interest receivable	642	-	-	-	642
Lease receivable	215,876	-	-	-	215,876
Other receivable	27,390	-	-	-	27,390
Inventories	10,410	-	-	-	10,410
Note receivable	97,783	-	-	1,375,442	1,473,225
Prepaid items	78,372	-	-	-	78,372
Restricted assets:					
Cash and cash equivalents	2,366,289	-	31,910	375,010	2,773,209
Receivables: Intergovernmental	196,783	-	-	-	196,783
Total Assets	\$ 10,074,652	\$ 2,720,471	\$ 1,147,313	\$ 1,975,937	\$ 15,918,373
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	\$ 703,828	\$ 18,473	\$ 242,258	\$ -	\$ 964,559
Accrued liabilities	170,701	-	281	-	170,982
Liabilities payable from restricted assets	122,286	-	31,910	-	154,196
Unearned revenues	717,091	-	-	-	717,091
Total Liabilities	1,713,906	18,473	274,449	-	2,006,828
Deferred Inflows of Resources:					
Unavailable revenue - property tax	1,948,665	-	-	-	1,948,665
Unavailable revenue - lease receivable	215,876	-	-	-	215,876
Unavailable revenue - note receivable	97,783	-	-	1,375,443	1,473,226
Total Deferred Inflows of Resources	2,262,324	-	-	1,375,443	3,637,767
Fund Balances:					
Nonspendable:					
Inventories	10,410	-	-	-	10,410
Prepaid	78,372	-	-	-	78,372
Restricted:					
Roads	723,524	-	-	-	723,524
Impact fees	1,077,104	-	-	-	1,077,104
Debt service	-	-	-	375,010	375,010
Building permit	577,331	-	-	-	577,331
Community development	61,579	-	-	-	61,579
Court bail held	1,248	-	-	-	1,248
Assigned:					
Cemetery care	437,700	-	-	-	437,700
Municipal Building Authority	-	-	-	225,484	225,484
Redevelopment Agency	-	-	872,864	-	872,864
Capital projects	-	2,701,998	-	-	2,701,998
Unassigned:	3,131,154	-	-	-	3,131,154
Total Fund Balances	6,098,422	2,701,998	872,864	600,494	10,273,778
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,074,652	\$ 2,720,471	\$ 1,147,313	\$ 1,975,937	\$ 15,918,373

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

GRANTSVILLE CITY CORPORATION
RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023

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

Total fund balance - governmental funds	\$ 10,273,778
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds.	30,854,350
Notes receivable and the accrued interest are not current financial resources and are therefore reported as deferred inflows of resources in the funds.	1,473,225
Some of the City's property taxes (delinquent taxes) will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are not recorded in the funds. Receivables and revenues are recorded on the accrual basis in the statement of activities.	87,005
Pension liabilities, assets, deferred inflows, and deferred outflows are not due and payable in the current period and, therefore, are not recorded in the governmental funds.	
Deferred outflows of resources relating to pensions	731,536
Net pension liability	(649,274)
Deferred inflows of resources relating to pensions	(15,558)
Accrued Interest payable is not due and payable in the current period and, therefore, is not recorded in the funds.	(1,120,985)
Long-term liabilities are not due and payable in the current period and, therefore, are not recorded in the funds.	<u>(11,715,778)</u>
Total net position - governmental activities	<u><u>\$ 29,918,299</u></u>

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	Special Revenue				Total Governmental Funds
	General	Capital Projects	Redevelopment Agency	Municipal Building Authority	
Revenues:					
Taxes	\$ 6,020,555	\$ -	\$ -	\$ -	\$ 6,020,555
Licenses and permits	633,014	-	-	-	633,014
Intergovernmental	1,252,527	-	-	-	1,252,527
Charges for services	964,864	-	-	330,000	1,294,864
Impact fees	570,344	-	-	-	570,344
Fines and forfeitures	189,002	-	-	-	189,002
Interest	653,997	1,764	3,451	61,808	721,020
Miscellaneous	75,559	-	-	-	75,559
Total Revenues	10,359,862	1,764	3,451	391,808	10,756,885
Expenditures:					
Current:					
General government	3,030,252	135,235	-	-	3,165,487
Public safety	3,655,575	-	-	-	3,655,575
Highway and public works	1,053,192	-	-	-	1,053,192
Parks and recreation	592,338	75,000	-	-	667,338
Redevelopment	-	-	24,211	-	24,211
Debt service:					
Principal	86,463	-	-	224,000	310,463
Interest	11,089	-	-	148,888	159,977
Capital outlay:					
General government	55,266	-	-	-	55,266
Public safety	375,464	313,633	-	-	689,097
Highway and public works	293,872	-	-	-	293,872
Parks and recreation	467,443	183,731	-	-	651,174
Redevelopment	-	-	326,898	-	326,898
Total Expenditures	9,620,954	707,599	351,109	372,888	11,052,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	738,908	(705,835)	(347,658)	18,920	(295,665)
Other Financing Sources (Uses):					
Transfer in (out)	-	(1,000,000)	1,000,000	-	-
Total Other Financing Sources (Uses)	-	(1,000,000)	1,000,000	-	-
Net Change in Fund Balances	738,908	(1,705,835)	652,342	18,920	(295,665)
Fund Balance, Beginning	5,359,514	4,407,833	220,522	581,574	10,569,443
Fund Balance, Ending	\$ 6,098,422	\$ 2,701,998	\$ 872,864	\$ 600,494	\$ 10,273,778

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

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

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

Net change in fund balances - total governmental funds	\$ (295,665)
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay	1,651,494
Depreciation Expense	(1,386,987)
Disposal of assets	(13,719)
Capital assets contributed to the City from developers is not recorded in the governmental funds. However, in the statement of activities, those contributed amounts are reported as capital contribution revenues.	
	1,465,569
Accrued interest on note receivables is recorded as revenue in the statement of activities but deferred until available in the governmental funds.	
	(186)
Principal amounts received on the note receivable balance is recognized as revenue in the governmental funds but deferred until available in the governmental funds.	
	(72,800)
Compensated absences do not require current financial resources and therefore are not recorded as an expenditure in the governmental funds.	
	(29,300)
Property taxes levied in prior years but not yet collected are not recognized in the governmental funds because they are not available. They are, however, recorded as revenues in the statement of activities. During the year, the net effect of delinquent taxes during the year was:	
	28,625
Repayment of bond and lease principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	
	310,463
Pension liabilities do not require current financial resources and therefore are not recorded in the governmental funds.	
	158,188
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expense is reported when due and paid.	
	(415,667)
Change in net position of governmental activities	\$ 1,400,015

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with final budget
	Original	Final		
Revenues:				
Taxes	\$ 5,780,400	\$ 5,802,400	\$ 6,020,555	\$ 218,155
Licenses and permits	27,000	27,000	23,827	(3,173)
Intergovernmental	924,500	1,760,000	1,232,527	(527,473)
Charges for services	97,700	80,000	75,235	(4,765)
Fines and forfeitures	196,800	196,800	189,002	(7,798)
Building department	711,000	721,000	899,536	178,536
Community Development	679,000	700,000	593,293	(106,707)
Other revenue	171,000	1,062,000	570,344	(491,656)
Contributions and transfers	274,000	-	-	-
Miscellaneous	102,000	484,500	755,543	271,043
Total Revenues	8,963,400	10,833,700	10,359,862	(473,838)
Expenditures:				
General government:				
Administrative	1,011,400	1,111,400	1,082,475	28,925
Judicial	285,000	285,000	261,562	23,438
Library	350,200	370,200	344,354	25,846
Election	15,000	15,000	270	14,730
Planning and zoning	883,500	700,000	712,779	(12,779)
Building inspections	711,000	721,000	684,078	36,922
Public safety:				
Police	3,160,500	3,713,500	3,597,751	115,749
Fire	401,000	431,000	428,255	2,745
Animal control	86,000	9,300	5,033	4,267
Highway and public works:				
Streets	430,500	460,500	398,744	61,756
Class "C" roads	828,000	1,123,000	948,320	174,680
Parks and recreation:				
Parks	338,500	1,352,000	682,443	669,557
Community relations	179,600	203,600	157,565	46,035
Cemetery	184,200	239,200	219,773	19,427
Debt services:				
Principal	87,000	87,000	86,463	537
Interest	12,000	12,000	11,089	911
Total Expenditures	8,963,400	10,833,700	9,620,954	1,212,746
Excess of Revenues Over Expenditures	-	-	738,908	738,908
Net Change in Fund Balance	\$ -	\$ -	738,908	\$ 738,908
Fund Balance, Beginning			5,359,514	
Fund Balance, Ending			\$ 6,098,422	

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – REDEVELOPMENT AGENCY
SPECIAL REVENUE FUND
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ 5,000	\$ 3,451	\$ (1,549)
Miscellaneous	-	42,500	-	(42,500)
Total Revenues	<u>-</u>	<u>47,500</u>	<u>3,451</u>	<u>(44,049)</u>
Expenditures:				
Redevelopment	19,000	1,047,500	351,109	696,391
Total Expenditures	<u>19,000</u>	<u>1,047,500</u>	<u>351,109</u>	<u>696,391</u>
Excess of Revenues Over Expenditures	<u>(19,000)</u>	<u>(1,000,000)</u>	<u>(347,658)</u>	<u>652,342</u>
Other Financing Sources (Uses):				
Transfers in (out)	-	1,000,000	1,000,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (19,000)</u>	<u>\$ -</u>	<u>652,342</u>	<u>\$ 652,342</u>
Fund Balance, Beginning			<u>220,522</u>	
Fund Balance, Ending			<u>\$ 872,864</u>	

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – MUNICIPAL BUILDING AUTHORITY
SPECIAL REVENUE FUND
For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 257,075	\$ 257,200	\$ 257,200	\$ -
Intergovernmental	116,075	73,000	72,800	(200)
Interest	4,500	47,450	61,808	14,358
Miscellaneous	-	-	-	-
Total Revenues	<u>377,650</u>	<u>377,650</u>	<u>391,808</u>	<u>14,158</u>
Expenditures:				
Debt:				
Interest	149,150	153,650	148,888	4,762
Principal	224,000	224,000	224,000	-
Total Expenditures	<u>373,150</u>	<u>377,650</u>	<u>372,888</u>	<u>4,762</u>
Net Change in Fund Balance	<u>\$ 4,500</u>	<u>\$ -</u>	<u>18,920</u>	<u>\$ 18,920</u>
Fund Balance, Beginning			<u>581,574</u>	
Fund Balance, Ending			<u>\$ 600,494</u>	

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

GRANTSVILLE CITY CORPORATION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2023

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Garbage	Totals
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 4,469,549	\$ 6,082,190	\$ 511,380	\$ 11,063,119
Accounts receivable, net	162,437	137,424	89,932	389,793
Intergovernmental receivable	-	15,728	-	15,728
Inventory of supplies	117,882	8,289	4,238	130,409
Prepaid expenses	32,000	32,000	-	64,000
Total Current Assets	4,781,868	6,275,631	605,550	11,663,049
Noncurrent Assets:				
Restricted assets:				
Cash and cash equivalents	1,430,795	222,427	-	1,653,222
Capital assets not being depreciated:				
Water rights	37,110,138	-	-	37,110,138
Rights of way and easements	27,000	-	-	27,000
Construction in progress	214,587	64,814	-	279,401
Capital assets, net of accumulated depreciation:				
Utility distribution and collection systems	15,187,962	18,151,614	6,060	33,345,636
Buildings	211,031	247,966	92,148	551,145
Equipment	175,913	169,571	13,945	359,429
Total Noncurrent Assets	54,357,426	18,856,392	112,153	73,325,971
Total Assets	59,139,294	25,132,023	717,703	84,989,020
Deferred Outflows of Resources				
Deferred outflows of resources relating to pensions	107,262	85,311	22,888	215,461
Total Assets and Deferred Outflows of Resources	\$ 59,246,556	\$ 25,217,334	\$ 740,591	\$ 85,204,481
Liabilities:				
Current Liabilities:				
Accounts payable	\$ 76,024	\$ 32,565	\$ 81,788	\$ 190,377
Accrued liabilities	50,395	12,455	2,586	65,436
Interest payable	42,510	72,879	-	115,389
Retention payable - from restricted assets	8,338	-	-	8,338
Unearned revenue	497,670	476,330	-	974,000
Compensated absences	46,720	36,960	4,480	88,160
Lease payable	2,595	2,595	-	5,190
Bonds payable	158,000	132,000	-	290,000
Total Current Liabilities	882,252	765,784	88,854	1,736,890
Noncurrent Liabilities:				
Compensated absences	11,680	9,240	1,120	22,040
Lease payable	23,880	23,880	-	47,760
Bonds payable	2,881,000	4,366,000	-	7,247,000
Net pension liability	65,365	50,510	15,376	131,251
Total Noncurrent Liabilities	2,981,925	4,449,630	16,496	7,448,051
Total Liabilities	3,864,177	5,215,414	105,350	9,184,941
Deferred Inflows of Resources				
Deferred inflows of resources relating to pensions	-	4,863	-	4,863
Net Position:				
Net investment in capital assets	49,852,818	14,109,490	112,153	64,074,461
Restricted for capital projects	1,063,291	80,353	-	1,143,644
Restricted for debt service	359,166	142,074	-	501,240
Unrestricted	4,107,104	5,665,140	523,088	10,295,332
Total Net Position	55,382,379	19,997,057	635,241	76,014,677
Total Liabilities Deferred Inflows of Resources, and Net Position	\$ 59,246,556	\$ 25,217,334	\$ 740,591	\$ 85,204,481

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

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

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Garbage	Totals
Operating Revenues:				
Charges for services	\$ 2,000,818	\$ 1,623,931	\$ 1,103,362	\$ 4,728,111
Intergovernmental revenue	2,330	-	-	2,330
Connection fees	6,710	-	-	6,710
Other	129,905	8,738	-	138,643
Total Operating Revenues	2,139,763	1,632,669	1,103,362	4,875,794
Operating Expenses:				
Salaries and wages	664,234	503,506	106,574	1,274,314
Employee benefits	292,924	215,362	45,101	553,387
Professional services	227,566	192,159	16,158	435,883
Materials and supplies	419,874	124,743	48,704	593,321
Depreciation	660,199	783,635	9,871	1,453,705
Utilities	163,664	144,441	8,705	316,810
Waste collection and disposal	-	-	801,687	801,687
Other operating expenses	11,318	-	-	11,318
Total Operating Expenses	2,439,779	1,963,846	1,036,800	5,440,425
Operating Income (Loss)	(300,016)	(331,177)	66,562	(564,631)
Nonoperating Revenues (Expenses):				
Capital contributions	6,213,278	392,045	-	6,605,323
Grants	-	39,397	-	39,397
Investment earnings	106,955	23,206	-	130,161
Impact fees	459,847	237,785	-	697,632
Interest expense	(47,070)	(80,194)	-	(127,264)
Total Nonoperating Revenues (Expenses)	6,733,010	612,239	-	7,345,249
Changes in Net Position	6,432,994	281,062	66,562	6,780,618
Net Position, Beginning	48,949,385	19,715,995	568,679	69,234,059
Net Position, Ending	\$ 55,382,379	\$ 19,997,057	\$ 635,241	\$ 76,014,677

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

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

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Garbage	Totals
Cash Flows From Operating Activities:				
Receipts from customers and users	\$ 2,142,956	\$ 1,626,617	\$ 1,098,861	\$ 4,868,434
Payments to suppliers	(929,177)	(471,937)	(850,923)	(2,252,037)
Payments to employees and related benefits	(1,012,160)	(767,919)	(160,357)	(1,940,436)
Net cash flows from operating activities	201,619	386,761	87,581	675,961
Cash Flows From Capital and Related Financing Activities:				
Grants	497,670	499,999	-	997,669
Impact fees	459,847	237,785	-	697,632
Principal paid on bonds	(156,000)	(130,000)	-	(286,000)
Principal paid on leases	(2,479)	(2,479)	-	(4,958)
Interest paid	(49,283)	(82,348)	-	(131,631)
Purchases of capital assets	(274,215)	(124,450)	-	(398,665)
Net cash flows from (used by) capital and related financing activities	475,540	398,507	-	874,047
Cash Flows From Investing Activities:				
Interest on investments	106,955	23,206	-	130,161
Net cash flows from investing activities	106,955	23,206	-	130,161
Net Increase (Decrease) In Cash	784,114	808,474	87,581	1,680,169
Cash At Beginning Of Year	5,116,230	5,496,143	423,799	11,036,172
Cash At End Of Year	\$ 5,900,344	\$ 6,304,617	\$ 511,380	\$ 12,716,341
As reported on the Statement of Net Position				
Cash and cash equivalents	\$ 4,469,549	\$ 6,082,190	\$ 511,380	\$ 11,063,119
Restricted cash and cash equivalents	1,430,795	222,427	-	1,653,222
	\$ 5,900,344	\$ 6,304,617	\$ 511,380	\$ 12,716,341

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Garbage	Totals
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	\$ (300,016)	\$ (331,177)	\$ 66,562	\$ (564,631)
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation expense	660,199	783,635	9,871	1,453,705
Pension expense adjustment	(47,332)	(40,501)	(3,700)	(91,533)
(Increase) Decrease in assets and deferred outflows				
Accounts receivable	3,193	(6,052)	(4,501)	(7,360)
Inventory	72,255	(91)	5,842	78,006
Prepaid expenses	(584)	(584)	-	(1,168)
Increase (Decrease) in liabilities and deferred inflows				
Accounts payable	(186,764)	(9,919)	18,489	(178,194)
Accrued liabilities	(18,070)	(16,350)	(5,282)	(39,702)
Retention payable	8,338	-	-	8,338
Compensated absences	10,400	7,800	300	18,500
Net cash flows from operating activities	\$ 201,619	\$ 386,761	\$ 87,581	\$ 675,961
Value of assets contributed from developers or gov't funds	\$ 6,213,278	\$ 392,045	\$ -	\$ 6,605,323

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

GRANTSVILLE CITY CORPORATION

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grantsville City Corporation (the City) operates under a council form of government and provides the following services as authorized by its charter: public safety, highways, recreation, water, sewer, and garbage.

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

The Reporting Entity

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related GASB pronouncement. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability of fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities.

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 are secured by a lease agreement with the City and have been retired through lease payments from the City. The Municipal Building 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.

The City's Redevelopment Agency uses tax increment financing to support redevelopment projects within the City. The Agency is governed by the City's Mayor and City Council. Because the Agency's governing body is the same as the City's, the financial data is included in the reporting entity using the blended method.

The City's basic financial statements include all City operations.

Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*, as are internally dedicated resources.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as 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.

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.

Property taxes, franchise 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The City reports the following major governmental funds:

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

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of the major capital facilities of the government (other than those financed by proprietary or special revenue funds).

The Redevelopment Agency accounts for revenues derived from specific taxes which are to finance particular functions of the City.

Municipal Building Authority Special Revenue Fund accounts for the rental revenues from the City Building and the related bond payments.

The City reports the following major proprietary funds:

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

The Sewer Fund accounts for the activities of the City's sewer collection operations.

The Garbage Fund accounts for the activities of the City's solid waste collection of the City.

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 to the General Fund by various enterprise funds for providing administrative and billing services for such funds. The general fund's general government, fire, and parks and recreation departments use significant utility services provided by the water fund, and therefore is charged for those utilities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

Budgetary Data

The City Council follows these procedures in establishing the budgetary data reflected in the financial statement –

- (1) Prior to May 1, the City Recorder submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted in the City to obtain taxpayer comments.
- (3) Prior to June 22, the budget is formally adopted after a public hearing.
- (4) The City Council is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved at a public hearing.

Budgeted amounts are as originally adopted, or as amended by the City Council

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents are defined as the cash and cash equivalents accounts and the restricted cash and cash equivalents accounts.

Inventory

Inventory is valued at the lower of cost (first-in, first-out method) or market. In the governmental fund financial statements, expenditures are recorded as inventory is used (consumption method).

Restricted Assets

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Net Pension Asset and Net Pension Liability

In the governmental and business-type activities, the City reports Net Pension Asset and Net Pension Liability. The net pension asset and liability is the City's proportionate share of the Utah Retirement Systems Pension Plan's (URS) funding or shortfall in relation to the City's proportionate share of the calculated retirement benefits for the retirement plans offered by the URS. See Note 9 for more information on the URS Pension Plan.

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, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased, or estimated historical cost if constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

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.

Property, plant, equipment and infrastructure are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	10-50
Utility distribution and collection systems	10-50
Infrastructure	10-30
Vehicles	5-10
Equipment	3-30

Intangible right-to-use assets are amortized over the useful life of the asset or the lease term, whichever is shorter. Amortization expense of leased right-to-use assets is included in depreciation expense.

Compensated Absences

All vacation pay and compensation time is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements. Sick pay amounts are charged as wages when used.

Pensions

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

Deferred Outflows/Inflows of Resources

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

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classifications

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

- (1) Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (2) Restricted net position – consists of net assets with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- (3) Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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

- (1) Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- (2) Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- (3) Committed fund balance classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council, which is the government’s highest level of decision making authority.
- (4) Assigned fund balance classification includes amounts that are constrained by the government’s intent to use the funds for specific purposes, but are neither restricted nor committed, as established by the City Finance Director. Also includes all remaining amounts that are reported in governmental funds, other than the General Fund that are not classified as nonspendable, restricted, or committed, that are intended to be used for specific purposes.
- (5) Unassigned fund balance classification is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

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

Property Taxes

Property taxes attach as an enforceable lien on property as of the first of January. Taxes are levied on October 1 and are due and payable at November 30.

Use of Estimates in Preparing Financial Statements

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

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND CASH EQUIVALENTS

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.

Custodial credit risk – deposits is the risk that in the event of bank failure, the local government’s deposits may not be recovered. The local government’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Money Management Council. As of June 30, 2023, \$1,173,009 of the local government’s bank balances of \$1,503,816 was uninsured and uncollateralized.

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

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

The City is authorized to invest in the PTIF, an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. 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 participants’ average daily balances.

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

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

At June 30, 2023, the City had the following recurring fair value measurements.

	6/30/2023	Fair Value Measurements by Level		
		Level 1	Level 2	Level 3
Investments by fair value level				
Utah Public Treasurer's Investment Fund	\$ 22,624,862	\$ -	\$ 22,624,862	\$ -
Total investments by fair value level	\$ 22,624,862	\$ -	\$ 22,624,862	\$ -

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND CASH EQUIVALENTS (Continued)

For the year ended June 30, 2023, the City had deposits of \$22,623,162 with the PTIF, with the fair value of these investments being \$22,624,862. The entire balance had a maturity less than one year. The PTIF pool has not been rated.

All cash and cash equivalent balances approximate their fair value. As of June 30, 2023, the City had the following cash and cash equivalents:

Cash on hand	\$	1,435
Cash on deposit		1,359,026
Utah State Treasurer's investment pool account		<u>22,623,162</u>
Total cash and cash equivalents		<u><u>\$ 23,983,623</u></u>

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The local government manages its exposure to declines in fair value by investment mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

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

NOTE 3 RESTRICTED CASH AND CASH EQUIVALENTS

Certain cash and cash equivalent amounts are restricted to use as follows as of June 30, 2023, which are reported in the aggregate in the Statement of Net Position:

	Governmental Activities	Business-type Activities	Totals
Restricted for bond payments	\$ 375,010	\$ -	\$ 375,010
Restricted for repair and replacement	-	501,240	501,240
Restricted for unspent class "C" road monies	649,027	-	649,027
Restricted revenue for future construction - impact fees	1,077,104	1,143,644	2,220,748
Restricted for retainage payable amounts	31,910	8,338	40,248
Restricted for building permits	577,331	-	577,331
Restricted for community development	61,579	-	61,579
Restricted for court bail held	<u>1,248</u>	<u>-</u>	<u>1,248</u>
Total restricted cash and cash equivalents	<u><u>\$ 2,773,209</u></u>	<u><u>\$ 1,653,222</u></u>	<u><u>\$ 4,426,431</u></u>

NOTE 4 ALLOWANCE FOR DOUBTFUL ACCOUNTS

The allowance for doubtful accounts receivable at June 30, 2023 for all funds is \$1,752.

NOTE 5 NOTE AND LEASE RECEIVABLES

Note receivables

Grantsville City has two notes receivable:

- 1) Amounts due from an entity as a result of a land sale in 2006. The original amount of the note is \$82,725. This note bears interest at 1%. The principal and all accrued interest is due on April 12, 2035. Accrued interest as of June 30, 2023 is \$15,058.
- 2) As a result of an agreement in 2011, the Tooele City RDA agreed to pay Grantsville City a total of \$2,917,300 over 25 years to help finance Grantsville City's Series 2011 MBA Lease Revenue Bond which paid for the Grantsville City library. The effective interest on the note is 3.14% on an agreed principal amount of \$2,000,000. Payments are to be made annually, and are scheduled to end in October 2037. As of June 30, 2023, the note carried a balance of \$1,344,000 and accrued interest of \$31,442.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 5 NOTE AND LEASE RECEIVABLES (Continued)

Lease receivables

During the fiscal year 2022, the City entered into a leasing arrangement with a telecommunications company to lease land owned by the City for the purpose of constructing a communications tower. The lease is currently estimated to terminate in 2041. Annual payments are scheduled to be received with payments increasing after each renewal period of five years. The lease receivable and deferred inflow of resources related to leases are calculated by using the present value of the future lease payments schedule to be received. The present value was calculated using an interest rate of 3.57% and resulted in a calculated present value of \$236,452. The lease receivable will be reduced as payments are received, and the deferred inflow related to leases will be recognized as lease revenue over the lease term. Lease revenue recognized during the year was \$7,991.

NOTE 6 CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,139,675	\$ 25,195	\$ -	\$ 1,164,870
Construction in progress	161,680	1,784,295	(1,095,719)	850,256
Total capital assets, not being depreciated	<u>1,301,355</u>	<u>1,809,490</u>	<u>(1,095,719)</u>	<u>2,015,126</u>
Capital assets, being depreciated:				
Buildings	9,932,145	-	-	9,932,145
Improvements	1,796,987	695,361	-	2,492,348
Machinery and equipment	3,952,239	341,437	(23,497)	4,270,179
Intangible right-to-use machinery and equipment	235,090	-	(43,439)	191,651
Infrastructure	20,842,477	1,366,495	-	22,208,972
Total capital assets being depreciated	<u>36,758,938</u>	<u>2,403,293</u>	<u>(66,936)</u>	<u>39,095,295</u>
Less accumulated depreciation for:				
Buildings	2,237,143	257,961	-	2,495,104
Improvements	450,345	90,648	-	540,993
Machinery and equipment	2,167,969	367,949	(11,225)	2,524,693
Intangible right-to-use machinery and equipment	125,707	47,019	(41,991)	130,735
Infrastructure	3,941,136	623,410	-	4,564,546
Total accumulated depreciation	<u>8,922,300</u>	<u>1,386,987</u>	<u>(53,216)</u>	<u>10,256,071</u>
Total capital assets, being depreciated, net	<u>27,836,638</u>	<u>1,016,306</u>	<u>(13,720)</u>	<u>28,839,224</u>
Governmental activities capital assets, net	<u>\$ 29,137,993</u>	<u>\$ 2,825,796</u>	<u>\$ (1,109,439)</u>	<u>\$ 30,854,350</u>

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:	
General government	\$ 107,656
Public safety	455,344
Highway and public works	708,268
Parks and recreation	115,719
Total depreciation expense - governmental activities	<u>\$ 1,386,987</u>

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 6 CAPITAL ASSETS AND DEPRECIATION (Continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type Activities:				
Capital assets, not being depreciated:				
Water rights	\$ 31,192,591	\$ 5,917,547	-	\$ 37,110,138
Easements and rights of way	27,000	-	-	27,000
Construction in progress	35,091	244,310	-	279,401
Total capital assets, not being depreciated	<u>31,254,682</u>	<u>6,161,857</u>	<u>-</u>	<u>37,416,539</u>
Capital assets, being depreciated:				
Buildings	1,315,372	-	-	1,315,372
Utility distribution and collection systems	49,874,942	701,676	-	50,576,618
Machinery and equipment	1,058,506	140,455	-	1,198,961
Total capital assets being depreciated	<u>52,248,820</u>	<u>842,131</u>	<u>-</u>	<u>53,090,951</u>
Less accumulated depreciation for:				
Buildings	743,176	21,051	-	764,227
Utility distribution and collection systems	15,870,734	1,360,248	-	17,230,982
Machinery and equipment	767,126	72,406	-	839,532
Total accumulated depreciation	<u>17,381,036</u>	<u>1,453,705</u>	<u>-</u>	<u>18,834,741</u>
Total capital assets, being depreciated, net	<u>34,867,784</u>	<u>(611,574)</u>	<u>-</u>	<u>34,256,210</u>
Business-type activities capital assets, net	<u>\$ 66,122,466</u>	<u>\$ 5,550,283</u>	<u>\$ -</u>	<u>\$ 71,672,749</u>

Depreciation expenses were charged to functions/programs of the primary government as follows:

Business-type activities:	
Water	\$ 660,199
Sewer	783,635
Garbage	9,871
Total depreciation expense - business-type activities	<u>\$ 1,453,705</u>

NOTE 7 DEFERRED OUTFLOWS/ INFLOW OF RESOURCES

The governmental funds report unavailable revenues from long-term notes receivable of \$1,473,225 which will be recognized as an inflow of resources (revenues) in the period in which the amounts become available.

The governmental funds also report unavailable resources from property taxes of \$1,948,665 as a deferred inflows of resources due to the property taxes being recognized as receivables prior to the period for which the taxes are levied. These amounts are also reported as deferred inflows of resources on the government-wide statement of net position.

As a result of implementing GASB 68, the governmental and business-type activities also report deferred outflows of resources and deferred inflows of resources relating to pensions. See Note 9 for more information.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 8 LONG-TERM DEBT

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One year
Governmental Activities:					
Revenue bonds - direct placements					
Library	\$ 1,760,512	\$ -	\$ 91,000	\$ 1,669,512	\$ 94,000
Fire Station	1,250,000	-	65,000	1,185,000	67,000
Justice Center	2,445,000	-	68,000	2,377,000	70,000
Note payable	6,000,000	-	-	6,000,000	-
Lease payable	338,429	-	86,463	251,966	94,457
Compensated absences	203,000	178,168	148,868	232,300	185,840
Total governmental activity long-term liabilities	\$ 11,996,941	\$ 178,168	\$ 459,331	\$ 11,715,778	\$ 511,297
Business-type Activities:					
Revenue Bonds - direct placements					
Water	\$ 3,195,000	\$ -	\$ 156,000	\$ 3,039,000	\$ 158,000
Sewer	4,628,000	-	130,000	4,498,000	132,000
Lease payable	57,908	-	4,958	52,950	5,190
Compensated absences	91,700	70,999	52,499	110,200	88,160
Total business-type activity long-term liabilities	\$ 7,972,608	\$ 70,999	\$ 343,457	\$ 7,700,150	\$ 383,350

Compensated absences in the governmental activities are generally liquidated by the general fund. Compensated absences of the business-type activities are liquidated through their respective funds.

Governmental Activities

MBA Lease Revenue Bonds, Series 2016

The MBA Lease Revenue Bond, Series 2016 was issued in December 2016 for \$2,700,000. This bond was issued to construct the justice center. The bond has an interest rate of 2.5 percent and matures in October 2047. The MBA has pledged the base rental as security to the bond.

This bond contains a provision that in the event of a failure to pay the scheduled principal and interest payments, the outstanding principal and any outstanding interest on these bonds may become immediately due and payable.

MBA Lease Revenue Bonds, Series 2011

The MBA Lease Revenue Bond, Series 2011 was issued in February 2012 for \$2,500,000. This bond was issued to construct the municipal library. The bond has an interest rate of 2.5 percent and matures in October 2037. The MBA has pledged the base rental as security to the bond.

This bond contains a provision that in the event of a failure to pay the scheduled principal and interest payments, the outstanding principal and any outstanding interest on these bonds may become immediately due and payable.

MBA Lease Revenue Bonds, Series 2006

The MBA Lease Revenue Bond, Series 2006 was issued in May 2006 for \$2,000,000. This bond was issued to construct the municipal fire station. The bond has an interest rate of 3.5 percent and matures in January 2037. The MBA has pledged the base rental as security to the bond.

This bond contains a provision that in the event of a failure to pay the scheduled principal and interest payments, the outstanding principal and any outstanding interest on these bonds become immediately due and payable.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 8 LONG-TERM DEBT (Continued)

Tooele County Note Payable – Redevelopment Agency Advance

The Grantsville City RDA (the RDA) received an advance of \$6,000,000 from Tooele County (the County) to pay for improvements within the Lakeview Business Park area. This advance carries interest of 7% and will be repaid to the County as tax increment is received from taxes generated in that area. Interest began to accrue in January 2021. Payments are due each year once the tax increment is received, which is approximately April of each year, until the balance is fully paid. No tax increment has yet been received as of June 30, 2023.

Business-type Activities

Water Revenue Bonds, Series 2018

The Water Revenue Bond, Series 2018 was issued in December 2018 for \$2,700,000. This bond was issued to finance all or portions of improvements to the City's water system. The bond has an interest rate of 1.5 percent and matures in August 2039. The City has pledged the net revenues of the water fund as security for the bonds.

This bond contains a provision that in the event of a failure to pay the scheduled principal and interest payments, the outstanding principal and any outstanding interest on these bonds may become immediately due and payable.

Sewer Revenue Bonds, Series 2018

The Sewer Revenue Bonds, Series 2018 was issued in December 2018 for \$4,880,000. This bond was issued to finance all or a portion of the costs of the City's sewer system. The bond has an interest rate of 1.75 percent and matures in August 2049. The City has pledged the net revenues of the sewer fund as security for these bonds.

This bond contains a provision that in the event of a failure to pay the scheduled principal and interest payments, the outstanding principal and any outstanding interest on these bonds may become immediately due and payable.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 8 LONG-TERM DEBT (Continued)

The following is a schedule of the future minimum payments for the governmental activities debt:

Fiscal Year Ended June 30	Governmental Activities							
	Revenue Bonds - Direct Placements						Note Payable	
	Library		Fire Station		Justice Center		Tooele County - RDA Advance	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 94,000	\$ 42,000	\$ 67,000	\$ 41,475	\$ 70,000	\$ 59,425	\$ -	\$ 420,000
2025	96,000	39,650	70,000	39,130	71,000	57,675	-	420,000
2026	98,000	37,250	72,000	36,680	73,000	55,900	-	420,000
2027	101,000	34,800	75,000	34,160	75,000	54,075	-	420,000
2028	103,000	32,275	77,000	31,535	77,000	52,200	-	420,000
2029	106,000	29,700	80,000	28,840	79,000	50,275	-	420,000
2030	109,000	27,050	83,000	26,040	81,000	48,300	-	420,000
2031	111,000	24,325	86,000	23,135	83,000	46,275	-	420,000
2032	114,000	21,550	89,000	20,125	85,000	44,200	-	420,000
2033	117,000	18,700	92,000	17,010	87,000	42,075	-	420,000
2034	120,000	15,775	95,000	13,790	89,000	39,900	-	420,000
2035	123,000	12,775	98,000	10,465	91,000	37,675	-	420,000
2036	126,000	9,700	102,000	7,035	94,000	35,400	-	420,000
2037	129,000	6,550	99,000	3,465	96,000	33,050	-	420,000
2038	122,512	3,225	-	-	98,000	30,650	-	420,000
2039	-	-	-	-	101,000	28,200	-	420,000
2040	-	-	-	-	103,000	25,675	-	420,000
2041	-	-	-	-	106,000	23,100	-	420,000
2042	-	-	-	-	109,000	20,450	-	420,000
2043	-	-	-	-	111,000	17,725	-	420,000
2044	-	-	-	-	114,000	14,950	-	420,000
2045	-	-	-	-	117,000	12,100	-	420,000
2046	-	-	-	-	120,000	9,175	-	420,000
2047	-	-	-	-	122,000	6,175	-	420,000
2048	-	-	-	-	125,000	3,125	-	420,000
2049	-	-	-	-	-	-	-	420,000
2050	-	-	-	-	-	-	6,000,000	420,000
	<u>\$ 1,669,512</u>	<u>\$ 355,325</u>	<u>\$ 1,185,000</u>	<u>\$ 332,885</u>	<u>\$ 2,377,000</u>	<u>\$ 847,750</u>	<u>\$ 6,000,000</u>	<u>\$ 11,340,000</u>
	Interest Rate: 2.50%		Interest Rate: 3.50%		Interest Rate: 2.50%		Interest Rate: 7.00%	

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 8 LONG-TERM DEBT (Continued)

The following is a schedule of the future minimum payments for the business-type activities debt:

Fiscal Year Ended June 30	Business-type Activities			
	Revenue Bonds - Direct Placements			
	Water		Sewer	
	Principal	Interest	Principal	Interest
2024	\$ 158,000	\$ 45,585	\$ 132,000	\$ 78,715
2025	161,000	43,215	134,000	76,405
2026	163,000	40,800	136,000	74,060
2027	165,000	38,355	139,000	71,680
2028	168,000	35,880	141,000	69,247
2029	171,000	33,360	144,000	66,780
2030	173,000	30,795	146,000	64,260
2031	176,000	28,200	149,000	61,705
2032	178,000	25,560	151,000	59,098
2033	181,000	22,890	154,000	56,455
2034	184,000	20,175	157,000	53,760
2035	186,000	17,415	159,000	51,012
2036	189,000	14,625	162,000	48,230
2037	192,000	11,790	165,000	45,395
2038	195,000	8,910	168,000	42,508
2039	198,000	5,985	171,000	39,567
2040	201,000	3,015	174,000	36,575
2041	-	-	177,000	33,530
2042	-	-	180,000	30,433
2043	-	-	183,000	27,282
2044	-	-	186,000	24,080
2045	-	-	190,000	20,825
2046	-	-	193,000	17,500
2047	-	-	196,000	14,123
2048	-	-	200,000	10,692
2049	-	-	203,000	7,193
2050	-	-	208,000	3,640
	<u>\$ 3,039,000</u>	<u>\$ 426,555</u>	<u>\$ 4,498,000</u>	<u>\$ 1,184,750</u>
	Interest Rate: 1.50%		Interest Rate: 1.75%	

Leases Payable

At the end of the current year, the City has 15 lease agreements for vehicles and equipment with a combined present value of \$567,829. Due to the implementation of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, the City has recorded these as intangible right-to-use leases or financed purchases in the governmental activities, and the enterprise funds. The intangible right-to-use lease assets will be amortized over the lease term remaining. The financed purchase assets will be depreciated over the useful lives of the assets. There are no residual value guarantees in the lease provisions. A summary of the principal and interest amounts for the remaining leases is as follows:

	2024		2025		2026		TOTAL	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Governmental Activities								
2021 Dodge Durango (3)	\$ 26,790	\$ 2,973	\$ 27,747	\$ 2,016	\$ 28,737	\$ 1,026	\$ 83,274	\$ 6,015
Police equipment	25,704	2,623	26,550	1,777	27,424	903	79,678	5,303
2018 Dodge Durango SXT	3,365	51	-	-	-	-	3,365	51
2019 Dodge Durango SXT	4,420	92	376	1	-	-	4,796	93
2019 Dodge Durango SXT	4,420	92	376	1	-	-	4,796	93
2020 Dodge Durango SXT	4,462	143	1,903	16	-	-	6,365	159
2020 Dodge Durango SXT	4,455	142	1,900	16	-	-	6,355	158
2020 Dodge Durango SXT	4,462	143	1,903	16	-	-	6,365	159
2020 Dodge Durango	4,378	227	4,524	81	-	-	8,902	308
2020 Ford F-150	4,727	259	4,885	101	414	1	10,026	361
2020 Dodge Durango	4,676	310	4,832	154	2,061	17	11,569	481
John Deere Backhoe	2,595	1,242	23,880	1,120	-	-	26,475	2,362
Total governmental activities	<u>94,454</u>	<u>8,297</u>	<u>98,876</u>	<u>5,299</u>	<u>58,636</u>	<u>1,947</u>	<u>251,966</u>	<u>15,543</u>
Business-type Activities								
John Deere Backhoe	5,191	2,483	47,759	2,240	-	-	52,950	4,723
Total business-type activities	<u>5,191</u>	<u>2,483</u>	<u>47,759</u>	<u>2,240</u>	<u>-</u>	<u>-</u>	<u>52,950</u>	<u>4,723</u>
Total Government-wide	<u>\$ 99,645</u>	<u>\$ 10,780</u>	<u>\$ 146,635</u>	<u>\$ 7,539</u>	<u>\$ 58,636</u>	<u>\$ 1,947</u>	<u>\$ 304,916</u>	<u>\$ 20,266</u>

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN

Plan Description

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

Defined Benefit Plans

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

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

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

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

Benefits Provided

URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
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% to 4% depending upon employer
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 to June 30, 2020 2.0% per year July 1, 2020 to present	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except 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.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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, 2023 are as follows:

	<u>Employee</u>	<u>Employer</u>	<u>Employer 401(k)</u>
Contributory System			
111 Local Governmental Div - Tier 2	N/A	16.01%	0.18%
Noncontributory System			
15 Local Governmental Div - Tier 1	N/A	17.97%	N/A
Public Safety Retirement System			
Contributory			
122 Tier 2 DB Hybrid Public Safety	2.59%	26.99%	N/A
Noncontributory			
75 Other Div A with 4% COLA	N/A	35.71%	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.19%	10.00%
222 Public Safety	N/A	12.99%	14.00%

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

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

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 137,735	N/A
Public Safety System	148,737	-
Tier 2 Public Employees System	232,357	18,093
Tier 2 Public Safety and Firefighter	194,259	-
Tier 2 DC Only System	31,649	N/A
Tier 2 DC Public Safety and Firefighter	1,117	N/A
Total Contributions	\$ 745,854	\$ 18,093

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.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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

At June 30, 2023, we reported a net pension asset of \$0 and a net pension liability of \$780,526.

System	(Measurement Date): December 31, 2022				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2021	Change (Decrease)
Noncontributory System	\$ -	\$ 219,100	0.1279229%	0.1206420%	0.0072809%
Public Safety System	-	475,981	0.3681007%	0.3204763%	0.0476244%
Tier 2 Public Employees System	-	67,999	0.0624481%	0.0539811%	0.0084670%
Tier 2 Public Safety and Firefighter	-	17,445	0.2091059%	0.1981433%	0.0109626%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 780,525</u>			

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability 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, 2023, we recognized pension expense of \$ 496,192.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 107,805	\$ 8,483
Changes in assumptions	81,782	2,795
Net difference between projected and actual earnings on pension plan investments	300,359	-
Changes in proportion and differences between contributions and proportionate share of contributions	80,041	9,143
Contributions subsequent to the measurement date	<u>377,010</u>	<u>-</u>
Total	<u>\$ 946,997</u>	<u>\$ 20,421</u>

\$377,010 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2023	\$ (53,477)
2024	3,639
2025	122,678
2026	438,160
2027	6,988
Thereafter	31,578

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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

For the year ended June 30, 2023, we recognized pension expense of \$132,020.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 74,315	\$ -
Changes in assumptions	35,908	875
Net difference between projected and actual earnings on pension plan investments	144,520	-
Changes in proportion and differences between contributions and proportionate share of contributions	30,902	-
Contributions subsequent to the measurement date	69,899	-
Total	\$ 355,544	\$ 875

\$69,899 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2023	\$ (5,761)
2024	10,543
2025	58,048
2026	221,940
2027	-
Thereafter	-

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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

For the year ended June 30, 2023, we recognized pension expense of \$158,175.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,107	\$ -
Changes in assumptions	12,766	-
Net difference between projected and actual earnings on pension plan investments	110,325	-
Changes in proportion and differences between contributions and proportionate share of contributions	29,669	693
Contributions subsequent to the measurement date	75,513	-
Total	\$ 230,380	\$ 693

\$75,513 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2023	\$ (53,181)
2024	(18,594)
2025	45,991
2026	179,958
2027	-
Thereafter	-

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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

For the year ended June 30, 2023, we recognized pension expense of \$130,363.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 22,968	\$ 2,698
Changes in assumptions	22,076	173
Net difference between projected and actual earnings on pension plan investments	27,415	-
Changes in proportion and differences between contributions and proportionate share of contributions	13,126	2,665
Contributions subsequent to the measurement date	135,524	-
Total	\$ 221,109	\$ 5,536

\$135,524 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2023	\$ 3,903
2024	8,223
2025	13,064
2026	24,782
2027	5,993
Thereafter	24,084

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$75,634.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,415	\$ 5,785
Changes in assumptions	11,032	1,747
Net difference between projected and actual earnings on pension plan investments	18,099	-
Changes in proportion and differences between contributions and proportionate share of contributions	6,344	5,785
Contributions subsequent to the measurement date	96,074	-
Total	\$ 139,964	\$ 13,317

\$96,074 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

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

<u>Year Ended December 31,</u>	<u>Net Deferred Outflows (inflows) of Resources</u>
2023	\$ 1,562
2024	3,466
2025	5,575
2026	11,480
2027	996
Thereafter	7,494

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

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

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

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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:

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

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

Discount Rate

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 1,380,840	\$ 219,100	\$ (751,596)
Public Safety System	1,352,902	475,981	(383,543)
Tier 2 Public Employees System	297,120	67,999	(108,509)
Tier 2 Public Safety and Firefighter	139,639	17,445	(79,671)
Total	\$ 3,170,501	\$ 780,525	\$ (1,323,319)

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 9 PENSION PLAN (Continued)

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.

Grantsville City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
401(k) Plan			
Employer Contributions	\$ 135,396	\$ 133,169	\$ 118,936
Employee Contributions	156,340	160,693	137,597
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	6,703	4,435	100
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 15,925	\$ 17,096	\$ 17,120

NOTE 10 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 2023:

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

<u>Project Area</u>	<u>2023</u>
Lakeview Business Park	\$ -
TOTAL INCREMENT RECEIVED	<u><u>\$ -</u></u>

B. There were no amounts of tax increment paid to any taxing agency during the year.

C. The RDA had \$6,000,000 of notes payable outstanding at June 30, 2023. See Note 8 for additional information.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 10 REDEVELOPMENT AGENCY (Continued)

D. The agency expended the following during the year:

	2023
Tax increment payments	\$ -
Lakeview Business Park:	
Installation of public utilities	351,109
TOTAL EXPENDITURES	\$ 351,109

NOTE 11 COMMITMENTS AND CONTINGENCIES

The City believes that possible contingencies (contingencies incurred but not reported) where the loss cannot be reasonably estimated are immaterial to the financial statements of the City.

The City has the following commitments at June 30, 2023:

Project	Approved	Paid to Date	Remaining
Sidewalk Project	\$ 67,693	\$ 10,368	\$ 57,325
Johnson replacement well	1,365,274	317,599	1,047,675
Hollywood Park Pavillions	116,377	38,334	78,043
Brush Trucks	337,563	326,263	11,300
Eastmoor Park	349,628	126,378	223,250
North well booster pump	179,020	173,618	5,402
Marshall well	28,240	28,240	-
Burmester & Vegas Water Pipeline	1,000,000	12,729	987,271
Aluminum sulfate tank	35,000	17,475	17,525
West Street collector	2,000,000	47,339	1,952,661
Total Commitments	\$ 5,478,795	\$ 1,098,343	\$ 4,380,452

NOTE 12 RISK MANAGEMENT

The City, 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. The City has not incurred any claims in excess of its coverage for any of the past three years.

NOTE 14 TAX ABATEMENT AGREEMENTS

In October 2016 Tooele County (the County) entered into an agreement with WonderGel, LLC dba Purple (the Company), located in Grantsville City, to return to the Company a certain portion of property taxes. The City’s portion of the property tax amounts abated for the fiscal year ended June 30, 2023 were \$61,005.

The City is not aware of any other tax abatement agreements affecting the City’s property or other tax revenues.

GRANTSVILLE CITY CORPORATION
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

NOTE 15 IMPLEMENTATION OF NEW STANDARD

During the year, the City adopted the provisions of GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for subscription-based information technology arrangements (SBITAs) by governments. The Statement requires recognition of certain right-to-use subscription assets and a corresponding subscription liability for qualifying arrangements.

The City evaluated its various potential SBITAs and determined that no significant arrangements qualified to be reported under GASB Statement No. 96, and therefore, no adjustment to the financial statements was necessary.

REQUIRED SUPPLEMENTARY INFORMATION

GRANTSVILLE CITY CORPORATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Utah Retirement Systems
June 30, 2023
Measurement Date of December 31
Last 10 Fiscal Years*

For the year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a % of its covered- employee payroll	Plan fiduciary net position as a % of the total pension liability (asset)
Noncontributory Retirement System					
2022	0.1279229%	\$ 219,100	\$ 777,402	28.18%	97.5%
2021	0.1206420%	(690,930)	788,138	-87.67%	108.7%
2020	0.1029087%	52,786	704,368	7.49%	99.2%
2019	0.0938180%	353,588	660,550	53.53%	93.7%
2018	0.1066429%	785,289	820,883	95.66%	87.0%
2017	0.1081083%	473,655	894,236	52.97%	91.9%
2016	0.1070105%	687,138	917,067	74.93%	87.3%
2015	0.1071196%	606,135	889,139	68.17%	87.8%
2014	0.1128161%	489,874	938,533	52.20%	90.2%
Public Safety System					
2022	0.3681007%	\$ 475,982	\$ 552,176	86.20%	93.6%
2021	0.3204763%	(260,272)	490,042	-53.11%	104.2%
2020	0.3233125%	268,427	484,017	55.46%	95.5%
2019	0.3433458%	551,282	382,564	144.10%	90.9%
2018	0.3298798%	848,644	376,205	225.58%	84.7%
2017	0.2836970%	445,024	320,046	139.05%	90.2%
2016	0.2807970%	569,815	310,650	183.43%	86.5%
2015	0.2930256%	524,882	346,266	151.58%	87.1%
2014	0.3203390%	402,853	390,094	103.27%	90.5%
Tier 2 Public Employees Retirement System					
2022	0.0624481%	\$ 67,999	\$ 1,362,914	4.99%	92.3%
2021	0.0539811%	(22,847)	1,000,019	-2.28%	103.8%
2020	0.0446148%	6,417	713,353	0.90%	98.3%
2019	0.0444805%	10,004	617,685	1.62%	96.5%
2018	0.0426390%	18,261	497,427	3.67%	90.8%
2017	0.0309949%	2,733	302,631	0.90%	97.4%
2016	0.0188019%	2,097	154,191	1.36%	95.1%
2015	0.0209987%	(46)	135,666	-0.03%	100.2%
2014	0.0159796%	(484)	78,361	-0.62%	103.5%
Tier 2 Public Safety and Firefighters Retirement					
2022	0.2091059%	\$ 17,445	\$ 643,373	2.71%	96.4%
2021	0.1981433%	(10,015)	473,836	-2.11%	102.8%
2020	0.1574773%	14,125	312,500	4.52%	93.1%
2019	0.2411333%	22,682	397,457	5.71%	89.6%
2018	0.2021772%	5,066	269,254	1.88%	95.6%
2017	0.2086810%	(2,415)	220,287	-1.10%	103.0%
2016	0.2396518%	(2,080)	198,006	-1.05%	103.6%
2015	0.2188118%	(3,197)	130,209	-2.46%	110.7%
2014	0.2401135%	(3,552)	99,322	-3.58%	120.5%

* This schedule will be built out prospectively to show a 10-year history.

GRANTSVILLE CITY CORPORATION
SCHEDULE OF CONTRIBUTIONS**
Utah Retirement Systems

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered Payroll	Contributions as a % of covered- payroll
Noncontributory System					
2023	\$ 137,735	\$ 137,735	\$ -	\$ 792,584	17.38%
2022	145,425	145,425	-	807,544	18.01%
2021	134,133	134,133	-	747,001	17.96%
2020	126,098	126,098	-	701,227	17.98%
2019	127,312	127,312	-	707,793	17.99%
2018	155,754	155,754	-	860,280	18.11%
2017	165,145	165,145	-	911,110	18.13%
2016	165,602	165,602	-	912,608	18.15%
2015	162,322	162,322	-	886,795	18.30%
2014	169,228	169,228	-	978,767	17.29%
Public Safety System					
2023	\$ 148,737	\$ 148,737	\$ -	\$ 603,100	24.66%
2022	118,616	118,616	-	509,732	23.27%
2021	120,275	120,275	-	488,878	24.60%
2020	148,824	148,824	-	468,974	31.73%
2019	125,890	125,890	-	354,688	35.49%
2018	129,875	129,875	-	363,693	35.71%
2017	99,885	99,885	-	290,973	34.33%
2016	114,520	114,520	-	320,694	35.71%
2015	134,180	134,180	-	375,748	35.71%
2014	138,805	138,805	-	406,218	34.17%
Tier 2 Public Employees System*					
2023	\$ 232,357	\$ 232,357	\$ -	\$ 1,470,673	15.80%
2022	200,776	200,776	-	1,257,204	15.97%
2021	124,098	124,098	-	785,466	15.80%
2020	111,322	111,322	-	713,121	15.61%
2019	81,370	81,370	-	528,305	15.40%
2018	62,620	62,620	-	414,429	15.11%
2017	29,106	29,106	-	195,214	14.91%
2016	21,379	21,379	-	143,386	14.91%
2015	15,489	15,489	-	103,673	14.94%
2014	10,676	10,676	-	76,308	13.99%
Tier 2 Public Safety and Firefighter System*					
2023	\$ 194,259	\$ 194,259	\$ -	\$ 736,569	26.37%
2022	149,051	149,051	-	553,274	26.94%
2021	98,490	98,490	-	364,911	26.99%
2020	86,448	86,448	-	354,685	24.37%
2019	87,435	87,435	-	360,780	24.23%
2018	51,193	51,193	-	216,606	23.63%
2017	49,769	49,769	-	210,350	23.66%
2016	38,868	38,868	-	164,864	23.58%
2015	27,656	27,656	-	116,644	23.71%
2014	23,477	23,477	-	104,948	22.37%
Tier 2 Public Employees DC Only System*					
2023	\$ 31,649	\$ 31,649	\$ -	\$ 511,973	6.18%
2022	20,895	20,895	-	313,570	6.66%
2021	16,539	16,539	-	254,670	6.49%
2020	12,210	12,210	-	182,517	6.69%
2019	8,343	8,343	-	124,710	6.69%
2018	2,188	2,188	-	32,703	6.69%
2017	5,262	5,262	-	78,661	6.69%
2016	6,014	6,014	-	92,255	6.52%
2015	5,865	5,865	-	87,277	6.72%
2014	4,642	4,642	-	83,188	5.58%
Tier 2 Public Safety and Firefighter DC Only System *					
2023	\$ 1,117	\$ 1,117	\$ -	\$ 8,597	12.99%
2022	8,042	8,042	-	61,911	12.99%
2021	7,145	7,145	-	55,051	12.98%
2020	7,118	7,118	-	54,811	12.99%
2019	6,456	6,456	-	49,699	12.99%
2018	9,458	9,458	-	72,813	12.99%
2017	10,736	10,736	-	82,653	12.99%
2016	10,970	10,970	-	84,449	12.99%
2015	10,179	10,179	-	78,361	12.99%
2014	6,316	6,316	-	55,112	11.46%

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

** Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

GRANTSVILLE CITY CORPORATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Changes in Assumption

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

SUPPLEMENTARY INFORMATION

GRANTSVILLE CITY CORPORATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
– BUDGET AND ACTUAL – CAPITAL PROJECTS FUND
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with final budget
	Original	Final		
Revenues:				
Interest	\$ 1,000	\$ -	\$ 1,764	\$ 1,764
Use of capital funds	273,000	2,909,000	-	(2,909,000)
Total Revenues	274,000	2,909,000	1,764	(2,907,236)
Expenditures:				
General government	100,000	200,000	135,235	64,765
Public Safety	-	350,000	313,633	36,367
Highways and public works	59,000	-	-	-
Parks and recreation	1,323,000	1,359,000	258,731	1,100,269
Total Expenditures	1,482,000	1,909,000	707,599	1,201,401
Other Financing Sources (Uses):				
Transfer in/out	1,208,000	(1,000,000)	(1,000,000)	-
Total Other Financing Sources	1,208,000	(1,000,000)	(1,000,000)	-
Net Change in Fund Balance	\$ -	\$ -	(1,705,835)	\$ (1,705,835)
Fund Balance, Beginning			4,407,833	
Fund Balance, Ending			\$ 2,701,998	



GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A. HEATON, CPA
LYNN A. GILBERT, CPA
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BEN H. PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

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 Members of the City Council
Grantsville City
Grantsville, 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 Grantsville City (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2023.

Internal Control over Financial Reporting

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings, that we considered to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatements, 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Responses to Findings

The City's responses to the findings identified in our audit is described in the accompanying *Schedule of Findings and Recommendations*. The City's response was not subject 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.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
December 27, 2023



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

Honorable Mayor and
Members of the City Council
Grantsville City, Utah

Report On Compliance with General State Compliance Requirements

Report On Compliance

We have audited Grantsville City’s (“the City”) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2023 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Justice Court
- Restricted Taxes and Related Revenues
- Government Fees
- Open and Public Meetings Act

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

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

Opinion on Compliance

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

Report On Internal Control Over Compliance

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

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

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

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

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
December 27, 2023

GRANTSVILLE CITY CORPORATION
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2023

Payroll Processing and Reporting (Material Weakness)

Condition: It was discovered that payroll and benefits processing and related reporting was not being accurately prepared and filed in a timely manner. Controls for review and approval were not being followed.

Criteria: Payroll was not accurately processed, reporting was not accurate or timely, including wages, payroll withholdings, retirement, and insurance,

Cause: There was a lack of controls over the payroll process and a lack of knowledge and understanding on the part of those assigned the payroll and benefits function.

Effect: The effect was that wages, benefits, and retirement were not accurately reported and paid. This resulted in late payments, penalties, and refunds to employees.

Recommendation: We recommend that the City design, implement and monitor controls over the payroll and benefit functions of the City, including approvals and reviews to ensure accurate and timely processing and reporting. We also recommend that the City ensure that those in the processing and approval process have the knowledge, training, and expertise to perform those duties.

City's Response: We have taken steps to ensure that the controls are in place and being followed, We have made an effort to ensure that those who perform those duties understand their roles and responsibilities and have the proper training to perform those duties. We will continue to monitor the internal controls to ensure that they are working effectively. We will continue to improve our processes.

Agenda Item #3

Public Comment

Agenda Item #4

Summary Action Items

- a. Approval of Minutes from the January 3rd, 2023 Regular and Work Meeting
- b. Approval of the Bills

Unapproved

**MINUTES OF THE WORK MEETING OF THE GRANTSVILLE CITY COUNCIL,
HELD ON JANUARY 3, 2024 AT THE GRANTSVILLE CITY HALL, 429 EAST MAIN
STREET, GRANTSVILLE, UTAH AND ON ZOOM. THE MEETING BEGAN AT 6:30
P.M.**

Mayor and Council Members Present:

Mayor Neil Critchlow

Jolene Jenkins

Scott Bevan

Heidi Hammond

Jeff Williams

Rhett Butler

Council Members Not Present:

Appointed Officers and Employees Present:

Jesse Wilson, City Manager

Braydee Baugh, City Recorder

Brett Coombs, City Attorney

Sherrie Broadbent, Finance Director

John Ingersoll, Library Director

Heidi Jeffries, HR/Treasurer

Robert Sager, Police Chief

Andy Jensen, Building Official

Cavett Eaton, Zoning Administrator

Citizens and Guests Present: There were many members of the public present in person and via Zoom

AGENDA:

1. Swearing in of new Fire Department Officers

2. Swearing in of new Council Members

3. Adjourn

Motion: Councilmember Butler made the motion to adjourn

Second: Councilmember Hammond seconded the motion.

Vote: The vote was as follows: Councilmember Hammond, “Aye”, Councilmember Butler, “Aye”, Councilmember Bevan, “Aye”, Councilmember Williams “Aye”, and Councilmember Jenkins, “Aye”. The motion carried.

Unapproved

**MINUTES OF THE REGULAR MEETING OF THE GRANTSVILLE CITY COUNCIL,
HELD ON JANUARY 3, 2024 AT THE GRANTSVILLE CITY HALL, 429 EAST MAIN
STREET, GRANTSVILLE, UTAH AND ON ZOOM. THE MEETING BEGAN AT 7:00
P.M.**

Mayor and Council Members Present:

Mayor Neil Critchlow

Jolene Jenkins

Scott Bevan

Heidi Hammond

Jeff Williams

Rhett Butler

Council Members Not Present:

Appointed Officers and Employees Present:

Jesse Wilson, City Manager

Braydee Baugh, City Recorder

Brett Coombs, City Attorney

Sherrie Broadbent, Finance Director

John Ingersoll, Library Director

Heidi Jeffries, HR/Treasurer

Robert Sager, Police Chief

Andy Jensen, Building Official

Cavett Eaton, Zoning Administrator

Citizens and Guests Present: There were many members of the public present in person and via Zoom

Mayor Critchlow asked Tim Gilley to lead the Pledge of Allegiance

AGENDA:

1. Communities that Care Youth Recognition Award: Layne Koyle stood to present this item. Grant Given and Thomas Given were recognized for their care and support of their neighbors.

2. Public Comment: Kevin Casey stood for public comment. Mr. Casey advised he was opposed to Agenda Item 6. Mr. Casey advised the inflation rate does not justify the increase to the building fees and requests the Council ask the “hard questions”.

3. Summary Action Items

a. Approval of Minutes from the December 20, 2023 Regular and Work Meeting

b. Approval of Bills totaling \$269,906.95

Councilmember Jenkins asked when the last time the contracts for phones were reevaluated. Ms. Broadbent advised it is a state contract and the state reviews the pricing periodically.

Motion: Councilmember Jenkins made the motion to approve the Summary Action Items

Second: Councilmember Butler seconded the motion.

Unapproved

Vote: The vote was as follows: Councilmember Hammond, “Aye”, Councilmember Butler, “Aye”, Councilmember Bevan, “Aye”, Councilmember Williams “Aye”, and Councilmember Jenkins, “Aye”. The motion carried.

4. Consideration of the Class A Beer License for Family Dollar, Inc Councilmember Jenkins was concerned about enforcing the sale of alcohol regulations and requested this item be tabled until applicant is present to discuss.

Motion: Councilmember Jenkins made the motion to table the Class A Beer License for Family Dollar, Inc until a representative is present to provide more information.

Second: Councilmember Butler seconded the motion.

Vote: The vote was as follows: Councilmember Hammond, “Aye”, Councilmember Butler, “Aye”, Councilmember Bevan, “Aye”, Councilmember Williams “Aye”, and Councilmember Jenkins, “Aye”. The motion carried.

5. Consideration of Resolution 2024-01 approving the Creation of an Administrative Support Supervisor position

Jesse Wilson was present for this item. Mr. Wilson explained there is a need for someone with more managerial experience and the administration would like to change the roles for this position. Mayor Critchlow advised that Finance and HR need to focus on their roles and this position needs to handle the day to day office duties. Councilmember Butler asked the salary for this role. Mr. Wilson advised there is a 60k-75k salary budget for this position. Councilmember Hammond asked if the benefits have already been added to the budget and this would not be additionally.

Motion: Councilmember Butler made the motion to approve Resolution 2024-01 approve the Creation of an Administrative Support Supervisor position.

Second: Councilmember Bevan seconded the motion.

Vote: The vote was as follows: Councilmember Hammond, “Aye”, Councilmember Butler, “Aye”, Councilmember Bevan, “Aye”, Councilmember Williams “Aye”, and Councilmember Jenkins, “Aye”. The motion carried.

6. Discussion regarding Building Department Fees

Andy Jensen was present for this item. Mr. Jensen advised the fees were not being monitored and there needed to be a consistent formula to calculate the fees. Mr. Jensen advised the code fee is based of the international code council suggestion. Mr. Jensen explained the fee study that was completed represented there was a need to increase the fees and the ICC reduced the valuations of homes.

Unapproved

Councilmember Butler asked where, if any, surplus for the Building Department is placed in the budget. Ms. Broadbent advised it is restricted and can only be used for the building department.

7. Discussion regarding the Final Plat of the Utah Motorsports Campus Subdivision

Garrett Potter with UMC stood for this item. Mr. advised they UMC is currently out of space to use. Would like to do separate lots so they can tailor the buildings to the users. Mayor Critchlow advised there have been staff discussions regarding the meter issues and the non-compliance on the property. Mr. Potter advised the meter issues are going to be addressed as the property is xeriscape and worked with staff. Councilmember Jenkins asked if the zoning will remain the same. Councilmember Hammond asked how to confirm the meter issues will be addressed. Mayor Critchlow advised the lines are looped but staff is waiting to see blueprints to determine the best location for the larger meter and who would be responsible for the cost.

8. Discussion regarding the proposed amendments to Chapter 21 "Subdivisions" of the Grantsville Land Use Code

Shay Stark was present for this item. Mr. Stark advised that he has been the planning assistant since 2018. Mr. Stark advised the state code has changed the land use management act to address the affordable housing need. Mr. Stark advised the state has dictated the process in which cities can approve developments. Mr. Stark advised the code requires 14 business days and a review needs to be returned to the city. Mr. Stark advised on the first review, the review needs to be complete and cannot be added in later reviews. Councilmember Hammond asked if that is only for subdivisions that do not cover zone changes. Mr. Stark advised the code does not apply to rezone applications. Councilmember Jenkins asked if the legislation is changing this process. Mr. Stark advised that it does impact the review process. Mr. Stark advised if the review period is missed, the plans are approved. Councilmember Williams asked if it will be easier for individuals to build a single home. Mr. Stark advised it would simplify the process. Councilmember Hammond asked about the discrepancy between the 5 acre park and the 10 acre dedication. Mr. Stark advised the City determined they will not accept less than a 10 acre park. Councilmember Hammond asked about the commercial requirement for ingress and egress. Mr. Stark advised the commercial code is being addressed soon. Councilmember Hammond asked if minor subdivisions will be required to bury power lines. Mr. Stark advised the requirement is there but it would be when it is possible to do so. Councilmember Butler asked if the verbiage for the exception can be added to the ordinance.

9. Discussion regarding the proposed amendments to Chapter 12 "Planned Unit Developments" of the Grantsville Land Use Code

Shay Stark stood for this item. Mr. Stark advised the PUD code is typically used for developers who want exceptions to the variances. Gary Pinkham stood to provide comment on this agenda item. Mr. Pinkham explained the code changes are to make the City compliant with the State Code. Mr. Pinkham advised the PUD discussion being separated is to address the time line imposed on by the state.

Unapproved

10. Council Reports

Councilmember Bevan: Historical Commission will meet next Wednesday at 6 at the Library.

Councilmember Jenkins: Youth Council plans on attending Legislative Day on January 17th

Mayor Critchlow: Mayor Critchlow made the following assignments: Councilmember Jenkins will work with the Youth City Council and Summer of Fun Committee; Councilmember Bevan will work with the Historic Preservation Committee and Library; Councilmember Hammond will advise the Parks and Rec Board and Beautification Committee; Councilmember Butler PZ Liasion and Historic Preservation Committee; Councilmember Williams Parks and Rec and Summer of Fun; Mayor Health and Mosquito

11. Adjourn

Motion: Councilmember Williams made the motion to adjourn

Second: Councilmember Butler seconded the motion.

Vote: The vote was as follows: Councilmember Hammond, “Aye”, Councilmember Butler, “Aye”, Councilmember Bevan, “Aye”, Councilmember Williams “Aye”, and Councilmember Jenkins, “Aye”. The motion carried.

Agenda Item #5

Approval of the Request for
Qualifications for Engineering Services



**REQUEST FOR
QUALIFICATIONS (RFQ)
for
PROFESSIONAL ENGINEERING SERVICES**

For

**GRANTSVILLE CITY CORP. (PUBLIC WORKS
DEPARTMENT) AT
336 W. MAIN STREET, GRANTSVILLE, UTAH 84029**

January 9th, 2024

**Grantsville City Corporation
Public Works Department
336 West Main St.
Grantsville, UT 84029
(435) 884-0621**

REQUEST FOR QUALIFICATIONS (RFQ) FOR PROFESSIONAL ENGINEERING SERVICES

Request for Proposal Issue Date: **Jan. 17th, 2024**

*Due Date and Time: Deadline for all submittals is **February 7th, 2024 at 2:00 pm MST**

Agency Contact Person: James Waltz, Public Works Director

Email: jwaltz@grantsvilleut.gov

Phone: (435) 884-0621

RFQ Inquiries: All questions regarding RFQ must be received no later than ten calendar days prior to proposal due date and must be submitted on Utah Public Procurement Place (U3P).

*Number of copies required: 1 electronic if submitted online; 1 electronic and 3 hard copies for in-person/mail submittals (**one not bound for duplication purposes**).

Page Limit/Font Size: The cumulative total pages for the **proposal must not exceed 10 pages** (Minimum Font Size: 12, Single Spaced). No minimum pages as long as requested information is provided.

Regular/Express Mail and Hand Delivery:

Grantsville City Hall

429 E Main St.

Grantsville, Utah 84029

Attn: Sherrie Broadbent, Finance Director

Electronic Submission: sbroadbent@grantsvilleut.gov; or U3P website.

***SUBMITTALS RECEIVED AFTER DUE DATE AND TIME OR RECEIVED AT WRONG LOCATION ARE CONSIDERED NONRESPONSIVE AND SHALL BE REJECTED.**

PROCUREMENT SCHEDULE

DESCRIPTION	*DATE	TIME (IF APPLICABLE)
Request for Qualifications Issue Date:	January 17 th , 2024	
Deadline for Questions:	February 7 th , 2024	
Due Date and Time:	February 13th, 2024	2:00 pm (MST)
Award Date (By CITY Council):	February 21 st , 2024	

*Note: Dates shown are subject to modification.

1. **PURPOSE**

Grantsville City Corporation, herein referred to as "CITY", is soliciting proposals from qualified professional engineering firms, hereinafter referred to as "CONSULTANT", to provide contracted engineering services as outlined within the Request for Qualifications, hereinafter referred to as "RFQ".

The CITY is soliciting Statements of Qualifications from qualified civil engineering firms with ten years or more experience in plan reviews, design, and construction related to civil engineering; specifically, new development, infrastructure upgrades, utility sizing and models, and associated requirements. The selected engineering firm shall employ licensed professional engineers within the state of Utah.

In connection with this RFQ, the CITY requires qualifications and knowledge of applicable design guidelines and related federal, state, and local government regulatory requirements; familiarity with and knowledge of the CITY's standards and preferences; previous working relationship with the CITY; the capability to produce high-quality engineering construction plans, specifications, cost estimates, and reports; full awareness of applicable requirements for design reviews, observations, and approvals required before, during and after construction completion; and substantial experience with specific examples of on-time, on-budget planning, design, environmental, construction observation (as necessary), staff support, and project management.

The CITY anticipates selecting one of the responding firms, but there is no guarantee any responding firm will be selected. Selection of an engineering firm will be based upon the review of the submitted Statements of Qualifications.

2. **SCOPE OF SERVICES**

Specifically, the CITY is interested in seeking a professional engineering services contract, on an on-going basis, and as subject to contract renewal terms, as defined by the City, the City intends to have the selected Consultant function as the "City Contract Engineer" to perform the services listed in the Scope of Services listed herein. The services requested will require the Consultant to be licensed to practice engineering in the State of Utah. The City reserves the right to select an engineer other than the designated contract Engineer; on a specific project basis as determined to be in the best interest of the City. Services to include, plan review related to Civil Engineering (water, wastewater, storm drain design, streets, other related infrastructure) road alignments, easements, right-of-way acquisition, water right dedication, annexation requirements, permitting, plan reviews, public infrastructure district requirements, funding procurement assistance, and completion of engineering and scoping studies; which may result in subsequent engineering design and consulting contracts. It is anticipated the studies will

include recommendations for and evaluation of flood protection and mitigation measures, flood protection project studies and alternatives, evaluation and feasibility of project alternatives, cost-benefit analyses, and preparation of cost estimates for any anticipated infrastructure improvements, permitting, and/or construction.

Perform water, wastewater, stormwater modeling for incoming development projects; ensuring regulation requirements for minimum sizing of utility services are met in accordance with Federal, State and local regulations/rules.

Review ongoing studies to consider impacts to local codes and ordinances and potentially shape future development requirements. Additional alternatives to be considered in such studies include, but are not limited to, alluvial fan stabilization (debris basins, etc.), channel cleaning, bank protection/canal improvements, levee construction, resizing and realigning flood channels, construction of flood diversion structures, construction of debris basins, and upgrades to existing culverts; among others.

One (ea.) Primary, and One (ea.) Secondary contact shall be identified for “On-call” questions staff may have related to engineering inquiries; or requirements. Availability and response time for questions will be an important factor, as staff will need engineering question support from time to time.

Additional services may include advising and/or representing the CITY on various matters concerning ongoing, or proposed infrastructure projects including proceedings before funding agencies, regulatory agencies, judicial bodies, public audiences, Mayor/City Council updates, etc.; as necessary.

All services shall be performed exclusively in the best interest of the CITY, in strict accordance with all applicable professional, statutory, and regulatory standards and codes and in the most efficient and cost-effective manner.

3. PROPOSAL REQUIREMENTS

Grantsville City will review each of the submitted proposals and select an engineering firm based on the following information. The proposals and the performance data requested should include the following items:

1. **Letter of Interest.** Letter of interest introducing the firm, showing interest in the project, and identifying the firm’s project manager. The project manager is the firm’s representative who will have full responsibility for the services requested hereunder.
2. **Name of firm and the location** of the firm’s offices and the office where the majority of the work for Grantsville City will be performed.
3. **The education, training and qualifications of key members** of the firm and key employees to be assigned to Grantsville City.

4. **Project approach** including the ability of the firm in successful funding procurement and managing the workload and the availability of adequate personnel, equipment, and facilities to perform the services expeditiously.

5. **Recent successful projects** completed by the engineering firm which are similar in nature to the anticipated project(s) being considered by Grantsville City. The descriptions should indicate the technical experience and experience of the personnel with regard to this type of project.

6. **Projects previously completed** by the engineering firm for Grantsville City and familiarity with Grantsville's standards and preferences.

7. **References** for the firm and identified individuals involved in the project. References should include owner contact information.

4. **TERMS AND CONDITIONS**

This RFQ is subject to the following conditions:

- This RFQ does not commit the CITY to award a contract or to procure a contract for services or supplies.
- The CITY is not responsible for any pre-contractual expenses as described below.
- The CITY reserves the right to reject all proposals.
- The CITY reserves the right to waive any irregularity or informality in any proposal or in the RFQ procedure and to be the sole judge of the responsibility of any proposer and of the suitability of the materials and/or services to be rendered.
- The CITY reserves the right to withdraw this RFQ at any time without prior notice.
- Nonresponsive proposals will be rejected without evaluation.
- All proposals will become the property of the CITY.

PRECONTRACTUAL EXPENSES

Pre-contractual expenses include, but are not limited to, any expenses incurred by CONSULTANT in:

- Preparing proposals in response to this RFQ.
- Submitting proposals to the CITY.
- Negotiations with the CITY on any matter related to proposals.
- Other expenses incurred by CONSULTANT before award.

5. PROTEST PROCEDURES AND DISPUTE RESOLUTION PROCESS

Submit any protest regarding the specifications of the solicitation in writing to the Purchasing Agent prior to the opening of the bids. Include the name, address and telephone number of your designated representative with a complete statement for grounds of the protest and all supporting documentation attached. The protest statement must refer to the specific portion of the documentation which forms the basis for the protest. The CITY has the right but not the obligation to request additional information. The party filing the protest must concurrently transmit a copy of the protest statement and any attached documentation to all other parties with a direct financial interest which may be affected by the outcome of the protest. Such parties must include all other proposers who appear to have a reasonable prospect of receiving an award depending upon the outcome of the protest.

Formal protests regarding the award must be electronically submitted to the Purchasing Agent, Sherrie Broadbent, at sbroadbent@grantsvilleut.gov within five business days of the award and must list the pertinent facts giving rise to the protest. Please allow 2 business days for confirmation receipt.

The Purchasing Agent has sole authority to uphold or deny a protest. An appeal of the Purchasing Agent's decision to uphold or deny a protest must be made to the City Council by submitting, in writing, to the City Recorder within five business days of the Purchasing Agent's decision request for appeal.

6. SELECTION CRITERIA

Grantsville City will utilize the following in selecting the professional engineering firm:

- **25 Points - Qualifications:** Competence to perform the services as reflected by technical training and education, engineering experience, funding procurement experience and direct experience in providing the services outlined herein. Experience of principal employees of the firm assigned to work with Owner, reflecting technical capabilities and significant project experience.
- **25 Points - Project Approach:** The firm's history of successful funding procurement, effective budget and schedule management for similar projects, scope, categories, or similar type of work, in which the firm considers itself to be highly qualified. Firm's understanding of the overall Scope of Work.
- **25 Points - Familiarity with Owner:** The firm's understanding of project objectives, past project experience, and the firm's local personnel that will work on the proposed project.
- **25 Points - Past Performance:** Evidence of firm's capability to provide competent engineering services based on related past project history. The

ability to perform the services as reflected by workload and the availability of adequate local personnel, equipment, and facilities, as well as companywide resources and personnel to perform the services in a timely manner when requested.

CONSULTANTS that submitted proposals may request the final ranking of the CONSULTANTS.

INTERVIEWS

The CITY may conduct interviews with top ranking consultants.

CONTRACT NEGOTIATION WITH TOP RANKED CONSULTANTS

The CITY will conduct a negotiation meeting with top ranked CONSULTANTS. The objective of negotiations is to agree on a final contract that delivers the services or products required at a fair and reasonable cost to the CITY.

Contract terms subject to negotiation include but are not limited to: work plan; schedule and deadlines; deliverables, classification, wage rates, and experience level of those assigned to project; and cost items, payments and fees. Negotiated items will be incorporated into the agreement between CITY and CONSULTANT.

7. FEDERAL REQUIREMENTS AND CLAUSES

Not applicable: Local Government Agreement.

8. SOQ FORMAT AND CONTENT REQUIREMENTS

STATEMENT OF QUALIFICATIONS FORMAT

Statement of Qualifications (SOQ's) must not exceed the page limit, using the specified font (Minimum Font Size: 12, Single Spaced) indicated in the Page 2, **REQUEST FOR QUALIFICATIONS (RFQ) FOR PROFESSIONAL ENGINEERING SERVICES**. Preparation of proposals, following these standards and including the described content, will allow information to easily be extracted for evaluation purposes. Proposals must include preparation of or detailed discussions regarding the following information:

9. TRANSMITTAL LETTER

Include Transmittal letter on the CONSULTANT's letterhead and address to the CITY project Finance Director, as indicated on Page 2, **REQUEST FOR QUALIFICATIONS (RFQ) FOR PROFESSIONAL ENGINEERING SERVICES**. The letter should indicate the CONSULTANT's basic understanding of the CITY'S needs and the CONSULTANT's understanding of the work required. If an Addendum has been issued by the CITY, the CONSULTANT must acknowledge receipt of the Addendum in the

Transmittal letter. The letter must be signed by an official or representative authorized to negotiate and contractually bind the CONSULTANT with the CITY.

10. UNDERSTANDING OF WORK TO BE DONE

Describe your understanding of the process and steps necessary to complete the services being requested by CITY for PROJECT. Include a discussion of all Tasks and include a Scope of Services document. Consultants are asked to identify any recommended modifications, clarifications or additions to the Scope of Services provided.

Include in this discussion any other tasks necessary that are not identified in Section 2 SCOPE OF SERVICES of this RFQ.

11. PROJECT TEAM AND STAFF EXPERIENCE

Provide a description of the CONSULTANTS project manager who will manage lines of communication between the team, CITY, key stakeholders, etc. Identify any key staff that will interact with the CITY. CONSULTANT will immediately inform CITY if any key staff is removed or replaced during the project.

Provide descriptions of similar projects that the proposed Key Staff have completed. The descriptions of similar projects should include:

- Project description and location;
- Description of services provided;
- Current status (i.e., active, completed, etc.);
- Relevant aspects of the project related to this RFQ;
- Key personnel involved (certifications must be made available upon request); and,
- Client name, contact person, and his/her current telephone number and email address

12. FINANCIAL RESPONSIBILITIES

Project Management

Please provide detailed information regarding how the CONSULTANT's Project Manager will complete a successful project and manage costs responsibly. Include a RESOURCE ALLOCATION MATRIX AND COST PROPOSAL as described below:

Cost Proposal

Each respondent must submit a cost proposal for all said services. Include pricing per each staff member by title (Principle, P.E., EIT, etc.) cost per/hourly to the City.

13. REQUIRED STATEMENTS

Agreement for Professional Services

CONSULTANT must review the agreement included as Attachment A to this RFQ and acknowledge their acceptance of the terms of that agreement. A proposal failing to acknowledge acceptance of the sample Agreement for Professional Services will be considered nonresponsive and rejected without evaluation.

Individual Authorized to Negotiate the Contract

Provide us the name of the individual or individuals that are authorized by the firm's owners or management to negotiate contract. A statement signed by the owners or authorized individual(s) will be required.

-----**END**-----

***Attachment A and B follow this page**

ATTACHMENT A - SAMPLE AGREEMENT

Project Name: THE GRANTSVILLE CITY REQUEST FOR
QUALIFICATIONS (RFQ)

for

PROFESSIONAL ENGINEERING SERVICES

BETWEEN GRANTSVILLE CITY

AND

(Insert Name of CONSULTANT)

This AGREEMENT FOR Professional Engineering Services AND Consultation (herein referred to as "AGREEMENT") is made and entered into this _____ day of _____, 20____, by and between GRANTSVILLE CITY, a municipal corporation (herein referred to as "CITY"), and (Insert CONSULTANT'S NAME), (Insert Legal Business Entity) (herein referred to as "CONSULTANT").

WHEREAS, the CITY has a need for professional engineering services for REQUEST FOR QUALIFICATIONS (RFQ) For PROFESSIONAL ENGINEERING SERVICES; and

WHEREAS, the CITY does not have the personnel able and/or available to perform the services required under this AGREEMENT, and therefore, the CITY desires to contract for professional services to accomplish this work; and

WHEREAS, the CITY procured these services in compliance with Grantsville City Procurement Policy, state and federal law.; and.

WHEREAS, the City Council, on this _____ day of _____, 20____, approved this AGREEMENT and authorized the City Mayor to execute the AGREEMENT.

CITY and CONSULTANT agree as follows:

RETENTION AS CONSULTANT

CITY hereby retains CONSULTANT, and CONSULTANT hereby accepts such engagement, to perform the services described in Section 2. CONSULTANT warrants it has the qualifications, experience, and facilities to properly and timely perform said services.

DESCRIPTION OF SERVICES

The services to be performed by CONSULTANT are as follows:

Engineering services in conjunction with the Scope of Services detailed in this document.

CONSULTANT shall deliver to CITY the deliverables defined in Exhibit "A."

COMPENSATION AND PAYMENT

Compensation and payment at the hourly rates and with reimbursement to CONSULTANT for those expenses set forth in CONSULTANT's Schedule of Fees marked Exhibit "B," attached and incorporated herein. **Total amount payable to the Consultant shall not exceed \$700,000 per year.** The rates and expenses set forth in that exhibit shall be binding upon CONSULTANT until **??, 2024**, after which any change in said rates and expenses must be approved in writing by CITY's Project Manager as described in Section 5 (CITY is to be given 60 days' notice of any rate increase request), provided the not to exceed amount is the total compensation due CONSULTANT for all work described under this AGREEMENT.

Payment. CONSULTANT shall provide CITY with written verification of the actual compensation earned, which written verification shall be in a form satisfactory to CITY's Project Manager, as described within. Invoices shall be made no more frequently than on a monthly basis, and describe the work performed (including a list of hours worked by personnel classification). All payments shall be made within 30 days after CITY's approval of the invoice.

EXTRA SERVICES

CITY shall pay CONSULTANT for those CITY authorized extra services, not reasonably included within the services described in Section 2, as mutually agreed to writing in advance of the incurrence of extra services by CONSULTANT. Unless CITY and CONSULTANT have agreed in writing before the performance of extra services, no liability and no right to claim compensation for such extra services or expenses shall exist. The applicable hourly rates for extra services shall be at the hourly rates set forth in the compensation exhibit. Any compensation for extra services shall be part of the total compensation and shall not increase the not to exceed amount identified in Section 3.

CITY PROJECT MANAGER AND SERVICES BY CITY

The services to be performed by CONSULTANT shall be accomplished under the general direction of, and coordinate with, CITY's "Project Manager", as that staff person is designated by CITY from time to time, and who presently is James Waltz (Grantsville City Public Works Director), Project Manager shall have the authority to act on behalf of the CITY in administering this AGREEMENT but shall not be authorized to extend the term of the AGREEMENT or increase the not to exceed amount.

TERM, PROGRESS AND COMPLETION

The term of this AGREEMENT is from the date first written above to **February ??, 2024** unless term of this AGREEMENT is extended, or the AGREEMENT is terminated as provided for herein.

CONSULTANT shall not commence work on the services to be performed until (i) CONSULTANT furnishes proof of insurance as required by Section 10 below, and (ii) CITY gives written authorization to proceed with the work provided by CITY's Project Manager.

OWNERSHIP OF DOCUMENTS

All drawings, designs, data, photographs, reports and other documentation (other than CONSULTANT's drafts, notes and internal memorandum), including duplication of same prepared by CONSULTANT in the performance of these services, are the property of CITY. CITY shall be entitled to immediate possession of the same upon completion of the work under this AGREEMENT, or at any earlier or later time when requested by CITY. CITY agrees to hold CONSULTANT harmless from all damages, claims, expenses, and losses arising out of any reuse of the plans and specifications for purposes other than those described in this AGREEMENT, unless written authorization of CONSULTANT is first obtained.

PERSONAL SERVICES/NO ASSIGNMENT/SUBCONTRACTOR

This AGREEMENT is for professional services which are personal to CITY. (Insert Consultant's Project Manager) is deemed to be specially experienced and is a key member of CONSULTANT's firm, and shall be directly involved in the performance of this work. This key person shall communicate with, and periodically report to, CITY on the progress of the work. Should any such individual be removed from assisting in this contracted work for any reason, CITY may terminate this AGREEMENT. This AGREEMENT may not be assigned or subcontracted without the Public Works Director's prior written consent.

HOLD HARMLESS AND INDEMNITY

(a) Indemnification and Defense for Professional Service. To the fullest extent permitted by law, Consultant shall indemnify, defend and hold harmless the CITY and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all claims, losses, liabilities, damages, costs and expenses, including attorney's fees and costs, to the extent they arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the CONSULTANT. CONSULTANT's duty to defend shall consist of reimbursement of defense costs incurred by CITY in direct proportion to the CONSULTANT's proportionate percentage of fault. CONSULTANT's percentage of fault shall be determined, as applicable, by a court of law, jury or arbitrator. In the event any loss, liability or damage is incurred by way of settlement or resolution without a court, jury or arbitrator having made a determination of the CONSULTANT's percentage of fault, the parties agree to mediation with a third party neutral to determine the CONSULTANT's proportionate percentage of fault for purposes of determining the amount of indemnity and defense cost reimbursement owed to the CITY.

(b) For All Other Liabilities. Notwithstanding the foregoing and without diminishing any rights of CITY, for any liability, claim, demand, allegation against CITY arising out of, related to, or pertaining to any act or omission of CONSULTANT, but which is not a design professional service, CONSULTANT shall defend, indemnify, and hold harmless CITY, its officials, employees, and agents ("Indemnified Parties") from and against any and all damages, costs, expenses (including reasonable attorney fees and expert witness fees), judgments, settlements, and/or arbitration awards, whether for personal or bodily injury, property damage, or economic injury, and arising out of, related to, any concurrent or contributory negligence on the part of the CITY, except for the sole or active negligence of, or willful misconduct of the CITY.

(c) No Waiver. The CITY does not waive, nor shall be deemed to have waived, any indemnity, defense or hold harmless rights under this section because of the acceptance by CITY, or the deposit with CITY.

INSURANCE

CONSULTANT shall, at CONSULTANT's sole cost and expense, provide insurance as described herein. All insurance is to be placed with insurers authorized to do business in the State of Utah with an A.M. Best and Company rating of A- or better, Class VII or better, or as otherwise approved by CITY.

Insurance shall include the following (or broader) coverage:

- a) Insurance Services Office Commercial Liability with minimum limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate.
- b) Insurance Services covering Automobile Liability, including hired and non-owned automobile liability with a minimum limit of \$1,000,000 per accident. If the Service Provider owns no vehicles, this requirement may be satisfied by a non-owned and hired auto endorsement to Service Provider's commercial general liability policy.
- c) Workers' Compensation insurance complying with Utah worker's compensation laws, including statutory limits for workers' compensation and an Employer's Liability limit of \$1,000,000 per accident or disease.
- d) Professional liability insurance that covers the services to be performed in connection with this agreement, in the minimum amount of \$1,000,000 per claim.

Liability insurance policies required to be provided by CONSULTANT hereunder shall contain or be endorsed to contain the following provisions:

- a) CITY, its employees, officials, agents and member agencies shall be covered as additional insureds. Coverage shall apply to any and all liability arising out of the work performed or related to the contract.
- b) General and automobile liability insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability. Coverage will not be limited to CITY's vicarious liability.
- c) Professional liability insurance policies inception date, continuity date, or retroactive date must be before the effective date of this agreement. CONSULTANT agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.
- d) Liability coverage shall be primary and non-contributing with any insurance maintained by CITY.
- e) Evidence of coverage (including the workers' compensation and employer's liability policies) shall provide that coverage shall not be suspended, voided, canceled or reduced in coverage or in

limits except after 30 days' prior written notice has been given to CITY. Such provision shall not include any limitation of liability of the insurer for failure to provide such notice.

f) No liability insurance coverage provided to comply with this AGREEMENT shall prohibit CONSULTANT, or CONSULTANT's employees, or agents, from waiving the right of recovery prior to a loss. CONSULTANT waives its right of recovery against CITY.

g) CONSULTANT agrees to deposit with CITY within fifteen days of Notice to Proceed of the Contract certificates of insurance and required endorsements.

h) There shall be no recourse against CITY for payment of premiums or other amounts with respect to the insurance required to be provided by CONSULTANT hereunder. Any failure, actual or alleged, on the part of CITY to monitor compliance with these requirements will not be deemed as a waiver of any rights on the part of CITY. CITY has no additional obligations by virtue of requiring the insurance set forth herein. In the event any policy of insurance required under this AGREEMENT does not comply with these requirements or is canceled and not replaced, CITY has the right but not the duty to obtain the insurance it deems necessary and any premium paid by CITY will be promptly reimbursed by CONSULTANT or CITY will withhold amounts sufficient to pay premium from CONSULTANT payments.

i) CONSULTANT agrees to provide immediate notice to CITY of any claim or loss against CONSULTANT arising out of the work performed under this AGREEMENT. CITY assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve CITY.

RELATIONSHIP OF CONSULTANT TO CITY

The relationship of the CONSULTANT to CITY shall be that of an independent contractor and that in no event shall CONSULTANT be considered an officer, agent, servant or employee of CITY. CONSULTANT shall be solely responsible for any worker's compensation insurance, withholding taxes, unemployment insurance, and any other employer obligations associated with the described work.

CORRECTIONS

In addition to the above indemnification obligations, CONSULTANT shall correct, at its expense, all errors in the work that may be disclosed during CITY's review of CONSULTANT's report or plans. Should CONSULTANT fail to make such correction in a reasonably timely manner, such correction shall be made by CITY, and the cost thereof shall be charged to CONSULTANT or withheld from any funds due to CONSULTANT hereunder.

TERMINATION BY CITY

CITY, by notifying CONSULTANT in writing, may upon 10 calendar days' notice, terminate without cause any portion or all of the services agreed to be performed under this AGREEMENT. If termination is for cause, no notice period need be given. In the event of termination, CONSULTANT shall have the right and obligation to immediately assemble work in progress for the purpose of closing out the job. All compensation for actual work performed

and charges outstanding at the time of termination shall be payable by CITY to CONSULTANT within 30 days following submission of a final statement by CONSULTANT unless termination is for cause. In such event, CONSULTANT shall be compensated only to the extent required by law.

ACCEPTANCE OF FINAL PAYMENT CONSTITUTES RELEASE

The acceptance by CONSULTANT of the final payment made under this AGREEMENT shall operate as and be a release of CITY from all claims and liabilities for compensation to CONSULTANT for anything done, furnished, or relating to CONSULTANT'S work or services. Acceptance of payment shall be any negotiation of CITY's check or the failure to make a written extra compensation claim within 10 calendar days of the receipt of that check. However, approval or payment by CITY shall not constitute, nor be deemed, a release of the responsibility and liability of CONSULTANT, its employees, subcontractors, agents and CONSULTANTs for the accuracy and competency of the information provided and/or work performed; nor shall such approval or payment be deemed to be an assumption of such responsibility or liability by CITY for any defect or error in the work prepared by CONSULTANT, its employees, subcontractors, agents and consultants.

AUDIT OF RECORDS

At any time during normal business hours and as often as it may deem necessary, CONSULTANT shall make available to a representative of CITY for examination of all its records with respect to all matters covered by this AGREEMENT and will permit CITY to audit, examine and/or reproduce such records. CONSULTANT will retain such financial records, time sheets, work progress reports, invoices, bills and project records for at least two years after termination or final payment under this AGREEMENT.

WAIVER; REMEDIES CUMULATIVE

Failure by a party to insist upon the strict performance of any of the provisions of this AGREEMENT by the other party, irrespective of the length of time for which such failure continues, shall not constitute a waiver of such party's right to demand strict compliance by such other party in the future. No waiver by a party of a default or breach of the other party shall be effective or binding upon such party unless made in writing by such party, and no such waiver shall be implied from any omissions by a party to take any action with respect to such default or breach. No express written waiver of a specified default or breach shall affect any other default or breach, or cover any other period of time, other than any default or breach and/or period of time specified. All of the remedies permitted or available to a party under this AGREEMENT, or at law or in equity, shall be cumulative and alternative, and invocation of any such right or remedy shall not constitute a waiver or election of remedies with respect to any other permitted or available right of remedy.

CONFLICT OF INTEREST

CONSULTANT is unaware of any CITY employee or official that has a financial interest in CONSULTANT'S business. During the term of this AGREEMENT and/or as a result of being

awarded this AGREEMENT, CONSULTANT shall not offer, encourage or accept any financial interest in CONSULTANT'S business by any CITY employee or official.

CONSTRUCTION OF LANGUAGE OF AGREEMENT

The provisions of this AGREEMENT shall be construed as a whole according to its common meaning of purpose of providing a public benefit and not strictly for or against any party. It shall be construed consistent with the provisions hereof, in order to achieve the objectives and purposes of the parties. Wherever required by the context, the singular shall include the plural and vice versa, and the masculine gender shall include the feminine or neutral genders or vice versa.

MITIGATION OF DAMAGES

In all situations arising out of this AGREEMENT, the parties shall attempt to avoid and minimize the damages resulting from the conduct of the other party.

GOVERNING LAW

This AGREEMENT, and the rights and obligations of the parties, shall be governed and interpreted in accordance with the laws of the State of Utah. Should litigation occur, venue shall be in the Tooele County Court System.

NONDISCRIMINATION

CONSULTANT shall not discriminate on the basis of race, color, gender, gender identity/expression, pregnancy, sexual orientation, disability, marital status, or any other characteristic protected under applicable federal or state law.

TAXPAYER IDENTIFICATION NUMBER

CONSULTANT shall provide CITY with a complete Request for Taxpayer Identification Number and Certification, Form W-9 (Rev. October 2018), as issued by the Internal Revenue Service.

NON-APPROPRIATION OF FUNDS

Payments due and payable to CONSULTANT for current services are within the current budget and within an available, unexhausted and unencumbered appropriation of CITY funds. In the event CITY has not appropriated sufficient funds for payment of CONSULTANT services beyond the current fiscal year, this AGREEMENT shall cover only those costs incurred up to the conclusion of the current fiscal year.

MODIFICATION OF AGREEMENT

The tasks described in this AGREEMENT and all other terms of this AGREEMENT may be modified only upon mutual written consent of CITY and CONSULTANT.

USE OF THE TERM "CITY"

Reference to “CITY” in this AGREEMENT includes City Manager or any authorized representative acting on behalf of CITY.

PERMITS AND LICENSES

CONSULTANT, at its sole expense, shall obtain and maintain during the term of this AGREEMENT, all appropriate permits, licenses, and certificates that may be required in connection with the performance of services under this AGREEMENT.

CAPTIONS

The captions or headings in this AGREEMENT are for convenience only and in no other way define, limit or describe the scope or intent of any provision or section of the AGREEMENT.

AUTHORIZATION

Each party has expressly authorized the execution of this AGREEMENT on its behalf and bind said party and its respective administrators, officers, directors, shareholders, divisions, subsidiaries, agents, employees, successors, assigns, principals, partners, joint ventures, insurance carriers and any others who may claim through it to this AGREEMENT.

ENTIRE AGREEMENT BETWEEN PARTIES

Except for CONSULTANT'S proposals and submitted representations for obtaining this AGREEMENT, this AGREEMENT supersedes any other agreements, either oral or in writing, between the parties hereto with respect to the rendering of services, and contains all of the covenants and agreements between the parties with respect to said services.

PARTIAL INVALIDITY

If any provision in this AGREEMENT is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

NOTICES

Any notice required to be given hereunder shall be deemed to have been given by depositing said notice in the United States mail, postage prepaid, and addressed as follows:

TO CITY: Attention: Sherrie Broadbent, Grantsville City Finance Director. 429 E. Main St. Grantsville, Utah 84029

TO CONSULTANT: (Insert Consultant’s Name & Contact information)

COUNTERPARTS AND ELECTRONIC/FACSIMILE SIGNATURES

This Agreement may be executed in several counterparts, which may be facsimile or electronic copies. Each counterpart is fully effective as an original, and together constitutes one and the same instrument.

In concurrence and witness whereof, this AGREEMENT has been executed by the

parties effective on the date and year first above written.

Grantsville City

CONSULTANT

Jesse Wilson, City Manager

By:

Title:

ATTEST

Braydee Baugh, City Recorder

By:

Title:

APPROVED AS TO FORM

City Attorney; or designee

Agenda Item #6

Consideration of Resolution 2024-02
Declaring Certain City Property As
Surplus And Authorizing Its
Disposal

**GRANTSVILLE CITY
RESOLUTION NO. 2024-02**

**A RESOLUTION DECLARING CERTAIN PROPERTY OWNED OR HELD BY
GRANTSVILLE CITY AS SURPLUS AND AUTHORIZING DISPOSAL**

WHEREAS, Grantsville City has the right, title or ownership of certain personal property for which it has no further use; and

WHEREAS, in accordance with State regulations, the City now seeks to dispose of said property pursuant to its policies and procedures; and

WHEREAS, the Grantsville City Council hereby determines that it is in the best interest of the City to authorize the property to be disposed.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
GRANTSVILLE CITY, STATE OF UTAH, AS FOLLOWS:**

Section 1. Surplus. The Grantsville City Council hereby declares the property listed on “Exhibit A” as surplus and authorizes the City to release said property for use by any Grantsville City department or dispose of said property via public auction, or any other legal means it deems necessary.

Section 2. Severability Clause. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution and all provisions, clauses and words of this Resolution shall be severable.

ADOPTED AND PASSED BY THE CITY COUNCIL OF GRANTSVILLE CITY, THIS
17th DAY OF JANUARY, 2024.

BY ORDER OF THE
GRANTSVILLE CITY COUNCIL

ATTEST

By Mayor Neil Critchlow

Braydee Baugh, City Recorder



Grantsville City Police Department

Chief Robert Sager

50 North Bowery Street, Grantsville, UT 84029
(O) 435.884.6881 (F) 435.884.0237



January 11, 2024

To whom it may concern,

Please accept this document as a request for release of the listed items to be used or auctioned by Grantsville City Corporation. All items were seized as evidence by the Grantsville City Police Department, these cases have been adjudicated with no owners located or the items have been abandoned. If any of these items could be used by any department with the Grantsville City organization, it asked they be released for departmental use. If items cannot be used, it is asked that they be released for auction on a public site. Any and all efforts have been made, with every resource available, for owners of these listed items to be found. No owners have been located in the course of two years.

If this request is approved, any department within Grantsville City may claim use of the items, what is not claimed would be auctioned off on a public site and all proceeds would be deposited into the general fund for Grantsville City Corporation to benefit all. The items are as follows:

Case # 21G002371

- 21GE00932: MISC GOLD WATCHES
- 21GE00935: SKINNING KNIFE
- 21GE00952:\$1.48-ADDED TO GENERAL FUND
- 21GE009636: SATURDAY EVENING POST MAGAZINE
- 21GE00964: KENNY LOGGINS MUSIC BOOK
- 21GE00968: BLACK FIRST AID KIT BAG
- 21GE00970: BLACK FANNY PACK BAG
- 21GE00971: CAMILLUS RED/BLACK MACHETTE
- 21GE00972: AMAZON BASICS BAG
- 21GE00973: BUCKSHOT AXE
- 21GE00974: ANTIQUE WOOD PLANER
- 21GE00975: WIRING/LIGHT
- 21GE00977: KNIFE WITH WOOD/ANTLER HANDLE
- 21GE00978 RECOTON VIDEO SWITCH
- 21GE00979 LG PORTABLE DVD BURNER





Grantsville City Police Department

Chief Robert Sager

50 North Bowery Street, Grantsville, UT 84029

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21GE00981: HDMI CABLE
21GE00986: BONDO DENT PULLER
21GE00987: BINOCULARS
21GE01019: OUTDOOR PRODUCT BACKPACK
21GE001020: BLACK & LIGHT GREEN BACKPACK
21GE01026: DEWALT IMPACT DRIVER
21GE01030: STINGER AIR PISTOL
21GE01031: EVERSTART JUMP PACK
21GE01034: HUSKY TOOL BAG FULL OF VARIOUS HAND TOOLS
21GE01034: MAKITA 18V DRILL
21GE01042: LUGGAGE CART
21GE01043: COMPOSITE CAR RAMPS
21GE01044: WEATHERTECH FLOOR MATS

CASE # 21G003596

21GE01218: BOAT
21GE01219: BED (CAMPING)
21GE01220: HEATER
21GE01221: CAMPING STOVE
21GE01222: SLEDGEHAMMER
21GE01223: TORQUE WRENCH
21GE01224: TOOL BOX WITH MISC TOOLS
21GE01226: SOCKET SET
21GE01227: ROPE
21GE01228: TOOL BOX WITH MISC TOOLS
21GE01229: CHAIN
21GE01230: MOTORCYCLE ENGINE
21GE01232: LADDER
21GE01233: LEVEL
21GE01234: JACK
21GE01235: SAW
21GE01236: MINI SLEDGEHAMMER
21GE01237: SLEDGEHAMMER
21GE01238: FISHING POLE
21GE01239: DOWNRIGGER





Grantsville City Police Department

Chief Robert Sager

50 North Bowery Street, Grantsville, UT 84029

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21GE01240: ROPE
21GE01241: BLANKET
21GE01242: SANDING WHEELS
21GE01245: WADERS
21GE01247: TOOL BOX WITH MISC TOOLS
21GE01250: RATCHET STRAP
21GE01251: SPEAKER
21GE01252: SAW
21GE01253: BACKPACK
21GE01254: TOOL BOX WITH MISC TOOLS
21GE01255: TOOL BOX WITH MISC TOOLS
21GE01256: FISHING BAG WITH TACKLE
21GE01257: SAW
21GE01258: TACKLE BOX
21GE01259: TOOL BOX WITH MISC TOOLS
21GE01260: NAIL GUN
21GE01261: SANDER
21GE01262: MICROWAVE
21GE01264: TOOL SET
21GE01266: TOOL BOX WITH MISC TOOLS
21GE01267: STRAP
21GE01268: JUMPER CABLES
21GE01269: GENERATOR
21GE01270: TOOL BOX WITH MISC TOOLS
21GE01271: TOOL BOX WITH MISC TOOLS
21GE01272: TOOL BOX WITH MISC TOOLS
21GE01273: WINCH PULLER
21GE01274: AXE
21GE01275: TOOL BAG WITH MISC TOOLS
21GE01277: TOOL BOX WITH MISC TOOLS
21GE01278: BLOWER
21GE01279: CORDLESS DRILL
21GE01280: SAW
21GE01281: CHARGER
21GE01282: DRILL





Grantsville City Police Department

Chief Robert Sager

50 North Bowery Street, Grantsville, UT 84029

(O) 435.884.6881 (F) 435.884.0237



21GE01283: GPS DEVICE
21GE01284: SAW
21GE01285: MULTI-TOOL
21GE01286: SAW
21GE01287: SAW
21GE01288: NAIL GUN
21GE01289: SAW
21GE01290: SAW
21GE01291: BATTERY
21GE01292: CHARGER
21GE01293: DRILL
21GE01294: DRILL
21GE01295: DRILL
21GE01296: CHARGER
21GE01297: WINCH
21GE01299: TOOL BOX WITH MISC TOOLS
21GE01300: GARBAGE CAN
21GE01301: SANDER
21GE01303: SAW
21GE01304: COMEALONG
21GE01305: CRATE
21GE01306: HAND TOOLS
21GE01307: TOOL BOX WITH MISC TOOLS
21GE01308: WIRE
21GE01309: POWER PACK

CASE # 21G000683

21GE00167: TWO MILWAUKEE M18 BATTERIES
21GE00168: 11 PIECE STANDARD RATCHET SET
21GE00169: 11 PIECE METRICK RATCHET SET
21GE00171: ANVIL 3 PIECE PUTTY KNIFE SET
21GE00172: 3 PIECE HUSKY IMPACT
21GE00173: 4 PIECE RYOBI DRILL BIT SET
21GE00174: 1 INCH PAINT BRUSH
21GE00180: DEWALT IMPACT DRIVER





Grantsville City Police Department

Chief Robert Sager

50 North Bowery Street, Grantsville, UT 84029

(O) 435.884.6881 (F) 435.884.0237



21GE00181: DEWALT RECIPROCATING SAW
21GE00182: DEWALT HAMMER/DRILL DRIVER
21GE00183: DEWALT CORDLESS CUTTING TOOL
21GE00184: DEWALT 6 AMP BATTERY
21GE00185: DEWALT 9 AMP BATTERY
21GE00186: RATCHET TUBE CUTTER
21GE00187: DEWALT BIT SET
21GE00188: MILWAUKEE PIN LIGHT
21GE00189: HUSKY TUBE CUTTER
21GE00190: MULTIPLE CUT TOOLS
21GE00192: EVERSTART JUMP BOX
21GE00193: DEWALT CIRCULAR SAW
21GE00194: DEWALT SPOTLIGHT
21GE00195: DEWALT GRINDER
21GE00196: DEWALT VSR DRILL (CORD)
21GE00197: DEWALT 2 AMP BATTERY

Regards,

Melanie Langford
GCPD Evidence Technician





Melanie Langford <mlangford@grantsvilleut.gov>

21G003596

1 message

Robert Sager <rsager@grantsvilleut.gov>
To: Melanie Langford <mlangford@grantsvilleut.gov>

Mon, Sep 25, 2023 at 11:14 AM

This case is closed. You can dispose of the property according to policy and procedure.

Thanks,

CHIEF ROBERT SAGER

RSAGER@GRANTSVILLEUT.GOV WORK: (435) 884-6881



GRANTSVILLE CITY POLICE DEPARTMENT

ROBERT SAGER ★ CHIEF OF POLICE

50 North Bowery St. Grantsville, UT 84029

Emergency 9-1-1 ★ Non-Emergency (435)882-5600 ★ Office (435)884-6881



Agenda Item #7

Consideration of Resolution 2024-03

Awarding the West Street Collector

Contract to Broken Arrow

Construction, LLC

**GRANTSVILLE CITY
RESOLUTION NO. 2024-02**

**A RESOLUTION AWARDING BROKEN ARROW CONSTRUCTION A CONTRACT TO
INSTALL 12-INCH DIAMETER SEWER AT WEST STREET IN GRANTSVILLE CITY,
UTAH**

WHEREAS, the Grantsville City Council authorized the City, in cooperation with the City's Finance Director, to seek a qualified service provider to construct a 12-inch diameter sewer at West Street in Grantsville City, Utah; and

WHEREAS, the City issued and advertised via a request for proposals (RFP) and received five (5) bids from the following entities:

1. Broken Arrow
2. England Construction
3. Next Construction
4. Silver Spur Construction
5. COP Construction

WHEREAS, after review of the proposals and the scope of services, the City is recommending that the City Council award the contract to Broken Arrow, Inc.; and

WHEREAS, the total projected cost of the project is anticipated to not exceed \$2,083,349.54; and

WHEREAS, the Grantsville City Council hereby determines that it is in the best interest of the City to approve Broken Arrow, Inc. to construct a 12-inch diameter sewer at West Street in Grantsville City, Utah.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
GRANTSVILLE CITY, STATE OF UTAH, AS FOLLOWS:**

Section 1. Contract Award. The City of Grantsville hereby appropriates \$2,083,349.54 for Broken Arrow, Inc. to construct a 12-inch diameter sewer at West Street in Grantsville City, Utah. The City Council will amend the 2023-2024 general budget, if necessary.

Section 2. Contract Authority. The City Manager is hereby authorized to enter into a contract with Broken Arrow, Inc..

Section 3. Severability Clause. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution and all provisions, clauses and words of this Resolution shall be severable.

ADOPTED AND PASSED BY THE CITY COUNCIL OF GRANTSVILLE CITY, THIS
17th DAY OF JANUARY, 2024.

BY ORDER OF THE
GRANTSVILLE CITY COUNCIL

By Mayor Neil Critchlow

ATTEST

Braydee Baugh, City Recorder

December 11, 2023

Grantsville City
429 E Main Street
Grantsville, Utah 84029

RE: Award Recommendation Letter
West Street Collector – Project No. 12252
Grantsville, Utah 84029

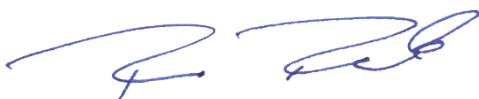
Dear Grantsville City Staff,

Ensign Engineering and Land Surveying (Ensign) has evaluated the bids opened for the referenced project at 2:00 pm Mountain Time on Thursday, December 7th, 2023. Broken Arrow Inc., 8960 Clinton Landing Road, Lake Point, UT 84074, is the apparent low bidder with a total tabulated base plus alternate 1 bid amount of \$2,083,349.54. A bid tabulation is attached for reference. Ensign called Travis Loader with Broken Arrow on December 11th, 2023 to determine if they were confident in their unit pricing and bid price. Broken Arrow was confident in their bid price and unit pricing.

Ensign contacted five of the references provided by Broken Arrow and talked to two. Paul Hansen with Tooele City stated Broken Arrow has performed many projects for Tooele City for 20+ years, is easy to work with, and has good field people. Paul said the City continues to use Broken Arrow and is happy to work with them when they do. Luke Bistline with Agnice Group Inc. stated Broken Arrow stayed on time and budget for their project, did a really good job, and handled the multiple change orders for the project very well.

Broken Arrow is prepared to meet the project schedule and is comfortable with their bid price. Based on Broken Arrow's references; their confidence to meet the project schedule; and meet the bid price, Ensign Engineering and Land Surveying recommends awarding the project to Broken Arrow for the base plus alternate 1 bid amount of \$2,083,349.54 pending approval of additional funding from Grantsville City.

Sincerely,



Robert Rousselle, P.E.
Project Manager

Agenda Item #8

Consideration of Ordinance 2024-04
Amending the Grantsville City
Consolidated Fee Schedule

**GRANTSVILLE
ORDINANCE 2024-04**

BUILDING FEES UPDATE

**AN ORDINANCE AMENDING BUILDING FEES FOR NEW CONSTRUCTION
AS CONTAINED IN THE GRANTSVILLE CITY CONSOLIDATED FEE
SCHEDULE**

WHEREAS, pursuant to Utah Code 10-8-1, Grantsville City is authorized to imposed and collect fees for services provided and is required to publish said fees in a consolidated fee schedule; and

WHEREAS, the City Council finds it necessary from time to time to update or amend the consolidated fee schedule to reflect costs incurred by the City for services rendered; and

WHEREAS, it is the intention of the City Council that the fees hereby amended or adopted shall supersede all present fees which may conflict in the Grantsville City Code, or otherwise listed in a Grantsville City ordinance, resolution, or law; and

WHEREAS, the fees hereby amended or adopted shall take effect immediately; and

WHEREAS, the City Council finds that the fees described herein are necessary for the City and enhance the health, safety and general welfare of its residents.

NOW THEREFORE, be it ordained by the Council of the Grantsville, in the State of Utah, as follows:

SECTION 1: **AMENDMENT** “General Building Fees” of the Grantsville Fee Schedule is hereby *amended* as follows:

BEFORE AMENDMENT

General Building Fees

<u>Building Permit Fee</u>	\$150.00 when total permit value* does not exceed \$15,000.00
<u>State Surcharge</u>	1% of Building Permit Fee
<u>Cut Permit Fee:</u>	
Single Excavation	\$25.00 plus any applicable inspection fee or service fee performed
Excavating more than 100 lineal feet or a series or exploratory or	\$25.00 for each 100 lineal feet or fraction thereof, plus any applicable inspection or service fees. (Performance Bond is required)

repair holes	
Demolition Permits	\$150 + 1% State Surcharge
<u>Plan Check Fee:</u>	
Total permit value <\$15,000	\$100.00 fee
Total permit value >\$15,000	.004 x total permit value (minimum of \$100.00)
Re-Inspection Fee	\$50.00 (after two)
Work Without a Permit	Double the standard permit fee
<u>Zoning Inspection Fee:</u>	
Plan Check	\$25.00
Permit Fee	\$25.00

Notwithstanding the above schedule of fees, should the plan check, inspection, or other related cost of the City exceed those fees identified herein, the applicant shall be required to pay the actual costs incurred by the City, when said additional costs are determined and documented to exceed the fees paid by the applicant.

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

AFTER AMENDMENT

General Building Fees

<u>Building Permit Fee</u>	\$150.00 when total permit value* does not exceed \$15,000.00
<u>State Surcharge</u>	1% of Building Permit Fee
<u>Cut Permit Fee:</u>	
Single Excavation	\$25.00 plus any applicable inspection fee or service fee performed
Excavating more than 100 lineal feet or a series or exploratory or repair holes	\$25.00 for each 100 lineal feet or fraction thereof, plus any applicable inspection or service fees. (Performance Bond is required)
Demolition Permits	\$150 + 1% State Surcharge

Plan Check Fee:	
Total permit value <\$15,000	\$100.00 fee
Total permit value >\$15,000	.00463 x total permit value (minimum of \$100.00)
Re-Inspection Fee	\$50.00 (after two)
Work Without a Permit	Double the standard permit fee
Zoning Inspection Fee:	
Plan Check	\$25.00
Permit Fee	\$25.00

Notwithstanding the above schedule of fees, should the plan check, inspection, or other related cost of the City exceed those fees identified herein, the applicant shall be required to pay the actual costs incurred by the City, when said additional costs are determined and documented to exceed the fees paid by the applicant.

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

SECTION 2: AMENDMENT “Single Family Dwelling Permit Fees” of the Grantsville Fee Schedule is hereby *amended* as follows:

BEFORE AMENDMENT

Single Family Dwelling Permit Fees

Building Permit Fee	.0065 x total permit value*.
Plan Check Fee	.004 x total permit value. (This fee does not apply to manufactured or mobile homes unless sitting on a foundation, or agricultural buildings)
Water Cap Impact Fee	\$3,036.00 (for a 3/4 inch meter)
Indoor Water Acquisition Impact Fee	\$4,033.00/dwelling unit

Outdoor Water Acquisition Impact Fee	\$6,336.00-\$39,427.00
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in appurtenant to the property.
Outdoor Water Acquisition Impact Fee (Xeriscape reduction)	\$4,338.00-\$26,995.00
Sewer Cap Impact Fee	\$1,529.00
Public Safety Impact Fee	\$590.00/ dwelling unit
Park Impact Fee	\$1,925.00/ dwelling unit
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral Inspection	\$125.00 - must be a Licensed Bonded Contractor!
Credit/Debit Card Fee	2.5%
Recovery Right	Request a recovery right review for the parcel

Note: A few subdivisions in the City have 1-inch water lines. These subdivisions will be required to pay the increased water, sewer, and meter charges on all building permits unless changed to 3/4 inch prior to permit issuance.

Outdoor Water Acquisition Fee Tables

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

AFTER AMENDMENT

Single Family Dwelling Permit Fees

Building Permit Fee	.00 65 ⁸ x total permit value*.
Plan Check Fee	.00 46 ³ x total permit value. (This fee does not apply to manufactured or mobile homes unless sitting on a foundation, or agricultural buildings)
Water Cap Impact Fee	\$3,036.00 (for a 3/4 inch meter)
Indoor Water Acquisition Impact Fee	\$4,033.00/dwelling unit
Outdoor Water Acquisition Impact Fee	\$6,336.00-\$39,427.00
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in appurtenant to the property.
Outdoor Water Acquisition Impact Fee (Xeriscape reduction)	\$4,338.00-\$26,995.00
Sewer Cap Impact Fee	\$1,529.00
Public Safety Impact Fee	\$590.00/ dwelling unit
Park Impact Fee	\$1,925.00/ dwelling unit
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral Inspection	\$125.00 - must be a Licensed Bonded Contractor!

Credit/Debit Card Fee	2.5%
Recovery Right	Request a recovery right review for the parcel

Note: A few subdivisions in the City have 1-inch water lines. These subdivisions will be required to pay the increased water, sewer, and meter charges on all building permits unless changed to 3/4 inch prior to permit issuance.

Outdoor Water Acquisition Fee Tables

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

SECTION 3: AMENDMENT “Multi-Family Building Permit Fees” of the Grantsville Fee Schedule is hereby *amended* as follows:

BEFORE AMENDMENT

Multi-Family Building Permit Fees

Grantsville City does not sell water rights.

Indoor Water Acquisition Impact Fee	\$2,128.00/ dwelling unit
Outdoor Water Acquisition Impact Fee	\$6,336.00 - \$39,427.00 (based on square footage of the irrigation area).
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in appurtenant to the property. This amount will vary depending on the number of shares. Lots that are 1/2 acre or larger may require two (2) shares of secondary water. Please verify with Grantsville Irrigation Company.

Building Permit Fee	.0052 x total permit value*.
Plan Check Fee	.0033 x total permit value.
Park Impact Fee	\$1,925.00 / dwelling unit
Sewer Cap Impact Fee	\$1,529.00 for 3/4 meter
Water Cap Impact Fee	\$3,036 for 3/4 meter
Public Safety Fee	\$255.00/ dwelling unit
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter. Larger meter sizes will be priced at request.
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral/Offsite Inspection	\$125.00 - Must be Licensed Bonded Contractor!
Recovery Rights	Request a recovery right review for the building
Credit/Debit Card Fee	2.5%

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

AFTER AMENDMENT

Multi-Family Building Permit Fees

Grantsville City does not sell water rights.

Indoor Water Acquisition Impact Fee	\$2,128.00/ dwelling unit
Outdoor Water Acquisition Impact Fee	\$6,336.00 - \$39,427.00 (based on square footage of the irrigation area).
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in

	appurtenant to the property. This amount will vary depending on the number of shares. Lots that are 1/2 acre or larger may require two (2) shares of secondary water. Please verify with Grantsville Irrigation Company.
Building Permit Fee	.00 5275 x total permit value*.
Plan Check Fee	.00 3349 x total permit value.
Park Impact Fee	\$1,925.00 / dwelling unit
Sewer Cap Impact Fee	\$1,529.00 for 3/4 meter
Water Cap Impact Fee	\$3,036 for 3/4 meter
Public Safety Fee	\$255.00/ dwelling unit
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter. Larger meter sizes will be priced at request.
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral/Offsite Inspection	\$125.00 - Must be Licensed Bonded Contractor!
Recovery Rights	Request a recovery right review for the building
Credit/Debit Card Fee	2.5%

*TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

SECTION 4: AMENDMENT “Commercial/Industrial Building Permit Fees” of the Grantsville Fee Schedule is hereby *amended* as follows:

BEFORE AMENDMENT

Commercial/Industrial Building Permit Fees

Grantsville City does not sell water rights.

Indoor Water	
--------------	--

Acquisition Impact Fee	\$168.00/ fixture unit
Outdoor Water Acquisition Impact Fee	Irrigated Acres not capped. Calculated: Irrigated acres x 3.33 acre feet/ irrigated acre x (18,500/ac-ft)
Building Permit Fee	.0052 x total permit value*.
Indoor Water Cap Impact Fee	\$31.00/unit
Outdoor Water Cap Impact Fee	\$19,186/ irrigatedper acre
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in appurtenant to the property.
Plan Check Fee	.0033 x total permit value.. (This fee does not apply to manufactured or mobile homes unless siting on a foundation, or agricultural buildings).
Sewer Cap Impact Fee	\$64.00/ fixture unit fixture
Public Safety Fee	\$0.54/square foot building area
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter. Larger meter sizes will be priced at request.
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral/Offsite Inspection	\$125.00 - must be a Licensed Bonded Contractor!
Recovery Rights	Request a recovery right review for the building
Credit/Debit Card Fee	2.5%

Note: Deseret Peak has its own impact fees. Please see ordinance

TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

AFTER AMENDMENT

Commercial/Industrial Building Permit Fees

Grantsville City does not sell water rights.

Indoor Water Acquisition Impact Fee	\$168.00/ fixture unit
Outdoor Water Acquisition Impact Fee	Irrigated Acres not capped. Calculated: Irrigated acres x 3.33 acre feet/ irrigated acre x (18,500/ac-ft)
Building Permit Fee	.00 52 75 x total permit value*.
Indoor Water Cap Impact Fee	\$31.00/unit
Outdoor Water Cap Impact Fee	\$19,186/ irrigatedper acre
	Outdoor water acquisition fee will be waived if you provide enough shares of secondary water to cover the requirements for landscape watering according to Grantsville City Ordinance. Shares must be in appurtenant to the property.
Plan Check Fee	.00 33 49 x total permit value.. (This fee does not apply to manufactured or mobile homes unless siting on a foundation, or agricultural buildings).
Sewer Cap Impact Fee	\$64.00/ fixture unit fixture
Public Safety Fee	\$0.54/square foot building area
Temporary Water Connection	Water will be metered and charged the standard city rates. Damage to meter will result in a meter replacement fee.
Water Meter	\$350.00 for 3/4 inch meter. Larger meter sizes will be priced at request.
State Surcharge	1% of building permit fee (this goes to the State)
Sewer Lateral/Offsite Inspection	\$125.00 - must be a Licensed Bonded Contractor!
Recovery Rights	Request a recovery right review for the building
Credit/Debit Card Fee	2.5%

Note: Deseret Peak has its own impact fees. Please see ordinance

TOTAL PERMIT VALUE WILL BE DETERMINED USING BUILDING VALUATION DATA FROM THE ICC (International Code Council) — UPDATED ANUALLY ON JANUARY 1ST.

PASSED AND ADOPTED BY THE GRANTSVILLE COUNCIL

_____.

	AYE	NAY	ABSENT	ABSTAIN
Jewel Allen	_____	_____	_____	_____
Jolene Jenkins	_____	_____	_____	_____
Darrin Rowberry	_____	_____	_____	_____
Jeff Hutchins	_____	_____	_____	_____
Scott Bevan	_____	_____	_____	_____

Presiding Officer

Attest

Neil Critchlow, Mayor, Grantsville

Braydee Baugh, City Recorder,
Grantsville

Agenda Item #9

Consideration of Resolution 2024-05
approving the Final Plat for the Utah
Motorsports Campus

Subdivision

**GRANTSVILLE CITY
RESOLUTION NO. 2024-04**

**A RESOLUTION APPROVING THE FINAL PLAT FOR THE UTAH MOTORSPORTS
CAMPUS SUBDIVISION TO CREATE SIX (6) A COMMERCIAL LOTS**

Be it enacted and ordained by the City Council of Grantsville City, Utah as follows:

WHEREAS, Utah Motorsports Campus (“Campus”) submitted an application for a final subdivision for the Utah Motorsports Campus located in Grantsville City, Utah for the creation of six (6) new commercial pads in the CG zone;

WHEREAS, the proposed uses of the subject property are permitted in the CG zone as indicated in the Grantsville City Land Use Management and Development Code (GLUMDC);

WHEREAS, the Grantsville City Planning and Zoning Commission reviewed the final plat in a regularly scheduled public meeting for compliance with the requirements of the pertinent Grantsville City code requirements, and found that the proposed final plat has met or can meet the requirements of GLUMDC;

WHEREAS, the Campus is required to construct certain public improvements;

WHEREAS, the Grantsville City Council hereby determines that it is in the best interest of the City to approve the final subdivision plat for the Utah Motorsports Campus located in Grantsville City, Utah for the creation of six (6) commercial pads in the CG zone.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
GRANTSVILLE CITY, STATE OF UTAH, AS FOLLOWS:**

Section 1. Final Plat. The City of Grantsville approves the Final Plat provided in Exhibit A.

Section 2. Severability Clause. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution and all provisions, clauses and words of this Resolution shall be severable.

ADOPTED AND PASSED BY THE CITY COUNCIL OF GRANTSVILLE CITY, THIS 17TH DAY OF JANUARY, 2024.

BY ORDER OF THE
GRANTSVILLE CITY COUNCIL

By Mayor Neil Critchlow

ATTEST

Braydee Baugh, City Recorder

Agenda Item #10

Consideration of Resolution 2024-06
appointing Rob Jaterka to fill a Mid-
Term Vacancy for Planning
Commission

**GRANTSVILLE CITY
RESOLUTION NUMBER 2024-06**

**A RESOLUTION CONFIRMING THE APPOINTMENT OF ROB JAKERTA AS A
VOTING MEMBER OF THE GRANTSVILLE CITY PLANNING COMMISSION**

WHEREAS, in accordance with Grantsville City Code § 8-3-2, the Grantsville City Planning Commission (“Planning Commission”) is comprised of five voting members; and

WHEREAS, members of the Planning Commission are appointed by the Mayor with the advice and consent of the City Council; and

WHEREAS, the Mayor presents for appointment Rob Jakerta to serve as a voting member on the Grantsville City Planning Commission to expire on June 30, 2027;

WHEREAS, the City Council hereby consents to the appointment Rob Jakerta as a voting member of the Grantsville City Planning Commission; and

WHEREAS, the City Council hereby determines that entering this action is in the best interest of the City and will promote the general health, safety and welfare of the citizens of the City.

NOW THEREFORE BE IT RESOLVED BY THE GRANTSVILLE CITY COUNCIL, the City Council hereby confirms the Mayor’s appointment of Rob Jakerta as a voting member of the Planning Commission with a term expiring on June 30, 2027.

ADOPTED AND PASSED BY THE CITY COUNCIL OF GRANTSVILLE CITY,
THIS 17th DAY OF JANUARY, 2023.

BY ORDER OF THE

ATTEST

By Mayor Neil Critchlow

Braydee Baugh, City Recorder

Item #11

Consideration of the “Class A” Beer License for Family Dollar, Inc

Beer Sales Application

Print

Submitted by:

Submitted On: 2023-12-14 12:48:23

Submission IP: (172.126.173.226)
proxy-IP (raw-IP)

Assigned To: Gina Roberts

Due Date: Open

Status: Completed

Priority: Normal

APPLICATION FOR LICENSE—BEER SALES

City of Grantsville

Tooele County, State of Utah

To the City Recorder

For the year

*** Business Name**

Family Dollar #27301

(Legal name the business will be conducted under)

*** Business Location**

560 E Main St, Grantsville, UT

*** Zone**

84029

*** Business Mailing Address**

500 Volvo Parkway, 8th Floor, Chesapeake, VA

*** City**

Chesapeake

*** State**

VA

*** Zip**

23320

*** Phone**

7573215493

*** Applicant**

Jared Manning

*** Social Security #**

3036533892

*** Birth Date**

12/24/1976

Format: MM/DD/YYYY

*** Owner(s)**

Family Dollar, Inc

*** Address**

500 Volvo Parkway, 8th Floor

*** City**

Chesapeake

*** State**

VA

*** Zip**

23320

*** Phone**

7573215493

*** Will remodeling be required to accommodate this business?**

Y N

*** Will you be selling food?**

Y N

Tooele County Health Permit #

*** State License #**

1200328-002-STC

State Tax Exempt #

*** The nature of the business is**

Retail Grocery

*** License Classification (please check correct class):**

Class A (retail sale for off-premise consumption only)-----\$102.00



NOTE: If applying for Class B or Class C License, a current TIPS card for each server must accompany this application.

I hereby make application for a Grantsville City Business License and certify that the information is true and correct.

*** Signature of Applicant(s)**

Jared Manning

Signature of Applicant(s)

Natasha Seat

*** Date**

12/14/2023

Date

12/14/2023

Format: MM/DD/YYYY

Format: MM/DD/YYYY



Gina Roberts <groberts@grantsvilleut.gov>

Beer License Application

1 message

Melanie Langford <mlangford@grantsvilleut.gov>

Tue, Dec 26, 2023 at 2:55 PM

To: Gina Roberts <groberts@grantsvilleut.gov>, Robert Sager <rsager@grantsvilleut.gov>

I received the packet back from Chief Sager this afternoon regarding Jared Manning and Natasha Seat for the Beer License Application for Family Dollar. Chief Sager has indicated there is nothing he sees from their information that would hinder a license. If you have any other questions, please just let me know. Have a great day!

--

MELANIE LANGFORD

ADMINISTRATIVE ASSISTANT

MLANGFORD@GRANTSVILLEUT.GOV WORK: (435) 884-6881



GRANTSVILLE CITY POLICE DEPARTMENT

ROBERT SAGER ★ CHIEF OF POLICE

50 North Bowery St, Grantsville, UT 84029

Emergency 9-1-1 ★ Non-Emergency (435) 882-5600 ★ Office (435) 884-6881



Please Note: This message and any attached files might contain confidential information protected by federal and state law. The information is intended only for the use of the individual or entities originally named as addressees. The improper disclosure of such information may be subject to civil or criminal penalties. If this message reached you in error, please contact the sender and destroy this message. Disclosing, copying, forwarding, or distributing the information by unauthorized individuals or entities is strictly prohibited by law.



DECISIONS CONSULTING LLC
1100 Circle 75 Parkway SE
Suite 210 Atlanta, GA 30339
Licensing Director: (678) 660-5121
licensing@decisions-consulting.com

January 9, 2024

Honorable Mayor and City Council
City of Grantsville
429 East Main Street
Grantsville, UT 84029

Re: Family Dollar, LLC - Store #27301 Application for sale of beer for off-premises consumption only (“Application”)

Dear Honorable Mayor and City Council:

This firm represents Family Dollar Stores, LLC and its subsidiaries including Family Dollar, LLC, and we handle licensing matters for all Family Dollar locations and related entities nationally (collectively “Family Dollar”).

This letter is being submitted for consideration in support of our pending application for a license for the retail sale of beer for off-premise consumption only at the Grantsville Store located at 560 E Main ST, Grantsville, UT 84029. As the license is being considered at the January 17, 2024 Council meeting, this information is being provided in support of Family Dollar’s application.

Family Dollar is a family-oriented store that provides a wide range of food and other retail items to its’ customers. Family Dollar locations that sell alcohol do not sell “discounted alcohol” and the beer our customers have the option of purchasing for off-premises consumption is equivalent in price and quality to what one would find at any local grocery store. For additional information, please see the [linked weekly advertisement \(https://www.familydollar.com/weekly-ads\)](https://www.familydollar.com/weekly-ads) which provides a sampling of the wide range of products that Family Dollar offers to its’ customers. Also, I wanted to provide some additional information relating to how serious Family Dollar takes its obligation to be a responsible seller, complying with all applicable statutes, ordinances, rules, and regulations.

First, in addition to any requirements imposed by the State or Local jurisdiction, Family Dollar has a vigorous internal training and auditing program to ensure strict compliance and zero tolerance for violations. These internal procedures include, but are not limited to, training on the following:

(a) Minimum age requirements and how those requirements apply. This includes the mandatory **use of hand-held scanners to verify birthdates** are within the range required to make the purchase.

(b) How to recognize and differentiate between authentic forms of identification, typically a driver's license, and counterfeit identifications.

(c) How to confirm the person presenting the identification is the person on the identification card.

(d) Sales Associates' rights to refuse to sell any alcoholic beverage to a person who appears to be intoxicated and how to communicate that refusal respectfully.

(e) Understanding the role and personal liability to guarantee compliance with all applicable rules and regulations with emphasis on Family Dollar's zero tolerance policy is strictly enforced.

(f) How to cooperate with Law Enforcement as a partner to ensure compliance with the law.

With specific attention to the City of Grantsville's local alcohol ordinances, Family Dollar will also train all associates on the local rules and regulations pertaining to off-premises selling including, but not limited to, (1) the duty to maintain a copy of the local ordinances on the premises; (2) duty to secure inventory when not legal to sale; (3) the limited hours for legal sales and any no sales days; (4) duty to maintain the premises and allow zero loitering or drinking in the parking lots, which is absolutely prohibited by Family Dollar, and (5) the duty to confirm proper legal identification and age (as noted above, Family Dollar uses handheld scanners as well). In sum, and as complimentary to other small business in the area, Family Dollar simply wishes to provide a safe, family-oriented option to those families who wish to purchase beer for consumption with their meals at home, just like many other grocery stores.

In addition, Family Dollar uses internal auditing programs and proprietary software to assess abnormal activities which detect, deter, and prohibit any violations of rules and regulations. Further, Family Dollar locations licensed to sell off-premises are all equipped with surveillance cameras that monitor the cash registers, front doors, receiving, and stockroom areas. Based on these vigorous internal compliance matters and a culture of zero tolerance, Family Dollar is proud to say that from 2019 to 2022, the percentage of licensed locations cited for alcohol sales violations nationally averaged ***less than one and a half percent (1.5%) per year*** of all licensed locations. During that period, the highest percentage of cited licensed locations as less than two and a half percent (2.5%).

In conclusion, Family Dollar greatly appreciates the opportunity to conduct business in the State of Utah and, specifically, in the City of Grantsville. Family Dollar respectfully requests that you approve the resolution to allow beer sales for

City of Grantsville
January 9, 2024
Page 3

off-premises consumption only at the Grantsville Store located at 560 E Main ST, Grantsville, UT 84029.

Please do not hesitate to email me tjackson@decisions-consulting.com or give me a call at if you have any questions or want to discuss further.

Sincerely,

Decisions Consulting, LLC

/s/ Tommy Jackson

Tommy Jackson, Consultant

cc: Ms. Gina Roberts, Deputy Recorder (groberts@grantsvilleut.gov).

Agenda Item #12

Council Reports

Agenda Item #13

Closed Session (Imminent Litigation,
Personnel, Real Estate)

Agenda Item #14

Adjourn