CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON OCTOBER 5, 2021 AT CENTERVILLE CITY HALL COUNCIL CHAMBERS, 250 N. MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

Meetings of the City Council of Centerville City may be conducted via electronic means pursuant to Utah Code Ann. 52-4-207, as amended. In such circumstances, contact will be established and maintained via electronic means and the meeting will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

Centerville City, in compliance with the Americans With Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance, including hearing devices. Persons requesting these accommodations for City-sponsored public meetings, services, programs, or events should call Jacob Smith, Administrative Services Director, at 801-295-3477, giving at least 24 hours notice prior to the meeting.

The full packet of backups materials can be found at http://centerville.novusagenda.com/agendapublic.

A. ROLL CALL

B. PRAYER OR THOUGHT

Councilwoman Robyn Mecham

C. PLEDGE OF ALLEGIANCE

D. OPEN SESSION (This item allows for the public to comment on any subject of municipal concern, including agenda items that are not scheduled for a public hearing. Citizens are encouraged to limit their comments to two (2) minutes per person. Citizens may request a time to speak during Open Session by calling the City Recorder's office at 801-295-3477, or may make such request at the beginning of Open Session.) Please state your name and city of residence.

E. BUSINESS

1. Public Hearing - Zone Map Amendment - Young Power Sports

   The petitioner desires to assimilate the subject property (*former steel fabrication facility*) and add it to the west commercial property, that was partially developed as the former Tri-City Power Sports location. Approximate location is next to 695 West 400 South

2. Accept Culinary Waterline Easement for Stevens Residence

   Accept Culinary Waterline Easement for Jeffrey and Joann Stevens residence located at approximately 1167 North Main Street

3. Fourth of July Debrief

   4th of July celebration debrief presented by committee chairs, Curnows

4. Public Hearing - General Obligation Cemetery Bond Election

   Public hearing to receive input with respect to the issuance of not more than $7,000,000 of general obligation bonds to fund a new cemetery

5. General Obligation Cemetery Bond Arguments

   Public meeting to hear arguments for and against the issuance of the Bonds for a new cemetery

6. Fraud Risk Assessment

   Discuss the Fraud Risk Assessment as required by the State Auditor.

7. Bid Award - Street Sweeping Project 2021-2022

   Consider the bids that were received for the 2021-2022 Street Sweeping Project

8. Minutes Review and Acceptance

   September 21, 2021 Work Session Minutes
   September 21, 2021 City Council Minutes
   September 21, 2021 Closed Session Minutes

9. City Council Report

   Councilwoman Tami Fillmore

10. Mayor's Report

11. City Manager's Report

F. CLOSED SESSION (Closed Meeting, if necessary, for reasons allowed by State Law, including, but not limited to, the provisions of section 52-4-205 of the Utah Open and Public Meetings Act, and for the Attorney-Client matters that are privileged pursuant to Utah Code ann. 78B-1-137, as amended)

Discuss Purchase or Sale of Real Property

G. ADJOURNMENT

Jennifer Hansen
Centerville City Recorder

CENTERVILLE

Staff Backup Report
10/5/2021

Item No.

Short Title: Councilwoman Robyn Mecham

Initiated By:

Staff Representative:

SUBJECT

RECOMMENDATION

BACKGROUND

CENTERVILLE
CITY COUNCIL
Staff Backup Report
10/5/2021

Item No. 1.

Short Title: Public Hearing - Zone Map Amendment - Young Power Sports

Initiated By: Young Automotive Group

Staff Representative: Cory Snyder, Community Development Director

SUBJECT

The petitioner desires to assimilate the subject property (*former steel fabrication facility*) and add it to the west commercial property, that was partially developed as the former Tri-City Power Sports location. Approximate location is next to 695 West 400 South

RECOMMENDATION

Planning Commission recommends approval

BACKGROUND

The petitioner desires to assimilate the subject property (former steel fabrication facility) and add it to the west commercial property, that was partially developed as the former Tri-City Power Sports location. The purpose is to expand the overall recreational vehicle sales use into the newly proposed power sports complex. Both properties were formerly owned by the same owner, which have now been acquired by the Young Automotive Group.

ATTACHMENTS:

Description

- 09-22-2021 PC PC Recommendation, Rezone from C-H to C-VH, Young Automotive Group
- 09-22-2021 PC Staff Report, Rezone from C-H to C-VH, Young Automotive Group
- Young Automotive Group Petition to Rezone
- Ordinance No. 2021-23 - Young Power Sports Rezone

CENTERVILLE CITY
COMMUNITY DEVELOPMENT DEPARTMENT
655 North 1250 West, Centerville, Utah 84014
(801)292-8232

CITY COUNCIL TRANSMITTAL REPORT

AGENT: **STEVE PETERSON**
2484 WASHINGTON BLVD – STE 510
OGDEN, UTAH 84401
(stevep@clhae.com)

PROPERTY OWNER: **YOUNG AUTOMOTIVE GROUP**
645 NORTH MAIN STREET
LAYTON, UTAH 84041

PROPERTY LOCATION: **695 WEST 400 SOUTH (i.e., PROPERTY BEHIND ALONG FRONTAGE ROAD)**

PARCEL SIZE: **1.67 ACRES**

PARCEL NUMBER: **03-001-0038**

APPLICATION: **ZONING MAP AMENDMENT – REQUEST TO REZONE A TRACT OF LAND FROM C-H (COMMERICAL HIGH) TO C-VH (COMMERCIAL- VERY HIGH)**

PC RECOMMENDATION: **APPROVAL (5-0)**

BACKGROUND

The petitioner desires to assimilate the subject property (*former steel fabrication facility*) and add it to the west commercial property, that was partially developed as the former Tri-City Power Sports location. The purpose to expand the overall recreational vehicle sales use into the newly proposed power sports complex. Both properties were formerly owned by the same owner, which have now been acquired by the Young Automotive Group.

PLANNING COMMISSION RECOMMENDATION

On September 22, 2021, the Planning Commission voted to RECOMMEND APPROVAL of the Zone Map Amendment for Parcel **03-001-0038**, as presented to the City, from Commercial High (C-H) to Commercial Very High (C-VH), subject to the following:

1. ***"Any rezone of the tract of land cannot become effective until the subject property is legally combined and recorded with Davis County, thereby absorbing it into the applicable partially developed lot to the west, also owned by the Young Automotive Group.***

SUGGESTED REASONS FOR ACTION:

a) *The Planning Commission finds that there has been a sufficient review and consideration of the criteria outlined in CZC 12.21.080.e of the Zoning Ordinance for rezone consideration.*
b) *The Planning Commission finds that the rezone is substantially consistent with the goals of the General Plan and the rezone approval criteria, as described in the staff report.*
c) *The Planning Commission finds that the requirement condition of the rezone for parcel absorption facilitates compliance with applicable zoning development regulations adopted by the City and is desired by the petitioner.*
d) *Therefore, the Planning Commission finds that the request for C-VH Zoning designation is appropriate.*

PLANNING COMMISSION VOTE (5-0)

COMMISSIONER	YES	NO	ABSENT
Daly (Chair)	X		
Hayman	X		
Kjar			X
Shegrud	X		
Summerhays (Vice Chair)	X		
Wilcox	X		
Wright			X

CENTERVILLE CITY
COMMUNITY DEVELOPMENT DEPARTMENT

655 North 1250 West, Centerville, Utah 84014
(801) 292-8232

STAFF REPORT
AGENDA: ITEM 1

AGENT: **STEVE PETERSON**
2484 WASHINGTON BOVD – STE 510
OGDEN, UTAH 84401
(stevep@clhae.com)

PROPERTY OWNER: **YOUNG AUTOMOTIVE GROUP**
645 NORTH MAIN STREET
LAYTON, UTAH 84041

PROPERTY LOCATION: **695 WEST 400 SOUTH** ***(i.e., PROPERTY BEHIND ALONG FRONTAGE ROAD)***

PARCEL SIZE: **1.67 ACRES**

PARCEL NUMBER: **03-001-0038**

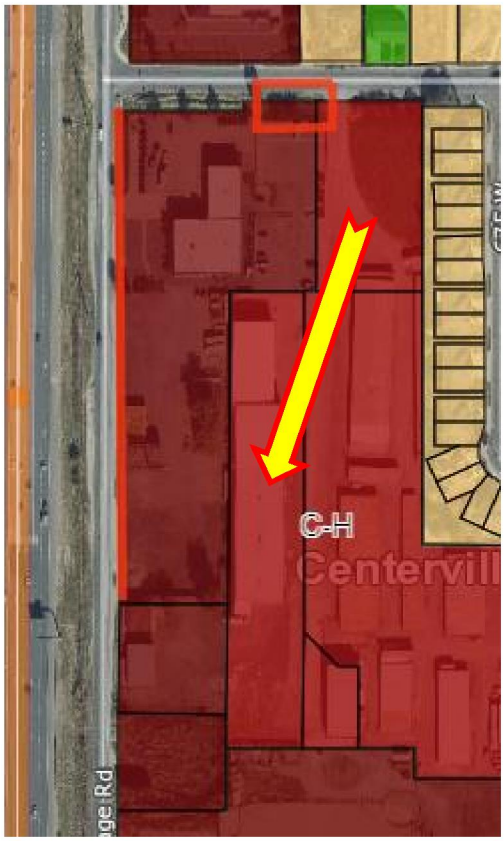
APPLICATION: **ZONING MAP AMENDMENT – REQUEST TO REZONE A TRACT OF LAND FROM C-H (*COMMERICAL HIGH*) TO C-VH (*COMMERCIAL- VERY HIGH*)**

STAFF RECOMMENDATION: **CONSIDER RECOMMENDING APPROVAL OF THE REZONE TO THE CITY COUNCIL**

BACKGROUND

The petitioner desires to assimilate the subject property (*former steel fabrication facility*) and add it to the west commercial property, that was partially developed as the former Tri-City Power Sports location. The purpose to expand the overall recreational vehicle sales use into the newly proposed power sports complex. Both properties were formerly owned by the same owner, which have now been acquired by the Young Automotive Group.

Currently, the subject tract of land is currently zoned Commercial High (C-H) and the former powersports site is currently zoned Commercial Very High (C-VH). Both zones allow for vehicle sales. Nonetheless, the petitioner desires to combine the sites into a single development site.



REVIEW AND ANALYSIS OF THE ZONE MAP AMENDMENT REQUEST

A. ***Zone Map Amendments*** - Pursuant to the City's Zoning Ordinance, the "*decision to amend the…zoning map is a matter of within the legislative discretion of the City Council*" as described in CZC - 12.21.060.a.

B. ***Process and Public Comment and Decision*** - The Planning Commission shall review and hold a public hearing regarding the application and shall thereafter submit its recommendation for approval, approval with modifications, or denial thereof to the City Council. Following receipt of a recommendation from the Planning Commission, the City Council shall hold another public hearing on the application. After due consideration, the City Council may approve, approve with modifications, or deny the proposed amendment request.

C. ***Staff Review of the Rezone Standards of Approval*** - Section 12.21.080.e of the City Zoning Ordinance sets forth the following factors for considering a general rezone request:

1. **Is the proposed amendment consistent with the goals, objectives and policies of the City's General Plan?**

   General Plan, Section 12-480-3.2.c, Commercial Polices:

   South Frontage Road Commercial Area - A number of commercial and light industrial uses have located over the years in the area between Pages Lane and Porter Lane from the Frontage Road to approximately 500 West.

   1. *Future commercial development in this area shall be limited to retail commercial type uses that will present a more attractive gateway image of the City. Future commercial zoning in the area shall be limited to a depth of approximately 500 feet east of the Frontage Road between Porter Lane and the southern City boundary line.*

2. *Existing light industrial and future retail commercial development in this area shall be appropriately buffered from existing and potential residential areas. Access to industrial and commercial facilities in this area should be allowed only from the Frontage Road, and, under very limited circumstances, from Porter Lane, to avoid impacting the residential areas on 400 West and Porter Lane with commercial traffic.*

3. *The Frontage Road serves as a vital north-south collector road in this area. Development should only be allowed in such a manner that will minimize impacts upon the Frontage Road, primarily by keeping the number of curb cuts as few as possible.*

4. *Future development in this area should be carefully considered for its appearance from I-15, as this is an important entrance to Centerville City.*

Staff Response: The neighborhood plan anticipates the conversion of the previous industrial uses of the area to retail commercial. There two properties are already zoned commercial for commercial uses. The rezone simply allows the subject property to be combined into a single development site rather than trying to develop the C-H land area, as an independent site with zero access from the Frontage Road. Staff believes the rezone request is consistent with the General Plan policies. However, keep in mind that that the curb cut policy is more particularly implemented during a future site plan approval.

1. **Is the proposed amendment harmonious with the overall character of existing development in the vicinity of the subject property?**

Staff Response: The western edge of this neighborhood consists of the existing commercial uses along South Frontage Road. It is staff's position that the request, if approved, would remain consistent with the commercial development policy for this area.

2. **What is the extent to which the proposed amendment may adversely affect adjacent property?**

Staff's Response: The subject property is a remnant of the former industrial development pattern of the past. Incorporating, it into a larger planned commercial development pattern, is an improvement to the surrounding area.

3. **What is the adequacy of facilities and services intended to serve the subject property?**

Staff Response: Utilities are generally available for the area. However, a new water line will need to be installed from Porter Lane to the southern end of the development project, which is feasible as part of any site plan approval for the property once the area is combined into a single development parcel.

PLANNING STAFF RECOMMENDATION

PROPOSED ACTION: "I hereby make a motion for the Planning Commission to recommend ***APPROVAL*** *of the Zone Map Amendment for a Parcel 03-001-0038, as submitted to the City on August 31, 2021, and as presented to the City, from Commercial High (C-H) to Commercial Very High (C-VH), subject to the following requirements:*

1. *"Any rezone of the tract of land cannot become effective until the subject property is legally combined and recorded with Davis County, thereby absorbing it into the applicable partially developed lot to the west, also owned by the Young Automotive Group.*

Suggested Reasons for the Action (Findings):

a) *The Planning Commission finds that there has been a sufficient review and consideration of the criteria outlined in CZC 12.21.080.e of the Zoning Ordinance for rezone consideration.*
b) *The Planning Commission finds that the rezone is substantially consistent with the goals of the General Plan and the rezone approval criteria, as described in the staff report.*
c) *The Planning Commission finds that the requirement condition of the rezone for parcel absorption facilitates compliance with applicable zoning development regulations adopted by the City and is desired by the petitioner.*
d) *Therefore, the Planning Commission finds that the request for C-VH Zoning designation is appropriate.*

CENTERVILLE CITY ZONING MAP AMENDMENT PETITION FORM
FOR AMENDING THE ZONING MAP

I / We the undersigned property owner(s) do respectfully request that the Centerville City Zoning Map be amended as follows:

Date Submitted: 8/26/2021 Parcel Identification Number(s): 030010038

Petitioner: Steve Peterson Phone #: 801-399-5821

Petitioner Address: 2484 Washington Blvd. - Ste. 510 City, St, Zip: Ogden, Utah 84401

Proposed Use of Rezoned Property: Powersports sales and service

REZONING: *FROM:* C-H *TO:* C-VH *ACREAGE?* 1.67

Owner(s) of Property: YPCBRE, LLC.

Mailing Address: 645 North Main St. City, St, Zip: Layton, Utah 84041

Property Address: _____

Petitioner Is: ( ) Owner (X) Owner's Agent ( ) Prospective Buyer

( ) Other, please specify _____

Dated this _____ day of _____, 20 _____

Petitioner's Signature Owner's Signature

SEE ATTACHED AFFIDAVIT

STATE OF UTAH }
} SS.
COUNTY OF DAVIS }

On the _____ day of _____, 200___, personally appeared before me

_____ the signer(s) of the above instrument who

duly acknowledged to me that they executed the same.

Notary Public Seal

August 31, 2021

Attn:
Centerville City
655 North 1250 West
Centerville, Utah 84014

Project: **Young Powersports / CLH #21020**

Re: ***Zone Change Request***

To whom it may concern;

We request that the property located at 695 West 400 South be rezoned from C-H to C-VH. We are in process of combining the parcels owned by Young Automotive Group (YPCBRE, LLC) and the change of this parcel will unify the new combined property to one common zone designation. By doing this it makes a consistent delineation between the C-H and C-VH zones at that location providing more consistency in the division between zones being more harmonious to the overall character of the existing properties. It is also consistent with a majority of the existing adjacent properties. The change will not impact any use or access to existing roads, utilities, etc., the request is only to create consistency for what is going to be the combined properties.

Sincerely,

Case, Lowe & Hart, Inc.

Steve J. Peterson, AIA, LEED AP
President

cc: file

Case, Lowe & Hart, Inc. • 2484 Washington Blvd.
Suite 510 • Ogden, Utah • 84401
801.399.5821 • www.clhae.com

ORDINANCE NO. 2021-23

AN ORDINANCE AMENDING THE CENTERVILLE CITY ZONING MAP BY CHANGING THE ZONING OF APPROXIMATELY 1.67 ACRES OF CERTAIN REAL PROPERTY LOCATED AT APPROXIMATELY 695 WEST 400 SOUTH FROM COMMERCIAL-HIGH (C-H) TO COMMERCIAL-VERY HIGH (C-VH)

WHEREAS, the City is authorized to enact a zoning map consistent with the purposes set forth in the Utah Land Use Development and Management Act, as more particularly provided in Utah Code §§ 10-9a-101, *et seq*., as amended, and the City is further authorized to make amendments to such zoning map in accordance with procedures set forth in Utah Code. § 10-9a-503, as amended; and

WHEREAS, in accordance with applicable provisions of Utah law and the goals of the Centerville City General Plan for the subject property as set forth in Section 12-480-3.2, South Frontage Road Commercial Area, the City Council desires to amend the Centerville City Zoning Map to rezone the subject property from Commercial High (C-H) to Commercial Very High (C-VH) as more particularly provided herein; and

WHEREAS, the proposed amendments to the Centerville City Zoning Map for Young Power Sports as set forth herein have been reviewed by the Planning Commission and the City Council and all appropriate public noticing and hearings have been provided and held in accordance with Utah law to obtain public input regarding the proposed revisions to the Zoning Map.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, AS FOLLOWS:

Section 1. **Zone Map Amendment.** Subject to the condition of approval set forth in Section 2, the real property located at approximately 695 West 400 South in Centerville City consisting of approximately 1.67 acres as more particularly described in **Exhibit A**, attached hereto and incorporated herein by this reference, is hereby rezoned from Commercial High (C-H) to Commercial Very High (C-VH) and the Centerville Zoning Map is correspondingly amended as described herein.

Section 2. **Condition of Zone Map Amendment.** The Zone Map Amendment for Young Power Sports is subject to the following condition of approval: Any rezone of the tract of land cannot become effective until the subject property is legally combined and recorded with Davis County, thereby absorbing it into the applicable partially developed lot to the west, also owned by the Young Automotive Group.

Section 3. **Findings**. The rezone of the subject property to from Commercial High (C-H) to Commercial Very High (C-VH) for Young Power Sports is based on the following findings:

(a) The City Council finds that there has been a sufficient review and consideration of the criteria outlined in CZC 12.21.080(e) of the Zoning Ordinance for rezone consideration.
(b) The City Council finds that the rezone is substantially consistent with the goals of the General Plan and the rezone approval criteria, as described in the Staff Report.

(c) The City Council finds that the requirement condition of the rezone for parcel absorption facilitates compliance with applicable zoning development regulations adopted by the City and is desired by the applicant.
(d) The City Council finds that the request for Commercial-Very High (C-VH) zoning designation is appropriate.

Section 4. **Severability**. If any section, part, or provision of this Ordinance is held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts, and provisions of this Ordinance shall be severable.

Section 5. **Effective Date.** This Ordinance shall become effective upon publication or posting, or thirty (30) days after passage, whichever occurs first.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 5th DAY OF OCTOBER, 2021.

ATTEST: **CENTERVILLE CITY**

_____ By: _____
Jennifer Hansen, City Recorder Mayor Clark A. Wilkinson

Voting by the City Council:

	"AYE"	"NAY"	"ABSENT"
Councilmember Fillmore	_____	_____	_____
Councilmember Ince	_____	_____	_____
Councilmember Ivie	_____	_____	_____
Councilmember McEwan	_____	_____	_____
Councilmember Mecham	_____	_____	_____

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provisions of the U.C.A. § 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing ordinance was duly passed by the City Council and published, or posted at: (1) 250 North Main; (2) 655 North 1250 West; and (3) RB's Gas Station, on the foregoing referenced dates.

_____ DATE: _____

JENNIFER HANSEN, City Recorder

RECORDED this ____ day of _____, 2021.

PUBLISHED OR POSTED this ____ of _____, 2021.

EXHIBIT A

Young Power Sports
Rezone Property Description

All of Parcel No. 03-001-0038

BEG AT A PT 1070.52 FT N & 476.14 FT E OF SW COR OF NW 1/4 OF SEC 18-T2N-R1E, SLM; TH N ALG AN EXIST FENCE LINE 661.94 FT; TH E 110 FT; TH S 661.94 FT TO EXIST FENCE LINE; TH W 110 FT TO POB. CONT. 1.67 ACRES. TOGETHER WITH R/W

CENTERVILLE
CITY COUNCIL
Staff Backup Report
10/5/2021

Item No. 2.

Short Title: Accept Culinary Waterline Easement for Stevens Residence

Initiated By: Jeffrey and Joann Stevens, Applicants

Staff Representative: Lisa Romney, City Attorney

SUBJECT

Accept Culinary Waterline Easement for Jeffrey and Joann Stevens residence located at approximately 1167 North Main Street

RECOMMENDATION

Accept Culinary Waterline Easement for Jeffrey and Joann Stevens residence located at approximately 1167 North Main Street

BACKGROUND

Jeffrey and Joann Stevens own property located at 1167 North Main Street. The Stevens would like to construct a new home on this property. As a condition of development, the Stevens are required to grant to the City a culinary waterline easement. The attached easement has been prepared for acceptance by the City Council.

ATTACHMENTS:

Description

- Waterline Easement - Stevens Residence

WHEN RECORDED, MAIL TO:

Centerville City
Attn: City Recorder
250 North Main
Centerville, Utah 84014

Affects Parcel No.: 02-015-0076

WATERLINE EASEMENT

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned Grantors, **JEFFREY MICHAEL STEVENS and JOANN STEVENS,** husband and wife as joint tenants, hereby grant, convey, and set over unto **CENTERVILLE CITY,** a municipal corporation of the State of Utah, as Grantee, its successors, assigns, licensees, and franchisees (collectively referred to as Grantee), a perpetual right-of-way and easement to install, maintain, operate, repair, inspect, protect, remove, replace, and relocate water pipelines and related facilities, hereinafter called the "Facilities," said right-of-way and easement being situated in Davis County, State of Utah, over and through a parcel of Grantors' land, which easement is more particularly described in **Exhibit A,** attached hereto and incorporated herein by reference.

To have and to hold the same unto said Grantee, perpetually, with right of ingress and egress in said Grantee, its officers, employees, agents, contractors and assigns, to enter upon the above described property with such equipment as is necessary to install, maintain, operate, repair, inspect, remove, replace, and relocate said Facilities. During construction periods, Grantee and its contractors may use such portions of the property along and adjacent to said right-of-way and easement as may be reasonably necessary in connection with the construction or repair of the Facilities. The contractor performing the work shall restore all property, through which the work traverses to as near its original condition as is reasonably possible. Grantors shall have the right to use said premises except for the purpose for which the right-of-way and easement is granted to the Grantee, provided such use shall not interfere with the Facilities, or with Grantee's use thereof, or any other rights provided to the Grantee hereunder.

Grantors shall not build or construct, or permit to be built or constructed, any building or other improvement over or across said right-of-way and easement, nor change the contour thereof, without the written consent of Grantee. Pursuant to Utah law, if the property owner places buildings or improvements to land that interfere with the easement rights granted herein, the property owner shall bear the risk of loss or damage to those improvements resulting from the exercise of the easement rights granted herein.

This right-of-way and easement grant shall run with the land and shall be binding upon and inure to the benefit of the Grantors and Grantee and their respective heirs, representatives, successors and assigns.

IN WITNESS WHEREOF, the Grantors have executed this right-of-way and easement this _____ day of _____, 2021.

"GRANTORS"

_____
Jeffrey Michael Stevens

_____
Joann Stevens

Accepted for Recordation by Centerville City:

_____ _____
Jennifer Hansen, City Recorder Date

STEVENS ACKNOWLEDGMENT

STATE OF UTAH)
:ss
COUNTY OF DAVIS)

On the _____ day of _____, 2021, personally appeared before me **JEFFREY MICHAEL STEVENS and JOANN STEVENS,** husband and wife as joint tenants, who being by me duly sworn, did say that they executed the foregoing instrument for the purposes set forth therein.

_____
Notary Public

My Commission Expires:

_____

Residing at:

_____

Exhibit A

Legal Description of Waterline Easement

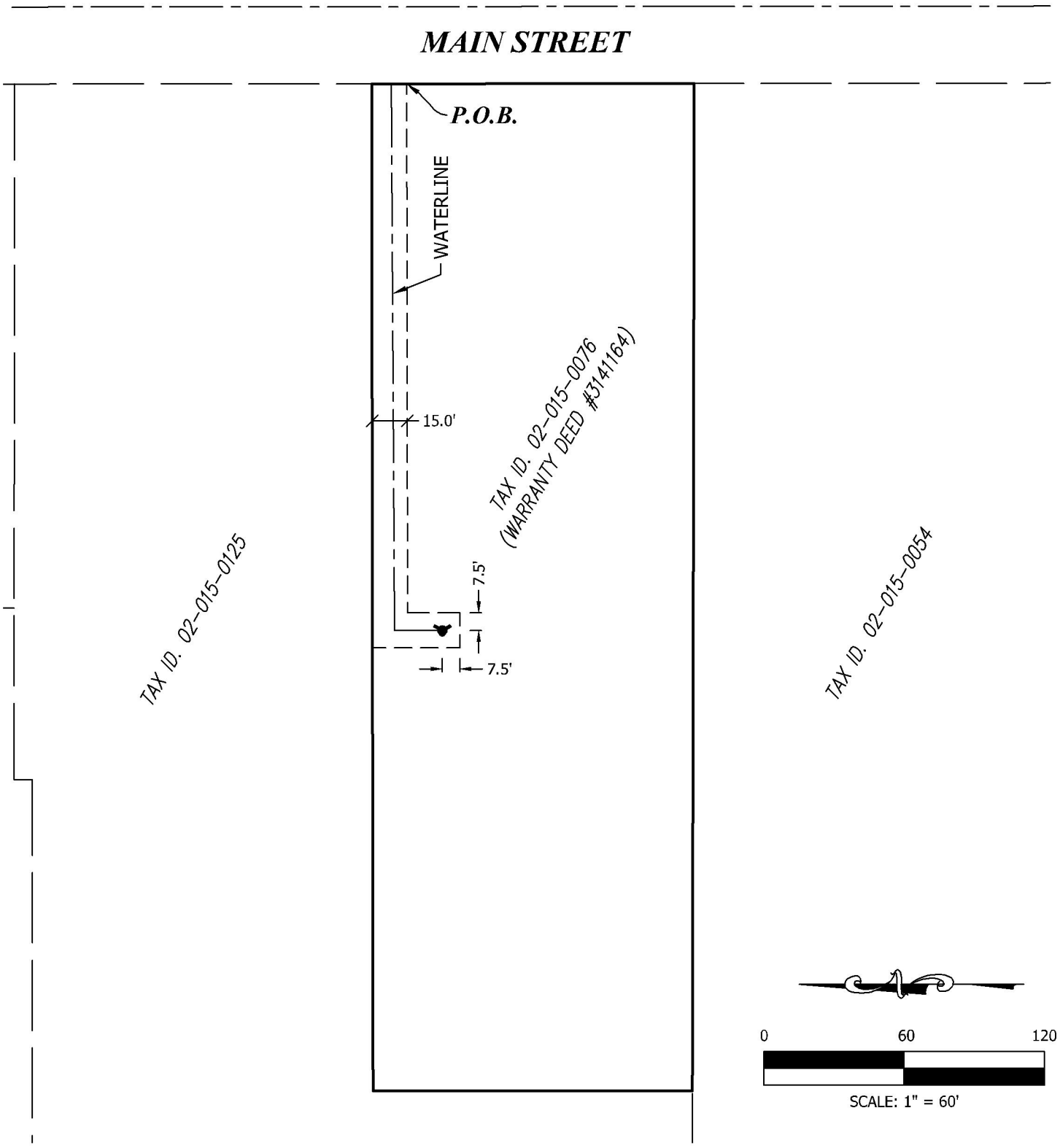
Entellus
1470 S 600 W, Woods Cross, UT 84010
(801) 298-2236 www.entellus.com

Waterline Easement, JOANI & JEFF STEVENS

A 15.0-FOOT EASEMENT SITUATE IN THE SOUTHEAST QUARTER OF SECTION 6, TOWNSHIP 2 NORTH, RANGE 1 EAST, SALT LAKE BASE & MERIDIAN, DAVIS COUNTY, UTAH, FURTHER DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE WESTERLY LINE OF MAIN STREET, SAID POINT BEING NORTH 0°03'06" WEST 1,058.40 FEET ALONG THE CENTERLINE OF SAID STREET AND SOUTH 89°56'54" WEST 33.00 FEET TO THE SOUTHEAST CORNER OF A TRACT OF LAND CONVEYED IN A WARRANTY DEED RECORDED AS ENTRY #3141164, DAVIS COUNTY RECORDER, AND NORTH 0°03'06" WEST 122.87 FEET FROM A FOUND BRASS CAP MONUMENT IN THE INTERSECTION OF CHASE LANE AND MAIN STREET, AND RUNNING THENCE SOUTH 89°54'45" WEST 226.52 FEET; THENCE SOUTH 0°01'38" WEST 22.37 FEET; THENCE SOUTH 89°54'45" WEST 15.00 FEET; THENCE NORTH 0°01'38" EAST 37.37 FEET TO THE NORTHERLY LINE OF SAID TRACT OF LAND; THENCE NORTH 89°54'45" EAST 241.50 FEET ALONG SAID NORTHERLY LINE TO THE NORTHEAST CORNER OF SAID TRACT OF LAND AND TO THE WESTERLY LINE OF SAID MAIN STREET; THENCE SOUTH 0°03'06" EAST 15.00 FEET ALONG SAID WESTERLY LINE TO THE POINT OF BEGINNING.

PROFESSIONAL LAND SURVEYOR
No. 9182497
Jeremiah Cunningham
28 Sep 2021
STATE OF UTAH



Entellus™
1470 South 600 West
Woods Cross, Utah 84087
Phone 801-298-2236

JOANI & JEFF STEVENS

1167 NORTH MAIN STREET
TAX PARCEL #02-015-0076
LOCATED IN THE SOUTHEAST 1/4 OF SECTION 6, T.2N., R.1E., S.L.B.&M.
CENTERVILLE CITY, DAVIS COUNTY, UTAH

DRAWN: ALI	09/28/2021
PROJECT:	1860001
Easement 1860001.dwg	

WL EXHIBIT

SHEET 1 OF 1

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 3.

Short Title: Fourth of July Debrief

Initiated By: Brant Hanson, City Manager

Staff Representative: Brant Hanson, City Manager

SUBJECT

4th of July celebration debrief presented by committee chairs, Curnows

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- Chair Report
- 4th of July documents
- Parking maps

Chair Report of 4th of July Celebration to the Mayor and City Council

Kim and Brian Curnow
October 5, 2021

BUDGET:

Our total budget was 30,000 dollars. $1,000.00 was generated from booth rental, and many vendors discounted prices (due to COVID), allowing us to come under budget. We recommend the budget be reviewed for possible amendment in a future City Council meeting to reflect current venue prices and be more in accordance with other cities' budgets.

REPORT:

Response from Centerville residents to the change in venue, and the events offered, was overwhelmingly positive. Mayor Clark Wilkinson, Bill Ince, Bruce Cox (and the entire Parks Department), Chief Paul Child (and the Police Force), the Fire Department, Mike Dingman, Louise McDonald, and Jake Smith were all incredibly supportive and helpful, putting in many volunteer hours to give counsel and service to make this celebration in our city possible. Additionally, given the short amount of time to plan and prepare, a small but dedicated group of residents took on various responsibilities and donated untold numbers of hours to make this event happen and be successful.

Changes this year included:

- The event was moved to the Community Park due to the necessary restrictions brought about by the COVID pandemic and safety issues and concerns regarding parking, fireworks, social distancing, and security.

- Due to recommendations from the County Health Department, many cities did not hold a parade. There were concerns at the time that social distancing could not happen along a parade route. For that reason, there were few entries (floats, bands, etc.) to be scheduled. Additionally, the late approval of the event by the County Health Department made organizing a parade untenable.

  We look forward to the parade returning in a non-covid year.

- The County Health Department also recommended against holding the community breakfast (which has shown a loss in previous years) due to covid.

- Fireworks invoiced $5,000 TOTAL $18,200. All hailed the firework show by Don Christensen (who donated substantially to make up the difference between the available budget and the actual cost) as the best many had ever seen.

Highlights included:

- 5K Freedom Run sponsored by the Rotary Club was held along a different route, beginning and ending at the Community Park. Feedback from organizers and participants was that this change improved the race in every way, from parking to race route.

- The children's parade began at the LDS Stake Center at 1450 North Main Street and concluded at the Community Park. It allowed the children to park their bikes, receive a free popsicle, and immediately join in the festivities with their families creating lots of excitement and energy.

- The County Health Department recommended food trucks due to the pandemic. Attendees were given the options of Liv Pure Acai, World's Greatest Corndog, Ramen Mobile, Churrology, Calzones, Fizz, Basmati.

- The professional stage and sound system allowed the thousands of attendees to watch local talent throughout the day and hear the headline band.

- Parking: Police reported the parking was far improved, with more parking available, including adequate handicapped parking stalls. The flow of traffic was better to manage and much safer.

- The report back from the Fire Chief was the new venue was safer. Residents were able to see the fireworks show from any position in the park, and many reported being able to watch them from their homes. All input regarding the quality of the show, music, and viewability was overwhelmingly positive.

- Children's Area/Games (free): The game area, which included Gaga ball, Bubbles, inflatables, Home Depot tool boxes, Ladder Golf, Corn Hole, Frisbie Putting, Connect Four, Ball Drop, Bean Bag, Jousting, Laser Tag, Tic-Tac-Toe, Tug-a-War, Rock Wall, Archery, Radar Trailer, were all offered free of charge. It was essential to the Mayor and organizers to have an event that all could enjoy. This was accomplished by having the children's area free and inexpensive food options at the booths. Many residents expressed appreciation that they could bring their family and have a wonderful time, regardless of their income level.

- Handicapped access was greatly improved by dedicating a section of the East parking lot as handicapped parking. While this area was consistently used, it was never filled during the day, making access to the event easy and convenient for those residents with special needs. Many were able to attend that are often shut out from the community due to accessibility issues.

- This year, the art and quilt shows were combined and held at the LDS church across the street to the East. There was an increase in submissions for display from 14 (2019) to 21 (2021). The new location had air conditioning (previous sites did not). 326 votes were cast, indicating the event was well-attended.

- Patriotic banners of the Founding Fathers, the Sign Gypsy photo op, and a story walk provided by a local librarian all added to the festive ambiance.

- Pinball machines were added to the bowery.

- Booths lined the central walkway, giving ease of access to the newly installed electrical outlets, allowing social distancing between booths and those in line at the booths, and for those with ambulation issues to participate. Additional electrical sources were added to the East side bathrooms to run a stage and sound system. Electrical was also added to the Northwest quadrant for the bounce houses. These can be used for other future events or the community. Residents were given priority to benefit from the booth income opportunity, and booth rental of $1,000 was collected. Vendors all stated the event had been very profitable and requested to sign up for future celebrations.

- First Responder Appreciation from the Main Stage was a touching moment to show our gratitude for those who sacrifice for our community so we can be safe. Before a giant United States flag, the Mayor spoke, music played, and each officer was given a basket with gifts donated from local businesses.

- Pony carriage ride/ petting opportunity and Pint-Sized Picasso were inexpensive 'boutique items.' Both were highly successful and added a wonderful element to the event. The Pony carriage riders were held on the North path, away from the crowd and food, creating a pleasant diversion in a relaxing setting. Both venues were utilized constantly throughout the day.

- Chalk Art by Viewmont Art Department students as well as local artists decorated the open sidewalk area.

- Bruce Cox declared the new location a significant improvement to access garbage cans and maintain water sources. Additionally, 20 electrical outlets were added along the center walkway, making the venue safer and the area more accessible for disabled residents.

- Flags (445) loaned from the American Legion, Scout Troops, and local churches lined the sidewalks and the periphery of the park, creating a breathtaking entrance.

RECOMMENDATIONS:

- Continue to have the Eastside parking lot reserved for handicapped parking.
- Add more Committee Chair positions in addition to those already established: Volunteer coordinator, photography, trash cleanup, canopy, flags.
- Provide more trash cans and water stations.
- 40-50 more cones for traffic control, parking, and designated firework areas.
- No parking directly in front of Park on the East side of 400 West would help with the flow of existing traffic at the close of the event.
- Additional speakers on the West side of the concession stand for safety/ emergency announcements.
- More food trucks, which will be easier to schedule with more preparation time

FEEDBACK:

Feedback from the Police Chief, Police officers, and Fire Chief, and Fire Marshall:
"This was a much-needed improvement that increased safety for our citizens through greater security and less areas of risk by reduced speed on Frontage Road, substantially increased parking, room for emergency vehicles and access to citizens, if a situation should arise."
"Loved that it was one day, at a bigger venue," "people walked up to every officer saying they loved the new venue, loved more space, spread out instead of being packed into the little park," "easier to manage."

The police, vendors, and attendee feedback was that the one-day event was far preferable for many reasons, including safety and convenience.

The community response has been overwhelmingly positive and continues to be received by the event Chairpersons, Kim and Brian Curnow:

" INCREDIBLE! I was in awe with the turnout and the show!"

"...I've lived here 38 years and love Centerville celebrations, but I welcome the change."

" Best ever, this park is a great place to hold this event"

"...having it at the community park provided so much more parking on both sides of the park as well as the church across the street. It was much easier to find a spot this year."

"A huge thank you to everyone who made this year's Centerville celebration happen. It was so well done and memorable. Having it at the Community Park made it even better,

too, with plenty of space for food trucks, entertainment, booths, and everyone who wanted to be a part of it. This should be the permanent location in future years."

"This was such an amazing 4th. I can guarantee I will go back if it is at this park. I haven't been in years due to how small and crowded Founder's Park was!"

SO MANY more grateful and appreciative responses have been expressed and are STILL being received!

4th of July Committee

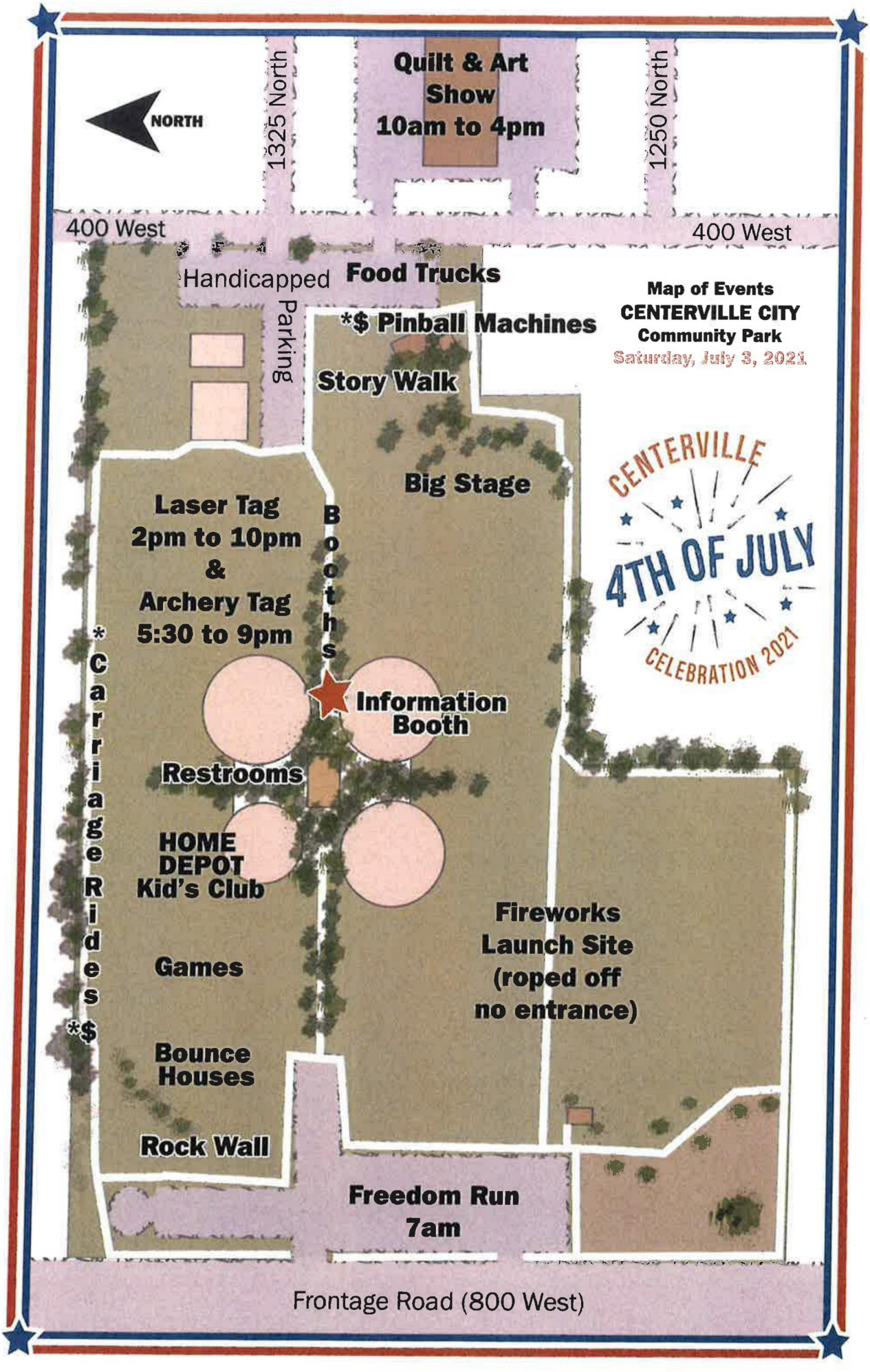
Kim and Brian Curnow
Mayor Clark and Janie Wilkinson
Robert Love
Leslie Palmer
Bailey Smith
Jolene Johnson
Darci Bloomfield
Rob and Diane Prince
Shane and Stacey Smoot
Don Christensen
Louisa McDonald
Bruce Cox
Chief Paul Child
Mike Dingman
Louise McDonald
Jake Smith
Bronwyn Evan

A BIG thank you to the Viewmont High, Centerville Junior High student volunteers and the MANY Centerville resident volunteers who helped make the day of the event a success! So many helped with the Children's parade, the game area, and the art/quilt show. Others contributed by putting up and taking down flags, chairs, and equipment, and more! Thank you! This celebration could not have happened without everyone who stepped in and lightened the load from all aspects.

Centerville City
2021 4th of July Celebration
Financial Report

Honey Bucket (Restrooms & handwashing stations)	$	1,302.00
Balloon Lights (3)	$	674.13
Electrical	$	1,555.18
Utah Baricade	$	348.75
Sign Gypsies	$	75.00
Fireworks	$	5,000.00
Eclipse 6	$	4,250.00
Stage	$	4,500.00
Speakers	$	4,500.00
Music Lic Fees	$	368.00
Bounce Houses	$	3,350.00
Bubble Machine	$	540.00
Archery, Laser Tag, games, photo booth	$	1,900.00
Bandit Signs	$	322.82
Information Sign	$	30.00
Popcicles	$	600.00

Total Spent:	**$**	**29,315.88**	**Budget:**	**$ 30,000.00**	**Booth Income:**	**$ 1,000.00**


NORTH
1325 North
Quilt & Art Show 10am to 4pm
1250 North
400 West
400 West
Handicapped Parking
Food Trucks
*$ Pinball Machines
Map of Events
CENTERVILLE CITY
Community Park
Saturday, July 3, 2021
Story Walk
Big Stage
CENTERVILLE
4TH OF JULY
CELEBRATION 2021
Laser Tag 2pm to 10pm & Archery Tag 5:30 to 9pm
Booths
Carriage Rides$
Information Booth
Restrooms
HOME DEPOT Kid's Club
Games
Fireworks Launch Site (roped off no entrance)
Bounce Houses
Rock Wall
Freedom Run 7am
Frontage Road (800 West)

SCAN FOR EVENT MAP

Children's Parade Route

Saturday

JULY 3, 2021

9:00 am

Lynda Mullins
July 4 ·

Thank you to the Centerville 4th of July committee! What a fabulous job! 🌅🇺🇸

You, Janie Wyatt Wilkinson, Tawnie Jamison Higginson and 232 others 66 Comments

Love Comment

Peipei Xue
Can't agree more! 👍
Like · Reply · 12w 1

Justin Martin
Could you believe the turnout tonight?!

Like · Reply · 12w 7

Louisa Pratt McDonald
Justin Martin so happy to see this!!
Like · Reply · 12w 2

Seiaeo Leituala
Omg yes! 🔥🔥🔥 2
Like · Reply · 12w

Debra Jones Cabezas
It was a lot of fun. We enjoyed it. Great job!!!
Like · Reply · 12w 3

Val McQuiston
Yes, thank you **Kimberly Gottfredson Curnow** , **Centerville Police Department** and the army of volunteers that made today happen. Job well done!!!
Like · Reply · 12w 16

Gildekassia Leary
Awesome job!! 2

Candace Gunnell
Spectacular! 2
Like · Reply · 12w

Paula Muir Brammer
So much fun ❤️🇺🇸
Like · Reply · 12w 2

Robin Alder Anderson
It was so much fun!
Like · Reply · 12w 1

Rosemary Shields Butler
Agree. Gteat job.
Like · Reply · 12w 2

Sarah Adams Duke
INCREDIBLE! I was in awe with the turnout and the show! ❤️
Like · Reply · 12w 1

Holly Nicholas Ince
Awesome job!!! 3
Like · Reply · 12w

Michell Hughes
I could see it from my window. 😊
Like · Reply · 12w 4

Ev Tuuefiafi
Absolutely awesome
Like · Reply · 12w 2

Amy Johnston
It was amazing! 😊😊😊🌞🌞🌞
Thank you!!! 👏👏👏⭐⭐⭐
Like · Reply · 12w · Edited 1

Debi Harvey
Awesome 👏 Thank you!
Like · Reply · 12w 1

Brek Ball Noice
Best fireworks show I've seen!! And I LOVED having at community park! Thanks so much and great job!
Like · Reply · 12w 7

Shauna Chumakov
Great program. Amazing fireworks! Fabulous 4th of July Celebration! Thank you! Can we make singing the national anthem a tradition and do it every year! Loved it!
Like · Reply · 12w 9

Amanda Bria Jorgensen
🤩 best firework show in my 35 years of life! Y'all killed it!!!
Like · Reply · 12w 1

Amy Jensen Neal
Yes! It was so awesome! We loved it! Fireworks show was incredible and I could not believe how many people came!
Love · Reply · 12w 6

Jennie Bond Roberts
It was so much fun! Such a great venue!
Love · Reply · 12w 2

Julie Blundell DeTorres
Awesome job. Keep it at this park, there's so much more space for everyone to enjoy everything without having to fight over a small patch of lawn.
Love · Reply · 12w 11

Amy Jensen Neal
Julie Blundell DeTorres absolutely! We've never actually gone in the five years we've lived here because just the idea of founders park for an event like this made me claustrophobic!

Love · Reply · 12w 2

Julie Blundell DeTorres
Amy Jensen Neal it outgrew founders park a long time ago, just trying to walk through the sea of people to find a little place to sit was crazy, hence the blankets and chairs set out days in advance even though it wasn't allowed. I've lived here 38 years and love centerville celebrations, but I welcome the change.

Love · Reply · 12w 2

Bob Goodrich
Best ever, this park is a great place to hold this event

Love · Reply · 12w 4

Gwen Hall
It was "NEWS" worthy. What a fun gathering.

Love · Reply · 12w 2

Deawn Newbold Holt
It was wonderful

Love · Reply · 12w 2

Crystal Goettsche Watts
We loved that it was at the bigger park this year! And thank you committee for getting **Don Christensen** involved with the firework show. His shows are always spectacular! I look forward to them every year for the 24th! Absolutely amazing!! 🤩🤩 thank you committee, volunteers, and performers for an amazing event!! My family had a great time. 🇺🇸❤️🤍💙😊👍

Love · Reply · 12w 7

Crystal Goettsche Watts
Also I wanted to comment that having it at the community park, provided so much more parking on both sides of the park as well as the church across the street. It was much easier to find a spot this year. 👍😊

Love · Reply · 12w 3

Tyler Hansen
Loved it! Great to see such a big turnout. Fireworks were amazing. Agreed keep it at this venue it was much better!

Love · Reply · 12w 3

Margo Beecher
A huge thank you to everyone who made this year's Centerville celebration happen. It was so well done and memorable. Having it at the community park made it even better, too, with plenty of space for food trucks, entertainment, booths, and everyone who wanted to be part of it. This should be the permanent location in future years.

Love · Reply · 12w 12

Kerby Barker
This was such an amazing 4th, I can guarantee I will go back if it is at this park. I haven't been in years due to how small and crowded founders park was!

Love · Reply · 12w 6

Kerby Barker
Kimberly Gottfredson Curnow great job!!

Love · Reply · 12w 5

Penny Flagler Barton
It was an amazing magical night! Thank you for all your hard work! 😀

Love · Reply · 12w 6

Larraine Reid Moore
Awesome job!!! Best ever and please have it at this park again!! And just as good. Beyond my expectations!! Thank you to all the volunteers and police and Fire department and everyone!! Truly amazing!!💥💥💥💥💥💥 🇺🇸🇺🇸🇺🇸🇺🇸🇺🇸🎈🎈🎈🎈🎈💕💕💕💕💕💕😍😍😍😍😍😍😍🙌🙌🙌🙌👏👏👏👏👏👏👏👏👍👍👍👍👍

Love · Reply · 12w 10

Joan Bailey Keller
That was a wonderful celebration ❤️ 6

Love · Reply · 12w

Stacey Burns Smoot
What a fun and incredible night of fun and Unity!!👏👏🎉 8

Love · Reply · 12w

LaRue Campbell
That's incredible 3

Love · Reply · 12w

Monica McCool
It was amazing. Eclipse 6 was insanely good - I thought it was a recording at first. My dad said the fireworks show beat the one he went to a few years ago in New York City. It was awesome.

Love · Reply · 12w 6

Tracy Haire
Thank you for an amazing 4th of July. I liked the new location for the concert and fireworks. Lots of room and parking. Great fireworks ! Thank you for all your hard work!

Love · Reply · 12w 6

Annie Blais Ferrin
A huge thank you! This was the most fun we've ever had and we LOVED the new location! Wow! So much work. Thank you thank you! 💗

Love · Reply · 12w 9

Laura Higgins
Thanks to the planning committee for a wonderful celebration. The fireworks were amazing! Please keep it at this park next year! Hopefully, we can have the parade next year.

Love · Reply · 12w 5

Janie Wyatt Wilkinson
Laura Higgins we hope so, too!

Like · Reply · 12w

Jaclyn Stott Black
Thank you thank you to the planning committee! And all the hard working volunteers who pulled off another fabulous 4th! It really was so well done and we loved the new location as well.

Love · Reply · 12w 4

Kristine Butler Ward
Yes!! Thank you so much to all involved in the planning and execution of this event! Eclipse 6 was ridiculously good! The fireworks choreographed to the music was awesome! The bigger park allowed everyone to feel welcome and have space to enjoy the festivities. The heat is the only thing on my naughty list. 😂

Love · Reply · 12w 6

Beverly Lamb Cutler
Best Fireworks show ever!

Love · Reply · 12w 4

Luanne Johns Bowler
The 4th Celebration should have been at the Community park years ago. So much more spacious.

Love · Reply · 12w 5

Tami Fillmore
Well done **Kimberly Gottfredson Curnow**! All your hard Work paid off !

Love · Reply · 12w 5

Richard Moon
Great job! 2

Love · Reply · 12w

Dawn Leighter
Thank you to all that helped plan such a great event! Loved everything❤️ 💙

Love · Reply · 12w 3

Erin Dial
Whole-heartedly agree!! It was a phenomenal celebration!! Our kids had the time of their lives with all those inflatable slides, activities, face paint, etc. it was 4th of July bliss!!

Love · Reply · 12w 2

Heidi Peterson
Sooooo much fun! Absolutely Superb! Thank you! I hope we have it every year that way!

Love · Reply · 12w 3

Janie Wyatt Wilkinson
We are so grateful you enjoyed the new location, the activities, and the incredible band and fireworks show. Your kind words are truly appreciated.

Like · Reply · 12w 4

Christi Ann Majors
Janie Wyatt Wilkinson it was so good to see you again!

Like · Reply · 11w 1

Jodi Jacobson

Love · Reply · 12w 1

Kimberly Gottfredson Curnow
My heart is FULL!!!! ❤️❤️❤️❤️🇺🇸🇺🇸🇺🇸🇺🇸🇺🇸 The gratitude I have for all of you reaching out to share your thoughts on the Centerville 4th of July Celebration made it all worth it! I KNEW it needed to be moved and pushed forward knowing we all needed it moved... to be reunited again! I would also LOVE to know of ANYONE who would be willing to join the fun ....who would be willing to play a part in planning the next event? PM me ❤️🇺🇸🇺🇸🇺🇸🇺🇸🇺🇸

Like · Reply · 12w · 9

Janie Wyatt Wilkinson
Kimberly Gottfredson Curnow I'm in!

Like · Reply · 12w

Jodi Jacobson
Kimberly Gottfredson Curnow 🙋

Like · Reply · 11w

Jodi Jacobson
I vote we keep it at the Centerville Community Park! Agree?

Like · Reply · 12w · Edited · 2

Kristine Butler Ward
Jodi Jacobson - The old park and the new one are both in Centerville.

Like · Reply · 12w

Jodi Jacobson
Kristine Butler Ward True. Pardon me for not being clear. I meant the big community park. Founders is just too small now.

Like · Reply · 12w · 2

Kristine Butler Ward
Jodi Jacobson - Agreed! 👍

Like · Reply · 11w

Debi Harvey
Jodi Jacobson I second that!!!

Like · Reply · 11w

Jodi Jacobson
Centerville city council needs to hear from us! We need to let them know how we feel!

Like · Reply · 11w

Write a reply...

Christie Henderson
Seriously the best city event/fireworks ever!!!! We absolutely loved eclipse 6, the music and fireworks were amazing!
I loved that is was at the new location, that park is much larger!

Love · Reply · 11w 3

Robert Love
July 15 ·

This year I put together the 4th of July. Kids/Games area. I am looking for feedback on what I could do to improve.
I am also looking for other games ideas that could be added.

My goal was to provide something that the whole family could have fun in some way and was also free of charge.

You, Mike Remington, Louisa Pratt McDonald and 23 others 23 Comments

Love Comment

Kori Hale Brown
We had the best time!! Only positive feedback from our family (kids 2-7 years of age).

Love · Reply · 10w 3

Addie Holman
The bubbles were so fun and the new location was a great choice!

Love · Reply · 10w 4

Clarissa Heaton
It was the best! My family loved it! And the kids games were so perfect I have kids ages 2-7... They LOVED it. Nothing but good things to say about it around. Went to work and have heard from many patients how great it was.

Love · Reply · 10w · Edited 3

Janie Wyatt Wilkinson
Robert, Kim and I were just talking today about how GRATEFUL we are to you for the incredible kids area! You put in SO much work, and took care of that entire part of the event so she and I could focus on other areas. You provided a wonderful, memorable day for so many. I am so glad families could come and have a wonderful time and pay nothing, if they had nothing. Or buy a small treat and share it as a family, if that's all they coUld afford, and still have a full day of fun, feeling special. You made that possible. THANK YOU SO MUCH!

Love · Reply · 10w 4

Robert Love
Janie Wyatt Wilkinson It would have not happened without so many Great volunteers to run each of the games. I saw amazing people all day.

Love · Reply · 10w · Edited 2

Rosemary Shields Butler
I remember doing sack races when I was a kid in Utah for 4th of July celebrations. Also, they would cut up slices of watermelon and we would race to eat them with our hands behind our back. Not sure how easy that would be. Maybe cornhole games. Would be nice if there were more food available at the far end where the kids area was. But nothing to complain about. The grandkids all loved it. I hope it stays at that park. I thought you did a great job. Thanks for the hard work.

Love · Reply · 10w 3

Robert Love
Rosemary Shields Butler thanks for great game ideas.

Like · Reply · 10w 1

Julie Blundell DeTorres
We loved the bubbles and there was so much more space at this park.
Love · Reply · 10w 3

Katie Lange
My teenagers really liked that they could do the bounce houses too- that it wasn't just limited to little kids! And thank you for all your hard work- we had a great time!
Love · Reply · 10w 3

Grant Wilkinson
Idk how feasible it would be and maybe tough in a drought year but I remember as a kid always loving dunking booths!! If there was a member of the community who had a homemade one or something that was willing to loan it that could be fun
Love · Reply · 10w 3

Christi Ann Majors
Grant Wilkinson that sounds really fun!
Like · Reply · 10w 1

Hannah Dance
Bubbles were a huge hit! We loved all of the kid games. Aside from the heat, it was wonderful. Thank you!!!
Love · Reply · 10w 4

Quinci Cole
We loved it. Great location, we didn't feel so squished into a space like the last location. The food trucks were great! I think having them on both sides would be nice.

I appreciate all the time and effort put in by everyone for the event. It was such an amazing time! Also the fireworks were they absolute best!
Love · Reply · 10w 2

Heidi Smith
Thank you so much for having something fun and free for kids! We have avoided coming in the past cause so many things cost money. My kids loved the bubbles.
Love · Reply · 10w 3

Becki Tew Wright
It was amazing and so nice to have all that extra space at the Community Park! Thanks for all your hard work!
Love · Reply · 10w 3

Wendy Fletcher Woodbury
Loved it! So well done! Thank you!

Love · Reply · 10w 2

Amanda Bria Jorgensen
You did a fabulous job! My kids absolutely loved it. The coloring and bounce houses were their favorite ages 5 & 3.

Love · Reply · 10w 2

Christi Ann Majors
I'm so impressed with all that came from your ward to help out! Handing out candy would be fun at each booth. I have a huge parachute that I would be willing to bring next year. An obstacle course would be a fun activity keeping track of times throughout the day and declaring a winner at the end. I was really impressed with all that you did and was happy to volunteer!

Like · Reply · 10w 2

Jodi Jacobson
It was fantastic! We all need to let city council know we want the event at the bigger, better, community park!

Like · Reply · 10w 4

Kerry Griffin Smith
I didn't make it, but my husband and kids did. Thank you for all your hard work.

I love it when we can take our kids places where they don't have access to screen activities. 😊 Please continue to keep it that way.

Like · Reply · 10w · Edited 2

Clark Yospe
Kerry Griffin Smith you are right. I take back my last suggestion

Like · Reply · 10w 1

Darlene Harper
It was great! Yes, thank you for having so many different activities! And so many free activities. It made it very nice that the free activities were separated from the activities charging a fee. The climbing wall. Bounce houses, bubbles, face painting, home depot kits, bean bag toss, etc., were great activities! It was absolutely perfect. Thank you!

Love · Reply · 10w 2

Dawn Leighter
Loved the bubbles! So fun for the kids and the bounce houses were great! Only thing I would suggest might be having them face north/south if possible as they were very hot:) All the games were great and loved that they were free! Thank you so much for all your hard work

Love · Reply · 10w 4

Stacey Burns Smoot
Incredible job Kim and Brian on the celebration 🎉! It was wonderful and so well planned and executed!! Congratulations!!

Love · Reply · 11w 5

Robert Prince
Thanks to you and Brian for a wonderful job on the 4th of July festivities!! We're truly grateful and appreciative of all the hundreds of hours you put it! We felt the entire day and evening went beautifully! Brian's music and the incredible fireworks were a fantastic way to cap off the day! Congratulations to both of you!!

Love · Reply · 11w 5

Jenny Egan Sanders
It was SUCH an awesome display of fireworks this year!!! Thumbs up Centerville City 👍😎

Like · Reply · 9w

Jamie Dearden
Just curious about the decision to move to the community park instead of Founders park? I am THRILLED with the decision; there's so much more room! Looking forward to the par-tay!

Love · Reply · 15w 2

5:48

114

2 People >

iMessage
Today 5:34 PM

+1 (801) [redacted]

Hey I wanted to thank you for the July 4th celebration in Centerville this year! We live in Bountiful and came with our two daughters, ages 10 and 12. One of my favorite things about the celebration were the flags. When we arrived on the west side of the park I told my kids if all we did was walk that sidewalk lined with American flags then our holiday was complete😊. We enjoyed many of the activities, booths, and music. The sound for that concert was incredible! We just wanted you to know it meant a lot to us to have that patriotic celebration! Thank you so much!

iMessage

7/4/21, 12:28 PM

Just wanted to thank you & Brian for the amazing 4th of July celebration!! It was amazing!! Wonderful entertainment & incredible fireworks!! Everything was so well put together!! I know what a huge job that was—thank you for your service to the community!!!! It was fantastic!!

7/4/21, 10:30 AM

Kim, this is Jody Hutchings from the Greenfield Ward. I talked to you at the Stake Center. Just wanted to tell you and your committee that you did an amazing job planning this year's 4th of July event! The location at the Community park was perfect. There was more room for people, more parking, less congested, lots of fun things to do for everyone and an awesome stage set up for performances and music. Unfortunately I couldn't go to the fireworks, but I'm sure they were amazing too. Awesome job!

I had to text you in hopes that you will share this with your son! That was the MOST INCREDIBLE fireworks show we have ever seen!! 💥❤️🇺🇸💥 ... and I'm not just saying that!! The way they started it off with the band singing was so beautiful!! And then the incredible show of fireworks!! There was a feeling of so much pride and gratitude to be surrounded by so many people that love God and our country!! 🇺🇸🇺🇸🇺🇸 I hope they do the exact same thing every year!! IT WAS INCREDIBLE!!! Please thank him from our entire family!! ❤️🤍💙 Much love!!

Where are usually not in town but since it got moved to this location I told my family to move the reunion to the 24th of July. Do you think it will be here next year?

We are *

Such a neat memorable event. Thank you to you and Brian and all your hard work!❤️🇺🇸

TO WHOM IT MAY CONCERN; CENTERVILLE CITY COUNCIL

We would like to express our thankfulness and gratitude for the past 4th of July Celebration / Fireworks display held at the City Park on Frontage Road.

.There IS adequate space for such an event
.There are NO safety issues, distanced from residential homes and roped off for personal attendee safety
.There IS adequate parking available
.There IS adequate seating space, grassy areas, pavilions, etc for large groups
.There IS the opportunity for ***inclusion of the entire community - at an easily accessible, centralized location***
.There IS opportunity for growth of activities and/or additional events in the future

We enjoyed the day and events of the 2021 celebration and we look forward to Centerville City hosting the celebration at this location in future years!

We understand that there may be opposition to repeating the celebration at this location next year and in coming years.
It would be unfortunate to return the event back to Founder's Park.

.There is LIMITED SPACE for such an event
.There are SAFETY ISSUES, close proximity to residential homes and commercial buildings
.There is NOT adequate parking ... resulting in MANY FAMILIES choosing not to attend
.There is NOT adequate seating space, grassy areas, pavilion(s), etc for large groups.
Although this has been a "tradition in the past", Centerville has grown exponentially and 'tradition' does not accommodate this growth.
.There is NOT the opportunity for ***inclusion of the entire community***
.There is NO potential for growth at the Founder's Park location

We are currently, (and have been) lifelong residents of Centerville and have NEVER attended a 4th of July Celebration in Centerville until this year, 2021 because of the inconvenient location of prior years. It was a fabulous, entertaining and joyous event ... perfect location ! ((Families and friends were able to gather to BBQ, socialize and "make a day of it", to the South of the Park in Chase Lane Village. Residents happily utilized the opportunity to gather there))

There was 'tradition' prior to Founder's Park and if continued at the current location, that too, will become tradition. Please consider ALL community members when making a decision where to hold future 4th of July Celebrations!

Thank you,

Gary & Robin Wheelwright

Brooklyn Bell

Subject: Great 4th of July Celebration
Date: Wednesday, July 28, 2021 at 10:52:16 AM Mountain Daylight Time
From: BC Beckman
To: Kimberly Curnow <gotkim@century21.com>

Kim,
We were thrilled to be able to celebrate the 4th of July this year as a community for many reasons. 1) We LOVED the new location. I cannot say that enough. For years we have been hoping the issue of space would be addressed. Thank you to whomever made the new location happen. We have always liked attending the festivities, but over the years have had to choose other ways to celebrate because we felt that the crowds were too much at Founders Park to the point that it was not safe during normal times, but COVID added another layer of concern. At the new location we felt safe to participate even with COVID because we were able to remain socially distanced. We could easily move from one activity to another without getting stuck or lost in the crowds. We felt safer with the distance between us and the fireworks. There was enough room that you didn't have to reserve your spot in advance. 2) The activities that were offered were fun. My kids favorite activities were Gaga Ball, the fireworks (my son says it was the best show between Farmington and Centerville), the concert, the bubbles, the bounce houses and the booths. It was nice that many of the activities were free. 3) Being able to be part of the community is important to us. We enjoyed running into friends and people we know while at the park. We liked being able to support the efforts of our community leaders by participating in the events they planned. It was nice to feel some normalcy in life after 2020.

Again a big thank you for organizing the festivities!

Carrie Beckman

Subject: Congrats! Well done!
Date: Sunday, July 4, 2021 at 9:32:54 AM Mountain Daylight Time
From: Bronwyn Evans
To: Kimberly Curnow <gotkim@century21.com>

Dear Kimberly,

Congratulations on pulling off an unprecedented Fourth of July celebration for the city! You must have known all the right people to get it all to fall into place. I think it was maybe the biggest crowd ever for fireworks and concert. I believe the fireworks should continue to be launched from Community Park. Heard some good chatter from people about that. It was way more easily viewed from different points in the city if people didn't come to the park itself. My family watched from the front lawn of my mother's condo next door. I only took a peek at the local entertainment during the late afternoon and it looked like lots of staked out space for later, but not a lot of actual audience. But the Eclipse 6 crowd was huge! It was a pretty hot day, but the cars seemed to indicate plenty of people checking out activities at the park all day. Even city parks manager Bruce Cox's wife said he wasn't really busy with this because there were so many volunteers. That's Centerville for ya!👍🖤
I loved the flags everywhere indicating venue spaces, and my daughter and I thought the quilt and art show location worked out nicely. That could use some earlier publicity for call for entries. I don't remember seeing a banner out front of the church, but if there were time or money, I'd suggest adding a banner for that in the church yard indicating QUILT AND ART SHOW HERE for the week prior and day of. The flags helped that though. There could've been a big sign, and I was so intently watching traffic to get in there, that I missed it.
Having been on either the breakfast committee or in charge of the breakfast cook line for a couple of years, it is important to get a report of what worked and didn't in each area, getting as much feedback as possible. It really helped us figure out what to improve, if we were able to accommodate it.
Thank you for all your hard work organizing it all.

Take care, have a relaxing Fourth, and I wish you a great summer!🇺🇸🎉🎆🎇

Bronwyn Evans

Subject: FW: Centerville 4th of July Celebration
Date: Tuesday, July 20, 2021 at 11:28:38 AM Mountain Daylight Time
From: Bill Ince <bill.ince@centervilleutah.gov>
To: Mayor <Mayor@centervilleut.com>, Brant Hanson <brant.hanson@centervilleutah.gov>, Kimberly Curnow <gotkim@century21.com>

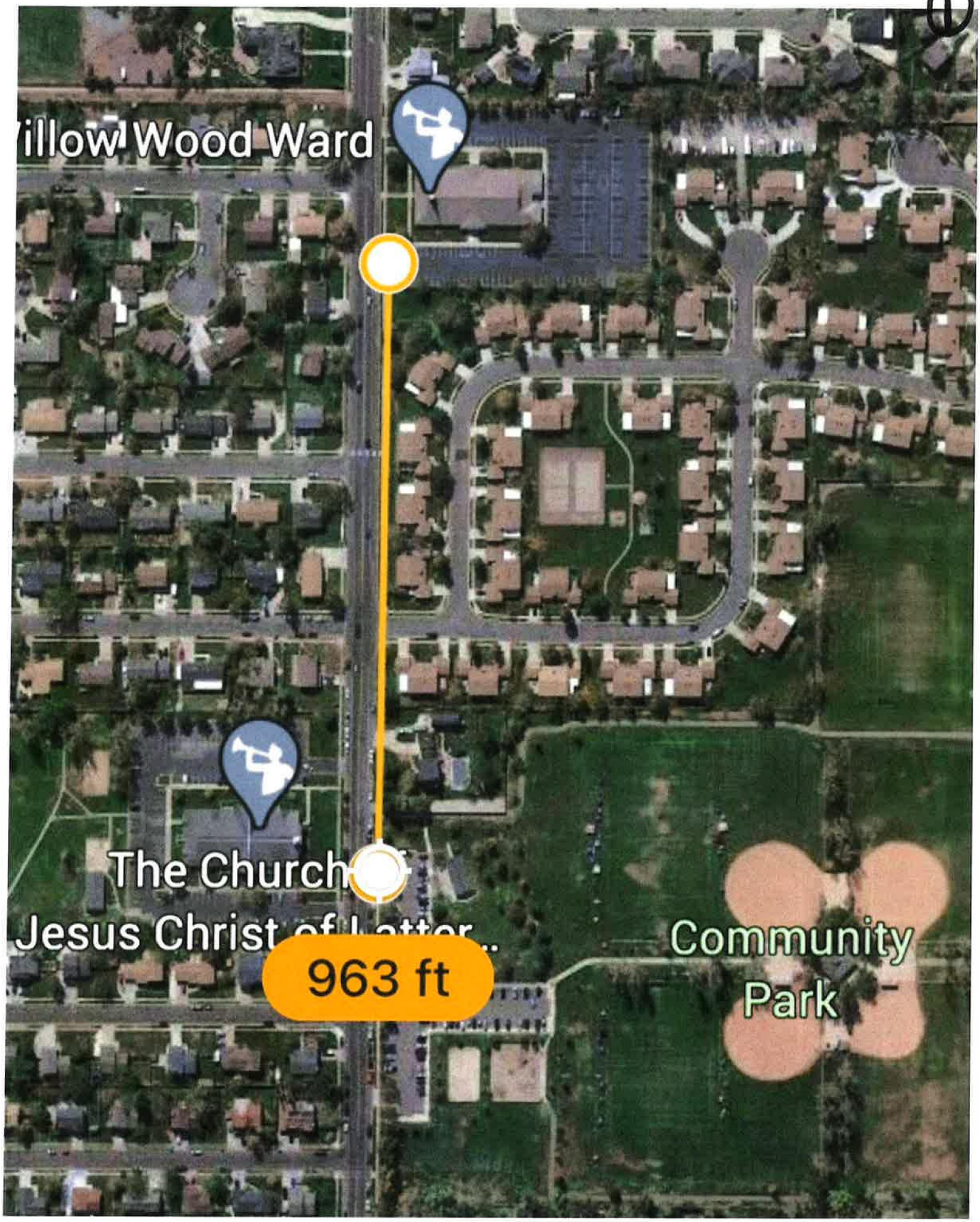
FYI.

From: GREGG DENISE LITTLEFIELD
Sent: Tuesday, July 13, 2021 8:48 PM
To: Tami Fillmore <tami.fillmore@centervilleutah.gov>; Robyn Mecham <robyn.mecham@centervilleutah.gov>; Bill Ince <bill.ince@centervilleutah.gov>; Stephanie Ivie <stephanie.ivie@centervilleutah.gov>; George McEwan <george.mcewan@centervilleutah.gov>
Subject: Centerville 4th of July Celebration

We are writing to have you consider continuing to hold the 4th of July celebrations at the Community Park. The additional space for parking and booths and for people to move around were very nice. The traditional location was very difficult to navigate – both parking and moving around.

We have lived in Centerville now for almost 25 years and have very much enjoyed the 4th of July celebration here, but we feel that with its success it has outgrown the traditional location.

Sincerely,
Gregg and Denise Littlefield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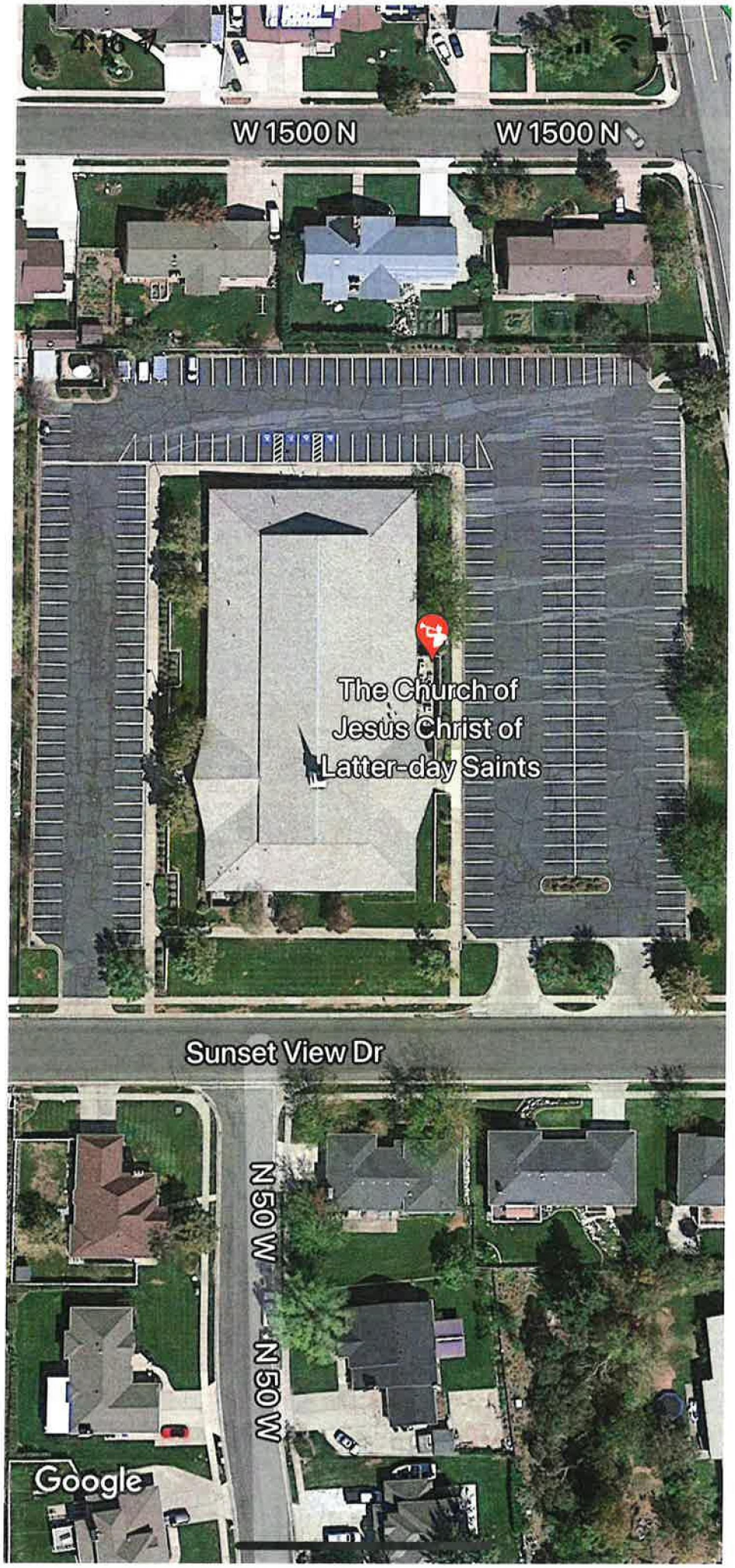
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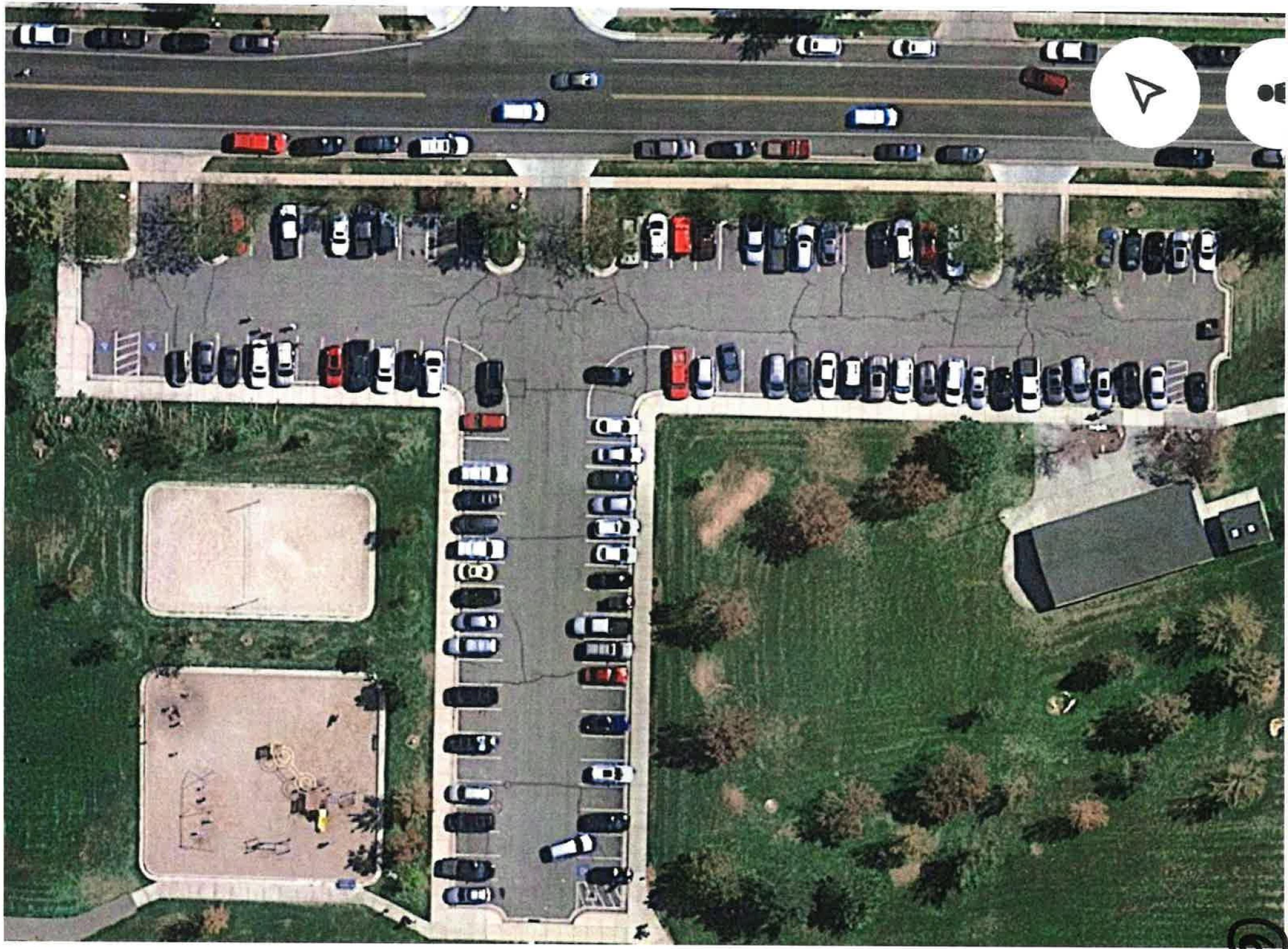

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CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 4.

Short Title: Public Hearing - General Obligation Cemetery Bond Election

Initiated By:

Staff Representative:

SUBJECT

Public hearing to receive input with respect to the issuance of not more than $7,000,000 of general obligation bonds to fund a new cemetery

RECOMMENDATION

BACKGROUND

On August 3, 2021 City Council voted in favor of a special bond election to be held on November 2, 2021, for the purpose of submitting to the qualified electors of Centerville City, Utah a proposition regarding the issuance of not to exceed $7,000,000 of General Obligations Bonds (Resolution No. 2021-31).

Pursuant to Utah Code 11-14-318, the City is required to hold a public hearing to receive input from the public with respect to: (A) the issuance of the bonds; and (B) the potential economic impact that the improvement, facility, or property for which the bonds pay all or part of the cost will have on the private sector.

ATTACHMENTS:

Description

- Resolution Calling Bond Election
- Centerville $7M GO Tax Impact 15y
- Centerville $7M GO Tax Impact 20y
- Centerville $7M GO Tax Impact 25y
- Summary of Bond Election Process
- Local Government Bonding Act
- Hillside Cemetery Investigation
- Mayor Wilkinson Additional Cemetery Spot Information
- Niche Wall Proposal
- Cemetery Profitability Analysis
- Cemetery Fee Comparison
- Zions Bank - Agreement for Municipal Advisory Services
- 8-3-21 CC Minutes
- 3-2-21 Work Session Minutes

- 2-2-21 Work Session Minutes
- 1-19-21 Work Session Minutes

Centerville, Utah

August 3, 2021

The City Council (the "Council") of Centerville City, Utah (the "Issuer") met in regular session (including by electronic means) on Tuesday, August 3, 2021, at its regular meeting place in Centerville, Utah, at 7:00 p.m. with the following members of the Council present:

Clark Wilkinson	Mayor
Tami Fillmore	Councilmember
Bill Ince	Councilmember
Stephanie Ivie	Councilmember
George McEwan	Councilmember
Robyn Mecham	Councilmember

Also present:

Brant Hanson	City Manager
Jacob Smith	Administrative Services Director
Jennifer Hansen	City Recorder
Lisa Romney	City Attorney

Absent:

After the meeting had been duly called to order and after other matters not pertinent to this resolution had been discussed, the City Recorder presented to the Council a Certificate of Compliance With Open Meeting Law with respect to this August 3, 2021 meeting, a copy of which is attached hereto as Exhibit A.

After due deliberation, the following Resolution was considered, fully discussed and, pursuant to motion made by George McEwan and seconded by Stephanie Ivie, was adopted by the following vote:

AYE:	Robyn Mecham	Councilmember
	George McEwan	Councilmember
	Bill Ince	Councilmember
	Stephanie Ivie	Councilmember
	Tami Fillmore	Councilmember
NAY:		

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

RESOLUTION NO. 2021-31

A RESOLUTION PROVIDING FOR A SPECIAL BOND ELECTION TO BE HELD ON NOVEMBER 2, 2021, FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF CENTERVILLE CITY, UTAH (THE "CITY"), A PROPOSITION REGARDING THE ISSUANCE OF NOT TO EXCEED $7,000,000 GENERAL OBLIGATION BONDS TO FINANCE ALL OR A PORTION OF THE COSTS OF A CITY CEMETERY, PURCHASE OF LAND, RENOVATIONS AND RELATED IMPROVEMENTS; PROVIDING FOR THE PUBLICATION OF A NOTICE OF PUBLIC HEARING; APPROVING THE FORM OF AND DIRECTING THE PUBLICATION OF A NOTICE OF ELECTION AND THE BALLOT PROPOSITION; AND RELATED MATTERS.

WHEREAS, the City Council (the "Council") of Centerville City, Utah (the "City") desires to finance all or a portion of the costs of a City Cemetery, purchase of land, renovations and related improvements (the "Project"); and

WHEREAS, the City does not have on hand money to pay for all of the costs of the Project and the Council has determined to finance the cost thereof through the issuance of up to $7,000,000 of its General Obligation Bonds (the "Bonds"); and

WHEREAS, the Council desires to submit a proposition concerning the issuance of the Bonds to the vote of the qualified electors of the City pursuant to the provisions of the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended and applicable provisions of the Utah Election Code, Title 20A, Utah Code Annotated 1953, as amended (collectively, the "Act");

NOW, THEREFORE, It Is Hereby Resolved by the Council as follows:

Section 1. Definition of Terms. The terms defined or described in the recitals hereto shall have the same meaning when used in the body of this Resolution.

Section 2. Election Call. On November 2, 2021, there shall be held in the City a special bond election (the "Bond Election"), between the hours of 7:00 a.m. and 8:00 p.m., at which there shall be submitted to the qualified electors of the City the proposition appearing in the ballot proposition portion of the Notice of Election as substantially set out in Section 6 hereof (as may be appropriately and legally updated, modified, corrected or completed).

Section 3. Voting Places and Election Judges. For purposes of the Bond Election, the voting methods, the voting precincts, the voting places, the election judges, alternate judges and poll workers to serve at said voting places shall be the same as those established for the general election held that day.

Section 4. Authorization and Reimbursement of Expenses. The Bond Election shall be conducted and the registration therefore shall be governed in

conformity with the laws of the State of Utah, including particularly the Act, and the officials of the City and Davis County, Utah (the "County") as applicable, shall and are hereby authorized and directed to perform and do all things necessary to the proper calling and conduct of the Bond Election and the canvass of the results thereof.

In the event the proposition for the Bonds is approved at the Election, the City reasonably expects to reimburse itself from proceeds of debt to be incurred by the City, capital expenditures advanced for the acquisition and construction of the improvements herein described in a principal amount of not more than $7,000,000.

Section 5. Public Hearing. The Council shall hold a public hearing on October 5, 2021, to receive input from the public with respect to (a) the issuance of the Bonds and (b) the potential economic impact that the improvements, facilities, or properties to be financed in whole or in part with proceeds of the Bonds will have on the private sector, which hearing date shall not be less than fourteen (14) days after notice of the public hearing is first posted and shall not be sooner than thirty (30) days or later than five (5) business days before the first posting of the Notice of Election as described in this Resolution, such notice to be posted on the Utah Public Meeting Notice Website created under Section 63A-16-601, Utah Code Annotated 1953, as amended. The "Notice of Public Hearing" shall be in substantially the following form

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN pursuant to the provisions of the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended, that on August 3, 2021, the City Council (the "Council") of Centerville City, Utah (the "City"), adopted a resolution (the "Resolution") in which it authorized the calling of an election (the "Election") concerning a proposition for the issuance of the City's General Obligation Bonds (the "Bonds") and called a public hearing to receive input from the public with respect to (a) the issuance of the Bonds, and (b) any potential economic impact that the improvements, facilities or properties financed in whole or in part with the proceeds of the Bonds (see below) may have on the private sector.

TIME, PLACE, AND LOCATION OF PUBLIC HEARING

The Council shall hold a public hearing on Tuesday, October 5, 2021, at the hour of 7:00 p.m., or as soon thereafter as the matter may be heard, in the City offices, located at 250 North Main, Centerville, Utah. All members of the public are invited to attend and participate.

PURPOSE FOR ISSUING THE BONDS, MAXIMUM AMOUNT AND SECURITY

The Bonds are to be issued in the aggregate principal amount of not to exceed $7,000,000 for the purpose of financing all or a portion of the costs of a City Cemetery, purchase of land, renovations and related improvements and paying costs of issuance of the Bonds. The Bonds shall be secured by ad valorem property taxes of the City to the extent authorized by law.

The Bonds may be issued in one or more series and be sold from time to time, all as the Council may determine.

DATED this August 3, 2021.

/s/ Jennifer Hansen
City Recorder

(To be posted no less than 14 days before the public hearing.)

Section 6. Notice of Election. In accordance with Section 11-14-202 of the Act, a Notice of the Bond Election shall be (i) posted in a place within the boundaries of the Issuer that are most likely to give notice to the voters in the Issuer (the "Locations"), with at least one additional notice posted per 2,000 population of the Issuer, at least 21 days before the Bond Election, (ii) posted on the Utah Public Meeting Notice website (http://pmn.utah.gov) for three weeks before the Bond Election and (iii) posted on the City's website for at least three weeks before the Bond Election. The Council hereby finds that the following locations meet this criteria:

Centerville City Hall
Centerville Public Works Building
South Davis Metro Fire Station
RB's Gas Station
Centre Point Theatre
Ace Hardware
Colonial Building Supply
Dick's Marketplace
Community Park
Island View Park

In addition, the Election Officer (defined herein) is to (i) publish the sample ballot immediately before the election as required in Section 20A-5-405 of the Act and (ii) publish notice of and perform the election voting device and tabulation equipment test procedures as required by Section 20A-4-104 of the Act.

The election Notice shall be given in substantially the following form (with such completion, amendments, updates, changes, additions or alterations as may be required to conform such notices to the Act (including amendments thereto prior to such posting) and actual election information or calendar items (to be confirmed prior to the first publication of such notice)):

ELECTION NOTICE

To all qualified electors of Centerville City, Utah:

Take notice that on November 2, 2021 between the hours of 7:00 a.m. and 8:00 p.m., a special bond election (the "Bond Election") will be held in Centerville City, Utah (the "City") in conjunction with the general election to be held that day.

Information regarding polling places for each voting precinct, each early voting polling place, and each election day voting center, including changes to the location of a polling place and the location of an additional polling place, may be found at the Statewide Electronic Voter Information Website at vote.utah.gov or at the Davis County Clerk/Auditor's Website at https://www.daviscountyutah.gov/clerk-auditor or at the City Recorder's Website at centervilleutah.gov.

To obtain information regarding the location of a polling place voters may also call (801) 451-3213.

The Election will be held for the purpose of submitting the following ballot proposition:

OFFICIAL BALLOT PROPOSITION FOR THE
CENTERVILLE CITY, UTAH
SPECIAL BOND ELECTION

NOVEMBER 2, 2021

/s/ Jennifer Hansen
City Recorder

PROPOSITION

Shall the City Council (the "Council") of Centerville City, Utah (the "City"), be authorized to issue General Obligation Bonds (the "Bonds") in a principal amount not to exceed Seven Million Dollars ($7,000,000) for the purpose of paying all or a portion of the costs of a City Cemetery, purchase of land, renovations and related improvements; said Bonds to be due and payable in not to exceed twenty-six (26) years from the date of issuance of the Bonds?

Property Tax Cost of Bonds: If the Bonds are issued as planned, an annual property tax sufficient to pay debt service on the Bonds will be required over a period of twenty-six (26) years in the estimated amount of $56.46 per year on a $400,000 primary residence and in the estimated amount of $102.65 per year on a business or secondary residence having the same value.

The foregoing information is only an estimate and is not a limit on the amount of taxes that the City may be required to levy to pay debt service on the Bonds. The City is obligated to levy taxes to the extent provided by law in order to pay the Bonds. The amounts are based on various assumptions and estimates, including estimated debt service on the Bonds and taxable values of property in the City.

FOR THE ISSUANCE OF BONDS (YES) ☐

AGAINST THE ISSUANCE OF BONDS (NO) ☐

Pursuant to applicable provisions of Utah State law, the period allowed for any contest of the Bond Election shall end forty (40) days after November 16, 2021 (the date on which the returns of the Bond Election are to be canvassed and the results thereof declared). No such contest shall be maintained unless a complaint meeting the requirements of applicable law is filed with the Clerk of the District Court of Davis County within the prescribed forty (40) day period.

GIVEN by order of the City Council of Centerville City, Utah.

By: /s/ Clark Wilkinson
Mayor

ATTEST:

By: /s/ Jennifer Hansen
City Recorder

Section 7. Mailing of Voter Information Pamphlet. The Council hereby directs the City Recorder of the City (the "City Recorder") to mail at least fifteen (15) but not more than forty-five (45) days before the scheduled Bond Election, a voter information pamphlet or a notice printed on a postage prepaid, preaddressed return form that a person may use to request delivery of a voter information pamphlet by mail, to each household with a registered voter who is eligible to vote on the Bonds. Said voter information pamphlet shall include, in the following order: (a) the date of the Bond Election, (b) the hours during which the polls will be open, (c) the address of the Statewide Electronic Voter Information Website and, if available, the address of the Davis County Clerk/Auditor's website, and the City Recorder's website, with a statement indicating that the election officer will post on the website the location of each polling place for each voting precinct, each early voting polling place, and each election day voting center, including any changes to the location of a polling place and the location of an additional polling place; (d) a phone number that a voter may call to obtain information regarding the location of a polling place; (e) the title and text of the ballot proposition, and (f) an explanation of the property tax impact, if any, of the issuance of the Bonds which may be based upon information available to the City Recorder, including (i) expected debt service on the Bonds to be issued, (ii) a description of the purpose, remaining principal balance, and maturity date on any outstanding general obligation bonds of the City, (iii) funds other than property taxes available to pay debt service on general obligation bonds, (iv) timing of expenditure of Bond proceeds, (v) property values and (vi) any additional information the Council determines may be useful to explain the property tax impact of issuance of the Bonds.

Section 8. Compliance with the Transparency of Ballot Propositions Act, Title 59, Chapter 1, Part 16, Utah Code Annotated 1953, as amended. The City shall comply with the requirements of the Transparency of Ballot Propositions Act, Title 59, Chapter 1, Part 16, Utah Code Annotated 1953, as amended and shall post the arguments and rebuttal arguments as required by such act on the Statewide Electronic Voter Information Website as described in Section 20A-7-801, Utah Code Annotated 1953, as amended, for thirty (30) consecutive days before the Bond Election. The City shall further post all arguments and rebuttal arguments in a prominent place on the City's website for thirty (30) consecutive days before the Bond Election. If the City has a newsletter published between finalization of the arguments and rebuttal arguments and the date of the Bond Election, it shall further post arguments and rebuttal arguments in such newsletter. When posting the argument and rebuttal argument, the City Recorder shall ensure that: (a) a rebuttal argument is posted in the same manner as a direct argument; (b) each rebuttal argument follows immediately after the direct argument that it seeks to rebut; and (c) information regarding the public meeting (described in the next sentence), follows immediately after the posted arguments, including the date, time, and place of the public meeting. The City shall conduct a public meeting on October 5, 2021, a date which is no more than forty-five (45), but at least four (4), days before the Bond Election, beginning at the hour of 7:00 p.m. at 250 North Main, Centerville, Utah. The purpose of the meeting is to hear arguments for and against the issuance of the Bonds. Information regarding this public meeting shall follow immediately after the posted arguments set forth on the Statewide Electronic Voter Information Website and the City's website described herein. Within three days following the public meeting,

the City will post a digital audio recording of the meeting on its website and at the primary office of the City.

Section 9. Election Supplies and Ballots. The ballots to be used at the Bond Election shall comply in all respects with the requirements of the Act at the time of the Bond Election, including, but not limited to, Title 20A, Chapter 6 and Section 11-14-206 of the Act, and the proposition and election instructions with respect to the Bond Election shall be in substantially the form contained in the Election Notice set forth in Section 6 hereof.

Section 10. Appointment of Election Officer. Pursuant to Sections 20A-1-102 and 20A-5-400.5 of the Act, the City Recorder of Centerville City and the County Clerk/Auditor of Davis County will act as election officers (the "Election Officers"). Other officials of the City are hereby directed and authorized to coordinate with the Election Officers as required for the Bond Election. The Election Officers shall be authorized and directed to give appropriate notices as required by the Act.

Section 11. Canvass. The ballots shall be counted and the results delivered to the City in accordance with the procedures of Title 20A, Chapter 4, Part 1 and Part 2, of the Act. The Council shall meet as a Board of Canvassers no sooner than seven (7) nor later than fourteen (14) days after the date of said election, currently set for November 16, 2021, at 7:00 p.m., at the regular meeting place of the Council in Centerville, Utah, and if the majority of the votes cast at the Bond Election are in favor of the propositions submitted, then the City Recorder shall cause an entry of that fact to be made upon its minutes. Thereupon the Council shall be authorized and directed to issue such Bonds.

Section 12. Severability. It is hereby declared that all parts of this resolution are severable, and if any section, clause, or provision of this resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, clause, or provision shall not affect the remaining sections, clauses, or provisions of this resolution.

Section 13. Conflict. All resolutions, orders, and regulations or parts thereof heretofore adopted or passed which are in conflict herewith are, to the extent of such conflict, hereby repealed. This repealer shall not be construed so as to revive any resolution, order, regulation, or part thereof heretofore repealed.

Section 14. Captions. The headings herein are for convenience of reference only and in no way define, limit, or describe the scope or intent of any provisions or sections of this resolution.

Section 15. Recording of Resolution; Effective Date; Notice to Lieutenant Governor and Election Officers. Immediately after its adoption, this Resolution shall be signed by the Mayor and City Recorder, shall be recorded in a book for that purpose, and shall take immediate effect. The City Recorder shall immediately furnish a certified copy of this Resolution to the Lieutenant Governor and the Davis County Clerk/Auditor

in accordance with Section 11-14-201 of the Act by no later than August 19, 2021, a date at least 75 days before the Bond Election.

Section 16. Further Authority. The Council hereby authorizes the City Recorder to make changes to any notice or the ballot proposition described herein to complete the same, cure any ambiguity or defect therein or to make any other changes to such notice or ballot proposition as may be required or allowed by the laws of the State of Utah.

PASSED AND APPROVED this August 3, 2021.

(SEAL)

By: _____
Mayor

ATTEST:

By: _____
City Recorder

Pursuant to motion duly made and seconded, the meeting was adjourned.

(SEAL)

By: _____
Mayor

ATTEST:

By: _____
City Recorder

STATE OF UTAH)
: ss.
COUNTY OF DAVIS)

I, Jennifer Hansen, hereby certify that

(a) I am the duly qualified and acting City Recorder of Centerville City, Utah (the "City");

(b) the above and foregoing constitutes a true and correct copy of a portion of the minutes of a regular meeting of the City Council of Centerville City, Utah, including a resolution adopted at said meeting held on August 3, 2021, as said minutes and resolution are officially of record in my possession;

(c) a certified copy of the within Resolution will be filed with the Lt. Governor and the Davis County Clerk/Auditor, as Election Officers, as described herein;

(d) the Resolution, with all exhibits attached, was deposited in my office on August 3, 2021;

(e) pursuant to the Resolution, a Notice of Public Hearing will be posted on the Utah Public Notice website (http://pmn.utah.gov) no less than 14 days prior to the Public Hearing; and

(f) pursuant to the Resolution, an Election Notice will be (i) posted in the Locations determined by the Council in the foregoing resolution, (ii) posted on the Utah Public Meeting Notice website (http://pmn.utah.gov) and (iii) posted on the City's website, with each such posting being at least three weeks before the Bond Election.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and affixed the seal of Centerville City, Utah, this August 16, 2021.

(SEAL)

By: Jennifer Hansen
City Recorder

EXHIBIT A

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Jennifer Hansen, the undersigned City Recorder of Centerville City, Utah (the "City"), do hereby certify that I gave written public notice of the agenda, date, time and place of the special meeting held by the City Council (the "Council") of the City on August 3, 2021, not less than 24 hours in advance of the meeting. The public notice was given in compliance with the requirements of the Utah Open and Public Meetings Act, Section 52-4-202, Utah Code Annotated 1953, as amended, by:

(a) By causing a Notice, in the form attached hereto as Schedule 1, to be posted at the City's principal offices at least twenty-four (24) hours prior to the convening of the meeting;

(b) By causing a copy of such Notice, in the form attached hereto as Schedule 1, to be delivered to The Salt Lake Tribune and Standard Examiner at least twenty-four (24) hours prior to the convening of the meeting; and

(c) By causing a copy of such Notice to be posted on the Utah Public Notice Website (http://pmn.utah.gov) at least twenty-four (24) hours prior to the convening of the meeting.

In addition, the Notice of 2021 Annual Meeting Schedule for the City (attached hereto as Schedule 2) was given specifying the date, time and place of the regular meetings of the City Council to be held during the year, by causing said Notice to be (i) posted on December 15, 2020 at the principal office of said City, (ii) provided to at least one newspaper of general circulation within the City on December 15, 2020, and (iii) published on the Utah Public Notice Website (http://pmn.utah.gov) during the current calendar year.

IN WITNESS WHEREOF, I have hereunto subscribed my signature and impressed hereon the official seal of Centerville City this August 16, 2021.

(SEAL)

By: Jennifer Hansen
City Recorder

SCHEDULE 1

NOTICE OF MEETING

SCHEDULE 2

NOTICE OF ANNUAL MEETING SCHEDULE

Centerville City, Utah

$7 Million General Obligation Authorization + 2% Premium

(15 Year Amortization - Current Rates + 10 basis points)

Tax Impact Analysis Summary

Fiscal Year	$6,035,000 General Obligation Bonds Series 2022 Principal	Interest	Total P+I
2022	$ -	$ -	$ -
2023	210,000	323,533	533,533
2024	305,000	232,150	537,150
2025	320,000	216,900	536,900
2026	335,000	200,900	535,900
2027	350,000	184,150	534,150
2028	370,000	166,650	536,650
2029	390,000	148,150	538,150
2030	405,000	128,650	533,650
2031	430,000	108,400	538,400
2032	450,000	86,900	536,900
2033	460,000	73,400	533,400
2034	475,000	59,600	534,600
2035	495,000	40,600	535,600
2036	515,000	20,800	535,800
2037	525,000	10,500	535,500
Total	$ 6,035,000	$ 2,001,283	$ 8,036,283

Tax Impact Summary	
2021-22 Collected Taxable Valuation	$ 1,405,412,442
Maximum Debt Service	$ 538,400
Tax Rate Levy on Max Debt Service	0.000383
Annual Impact on $400,000 FMV Home	$ 84.28
Monthly Impact on $400,000 FMV Home	$ 7.02
Annual Impact on $400,000 FMV Business	$ 153.24
Monthly Impact on $400,000 FMV Business	$ 12.77

Centerville City, Utah

$6,035,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 15y Current Market Rates +10bp)

Table of Contents

Report

Debt Service Schedule 1

Pricing Summary 2

Sources & Uses 3

Centerville City, Utah

$6,035,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 15y Current Market Rates +10bp)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/15/2022	-	-	-	-	-
12/15/2022	-	-	202,208.33	202,208.33	-
06/15/2023	210,000.00	5.000%	121,325.00	331,325.00	533,533.33
12/15/2023	-	-	116,075.00	116,075.00	-
06/15/2024	305,000.00	5.000%	116,075.00	421,075.00	537,150.00
12/15/2024	-	-	108,450.00	108,450.00	-
06/15/2025	320,000.00	5.000%	108,450.00	428,450.00	536,900.00
12/15/2025	-	-	100,450.00	100,450.00	-
06/15/2026	335,000.00	5.000%	100,450.00	435,450.00	535,900.00
12/15/2026	-	-	92,075.00	92,075.00	-
06/15/2027	350,000.00	5.000%	92,075.00	442,075.00	534,150.00
12/15/2027	-	-	83,325.00	83,325.00	-
06/15/2028	370,000.00	5.000%	83,325.00	453,325.00	536,650.00
12/15/2028	-	-	74,075.00	74,075.00	-
06/15/2029	390,000.00	5.000%	74,075.00	464,075.00	538,150.00
12/15/2029	-	-	64,325.00	64,325.00	-
06/15/2030	405,000.00	5.000%	64,325.00	469,325.00	533,650.00
12/15/2030	-	-	54,200.00	54,200.00	-
06/15/2031	430,000.00	5.000%	54,200.00	484,200.00	538,400.00
12/15/2031	-	-	43,450.00	43,450.00	-
06/15/2032	450,000.00	3.000%	43,450.00	493,450.00	536,900.00
12/15/2032	-	-	36,700.00	36,700.00	-
06/15/2033	460,000.00	3.000%	36,700.00	496,700.00	533,400.00
12/15/2033	-	-	29,800.00	29,800.00	-
06/15/2034	475,000.00	4.000%	29,800.00	504,800.00	534,600.00
12/15/2034	-	-	20,300.00	20,300.00	-
06/15/2035	495,000.00	4.000%	20,300.00	515,300.00	535,600.00
12/15/2035	-	-	10,400.00	10,400.00	-
06/15/2036	515,000.00	2.000%	10,400.00	525,400.00	535,800.00
12/15/2036	-	-	5,250.00	5,250.00	-
06/15/2037	525,000.00	2.000%	5,250.00	530,250.00	535,500.00
Total	$6,035,000.00	-	$2,001,283.33	$8,036,283.33	-

Yield Statistics

Bond Year Dollars	$55,721.67
Average Life	9.233 Years
Average Coupon	3.5915712%
Net Interest Cost (NIC)	1.6082242%
True Interest Cost (TIC)	1.4597415%
Bond Yield for Arbitrage Purposes	1.1591402%
All Inclusive Cost (AIC)	1.5752161%

IRS Form 8038

Net Interest Cost	1.3301660%
Weighted Average Maturity	9.150 Years

Centerville City, Utah

$6,035,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 15y Current Market Rates +10bp)

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price		YTM	Call Date	Call Price	Dollar Price
06/15/2023	Serial Coupon	5.000%	0.300%	210,000.00	106.249%		-	-	-	223,122.90
06/15/2024	Serial Coupon	5.000%	0.350%	305,000.00	110.795%		-	-	-	337,924.75
06/15/2025	Serial Coupon	5.000%	0.430%	320,000.00	115.107%		-	-	-	368,342.40
06/15/2026	Serial Coupon	5.000%	0.550%	335,000.00	119.028%		-	-	-	398,743.80
06/15/2027	Serial Coupon	5.000%	0.670%	350,000.00	122.647%		-	-	-	429,264.50
06/15/2028	Serial Coupon	5.000%	0.770%	370,000.00	126.097%		-	-	-	466,558.90
06/15/2029	Serial Coupon	5.000%	0.880%	390,000.00	129.195%		-	-	-	503,860.50
06/15/2030	Serial Coupon	5.000%	0.970%	405,000.00	132.185%		-	-	-	535,349.25
06/15/2031	Serial Coupon	5.000%	1.070%	430,000.00	134.817%		-	-	-	579,713.10
06/15/2032	Serial Coupon	3.000%	1.180%	450,000.00	116.038%	c	1.333%	06/15/2031	100.000%	522,171.00
06/15/2033	Serial Coupon	3.000%	1.280%	460,000.00	115.085%	c	1.544%	06/15/2031	100.000%	529,391.00
06/15/2034	Serial Coupon	4.000%	1.370%	475,000.00	122.966%	c	1.902%	06/15/2031	100.000%	584,088.50
06/15/2035	Serial Coupon	4.000%	1.450%	495,000.00	122.183%	c	2.085%	06/15/2031	100.000%	604,805.85
06/15/2036	Serial Coupon	2.000%	1.530%	515,000.00	104.072%	c	1.679%	06/15/2031	100.000%	535,970.80
06/15/2037	Serial Coupon	2.000%	1.560%	525,000.00	103.807%	c	1.716%	06/15/2031	100.000%	544,986.75
Total	-	-	-	$6,035,000.00	-	-	-	-	-	$7,164,294.00

Bid Information

Par Amount of Bonds	$6,035,000.00
Reoffering Premium or (Discount)	1,129,294.00
Gross Production	$7,164,294.00
Total Underwriter's Discount (0.400%)	$(24,140.00)
Bid (118.312411%)	7,140,154.00
Total Purchase Price	$7,140,154.00
Bond Year Dollars	$55,721.67
Average Life	9.233 Years
Average Coupon	3.5915712%
Net Interest Cost (NIC)	1.6082242%
True Interest Cost (TIC)	1.4597415%

Centerville City, Utah

$6,035,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 15y Current Market Rates +10bp)

Sources & Uses

Dated 02/15/2022 | Delivered 02/15/2022

Sources Of Funds	
Par Amount of Bonds	$6,035,000.00
Reoffering Premium	1,129,294.00
Total Sources	**$7,164,294.00**

Uses Of Funds	
Deposit to Project Construction Fund	7,070,000.00
Costs of Issuance	65,000.00
Total Underwriter's Discount (0.400%)	24,140.00
Rounding Amount	5,154.00
Total Uses	**$7,164,294.00**

Centerville City, Utah

$7 Million General Obligation Authorization + 2% Premium

(20 Year Amortization - Current Rates + 10 basis points)

Tax Impact Analysis Summary

Fiscal Year	$6,310,000 General Obligation Bonds Series 2022 Principal	Interest	Total P+I
2022	$ -	$ -	$ -
2023	140,000	284,267	424,267
2024	220,000	206,200	426,200
2025	230,000	195,200	425,200
2026	240,000	183,700	423,700
2027	250,000	171,700	421,700
2028	265,000	159,200	424,200
2029	280,000	145,950	425,950
2030	290,000	131,950	421,950
2031	305,000	117,450	422,450
2032	320,000	102,200	422,200
2033	330,000	92,600	422,600
2034	340,000	82,700	422,700
2035	355,000	69,100	424,100
2036	370,000	54,900	424,900
2037	375,000	47,500	422,500
2038	385,000	40,000	425,000
2039	390,000	32,300	422,300
2040	400,000	24,500	424,500
2041	410,000	16,500	426,500
2042	415,000	8,300	423,300
Total	$ 6,310,000	$ 2,166,217	$ 8,476,217

Tax Impact Summary	
2021-22 Collected Taxable Valuation	$ 1,405,412,442
Maximum Debt Service	$ 426,500
Tax Rate Levy on Max Debt Service	0.000303
Annual Impact on $400,000 FMV Home	$ 66.76
Monthly Impact on $400,000 FMV Home	$ 5.56
Annual Impact on $400,000 FMV Business	$ 121.39
Monthly Impact on $400,000 FMV Business	$ 10.12

ZIONS PUBLIC FINANCE, INC.

Centerville City, Utah

$6,310,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 20y Current Market Rates +10bp)

Table of Contents

Report

Debt Service Schedule 1

Pricing Summary 2

Sources & Uses 3

Centerville City, Utah

$6,310,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 20y Current Market Rates +10bp)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/15/2022	-	-	-	-	-
12/15/2022	-	-	177,666.67	177,666.67	-
06/15/2023	140,000.00	5.000%	106,600.00	246,600.00	424,266.67
12/15/2023	-	-	103,100.00	103,100.00	-
06/15/2024	220,000.00	5.000%	103,100.00	323,100.00	426,200.00
12/15/2024	-	-	97,600.00	97,600.00	-
06/15/2025	230,000.00	5.000%	97,600.00	327,600.00	425,200.00
12/15/2025	-	-	91,850.00	91,850.00	-
06/15/2026	240,000.00	5.000%	91,850.00	331,850.00	423,700.00
12/15/2026	-	-	85,850.00	85,850.00	-
06/15/2027	250,000.00	5.000%	85,850.00	335,850.00	421,700.00
12/15/2027	-	-	79,600.00	79,600.00	-
06/15/2028	265,000.00	5.000%	79,600.00	344,600.00	424,200.00
12/15/2028	-	-	72,975.00	72,975.00	-
06/15/2029	280,000.00	5.000%	72,975.00	352,975.00	425,950.00
12/15/2029	-	-	65,975.00	65,975.00	-
06/15/2030	290,000.00	5.000%	65,975.00	355,975.00	421,950.00
12/15/2030	-	-	58,725.00	58,725.00	-
06/15/2031	305,000.00	5.000%	58,725.00	363,725.00	422,450.00
12/15/2031	-	-	51,100.00	51,100.00	-
06/15/2032	320,000.00	3.000%	51,100.00	371,100.00	422,200.00
12/15/2032	-	-	46,300.00	46,300.00	-
06/15/2033	330,000.00	3.000%	46,300.00	376,300.00	422,600.00
12/15/2033	-	-	41,350.00	41,350.00	-
06/15/2034	340,000.00	4.000%	41,350.00	381,350.00	422,700.00
12/15/2034	-	-	34,550.00	34,550.00	-
06/15/2035	355,000.00	4.000%	34,550.00	389,550.00	424,100.00
12/15/2035	-	-	27,450.00	27,450.00	-
06/15/2036	370,000.00	2.000%	27,450.00	397,450.00	424,900.00
12/15/2036	-	-	23,750.00	23,750.00	-
06/15/2037	375,000.00	2.000%	23,750.00	398,750.00	422,500.00
12/15/2037	-	-	20,000.00	20,000.00	-
06/15/2038	385,000.00	2.000%	20,000.00	405,000.00	425,000.00
12/15/2038	-	-	16,150.00	16,150.00	-
06/15/2039	390,000.00	2.000%	16,150.00	406,150.00	422,300.00
12/15/2039	-	-	12,250.00	12,250.00	-
06/15/2040	400,000.00	2.000%	12,250.00	412,250.00	424,500.00
12/15/2040	-	-	8,250.00	8,250.00	-
06/15/2041	410,000.00	2.000%	8,250.00	418,250.00	426,500.00
12/15/2041	-	-	4,150.00	4,150.00	-
06/15/2042	415,000.00	2.000%	4,150.00	419,150.00	423,300.00
Total	$6,310,000.00	-	$2,166,216.67	$8,476,216.67	-

Yield Statistics

Bond Year Dollars	$76,608.33
Average Life	12.141 Years
Average Coupon	2.8276515%
Net Interest Cost (NIC)	1.7490997%
True Interest Cost (TIC)	1.6472932%
Bond Yield for Arbitrage Purposes	1.4633029%
All Inclusive Cost (AIC)	1.7377884%

IRS Form 8038

Net Interest Cost	1.5570933%
Weighted Average Maturity	11.790 Years

Centerville City, Utah

$6,310,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 20y Current Market Rates +10bp)

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price		YTM	Call Date	Call Price	Dollar Price
06/15/2023	Serial Coupon	5.000%	0.300%	140,000.00	106.249%		-	-	-	148,748.60
06/15/2024	Serial Coupon	5.000%	0.350%	220,000.00	110.795%		-	-	-	243,749.00
06/15/2025	Serial Coupon	5.000%	0.430%	230,000.00	115.107%		-	-	-	264,746.10
06/15/2026	Serial Coupon	5.000%	0.550%	240,000.00	119.028%		-	-	-	285,667.20
06/15/2027	Serial Coupon	5.000%	0.670%	250,000.00	122.647%		-	-	-	306,617.50
06/15/2028	Serial Coupon	5.000%	0.770%	265,000.00	126.097%		-	-	-	334,157.05
06/15/2029	Serial Coupon	5.000%	0.880%	280,000.00	129.195%		-	-	-	361,746.00
06/15/2030	Serial Coupon	5.000%	0.970%	290,000.00	132.185%		-	-	-	383,336.50
06/15/2031	Serial Coupon	5.000%	1.070%	305,000.00	134.817%		-	-	-	411,191.85
06/15/2032	Serial Coupon	3.000%	1.180%	320,000.00	116.038%	c	1.333%	06/15/2031	100.000%	371,321.60
06/15/2033	Serial Coupon	3.000%	1.280%	330,000.00	115.085%	c	1.544%	06/15/2031	100.000%	379,780.50
06/15/2034	Serial Coupon	4.000%	1.370%	340,000.00	122.966%	c	1.902%	06/15/2031	100.000%	418,084.40
06/15/2035	Serial Coupon	4.000%	1.450%	355,000.00	122.183%	c	2.085%	06/15/2031	100.000%	433,749.65
06/15/2036	Serial Coupon	2.000%	1.530%	370,000.00	104.072%	c	1.679%	06/15/2031	100.000%	385,066.40
06/15/2037	Serial Coupon	2.000%	1.560%	375,000.00	103.807%	c	1.716%	06/15/2031	100.000%	389,276.25
06/15/2038	Serial Coupon	2.000%	1.640%	385,000.00	103.102%	c	1.780%	06/15/2031	100.000%	396,942.70
06/15/2039	Serial Coupon	2.000%	1.670%	390,000.00	102.840%	c	1.808%	06/15/2031	100.000%	401,076.00
06/15/2040	Serial Coupon	2.000%	1.750%	400,000.00	102.143%	c	1.861%	06/15/2031	100.000%	408,572.00
06/15/2041	Serial Coupon	2.000%	1.780%	410,000.00	101.883%	c	1.883%	06/15/2031	100.000%	417,720.30
06/15/2042	Serial Coupon	2.000%	1.860%	415,000.00	101.193%	c	1.929%	06/15/2031	100.000%	419,950.95
Total	-	-	-	$6,310,000.00	-	-	-	-	-	$7,161,500.55

Bid Information

Par Amount of Bonds	$6,310,000.00
Reoffering Premium or (Discount)	851,500.55
Gross Production	$7,161,500.55
Total Underwriter's Discount (0.400%)	$(25,240.00)
Bid (113.094462%)	7,136,260.55
Total Purchase Price	$7,136,260.55
Bond Year Dollars	$76,608.33
Average Life	12.141 Years
Average Coupon	2.8276515%
Net Interest Cost (NIC)	1.7490997%
True Interest Cost (TIC)	1.6472932%

Centerville City, Utah

$6,310,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 20y Current Market Rates +10bp)

Sources & Uses

Dated 02/15/2022 | Delivered 02/15/2022

Sources Of Funds	
Par Amount of Bonds	$6,310,000.00
Reoffering Premium	851,500.55
Total Sources	**$7,161,500.55**

Uses Of Funds	
Deposit to Project Construction Fund	7,070,000.00
Costs of Issuance	65,000.00
Total Underwriter's Discount (0.400%)	25,240.00
Rounding Amount	1,260.55
Total Uses	**$7,161,500.55**

Centerville City, Utah

$7 Million General Obligation Authorization + 2% Premium

(25 Year Amortization - Current Rates + 10 basis points)

Tax Impact Analysis Summary

Fiscal Year	$6,505,000 General Obligation Bonds Series 2022 Principal	Interest	Total P+I
2022	$ -	$ -	$ -
2023	95,000	261,867	356,867
2024	165,000	191,650	356,650
2025	175,000	183,400	358,400
2026	185,000	174,650	359,650
2027	195,000	165,400	360,400
2028	200,000	155,650	355,650
2029	215,000	145,650	360,650
2030	225,000	134,900	359,900
2031	235,000	123,650	358,650
2032	245,000	111,900	356,900
2033	255,000	104,550	359,550
2034	260,000	96,900	356,900
2035	270,000	86,500	356,500
2036	280,000	75,700	355,700
2037	290,000	70,100	360,100
2038	295,000	64,300	359,300
2039	300,000	58,400	358,400
2040	305,000	52,400	357,400
2041	310,000	46,300	356,300
2042	320,000	40,100	360,100
2043	325,000	33,700	358,700
2044	330,000	27,200	357,200
2045	335,000	20,600	355,600
2046	345,000	13,900	358,900
2047	350,000	7,000	357,000
Total	$ 6,505,000	$ 2,446,367	$ 8,951,367

Tax Impact Summary	
2021-22 Collected Taxable Valuation	$ 1,405,412,442
Maximum Debt Service	$ 360,650
Tax Rate Levy on Max Debt Service	0.000257
Annual Impact on $400,000 FMV Home	$ 56.46
Monthly Impact on $400,000 FMV Home	$ 4.70
Annual Impact on $400,000 FMV Business	$ 102.65
Monthly Impact on $400,000 FMV Business	$ 8.55

ZIONS PUBLIC FINANCE, INC.

Centerville City, Utah

$6,505,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 25y Current Market Rates +10bp)

Table of Contents

Report

Debt Service Schedule 1

Pricing Summary 2

Sources & Uses 3

Centerville City, Utah

$6,505,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 25y Current Market Rates +10bp)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/15/2022	-	-	-	-	-
12/15/2022	-	-	163,666.67	163,666.67	-
06/15/2023	95,000.00	5.000%	98,200.00	193,200.00	356,866.67
12/15/2023	-	-	95,825.00	95,825.00	-
06/15/2024	165,000.00	5.000%	95,825.00	260,825.00	356,650.00
12/15/2024	-	-	91,700.00	91,700.00	-
06/15/2025	175,000.00	5.000%	91,700.00	266,700.00	358,400.00
12/15/2025	-	-	87,325.00	87,325.00	-
06/15/2026	185,000.00	5.000%	87,325.00	272,325.00	359,650.00
12/15/2026	-	-	82,700.00	82,700.00	-
06/15/2027	195,000.00	5.000%	82,700.00	277,700.00	360,400.00
12/15/2027	-	-	77,825.00	77,825.00	-
06/15/2028	200,000.00	5.000%	77,825.00	277,825.00	355,650.00
12/15/2028	-	-	72,825.00	72,825.00	-
06/15/2029	215,000.00	5.000%	72,825.00	287,825.00	360,650.00
12/15/2029	-	-	67,450.00	67,450.00	-
06/15/2030	225,000.00	5.000%	67,450.00	292,450.00	359,900.00
12/15/2030	-	-	61,825.00	61,825.00	-
06/15/2031	235,000.00	5.000%	61,825.00	296,825.00	358,650.00
12/15/2031	-	-	55,950.00	55,950.00	-
06/15/2032	245,000.00	3.000%	55,950.00	300,950.00	356,900.00
12/15/2032	-	-	52,275.00	52,275.00	-
06/15/2033	255,000.00	3.000%	52,275.00	307,275.00	359,550.00
12/15/2033	-	-	48,450.00	48,450.00	-
06/15/2034	260,000.00	4.000%	48,450.00	308,450.00	356,900.00
12/15/2034	-	-	43,250.00	43,250.00	-
06/15/2035	270,000.00	4.000%	43,250.00	313,250.00	356,500.00
12/15/2035	-	-	37,850.00	37,850.00	-
06/15/2036	280,000.00	2.000%	37,850.00	317,850.00	355,700.00
12/15/2036	-	-	35,050.00	35,050.00	-
06/15/2037	290,000.00	2.000%	35,050.00	325,050.00	360,100.00
12/15/2037	-	-	32,150.00	32,150.00	-
06/15/2038	295,000.00	2.000%	32,150.00	327,150.00	359,300.00
12/15/2038	-	-	29,200.00	29,200.00	-
06/15/2039	300,000.00	2.000%	29,200.00	329,200.00	358,400.00
12/15/2039	-	-	26,200.00	26,200.00	-
06/15/2040	305,000.00	2.000%	26,200.00	331,200.00	357,400.00
12/15/2040	-	-	23,150.00	23,150.00	-
06/15/2041	310,000.00	2.000%	23,150.00	333,150.00	356,300.00
12/15/2041	-	-	20,050.00	20,050.00	-
06/15/2042	320,000.00	2.000%	20,050.00	340,050.00	360,100.00
12/15/2042	-	-	16,850.00	16,850.00	-
06/15/2043	325,000.00	2.000%	16,850.00	341,850.00	358,700.00
12/15/2043	-	-	13,600.00	13,600.00	-
06/15/2044	330,000.00	2.000%	13,600.00	343,600.00	357,200.00
12/15/2044	-	-	10,300.00	10,300.00	-
06/15/2045	335,000.00	2.000%	10,300.00	345,300.00	355,600.00
12/15/2045	-	-	6,950.00	6,950.00	-
06/15/2046	345,000.00	2.000%	6,950.00	351,950.00	358,900.00
12/15/2046	-	-	3,500.00	3,500.00	-
06/15/2047	350,000.00	2.000%	3,500.00	353,500.00	357,000.00
Total	**$6,505,000.00**	**-**	**$2,446,366.67**	**$8,951,366.67**	**-**

Yield Statistics

Bond Year Dollars	$98,028.33
Average Life	15.070 Years
Average Coupon	2.4955710%
Net Interest Cost (NIC)	1.8498590%
True Interest Cost (TIC)	1.7773111%
Bond Yield for Arbitrage Purposes	1.6748655%
All Inclusive Cost (AIC)	1.8522969%

IRS Form 8038

Net Interest Cost	1.7157566%
Weighted Average Maturity	14.541 Years

Centerville City, Utah

$6,505,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 25y Current Market Rates +10bp)

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price		YTM	Call Date	Call Price	Dollar Price
06/15/2023	Serial Coupon	5.000%	0.300%	95,000.00	106.249%		-	-	-	100,936.55
06/15/2024	Serial Coupon	5.000%	0.350%	165,000.00	110.795%		-	-	-	182,811.75
06/15/2025	Serial Coupon	5.000%	0.430%	175,000.00	115.107%		-	-	-	201,437.25
06/15/2026	Serial Coupon	5.000%	0.550%	185,000.00	119.028%		-	-	-	220,201.80
06/15/2027	Serial Coupon	5.000%	0.670%	195,000.00	122.647%		-	-	-	239,161.65
06/15/2028	Serial Coupon	5.000%	0.770%	200,000.00	126.097%		-	-	-	252,194.00
06/15/2029	Serial Coupon	5.000%	0.880%	215,000.00	129.195%		-	-	-	277,769.25
06/15/2030	Serial Coupon	5.000%	0.970%	225,000.00	132.185%		-	-	-	297,416.25
06/15/2031	Serial Coupon	5.000%	1.070%	235,000.00	134.817%		-	-	-	316,819.95
06/15/2032	Serial Coupon	3.000%	1.180%	245,000.00	116.038%	c	1.333%	06/15/2031	100.000%	284,293.10
06/15/2033	Serial Coupon	3.000%	1.280%	255,000.00	115.085%	c	1.544%	06/15/2031	100.000%	293,466.75
06/15/2034	Serial Coupon	4.000%	1.370%	260,000.00	122.966%	c	1.902%	06/15/2031	100.000%	319,711.60
06/15/2035	Serial Coupon	4.000%	1.450%	270,000.00	122.183%	c	2.085%	06/15/2031	100.000%	329,894.10
06/15/2036	Serial Coupon	2.000%	1.530%	280,000.00	104.072%	c	1.679%	06/15/2031	100.000%	291,401.60
06/15/2037	Serial Coupon	2.000%	1.560%	290,000.00	103.807%	c	1.716%	06/15/2031	100.000%	301,040.30
06/15/2038	Serial Coupon	2.000%	1.640%	295,000.00	103.102%	c	1.780%	06/15/2031	100.000%	304,150.90
06/15/2039	Serial Coupon	2.000%	1.670%	300,000.00	102.840%	c	1.808%	06/15/2031	100.000%	308,520.00
06/15/2040	Serial Coupon	2.000%	1.750%	305,000.00	102.143%	c	1.861%	06/15/2031	100.000%	311,536.15
06/15/2041	Serial Coupon	2.000%	1.780%	310,000.00	101.883%	c	1.883%	06/15/2031	100.000%	315,837.30
06/15/2042	Serial Coupon	2.000%	1.860%	320,000.00	101.193%	c	1.929%	06/15/2031	100.000%	323,817.60
06/15/2043	Serial Coupon	2.000%	1.890%	325,000.00	100.936%	c	1.946%	06/15/2031	100.000%	328,042.00
06/15/2044	Serial Coupon	2.000%	1.920%	330,000.00	100.679%	c	1.962%	06/15/2031	100.000%	332,240.70
06/15/2045	Serial Coupon	2.000%	1.950%	335,000.00	100.423%	c	1.977%	06/15/2031	100.000%	336,417.05
06/15/2046	Serial Coupon	2.000%	1.980%	345,000.00	100.168%	c	1.991%	06/15/2031	100.000%	345,579.60
06/15/2047	Serial Coupon	2.000%	2.010%	350,000.00	99.801%		-	-	-	349,303.50
Total	-	-	-	$6,505,000.00	-	-	-	-	-	$7,164,000.70

Bid Information

Par Amount of Bonds	$6,505,000.00
Reoffering Premium or (Discount)	659,000.70
Gross Production	$7,164,000.70
Total Underwriter's Discount (0.400%)	$(26,020.00)
Bid (109.730679%)	7,137,980.70
Total Purchase Price	$7,137,980.70
Bond Year Dollars	$98,028.33
Average Life	15.070 Years
Average Coupon	2.4955710%
Net Interest Cost (NIC)	1.8498590%
True Interest Cost (TIC)	1.7773111%

Centerville City, Utah

$6,505,000 General Obligation Bonds

Series February 15, 2022

($7 Million Authorization + Keeping 2% Premium: 25y Current Market Rates +10bp)

Sources & Uses

Dated 02/15/2022 | Delivered 02/15/2022

Sources Of Funds	
Par Amount of Bonds	$6,505,000.00
Reoffering Premium	659,000.70
Total Sources	**$7,164,000.70**

Uses Of Funds	
Deposit to Project Construction Fund	7,070,000.00
Costs of Issuance	65,000.00
Total Underwriter's Discount (0.400%)	26,020.00
Rounding Amount	2,980.70
Total Uses	**$7,164,000.70**

Summary of Bond Election Process under Utah Local Government Bonding Act

Note: This is only a summary of procedures for discussion purposes to determine whether to pursue a ballot proposition for issuing bonds for the establishment and construction of a new cemetery and is not intended to be the final or definitive process or explanation of all procedures and noticing required for bond elections. Additional research will be required.

- Comply with Local Government Bonding Act – UCA 11-14-101, et seq.

- Approve Resolution - 75 Days Before Election – August 2021

    - To issue bonds for any reason authorized by law under UCA 11-14-103, the City Council must approve a resolution submitting the question of the issuance of bonds to the voters.
    - Such resolution must be approved at least 75 days before the election.
    - This would be around August 18, 2021 for the next municipal general election to be held on November 2, 2021.
    - The resolution must be a ballot proposition in accordance with UCA 11-14-206.
    - The City Council must provide a copy of the approved resolution to the Lieutenant Governor and the election official charged with conducting the election.

- Comply with Transparency of Ballot Propositions Act – UCA 59-1-1601, et seq.

    - The City must also comply with the requirements of the Transparency of Ballot Propositions Act as set forth in UCA 59-1-1601, et seq.

- Ballot Title and Ballot Proposition - 75 Days Before Election – August 2021

    - The City must prepare and submit to the election official a ballot title and bond proposition.
    - The ballot title and ballot proposition must be submitted to the election officer at least 75 days before the election.
    - This would be around August 18, 2021 for the next municipal general election to be held on November 2, 2021.
    - The ballot proposition must meet the requirements of UCA 11-14-206.

- Notice of Intent to Issue Bonds - Public Hearing and Public Notice – August 2021

    - Before issuing bonds, the City must provide public notice of its intent to issue bonds and hold a public hearing
    - The public hearing on the intent to issue bonds must be held no sooner than 30 days before the day on which the notice of election is published in accordance with UCA 11-14-202 and no later than five business days before the day on which the notice of election is published in accordance with UCA 11-14-202.
    - Notice of the City's intent to issue bonds and the public hearing shall be published in a newspaper once each week for two consecutive weeks with the first publication being not less than 14 days before the public hearing.
    - Notice shall also be posted on the UPNW no less than 14 days before the public hearing.

- Notice of Election – 21-35 Days Before Election – September 2021

    - Notice of election on bond proposition must be published in newspaper once per week for three consecutive weeks.
    - The first publication cannot be less than 21 days and not more than 35 days before the election.
    - Notice of the election must be posted on the UPNW for three weeks before the election.
    - Notice of the election must be posted on the City Website for three weeks before the election.

- Voter Information Pamphlet – 15-45 Days Before Election – September 2021

    - If debt service on bonds to be issued will increase the property tax imposed on the average value of a residence by $15 per year, the City must prepare and mail to each household with a registered voter a voter information pamphlet or notice of pamphlet.
    - Voter information pamphlet or notice of pamphlet must be mailed out at least 15 days but not more than 45 days before the bond election.
    - Specific voter information pamphlet requirements are set forth in UCA 11-14-202.

- Election
    - The bond proposition can be voted on at a general election, general municipal election, or special election as provided by law.
    - This summary assumes the issue would be submitted to the voters at the next general municipal election on November 2, 2021.

- Vote

    - If the bond proposition carries by a majority vote of the voters, the City Council may proceed with issuing the bonds in accordance with bond issuance statutes.
    - The City Council is not required to issue the bonds but is authorized to do so.

- Issuing Bonds

    - Any bonds issued must be authorized by resolution of the City Council after public hearing and public notice requirements set forth in the statutes.
    - Additional bond issuance requirements under Local Government Bonding Act.

Chapter 14
Local Government Bonding Act

Part 1
General Provisions

11-14-101 Title.
This chapter is known as the "Local Government Bonding Act."

Enacted by Chapter 105, 2005 General Session

11-14-102 Definitions.
For the purpose of this chapter:
(1) "Bond" means any bond authorized to be issued under this chapter, including municipal bonds.
(2) "Election results" has the same meaning as defined in Section 20A-1-102.
(3) "Governing body" means:
(a) for a county, city, town, or metro township, the legislative body of the county, city, or town;
(b) for a local district, the board of trustees of the local district;
(c) for a school district, the local board of education; or
(d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
(i) the governing body of the county or municipality that created the special service district, if no administrative control board has been established under Section 17D-1-301; or
(ii) the administrative control board, if one has been established under Section 17D-1-301 and the power to issue bonds not payable from taxes has been delegated to the administrative control board.
(4) "Local district" means a district operating under Title 17B, Limited Purpose Local Government Entities - Local Districts.
(5)
(a) "Local political subdivision" means a county, city, town, metro township, school district, local district, or special service district.
(b) "Local political subdivision" does not include the state and its institutions.

Amended by Chapter 176, 2016 General Session

11-14-103 Bond issues authorized -- Purposes -- Use of bond proceeds.
(1) Any local political subdivision may, in the manner and subject to the limitations and restrictions contained in this chapter, issue its negotiable bonds for the purpose of paying all or part of the cost of:
(a) acquiring, improving, or extending any one or more improvements, facilities, or property that the local political subdivision is authorized by law to acquire, improve, or extend;
(b) acquiring, or acquiring an interest in, any one or more or any combination of the following types of improvements, facilities, or property to be owned by the local political subdivision, either alone or jointly with one or more other local political subdivisions, or for the improvement or extension of any of those wholly or jointly owned improvements, facilities, or properties:

(i) public buildings of every nature, including without limitation, offices, courthouses, jails, fire, police and sheriff's stations, detention homes, and any other buildings to accommodate or house lawful activities of a local political subdivision;
(ii) waterworks, irrigation systems, water systems, dams, reservoirs, water treatment plants, and any other improvements, facilities, or property used in connection with the acquisition, storage, transportation, and supplying of water for domestic, industrial, irrigation, recreational, and other purposes and preventing pollution of water;
(iii) sewer systems, sewage treatment plants, incinerators, and other improvements, facilities, or property used in connection with the collection, treatment, and disposal of sewage, garbage, or other refuse;
(iv) drainage and flood control systems, storm sewers, and any other improvements, facilities, or property used in connection with the collection, transportation, or disposal of water;
(v) recreational facilities of every kind, including without limitation, athletic and play facilities, playgrounds, athletic fields, gymnasiums, public baths, swimming pools, camps, parks, picnic grounds, fairgrounds, golf courses, zoos, boating facilities, tennis courts, auditoriums, stadiums, arenas, and theaters;
(vi) convention centers, sports arenas, auditoriums, theaters, and other facilities for the holding of public assemblies, conventions, and other meetings;
(vii) roads, bridges, viaducts, tunnels, sidewalks, curbs, gutters, and parking buildings, lots, and facilities;
(viii) airports, landing fields, landing strips, and air navigation facilities;
(ix) educational facilities, including without limitation, schools, gymnasiums, auditoriums, theaters, museums, art galleries, libraries, stadiums, arenas, and fairgrounds;
(x) hospitals, convalescent homes, and homes for the aged or indigent; and
(xi) electric light works, electric generating systems, and any other improvements, facilities, or property used in connection with the generation and acquisition of electricity for these local political subdivisions and transmission facilities and substations if they do not duplicate transmission facilities and substations of other entities operating in the state prepared to provide the proposed service unless these transmission facilities and substations proposed to be constructed will be more economical to these local political subdivisions;

(c) new construction, renovation, or improvement to a state highway within the boundaries of the local political subdivision or an environmental study for a state highway within the boundaries of the local political subdivision; or
(d) except as provided in Subsection (5), the portion of any claim, settlement, or judgment that exceeds $3,000,000.

(2) Except as provided in Subsection (1)(c), any improvement, facility, or property under Subsection (1) need not lie within the limits of the local political subdivision.
(3) A cost under Subsection (1) may include:
(a) the cost of equipment and furnishings for such improvements, facilities, or property;
(b) all costs incident to the authorization and issuance of bonds, including engineering, legal, and fiscal advisers' fees;
(c) costs incident to the issuance of bond anticipation notes, including interest to accrue on bond anticipation notes;
(d) interest estimated to accrue on the bonds during the period to be covered by the construction of the improvement, facility, or property and for 12 months after that period; and
(e) other amounts which the governing body finds necessary to establish bond reserve funds and to provide working capital related to the improvement, facility, or property.
(4)

(a) Except as provided in Subsection (4)(b), the proceeds from bonds issued on or after May 14, 2013, may not be used:
(i) for operation and maintenance expenses for more than one year after the date any of the proceeds are first used for those expenses; or
(ii) for capitalization of interest more than five years after the bonds are issued.
(b) The restrictions on the use of bond proceeds under Subsection (4)(a) do not apply to bonds issued to pay all or part of the costs of a claim, settlement, or judgment under Subsection (1)(d).
(5) Beginning on or after July 1, 2021, a local political subdivision may not issue its negotiable bonds for a purpose described in Subsection (1)(d).

Amended by Chapter 386, 2016 General Session

Part 2
Bond Elections

11-14-201 Election on bond issues -- Qualified electors -- Resolution and notice.
(1) The governing body of any local political subdivision that wishes to issue bonds under the authority granted in Section 11-14-103 shall:
(a) at least 75 days before the date of election:
(i) approve a resolution submitting the question of the issuance of the bonds to the voters of the local political subdivision; and
(ii) provide a copy of the resolution to:
(A) the lieutenant governor; and
(B) the election officer, as defined in Section 20A-1-102, charged with conducting the election; and
(b) comply with the requirements of Title 59, Chapter 1, Part 16, Transparency of Ballot Propositions Act.
(2) The local political subdivision may not issue the bonds unless the majority of the qualified voters of the local political subdivision who vote on the bond proposition approve the issuance of the bonds.
(3) Nothing in this section requires an election for the issuance of:
(a) refunding bonds; or
(b) other bonds not required by law to be voted on at an election.
(4) The resolution calling the election shall include a ballot proposition, in substantially final form, that complies with the requirements of Subsection 11-14-206(2).

Amended by Chapter 356, 2014 General Session

11-14-202 Notice of election -- Contents -- Publication -- Mailing.
(1) The governing body shall publish notice of the election:
(a)
(i) once per week for three consecutive weeks before the election in a newspaper of general circulation in the local political subdivision, in accordance with Section 11-14-316, the first publication occurring not less than 21, nor more than 35, days before the day of the election;

(ii) if there is no newspaper of general circulation in the local political subdivision, at least 21 days before the day of the election, by posting one notice, and at least one additional notice per 2,000 population of the local political subdivision, in places within the local political subdivision that are most likely to give notice to the voters in the local political subdivision; or

(iii) at least three weeks before the day of the election, by mailing notice to each registered voter in the local political subdivision;

(b) on the Utah Public Notice Website created in Section 63F-1-701, for three weeks before the day of the election;

(c) in accordance with Section 45-1-101, for three weeks before the day of the election; and

(d) if the local political subdivision has a website, on the local political subdivision's website for at least three weeks before the day of the election.

(2) When the debt service on the bonds to be issued will increase the property tax imposed upon the average value of a residence by an amount that is greater than or equal to $15 per year, the governing body shall prepare and mail either a voter information pamphlet or a notification described in Subsection (8):

(a) at least 15 days, but not more than 45 days, before the bond election;

(b) to each household containing a registered voter who is eligible to vote on the bonds; and

(c) that includes the information required by Subsections (4) and (5).

(3) The election officer may change the location of, or establish an additional:

(a) voting precinct polling place, in accordance with Subsection (6);

(b) early voting polling place, in accordance with Subsection 20A-3a-603(2); or

(c) election day voting center, in accordance with Subsection 20A-3a-703(2).

(4) The notice described in Subsection (1) and the voter information pamphlet described in Subsection (2):

(a) shall include, in the following order:

(i) the date of the election;

(ii) the hours during which the polls will be open;

(iii) the address of the Statewide Electronic Voter Information Website and, if available, the address of the election officer's website, with a statement indicating that the election officer will post on the website the location of each polling place for each voting precinct, each early voting polling place, and each election day voting center, including any changes to the location of a polling place and the location of an additional polling place;

(iv) a phone number that a voter may call to obtain information regarding the location of a polling place; and

(v) the title and text of the ballot proposition, including the property tax cost of the bond described in Subsection 11-14-206(2)(a); and

(b) may include the location of each polling place.

(5) The voter information pamphlet required by this section shall include:

(a) the information required under Subsection (4); and

(b) an explanation of the property tax impact, if any, of the issuance of the bonds, which may be based on information the governing body determines to be useful, including:

(i) expected debt service on the bonds to be issued;

(ii) a description of the purpose, remaining principal balance, and maturity date of any outstanding general obligation bonds of the issuer;

(iii) funds other than property taxes available to pay debt service on general obligation bonds;

(iv) timing of expenditures of bond proceeds;

(v) property values; and

(vi) any additional information that the governing body determines may be useful to explain the property tax impact of issuance of the bonds.

(6)

(a) Except as provided in Section 20A-1-308, the election officer may, after the deadlines described in Subsections (1) and (2):

(i) if necessary, change the location of a voting precinct polling place; or

(ii) if the election officer determines that the number of voting precinct polling places is insufficient due to the number of registered voters who are voting, designate additional voting precinct polling places.

(b) Except as provided in Section 20A-1-308, if an election officer changes the location of a voting precinct polling place or designates an additional voting precinct polling place, the election officer shall, as soon as is reasonably possible, give notice of the dates, times, and location of a changed voting precinct polling place or an additional voting precinct polling place:

(i) to the lieutenant governor, for posting on the Statewide Electronic Voter Information Website;

(ii) by posting the information on the website of the election officer, if available; and

(iii) by posting notice:

(A) of a change in the location of a voting precinct polling place, at the new location and, if possible, the old location; and

(B) of an additional voting precinct polling place, at the additional voting precinct polling place.

(7) The governing body shall pay the costs associated with the notice required by this section.

(8)

(a) The governing body may mail a notice printed on a postage prepaid, preaddressed return form that a person may use to request delivery of a voter information pamphlet by mail.

(b) The notice described in Subsection (8)(a) shall include:

(i) the website upon which the voter information pamphlet is available; and

(ii) the phone number a voter may call to request delivery of a voter information pamphlet by mail.

(9) A local school board shall comply with the voter information pamphlet requirements described in Section 53G-4-603.

Amended by Chapter 31, 2020 General Session

11-14-203 Time for election -- Equipment -- Election officials -- Combining precincts.

(1)

(a) The local political subdivision shall ensure that bond elections are conducted and administered according to the procedures set forth in this chapter and the sections of the Election Code specifically referenced by this chapter.

(b) When a local political subdivision complies with those procedures, there is a presumption that the bond election was properly administered.

(2)

(a) A bond election may be held, and the proposition for the issuance of bonds may be submitted, on the same date as the regular general election, the municipal general election held in the local political subdivision calling the bond election, or at a special election called for the purpose on a date authorized by Section 20A-1-204.

(b) A bond election may not be held, nor a proposition for issuance of bonds be submitted, at the presidential primary election held under Title 20A, Chapter 9, Part 8, Presidential Primary Election.

(3)
(a) The bond election shall be conducted and administered by the election officer designated in Sections 20A-1-102 and 20A-5-400.5.
(b)
(i) The duties of the election officer shall be governed by Title 20A, Chapter 5, Part 4, Election Officer's Duties.
(ii) The publishing requirement under Subsection 20A-5-405(1)(h)(iii) does not apply when notice of a bond election has been provided according to the requirements of Section 11-14-202.
(c) The hours during which the polls are to be open shall be consistent with Section 20A-1-302.
(d) The appointment and duties of election judges shall be governed by Title 20A, Chapter 5, Part 6, Poll Workers.
(e) General voting procedures shall be conducted according to the requirements of Title 20A, Chapter 3a, Voting.
(f) The designation of election crimes and offenses, and the requirements for the prosecution and adjudication of those crimes and offenses are set forth in Title 20A, Election Code.
(4) When a bond election is being held on a day when no other election is being held in the local political subdivision calling the bond election, voting precincts may be combined for purposes of bond elections so long as no voter is required to vote outside the county in which the voter resides.
(5) When a bond election is being held on the same day as any other election held in a local political subdivision calling the bond election, or in some part of that local political subdivision, the polling places and election officials serving for the other election may also serve as the polling places and election officials for the bond election, so long as no voter is required to vote outside the county in which the voter resides.

Amended by Chapter 31, 2020 General Session

11-14-204 Challenges to voter qualifications.
(1) Any person's qualifications to vote at a bond election may be challenged according to the procedures and requirements of Sections 20A-3a-205 and 20A-3a-803.
(2) A bond election may not be invalidated on the grounds that ineligible voters voted unless:
(a) it is shown by clear and convincing evidence that ineligible voters voted in sufficient numbers to change the result of the bond election; and
(b) the complaint is filed before the expiration of the time period permitted for contests in Subsection 20A-4-403(3).
(3) The votes cast by the voters shall be accepted as having been legally cast for purposes of determining the outcome of the election, unless the court in a bond election contest finds otherwise.

Amended by Chapter 31, 2020 General Session

11-14-205 Special registration not required -- Official register supplied by clerk.
(1)
(a) Voter registration shall be administered according to the requirements of Title 20A, Chapter 2, Voter Registration.
(b) The governing body may not require or mandate any special registration of voters for a bond election.

(2) The county clerk of each county in which a local political subdivision holding the bond election is located shall prepare the official register for the bond election according to the requirements of Section 20A-5-401.
(3) The official register's failure to identify those voters not residing in the local political subdivision holding the bond election, or any inaccuracy in that identification, is not a ground for invalidating the bond election.

Amended by Chapter 83, 2006 General Session

11-14-206 Ballots -- Submission of ballot language -- Form and contents.
(1) At least 75 days before the election, the governing body shall prepare and submit to the election officer:
(a) a ballot title for the bond proposition that includes the name of the local political subdivision issuing the bonds and the word "bond"; and
(b) a ballot proposition that meets the requirements of Subsection (2).
(2)
(a) The governing body shall ensure that the ballot proposition includes:
(i) the maximum principal amount of the bonds;
(ii) the maximum number of years from the issuance of the bonds to final maturity;
(iii) the general purpose for which the bonds are to be issued; and
(iv) if issuance of the bonds will require the increase of the property tax imposed upon the average value of a residence by an amount that is greater than or equal to $15 per year, the following information in substantially the following form and in the following order:

"PROPERTY TAX COST OF BONDS:

If the bonds are issued as planned, [if applicable: without regard to the taxes currently levied for outstanding bonds that will reduce over time,] an annual property tax to pay debt service on the bonds will be required over a period of ____ years in the estimated amount of $____ (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) on a residence and in the estimated amount of $____ on a business property having the same value.

[If applicable] If there are other outstanding bonds, an otherwise scheduled tax decrease may not occur if these bonds are issued.

The foregoing information is only an estimate and is not a limit on the amount of taxes that the governing body may be required to levy in order to pay debt service on the bonds. The governing body is obligated to levy taxes to the extent provided by law in order to pay the bonds."

(b) The governing body may state the purpose of the bonds in general terms and need not specify the particular projects for which the governing body intends to issue the bonds or the specific amount of bond proceeds that the governing body intends to expend for each project.
(c) If the governing body intends that the bonds be payable in part from tax proceeds and in part from the operating revenues of the local political subdivision, or from any combination of tax proceeds and operating revenues, the governing body may indicate those payment sources on the bond proposition, but need not specify how the governing body intends to divide the bonds between those sources of payment.
(d)
(i) The governing body shall ensure that the bond proposition is followed by the words, "For the issuance of bonds" and "Against the issuance of bonds," with appropriate boxes in which the voter may indicate the voter's choice.

(ii) Nothing in Subsection (2)(d)(i) prohibits the addition of descriptive information about the bonds.

(3) If a bond proposition is submitted to a vote on the same day as any other election held in the local political subdivision calling the bond election, the governing body or an election officer may combine the bond proposition with the candidate ballot in a manner consistent with Section 20A-6-301 or 20A-6-402.

(4) The governing body shall ensure that the ballot form complies with the requirements of Title 20A, Chapter 6, Ballot Form.

Amended by Chapter 31, 2020 General Session

11-14-207 Counting and canvassing -- Official finding.

(1)

(a) Following the election officer's inspection and count of the ballots in accordance with the procedures of Title 20A, Chapter 4, Part 1, Counting Ballots and Tabulating Results, and Part 2, Transmittal and Disposition of Ballots and Election Returns, the governing body shall meet and canvass the election results.

(b)

(i) The governing body of the local political subdivision is the board of canvassers for the bond proposition.

(ii) The board of canvassers shall always consist of a quorum of the governing body.

(c) The canvass of the election results shall be made in public no sooner than seven days after the election and no later than 14 days after the election.

(d) The canvass of election results shall be conducted according to the procedures and requirements of Subsection 20A-4-301(3) and Sections 20A-4-302 and 20A-4-303.

(e) If a bond proposition is submitted to a vote on the same day as any other election held in the local political subdivision calling the bond election, the governing body shall coordinate the date of its canvass with any other board of canvassers appointed under Section 20A-4-301.

(2)

(a) After the canvass of election returns, the governing body shall record in its minutes:

(i) an official finding as to the total number of votes cast, the number of affirmative votes, the number of negative votes, the number of challenged voters, the number of challenged voters that were issued a provisional ballot, and the number of provisional ballots that were counted; and

(ii) an official finding that the bond proposition was approved or rejected.

(b) The governing body need not file with the county clerk or with any other official:

(i) any statement or certificate of the election results;

(ii) any affidavit with respect to the facts pertaining to the election; or

(iii) any affidavit pertaining to the indebtedness and valuation of the municipality.

(3) The official finding that the majority of the qualified voters of the local political subdivision voting on the bond proposition approved the issuance of the bonds is conclusive in any action or proceeding involving the validity of the election or involving the determination or declaration of the result of the election if the action is filed after the expiration of the period provided in Subsection 20A-4-403(3).

Amended by Chapter 83, 2006 General Session

11-14-208 Contest of election results -- Procedure.

(1)
(a) Any person wishing to contest the results of a bond election shall comply with the procedures and requirements of Title 20A, Chapter 4, Part 4, Recounts and Election Contests.
(b) The local political subdivision calling the election shall be regarded as the defendant.
(2) Unless the complaint is filed within the period prescribed in Subsection 20A-4-403(3), a court may not:
(a) allow an action contesting the bond election to be maintained; or
(b) set aside or hold the bond election invalid.

Enacted by Chapter 105, 2005 General Session

Part 3
Issuance of Bonds

11-14-301 Issuance of bonds by governing body -- Computation of indebtedness under constitutional and statutory limitations.

(1) If the governing body has declared the bond proposition to have carried and no contest has been filed, or if a contest has been filed and favorably terminated, the governing body may proceed to issue the bonds voted at the election.
(2)
(a) It is not necessary that all of the bonds be issued at one time, but, except as otherwise provided in this Subsection (2), bonds approved by the voters may not be issued more than 10 years after the day on which the election is held.
(b) The 10-year period described in Subsection (2)(a) is tolled if, at any time during the 10-year period:
(i) an application for a referendum petition is filed with a local clerk, in accordance with Section 20A-7-602, with respect to the local obligation law relating to the bonds; or
(ii) the bonds are challenged in a court of law or an administrative proceeding in relation to:
(A) the legality or validity of the bonds, or the election or proceedings authorizing the bonds;
(B) the authority of the local political subdivision to issue the bonds;
(C) the provisions made for the security or payment of the bonds; or
(D) any other issue that materially and adversely affects the marketability of the bonds, as determined by the individual or body that holds the executive powers of the local political subdivision.
(c) For a bond described in this section that is approved by voters on or after May 8, 2002, but before May 14, 2019, a tolling period described in Subsection (2)(b)(i) ends on the later of the day on which:
(i) the local clerk determines that the petition is insufficient, in accordance with Subsection 20A-7-607(2)(c), unless an application, described in Subsection 20A-7-607(4)(a), is made to a court;
(ii) a court determines, under Subsection 20A-7-607(4)(c), that the petition for the referendum is not legally sufficient; or
(iii) for a referendum petition that is sufficient, the governing body declares, as provided by law, the results of the referendum election on the local obligation law.
(d) For a bond described in this section that was approved by voters on or after May 14, 2019, a tolling period described in Subsection (2)(b)(i) ends:

(i) if a county, city, town, metro township, or court determines, under Section 20A-7-602.7, that the proposed referendum is not legally referable to voters, the later of:
(A) the day on which the county, city, town, or metro township provides the notice described in Subsection 20A-7-602.7(1)(b)(ii); or
(B) if a sponsor appeals, under Subsection 20A-7-602.7(4), the day on which a court decision that the proposed referendum is not legally referable to voters becomes final; or
(ii) if a county, city, town, metro township, or court determines, under Section 20A-7-602.7, that the proposed referendum is legally referable to voters, the later of:
(A) the day on which the local clerk determines, under Section 20A-7-607, that the number of certified names is insufficient for the proposed referendum to appear on the ballot; or
(B) if the local clerk determines, under Section 20A-7-607, that the number of certified names is sufficient for the proposed referendum to appear on the ballot, the day on which the governing body declares, as provided by law, the results of the referendum election on the local obligation law.
(e) A tolling period described in Subsection (2)(b)(ii) ends after:
(i) there is a final settlement, a final adjudication, or another type of final resolution of all challenges described in Subsection (2)(b)(ii); and
(ii) the individual or body that holds the executive powers of the local political subdivision issues a document indicating that all challenges described in Subsection (2)(b)(ii) are resolved and final.
(f) If the 10-year period described in Subsection (2)(a) is tolled under this Subsection (2) and, when the tolling ends and after giving effect to the tolling, the period of time remaining to issue the bonds is less than one year, the period of time remaining to issue the bonds shall be extended to one year.
(g) The tolling provisions described in this Subsection (2) apply to all bonds described in this section that were approved by voters on or after May 8, 2002.
(3)
(a) Bonds approved by the voters may not be issued to an amount that will cause the indebtedness of the local political subdivision to exceed that permitted by the Utah Constitution or statutes.
(b) In computing the amount of indebtedness that may be incurred pursuant to constitutional and statutory limitations, the constitutionally or statutorily permitted percentage, as the case may be, shall be applied to the fair market value, as defined under Section 59-2-102, of the taxable property in the local political subdivision, as computed from the last applicable equalized assessment roll before the incurring of the additional indebtedness.
(c) In determining the fair market value of the taxable property in the local political subdivision as provided in this section, the value of all tax equivalent property, as defined in Section 59-3-102, shall be included as a part of the total fair market value of taxable property in the local political subdivision, as provided in Title 59, Chapter 3, Tax Equivalent Property Act.
(4) Bonds of improvement districts issued in a manner that they are payable solely from the revenues to be derived from the operation of the facilities of the district may not be included as bonded indebtedness for the purposes of the computation.
(5) Where bonds are issued by a city, town, or county payable solely from revenues derived from the operation of revenue-producing facilities of the city, town, or county, or payable solely from a special fund into which are deposited excise taxes levied and collected by the city, town, or county, or excise taxes levied by the state and rebated pursuant to law to the city, town, or county, or any combination of those excise taxes, the bonds shall be included as bonded indebtedness of the city, town, or county only to the extent required by the Utah Constitution,

and any bonds not so required to be included as bonded indebtedness of the city, town, or county need not be authorized at an election, except as otherwise provided by the Utah Constitution, the bonds being hereby expressly excluded from the election requirement of Section 11-14-201.

(6) A bond election is not void when the amount of bonds authorized at the election exceeded the limitation applicable to the local political subdivision at the time of holding the election, but the bonds may be issued from time to time in an amount within the applicable limitation at the time the bonds are issued.

(7)

(a) A local political subdivision may not receive, from the issuance of bonds approved by the voters at an election, an aggregate amount that exceeds by more than 2% the maximum principal amount stated in the bond proposition.

(b) The provision in Subsection (7)(a) applies to bonds issued pursuant to an election held after January 1, 2019.

Amended by Chapter 203, 2019 General Session

11-14-302 Resolution -- Negotiability -- Registration -- Maturity -- Interest -- Payment -- Redemption -- Combining issues -- Sale -- Financing plan.

(1)

(a) Bonds issued under this chapter:

(i) shall:

(A) be authorized by resolution of the governing body;

(B) be fully negotiable for all purposes;

(C) mature at such time or times not more than 40 years from their date;

(D) bear interest at such rate or rates, if any;

(E) be payable at such place or places;

(F) be in such form;

(G) be executed in such manner;

(H) be sold in such manner and at such prices, either at, in excess of, or below face value; and

(I) be issued in such manner and with such details as may be provided by resolution; and

(ii) may be made:

(A) registrable as to principal alone or as to principal and interest; or

(B) redeemable prior to maturity at such times and on such terms.

(b) Interest rate limitations elsewhere appearing in the laws of Utah do not apply to nor limit the rate of interest on bonds issued under this chapter.

(2)

(a) If the bonds bear interest at a variable rate or rates, the resolution described in Subsection (1)(a)(i)(A) shall provide for the establishment of a method or methods by which the interest rate or rates on the bonds may be determined.

(b) If the resolution specifies a method by which interest on the bonds may be determined, the resolution shall also specify the maximum rate of interest the bonds may bear.

(c) Bonds voted for different purposes by separate propositions at the same or different bond elections may in the discretion of the governing body be combined and offered for sale as one issue of bonds.

(d) The resolution providing for this combination and the printed bonds for the combined issue shall separately set forth the amount being issued for each of the purposes provided for in each proposition submitted to the electors.
(e) If the local political subdivision has retained a fiscal agent to assist and advise it with respect to the bonds and the fiscal agent has received or is to receive a fee for such services, the bonds may be sold to the fiscal agent but only if the sale is made pursuant to a sealed bid submitted by the fiscal agent at an advertised public sale.
(f) The governing body may, by resolution, delegate to one or more officers of the local political subdivision the authority to:
(i) in accordance with and within the parameters set forth in the resolution, approve the final interest rate or rates, price, principal amount, maturity or maturities, redemption features, and other terms of the bond; and
(ii) approve and execute all documents relating to the issuance of a bond.
(3)
(a)
(i) All bonds shall be paid by the treasurer of the local political subdivision or the treasurer's duly authorized agent on their respective maturity dates or on the dates fixed for the bonds redemption.
(ii) All bond coupons, other than coupons cancelled because of the redemption of the bonds to which they apply, shall similarly be paid on their respective dates or as soon thereafter as the bonds or coupons are surrendered.
(b) Upon payment of a bond or coupon, the treasurer of the local political subdivision or the treasurer's duly authorized agent, shall perforate the bond or coupon with a device suitable to indicate payment.
(c) Any bonds or coupons which have been paid or cancelled may be destroyed by the treasurer of the local political subdivision or by the treasurer's duly authorized agent.
(4)
(a) Bonds, bond anticipation notes, or tax anticipation notes with maturity dates of one year or less may be authorized by a local political subdivision from time to time pursuant to a plan of financing adopted by the governing body.
(b) The plan of financing shall specify the terms and conditions under which the bonds or notes may be issued, sold, and delivered, the officers of the local political subdivision authorized to issue the bonds or notes, the maximum amount of bonds or notes which may be outstanding at any one time, the source or sources of payment of the bonds or notes, and all other details necessary for issuance of the bonds or notes.
(c) Subject to the Constitution, the governing body of the local political subdivision may include in the plan of financing the terms and conditions of agreements which may be entered into by the local political subdivision with banking institutions for letters of credit or for standby letters of credit to secure the bonds or notes, including payment from any legally available source of fees, charges, or other amounts coming due under the agreements entered into by the local political subdivision.

Amended by Chapter 145, 2011 General Session

11-14-303 Bonds, notes, or other obligations of political subdivisions exempt from taxation except corporate franchise tax.

All bonds, notes, or other obligations issued under this chapter or under any other law authorizing the issuance of bonds, notes, or indebtedness by a local political subdivision or any

other political subdivision now existing or subsequently created under the laws of Utah, including bonds payable solely from special assessments and tax anticipation indebtedness, and the interest on them shall be exempt from all taxation in this state, except for the corporate franchise tax.

Amended by Chapter 83, 2006 General Session

11-14-304 Facsimile signatures and facsimile seal, use permitted -- Validity of signed bonds.

(1) If the use of a facsimile signature is authorized by the body empowered by law to authorize the issuance of the bonds or other obligations of any agency, instrumentality, or institution of this state or of any municipal corporation, political subdivision, improvement district, taxing district, or other governmental entity within the state, whether or not issued under this chapter, any officer so authorized may execute, authenticate, certify, or endorse, or cause to be executed, authenticated, certified, or endorsed the bond or other obligation, or any certificate required to be executed on the back thereof, with a facsimile signature in lieu of his manual signature if at least one signature required or permitted to be placed on the face thereof shall be manually subscribed. Upon compliance with this chapter by the authorized officer, his facsimile signature has the same legal effect as his manual signature. When any seal is required in the execution, authentication, certification, or endorsement of the bond or other obligation, or any certificate required to be executed on the back thereof, the authorized officer may cause the seal to be printed, engraved, lithographed, stamped, or otherwise placed in facsimile thereon. The facsimile seal has the same legal effect as the impression of the seal.

(2) Bonds or other obligations bearing the signatures (manual or facsimile) of officers in office on the date of the execution thereof shall be valid and binding obligations notwithstanding that before the delivery thereof any or all of the persons whose signatures appear thereon shall have ceased to be officers of the local political subdivision.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-304.5 Recital in bonds -- Incontestability.

(1) In the resolution authorizing bonds to be issued as provided in this chapter or other applicable law, a local political subdivision may require that the bonds recite that they are issued under authority of this chapter or other applicable law.

(2)

(a) A bond recital as provided in Subsection (1) conclusively establishes full compliance with all the provisions of applicable law.

(b) All bonds issued containing a recital as provided in Subsection (1) shall be incontestable for any reason after their delivery for value.

Enacted by Chapter 83, 2006 General Session

11-14-305 Registration, denominations, and exchange of obligations.

(1) As used in this section, "obligations" means bonds, bond anticipation notes, and tax anticipation notes.

(2) Unless otherwise provided by the local political subdivision, Title 15, Chapter 7, Registered Public Obligations Act, governs and applies to all obligations issued in registered form. If Title 15, Chapter 7, Registered Public Obligations Act, is inapplicable to an issue of obligations, Subsection (3) governs and applies with respect to such issue.

(3) Any obligations issued under this chapter may be issued in denominations as determined by the governing body. The governing body may provide for the exchange of any of these obligations after issuance for obligations of larger or smaller denominations in such manner as may be provided in the authorizing resolution, provided the obligations in changed denominations shall be exchanged for the original obligations in like aggregate principal amounts and in such manner that no overlapping interest is paid; and such obligations in changed denominations shall bear interest at the same rate or rates, if any, shall mature on the same date or dates, shall be as nearly as practicable in the same form except for an appropriate recital as to the exchange, and shall in all other respects, except as to denominations and numbers, be identical with the original obligations surrendered for exchange. Where any exchange is made under this section, the obligations surrendered by the holders at the time of exchange shall be cancelled; any such exchange shall be made only at the request of the holders of the obligations to be surrendered; and the governing body may require all expenses incurred in connection with such exchange, including the authorization and issuance of the new obligations, to be paid by such holders.

Amended by Chapter 83, 2006 General Session

11-14-306 Additional pledge for general obligation bonds -- Revenue bonds -- Resolution.

(1) To the extent constitutionally permissible, local political subdivisions may pledge as an additional source of payment for their general obligation bonds all or any part of revenues, fees, and charges attributable to the operation or availability of facilities or may issue bonds payable solely from such revenues, fees, or charges.

(2)

(a) The governing body may issue bonds payable solely from revenues, fees, or charges attributable to extensions and improvements to revenue-producing facilities.

(b) If the governing body issues bonds under Subsection (2)(a), the resolution authorizing these bonds shall set forth as a finding of the governing body:

(i) the value of the then existing facility and the value of this facility after completion of the extensions or improvements proposed to be constructed; and

(ii) that portion of the revenues, fees, or charges derived from the entire facility when the contemplated extensions and improvements are completed which the value of the existing facility bears to the value of the facility after completion shall be considered to be revenue derived from the existing facility and the remainder may be set aside and pledged to the payment of the principal of and interest on the bonds and for the establishment of appropriate reserve fund or funds, and such portion shall be considered to be revenue derived exclusively from the extensions and improvements.

(3)

(a) Any resolution or trust indenture authorizing bonds to which such revenues, fees, or charges are pledged may contain such covenants with the future holder or holders of the bonds as to the management and operation of the affected facilities, the imposition, collection, and disposition of rates, fees, and charges for commodities and services furnished thereby, the issuance of future bonds, the creation of future liens and encumbrances against the facilities, the carrying of insurance, the keeping of books and records, the deposit and paying out of revenues, fees, or charges and bond proceeds, the appointment and duties of a trustee, and other pertinent matters as may be considered proper by the governing body.

(b) If the revenue, fee, or charge so pledged involves either sewer or water revenues, fees, or charges or both sewer and water revenues, fees, or charges, provision may be made

for charges for sewer services and water services to be billed in a single bill and for the suspension of water or sewer services, or both, to any customer who shall become delinquent in the payment due for either.

(c) Provision may be made for the securing of such bonds by a trust indenture, but no such indenture shall convey, mortgage, or create any lien upon property of the local political subdivision.

(d) Either the bond resolution or such trust indenture may impose in the holders of the bonds full rights to enforce the provisions thereof, and may include terms and conditions upon which the holders of the bonds or any proportion of them, or a trustee therefor, shall be entitled to the appointment of a receiver who may enter and take possession of the facility or facilities, the revenues, fees, or charges of which are so pledged, and may operate and maintain them, prescribe charges and collect, receive, and apply all revenues, fees, or charges therefrom arising in the same manner as the local political subdivision itself might do.

Amended by Chapter 83, 2006 General Session

11-14-307 Revenue bonds payable out of excise tax revenues.

(1) To the extent constitutionally permissible, a city, town, or county may:

(a) issue bonds payable solely from a special fund into which are to be deposited:

(i) excise taxes levied and collected by the city, town, or county;

(ii) excise taxes levied by the state and rebated pursuant to law to the city, town, or county; or

(iii) a combination of the excise taxes described in Subsections (1)(a)(i) and (ii); or

(b) pledge all or any part of the excise taxes described in Subsection (1)(a) as an additional source of payment for general obligation bonds it issues.

(2)

(a) If the covenant is not inconsistent with this chapter, a resolution or trust indenture providing for the issuance of bonds payable in whole or in part from the proceeds of excise tax revenues may contain covenants with the holder or holders of the bonds as to:

(i) the excise tax revenues;

(ii) the disposition of the excise tax revenues;

(iii) the issuance of future bonds; and

(iv) other pertinent matters that are considered necessary by the governing body to assure the marketability of those bonds.

(b) A resolution may also include provisions to insure the enforcement, collection, and proper application of excise tax revenues as the governing body may think proper.

(c) The proceeds of bonds payable in whole or in part from pledged class B or C road funds shall be used to construct, repair, and maintain streets and roads in accordance with Sections 72-6-108 and 72-6-110 and to fund any reserves and costs incidental to the issuance of the bonds.

(d) When any bonds payable from excise tax revenues have been issued, the resolution or other enactment of the legislative body imposing the excise tax and pursuant to which the tax is being collected, the obligation of the governing body to continue to levy, collect, and allocate the excise tax, and to apply the revenues derived from the excise tax in accordance with the provisions of the authorizing resolution or other enactment, shall be irrevocable until the bonds have been paid in full as to both principal and interest, and is not subject to amendment in any manner that would impair the rights of the holders of those bonds or which would in any way jeopardize the timely payment of principal or interest when due.

(3)

(a) The state pledges to and agrees with the holders of any bonds issued by a city, town, or county to which the proceeds of excise taxes collected by the state and rebated to the city, town, or county are devoted or pledged as authorized in this section, that the state will not alter, impair, or limit the excise taxes in a manner that reduces the amounts to be rebated to the city, town, or county which are devoted or pledged as authorized in this section until the bonds or other securities, together with applicable interest, are fully met and discharged.
(b) Nothing in this Subsection (3) precludes alteration, impairment, or limitation of excise taxes if adequate provision is made by law for the protection of the holders of the bonds.
(c) A city, town, or county may include this pledge and undertaking for the state in those bonds.
(4)
(a) Outstanding bonds to which excise tax revenues are pledged as the sole source of payment may not at any one time exceed an amount for which the average annual installments of principal and interest will exceed 80% of the total excise tax revenues received by the issuing entity from the collection or rebate of the excise tax revenues during the fiscal year of the issuing entity immediately preceding the fiscal year in which the resolution authorizing the issuance of bonds is adopted.
(b) If an excise tax has not been levied by a city, town, or county for a sufficient period of time to determine the 80% bond payment requirement under Subsection (4)(a), a city, town, or county may use an excise tax revenue that is currently levied within the same geographic coverage area and with the same percentage of collection to determine the amount of excise tax revenues that are expected to be received to determine the 80% bond payment requirement under Subsection (4)(a).
(5) Bonds issued solely from a special fund into which are to be deposited excise tax revenues constitutes a borrowing solely upon the credit of the excise tax revenues received or to be received by the city, town, or county and does not constitute an indebtedness or pledge of the general credit of the city, town, or county.
(6) Before issuing any bonds under this section, a city, town, or county shall comply with Section 11-14-318.
(7) A city, town, or county shall submit the question of whether or not to issue any bonds under this section to voters for their approval or rejection if, within 30 calendar days after the notice required by Section 11-14-318, a written petition requesting an election and signed by at least 20% of the registered voters in the city, town, or county is filed with the city, town, or county.

Amended by Chapter 21, 2008 General Session

11-14-308 Special service district bonds secured by federal mineral lease payments -- Use of bond proceeds -- Bond resolution -- Nonimpairment of appropriation formula -- Issuance of bonds.

(1) Special service districts may:
(a) issue bonds payable, in whole or in part, from federal mineral lease payments which are to be deposited into the Mineral Lease Account under Section 59-21-1 and distributed to special service districts under Subsection 59-21-2(2)(h); or
(b) pledge all or any part of the mineral lease payments described in Subsection (1)(a) as an additional source of payment for their general obligation bonds.
(2) The proceeds of these bonds may be used:
(a) to construct, repair, and maintain streets and roads;
(b) to fund any reserves and costs incidental to the issuance of the bonds and pay any associated administrative costs; and

(c) for capital projects of the special service district.

(3)

(a) The special service district board shall enact a resolution authorizing the issuance of bonds which, until the bonds have been paid in full:

(i) shall be irrevocable; and

(ii) may not be amended in any manner that would:

(A) impair the rights of the bond holders; or

(B) jeopardize the timely payment of principal or interest when due.

(b) Notwithstanding any other provision of this chapter, the resolution described in Subsection (3)(a) may contain covenants with the bond holder regarding:

(i) mineral lease payments, or their disposition;

(ii) the issuance of future bonds; or

(iii) other pertinent matters considered necessary by the governing body to:

(A) assure the marketability of the bonds; or

(B) insure the enforcement, collection, and proper application of mineral lease payments.

(4)

(a) Except as provided in Subsection (4)(b), the state may not alter, impair, or limit the statutory appropriation formula provided in Subsection 59-21-2(2)(h), in a manner that reduces the amounts to be distributed to the special service district until the bonds and the interest on the bonds are fully met and discharged. Each special service district may include this pledge and undertaking of the state in these bonds.

(b) Nothing in this section:

(i) may preclude the alteration, impairment, or limitation of these bonds if adequate provision is made by law for the protection of the bond holders; or

(ii) shall be construed:

(A) as a pledge guaranteeing the actual dollar amount ultimately received by individual special service districts;

(B) to require the Department of Transportation to allocate the mineral lease payments in a manner contrary to the general allocation method described in Subsection 59-21-2(2)(h); or

(C) to limit the Department of Transportation in making rules or procedures allocating mineral lease payments pursuant to Subsection 59-21-2(2)(h).

(5)

(a) The average annual installments of principal and interest on bonds to which mineral lease payments have been pledged as the sole source of payment may not at any one time exceed:

(i) 80% of the total mineral lease payments received by the issuing entity during the fiscal year of the issuing entity immediately preceding the fiscal year in which the resolution authorizing the issuance of bonds is adopted; or

(ii) if the bonds are issued during the first fiscal year the issuing entity is eligible to receive funds, 60% of the amount estimated by the Department of Transportation to be appropriated to the issuing entity in that fiscal year.

(b) The Department of Transportation is not liable for any loss or damage resulting from reliance on the estimates.

(6) The final maturity date of the bonds may not exceed 15 years from the date of their issuance.

(7) Bonds may not be issued under this section after December 31, 2020.

(8) Bonds which are payable solely from a special fund into which mineral lease payments are deposited constitute a borrowing based solely upon the credit of the mineral lease payments

received or to be received by the special service district and do not constitute an indebtedness or pledge of the general credit of the special service district or the state.

Amended by Chapter 1, 2011 Special Session 2
Amended by Chapter 1, 2011 Special Session 2

11-14-309 Refunding bonds -- Limitation on redemption of bonds.

(1) Any bond issued under this chapter may be refunded as provided in the Utah Refunding Bond Act.
(2) Nothing contained in this chapter nor in any other law of this state may be construed to permit any local political subdivision to call outstanding bonds for redemption in order to refund those bonds or in order to pay them prior to their stated maturities, unless:
  (a) the right to call the bonds for redemption was specifically reserved and stated in the bonds at the time of their issuance; and
  (b) all conditions with respect to the manner, price, and time applicable to the redemption as set forth in the proceedings authorizing the outstanding bonds are strictly observed.
(3) A holder of an outstanding bond may not be compelled to surrender the bond for refunding before its stated maturity or optional date of redemption expressly reserved in the bond, even though the refunding might result in financial benefit to the local political subdivision issuing the bond.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-310 General obligation bonds -- Levy and collection of taxes.

(1)
  (a)
    (i) Any bonds issued under this chapter that are not payable solely from revenues other than those derived from ad valorem taxes are full general obligations of the local political subdivision.
    (ii) The local political subdivision's full faith and credit is pledged for the prompt and punctual payment of principal of and interest on the local political subdivision's general obligation bonds.
    (iii) A local political subdivision is required, regardless of any limitations that may otherwise exist on the amount of taxes that the local political subdivision may levy, to provide for the annual levy and collection of ad valorem taxes, without limitation as to the rate or amount, on all taxable property in the local political subdivision fully sufficient for the payment of principal and interest on the local political subdivision's general obligation bonds as the principal and interest become due.
    (iv) If by law ad valorem taxes for the local political subdivision are levied by a board other than its governing body:
      (A) the taxes shall be levied by the other board; and
      (B) the local political subdivision shall, each year, provide the levying board with all information necessary to levy the taxes in the required amount.
    (v) Taxes levied under Subsection (1)(a)(iv) shall be levied and collected by the same officers, at the same time, and in the same manner as are other taxes levied for the local political subdivision.
  (b) The pledge of the taxes levied under this section shall constitute an automatically arising first lien on the taxes as provided in Section 11-14-501.

(c)
(i) A local school board may use revenues remaining from a tax levied under this section for school district technology programs or projects after the principal of and premium and interest on the district's general obligation bonds have been paid for the applicable period for which the taxes were levied.
(ii) A lien created pursuant to Section 11-14-501 does not attach to any technology programs or projects paid for from the remaining tax revenues under Subsection (1)(c)(i).
(2)
(a) If a local political subdivision neglects or fails for any reason to levy or collect or to cause to be levied or collected sufficient taxes for the prompt and punctual payment of such principal and interest, a person in interest may enforce levy and collection of sufficient taxes in a court having jurisdiction of the subject matter.
(b) A suit, action, or proceeding brought by a person in interest under Subsection (2)(a) shall be a preferred cause and shall be heard and disposed of without delay.
(c) All provisions of the constitution and laws relating to the collection of county and municipal taxes and tax sales apply to and regulate the collection of the taxes levied pursuant to this section, through the officer whose duty it is to collect the taxes and money due the local political subdivision.

Amended by Chapter 366, 2020 General Session

11-14-311 Bond anticipation notes.
(1)
(a) If the governing body considers it advisable and in the interests of the local political subdivision to anticipate the issuance of bonds to be issued under this chapter, the governing body may, pursuant to appropriate resolution, issue bond anticipation notes.
(b) Each resolution authorizing the issuance of bond anticipation notes shall:
(i) describe the bonds in anticipation of which the notes are to be issued;
(ii) specify the principal amount of the notes and the maturity dates of the notes; and
(iii) specify either the rates of interest, if any, on the notes or the method by which interest on the notes may be determined while the notes are outstanding.
(c) If the resolution specifies a method by which the interest rates on the notes may be determined, the resolution may specify the maximum rate of interest which the notes may bear.
(2) Bond anticipation notes shall be issued and sold in a manner and at a price, either at, below, or above face value, as the governing body determines by resolution. Interest on bond anticipation notes may be made payable semiannually, annually, or at maturity. Bond anticipation notes may be made redeemable prior to maturity at the option of the governing body in the manner and upon the terms fixed by the resolution authorizing their issuance. Bond anticipation notes shall be executed and shall be in a form and have details and terms as provided in the authorizing resolution.
(3) Contemporaneously with the issuance of the bonds in anticipation of which bond anticipation notes are issued, provision shall be made for the retirement of any outstanding bond anticipation notes.
(4) Whenever the bonds in anticipation of which notes are issued are to be payable from ad valorem taxes and constitute full general obligations of the local political subdivision, the bond anticipation notes and the interest on them shall be secured by a pledge of the full faith and credit of the local political subdivision in the manner provided in Section 11-14-310 and shall

also be made payable from funds derived from the sale of the bonds in anticipation of which the notes are issued. Whenever the bonds in anticipation of which the notes are to be issued are to be payable solely from revenues derived from the operation of revenue-producing facilities, these bond anticipation notes and the interest on them shall be secured by a pledge of the income and revenues derived by the local political subdivision from the revenue-producing facilities and shall also be made payable from funds derived from the sale of the bonds in anticipation of which the notes are issued.

(5) Bond anticipation notes issued under this section may be refunded by the issuance of other bond anticipation notes issued under this section.

(6) Sections 11-14-304, 11-14-305, 11-14-315, 11-14-316, and 11-14-401 apply to all bond anticipation notes issued under this section.

(7) Bonds are not considered to have been issued outside of the 10-year period described in Section 11-14-301, if the issuance of the bonds is anticipated under this section by bond anticipation notes issued before the expiration of the 10-year period.

Amended by Chapter 204, 2012 General Session

11-14-312 Prior bonds validated -- Exceptions.

All bonds issued by any local political subdivision before May 1, 2006, and all proceedings had in the authorization and issuance of them are hereby validated, ratified, and confirmed; and all such bonds are declared to constitute legally binding obligations in accordance with their terms. Nothing in this section shall be construed to affect or validate any bonds, the legality of which is being contested as of May 1, 2006.

Amended by Chapter 83, 2006 General Session

11-14-313 Issuance of negotiable notes or bonds authorized -- Limitation on amount of tax anticipation notes or bonds -- Procedure.

(1)

(a) For the purpose of meeting the current expenses of the local political subdivision and for any other purpose for which funds of the local political subdivision may be expended, a local political subdivision may, if authorized by a resolution of its governing body, borrow money by issuing its negotiable notes or bonds in an initial principal amount:

(i) not in excess of 90% of the taxes and other revenues of the local political subdivision for the current fiscal year, if the notes or bonds are issued after the annual tax levy for taxes falling due during the fiscal year in which the notes or bonds are issued;

(ii) not in excess of 75% of the taxes and other revenues of the local political subdivision for the preceding fiscal year, if the notes or bonds are issued prior to the annual tax levy for taxes falling due during the fiscal year in which the bonds or notes are issued; or

(iii) not in excess of 75% of the taxes and other revenues that the governing body of the local political subdivision estimates that the local political subdivision will receive for the current fiscal year, if the notes or bonds are issued within 24 months following the creation of the local political subdivision.

(b) The proceeds of the notes or bonds shall be applied only in payment of current and necessary expenses and other purposes for which funds of the local political subdivision may be expended.

(c) There shall be included in the annual levy a tax and there shall be provision made for the imposition and collection of sufficient revenues other than taxes sufficient to pay the notes or bonds at maturity.
(d) If the taxes and other revenues in any one year are insufficient through delinquency or uncollectibility of taxes or other cause to pay when due all the lawful debts of the local political subdivision which have been or may hereafter be contracted, the governing body of the local political subdivision is authorized and directed to levy and collect in the next succeeding year a sufficient tax and to provide for the imposition and collection of sufficient revenues other than taxes to pay all of such lawfully contracted indebtedness, and may borrow as provided in this section in anticipation of such tax and other revenues to pay any such lawfully contracted indebtedness.
(e) Each resolution authorizing the issuance of tax anticipation notes or bonds shall:
(i) describe the taxes or revenues in anticipation of which the notes or bonds are to be issued; and
(ii) specify the principal amount of the notes or bonds, any interest rates, including a variable interest rate, the notes or bonds shall bear, and the maturity dates of the notes or bonds, which dates may not extend beyond the last day of the issuing local political subdivision's fiscal year.
(2) Tax anticipation notes or bonds shall be issued and sold in such manner and at such prices, whether at, below, or above face value, as the governing body shall by resolution determine. Tax anticipation notes or bonds shall be in bearer form, except that the governing body may provide for the registration of the notes or bonds in the name of the owner, either as to principal alone, or as to principal and interest. Tax anticipation notes or bonds may be made redeemable prior to maturity at the option of the governing body in the manner and upon the terms fixed by the resolution authorizing their issuance. Tax anticipation notes or bonds shall be executed and shall be in such form and have such details and terms as shall be provided in the authorizing resolution.
(3) The provisions of Sections 11-14-303, 11-14-304, 11-14-305, 11-14-313, 11-14-315, 11-14-316, 11-14-401, 11-14-403, and 11-14-404 shall apply to all tax anticipation notes or bonds issued under this section. In applying these sections to tax anticipation notes, "bond" or "bonds" as used in these sections shall be deemed to include tax anticipation notes.

Amended by Chapter 378, 2010 General Session

11-14-314 Tax anticipation obligations validated.

All obligations issued in anticipation of the collection of taxes and other revenues by any local political subdivision before May 1, 2006, and all proceedings had in the authorization and issuance of them are validated, ratified, and confirmed; and all these obligations are declared to constitute legally binding obligations in accordance with their terms. Nothing in this section shall be construed to affect or validate any of these obligations, the legality of which is being contested as of May 1, 2006.

Amended by Chapter 83, 2006 General Session

11-14-315 Nature and validity of bonds issued -- Applicability of other statutory provisions -- Budget provision required -- Applicable procedures for issuance.

Bonds issued under this chapter shall have all the qualities of negotiable paper, shall be incontestable in the hands of bona fide purchasers or holders for value and are not invalid for

any irregularity or defect in the proceedings for their issuance and sale. This chapter is intended to afford an alternative method for the issuance of bonds by local political subdivisions and may not be so construed as to deprive any local political subdivision of the right to issue its bonds under authority of any other statute, but nevertheless this chapter shall constitute full authority for the issue and sale of bonds by local political subdivisions. The provisions of Section 11-1-1, Utah Code Annotated 1953, are not applicable to bonds issued under this chapter. Any local political subdivision subject to the provisions of any budget law shall in its annual budget make proper provision for the payment of principal and interest currently falling due on bonds issued hereunder, but no provision need be made in any such budget prior to the issuance of the bonds for the issuance thereof or for the expenditure of the proceeds thereof. No ordinance, resolution or proceeding in respect to the issuance of bonds hereunder shall be necessary except as herein specifically required, nor shall the publication of any resolution, proceeding or notice relating to the issuance of the bonds be necessary except as herein required. Any publication made hereunder may be made in any newspaper conforming to the terms hereof in which legal notices may be published under the laws of Utah, without regard to the designation thereof as the official journal or newspaper of the local political subdivision, and as required in Section 45-1-101. No resolution adopted or proceeding taken hereunder shall be subject to referendum petition or to an election other than as herein required. All proceedings adopted hereunder may be adopted on a single reading at any legally convened meeting of the governing body.

Amended by Chapter 378, 2010 General Session

11-14-316 Publication of notice, resolution, or other proceeding -- Contest.

(1) The governing body of any local political subdivision may provide for the publication of any resolution or other proceeding adopted under this chapter:
  (a) in a newspaper having general circulation in the local political subdivision; and
  (b) as required in Section 45-1-101.

(2) When a resolution or other proceeding provides for the issuance of bonds, the governing body may, in lieu of publishing the entire resolution or other proceeding, publish a notice of bonds to be issued, titled as such, containing:
  (a) the name of the issuer;
  (b) the purpose of the issue;
  (c) the type of bonds and the maximum principal amount which may be issued;
  (d) the maximum number of years over which the bonds may mature;
  (e) the maximum interest rate which the bonds may bear, if any;
  (f) the maximum discount from par, expressed as a percentage of principal amount, at which the bonds may be sold;
  (g) a general description of the security pledged for repayment of the bonds;
  (h) the total par amount of bonds currently outstanding that are secured by the same pledge of revenues as the proposed bonds, if any;
  (i) information on a method by which an individual may obtain access to more detailed information relating to the outstanding bonds of the local political subdivision;
  (j) the estimated total cost to the local political subdivision for the proposed bonds if the bonds are held until maturity, based on interest rates in effect at the time that the local political subdivision publishes the notice; and
  (k) the times and place where a copy of the resolution or other proceeding may be examined, which shall be:

(i) at an office of the issuer identified in the notice, during regular business hours of the issuer as described in the notice; and
(ii) for a period of at least 30 days after the publication of the notice.
(3) For a period of 30 days after the publication, any person in interest may contest:
(a) the legality of such resolution or proceeding;
(b) any bonds which may be authorized by such resolution or proceeding; or
(c) any provisions made for the security and payment of the bonds.
(4) A person shall contest the matters set forth in Subsection (3) by filing a verified written complaint in the district court of the county in which he resides within the 30-day period.
(5) After the 30-day period, no person may contest the regularity, formality, or legality of the resolution or proceeding for any reason.

Amended by Chapter 107, 2013 General Session

11-14-317 Bonds as legal investments -- Use as security for the faithful performance of acts.
(1) All bonds issued under this chapter or other applicable law shall be legal investments for:
(a) all trust funds, including those under the jurisdiction of the state;
(b) the funds of all insurance companies, banks, and both commercial and savings and trust companies;
(c) the state school funds; and
(d) all sinking funds under the control of the state treasurer.
(2) If funds may by law be invested in or loaned upon the security of bonds of a county, city, or school district, funds may be invested in or loaned upon the security of the bonds of any other local political subdivision.
(3) If bonds of a county, city, or school district may by law be used as security for the faithful performance on execution of any court or private trust or any other act, the bonds of any other local political subdivision may be used in the same way.

Enacted by Chapter 83, 2006 General Session

11-14-318 Public hearing required.
(1) Before issuing bonds authorized under this chapter, a local political subdivision shall:
(a) in accordance with Subsection (2), provide public notice of the local political subdivision's intent to issue bonds; and
(b) hold a public hearing:
(i) if an election is required under this chapter:
(A) no sooner than 30 days before the day on which the notice of election is published under Section 11-14-202; and
(B) no later than five business days before the day on which the notice of election is published under Section 11-14-202; and
(ii) to receive input from the public with respect to:
(A) the issuance of the bonds; and
(B) the potential economic impact that the improvement, facility, or property for which the bonds pay all or part of the cost will have on the private sector.
(2) A local political subdivision shall:
(a) publish the notice required by Subsection (1)(a):

(i) once each week for two consecutive weeks in the official newspaper described in Section 11-14-316 with the first publication being not less than 14 days before the public hearing required by Subsection (1)(b); and
(ii) on the Utah Public Notice Website, created under Section 63F-1-701, no less than 14 days before the public hearing required by Subsection (1)(b); and
(b) ensure that the notice:
(i) identifies:
(A) the purpose for the issuance of the bonds;
(B) the maximum principal amount of the bonds to be issued;
(C) the taxes, if any, proposed to be pledged for repayment of the bonds; and
(D) the time, place, and location of the public hearing; and
(ii) informs the public that the public hearing will be held for the purposes described in Subsection (1)(b)(ii).

Amended by Chapter 5, 2009 Special Session 1
Amended by Chapter 5, 2009 Special Session 1

Part 4
Miscellaneous Provisions

11-14-401 Short title -- Title to appear on face of bonds -- Effect of future statutes dealing with municipal bond issues.
(1) This chapter is known as the "Local Government Bonding Act."
(2) All bonds issued pursuant to authority contained in this chapter shall contain on their face a recital to that effect, and no chapter hereafter passed by the Legislature amending other chapters under which bonds authorized to be issued by this chapter might be issued or dealing with bond issues of local political subdivisions shall be construed to affect the authority to proceed under this chapter in the manner herein provided unless such future statute amends this chapter and specifically provides that it is to be applicable to bonds issued under this chapter.
(3) All bonds referencing the prior title of this chapter, "Utah Municipal Bond Act," that were issued prior to May 2, 2005 pursuant to the authority contained in this chapter shall be considered to reference this chapter and shall be construed according to the terms of Subsection (1) as if they refer to the current title of this chapter.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-402 Exemptions from application of chapter -- Exception.
(1) Except as provided in Subsection (2), this chapter does not apply to bonds issued by the state of Utah nor to bonds or obligations payable solely from special assessments levied on benefited property.
(2) Sections 11-14-303 and 11-14-501 have general application in accordance with their terms.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-403 Conflict of laws.

To the extent that any one or more provisions of this chapter shall be in conflict with any other law or laws, the provisions of this chapter shall be controlling.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-404 Severability clause.

If any one or more sentences, clauses, phrases, provisions or sections of this chapter or the application thereof to any set of circumstances shall be held by final judgment of any court of competent jurisdiction to be invalid, the remaining sentences, clauses, phrases, provisions and sections hereof and the application of this chapter to other sets of circumstances shall nevertheless continue to be valid and effective, the legislature hereby declaring that all provisions of this chapter are severable.

Renumbered and Amended by Chapter 105, 2005 General Session

11-14-405 Validity of prior bond issues.

All bonds issued by any local political subdivision before May 1, 2006, and all proceedings had in the authorization and issuance of those bonds are hereby validated, ratified, and confirmed, and all those bonds are declared to constitute legally binding obligations in accordance with their terms. Nothing in this section may be construed to affect or validate any bonds, the legality of which is being contested as of May 1, 2006.

Amended by Chapter 83, 2006 General Session

11-14-406 Application of chapter.

Sections 11-14-201, 11-14-202, 11-14-203, 11-14-204, 11-14-205, and 11-14-207 shall apply to all bond elections held by any local political subdivision and, except as otherwise provided in Section 11-14-402, by any other taxing district or governmental entity whether or not the bonds are issued under authority granted by this chapter.

Amended by Chapter 83, 2006 General Session

Part 5
Government Security Interests

11-14-501 Creation and perfection of government security interests.

(1) As used in this section:

(a) "Bonds" means any bond, note, lease, or other obligation of a governmental unit.

(b)

(i) "General obligation bond" means a bond, note, warrant, certificate of indebtedness, or other obligation of a local political subdivision that:

(A) is payable in whole or in part from revenues derived from ad valorem taxes; and

(B) constitutes an indebtedness within the meaning of any applicable constitutional or statutory debt limitation.

(ii) "General obligation bond" includes a general obligation tax, revenue, or bond anticipation note issued by a local political subdivision that is payable in whole or in part from revenues derived from ad valorem taxes.

(c) "Governmental unit" has the meaning assigned in Section 70A-9a-102.

(d) "Pledge" means the creation of a security interest of any kind.

(e) "Property" means any property or interests in property, other than real property.

(f) "Security agreement" means any resolution, ordinance, indenture, document, or other agreement or instrument under which the revenues, fees, rents, charges, taxes, or other property are pledged to secure the bonds.

(2) This section expressly governs the creation, perfection, priority, and enforcement of a security interest created by the state or a governmental unit of the state, notwithstanding anything in Title 70A, Chapter 9a, Uniform Commercial Code - Secured Transactions, to the contrary.

(3)

(a) The revenues, fees, rents, charges, taxes, or other property pledged by a governmental unit for the purpose of securing its bonds are immediately subject to the lien of the pledge.

(b)

(i) The lien is a perfected lien upon the effective date of the security agreement.

(ii) The physical delivery, filing, or recording of a security agreement or financing statement under the Uniform Commercial Code or otherwise, or any other similar act, is not necessary to perfect the lien.

(c) The lien of any pledge is valid, binding, perfected, and enforceable from the time the pledge is made.

(d) The lien of the pledge has priority:

(i) based on the time of the creation of the pledge unless otherwise provided in the security agreement; and

(ii) as against all parties having claims of any kind in tort, contract, or otherwise against the governmental unit, regardless of whether or not the parties have notice of the lien.

(e) Each pledge and security agreement made for the benefit or security of any of the bonds shall continue to be effective until:

(i) the principal, interest, and premium, if any, on the bonds have been fully paid;

(ii) provision for payment has been made; or

(iii) the lien created by the security agreement has been released by agreement of the parties in interest or as provided by the security agreement that created the lien.

(4)

(a) General obligation bonds issued and sold by or on behalf of a local political subdivision shall be secured by a first statutory lien on all revenues received pursuant to the levy and collection of ad valorem taxes.

(b) The lien described in Subsection (4)(a):

(i) arises and attaches immediately to the ad valorem tax revenues without the need for any action or authorization by the local political subdivision;

(ii) is valid and binding from the time the general obligation bonds are executed and delivered; and

(iii) is effective, binding, and enforceable against the local political subdivision, its successors, transferees, and creditors, and all others asserting rights to the ad valorem tax revenues.

(c) A lien described in Subsection (4)(a) is enforceable against the parties described in Subsection (4)(b)(iii):

(i) regardless of whether the parties described in Subsection (4)(b)(iii) have notice of the lien; and

(ii) without the need for any physical delivery, recordation, filing, or further action.

(5) Any amounts appropriated or added to the tax levy to pay principal of and premium and interest on general obligation bonds:

(a) shall be applied solely to the payment of those general obligation bonds; and

(b) may not be used for any other purpose, except as provided by law.

(6) This section applies to all revenues received pursuant to the levy and collection of the ad valorem tax regardless of the date on which the general obligation bonds were issued.

(7) This section applies to all bonds, including bonds issued before or after the effective date of this section.

Amended by Chapter 366, 2020 General Session

Centerville City Slope Analysis

1:13,170

0 625 1,250 2,500 Feet

msmith@centervilleut.com
Print Date = 1/14/10
C:\GISWorkspace\Projects\CommunityDevelopment\Corey\Slopes11X17_ManagementPresc.mxd

US Forest Service (USFS)

Proposed Dam

This is the area in question for cemetery use

Potential Development Areas
(Labeled with total acreage of clusters for that area)

Management Prescription Rating

- 1.0
- 2.0
- 3.0
- Slope <=30% with Clustered Area > 0.5 Acres

Utility Service Segments
North = 30 Acres
Mid = 35 Acres
South = 79 Acres
(Acreage is totals from Potential Development Areas)

- City Boundary
- Parcels Outside City Limits
- US Forest Servie
- SDavis Aqueduct
- Questar Gas
- Weber Basin ROW

- Existing Reservoirs
- Possible Water Distribution
- Possible Reservoirs
- Possible Access Roads

Contours
Slope & Contours interpolated from 2 meter DEM

- Max Water Tank Elev 5340'
- Max Build Elev 5200'
- Lower Water Tank Elev 5040'
- Lower Build Elev 4900'

Mayor Wilkinson – Additional Cemetery Space Information 10/1/2020

Starting early in 2018 the following ways for additional cemetery space have been worked on:

- I have met with a mortuary to talk about doing a joint venture. They were expanding their mortuary operations and didn't want to spend the money at that time.

- I originally met and then I brought in Councilman Ince and Bruce Cox to have discussions with the Fruit Heights City Manager and their cemetery committee about a joint venture on cemetery space in their city. They had plans and concepts drawn and written up. Fruit Heights determined they didn't want to proceed with it at that time. Also, interest in that concept was divided by the Centerville City Council.

- I got from our map department all land parcels that had 5+ acres. I engaged one of our better-known residents to contact some of the owners of the parcels. Of the 3 or 4 that he contacted they wanted to use their property personally or develop it for the allowed purposes on those parcels.

- I also contacted many of those property owners about the availability of their property and received much of the same responses.

- In the estate planning world, some estates benefit for income tax and estate tax purposes by gifting property and especially appreciated property. A letter was sent out to these property owners signed by the Mayor and all of the City Council about the gifting of their properties for cemetery purposes. One owner had some interest in that but was hopeful that something else could be done with other properties they owned.

- I formed a cemetery exploratory "group" with a dozen or so residents, staff, and two of the City Council in around November 2019.

- One idea from that group was the concept of the LDS church selling their ball fields as this was happening in some areas of the world. Centerville has two such properties in our city. I contacted the LDS church real estate department and at this time neither of those properties were for sale. They put a note on those two properties that if they ever were for sale that Centerville would have interest.

- Another idea was to do something such as Fruit Heights did and obtain some federal land. I have Congressman Stewarts office ready to move on this. We need to identify the land. The problem with this concept is that the federal land is on the east hillside and in many areas between where developed land presently ends and the federal land is privately owned land. We are presently exploring the option of access through land owned by Bountiful to some federally owned land.

- I have also contacted the Farmington City Mayor (as they are running tighter on cemetery space) about a joint venture with them. He got back to me and it appears there is not much interest from them on doing that presently.

Resident's Comments and Input – Submitted to Mayor Wilkinson

- Allocate a portion of the existing cemetery for extremely small spots for cremation.
- What about on city owned property on the hillside?
- No cemetery. It just facilitates a particular custom.
- Cremation in Utah is not keeping up with other states. Lakeview Memorial Park in Bountiful has 40 acres many of which are undeveloped.
- Creation of a Cemetery in some of our existing park space.
- No new cemetery space.
- Layer of dirt over existing cemetery space thereby going two deep.

Cemetery Cremation Niche Feature

Centerville City Cemetery

August 28, 2018

Rocky Mountain Monument & Vault

ROCKY MOUNTAIN
MONUMENT & VAULT CORPORATION

Pricing

Rocky Mountain Monument & Vault is pleased to propose the following pricing for Centerville City Cemetery on a (48 niche) niche feature unit:

This bid includes the preparation rough grade, sub-grade and the installation of the concrete pad and niche feature. It also includes all costs for the design, granite, sidewalk and labor and transportation to complete the project.

A. Georgia Grey top & sides with Rustic Mahogany niche plates: **$26,745**
B. Rustic Mahogany with rock pitch top: **$24,745**
C. Gray Cloud top & sides with Ruby Red niche plates: **$27,745**

Section 1 General Information Regarding the Firm

Rocky Mountain Monument & Vault

1810 East Dimple Dell Road (10600 South)

Sandy, UT 84092

801-571-2831: Office

801-553-2456: Fax

Rocky Mountain Monument & Vault is a corporation located in Sandy, Utah. Rocky Mountain Vault was founded in 1985 and is a wholly owned subsidiary of Larkin Mortuary. Our talented staff provides unmatched quality and craftsmanship in the manufacturing of burial vaults. Rocky Mountain is the exclusive dealer of Doric Burial Vaults in the Intermountain West.

The staff of Rocky Mountain Vault provide outer burial enclosures that will honor a loved one's memory while giving family members comfort and peace of mind.

Steven D. Kehl – COO/CFO can be reached at 801-664-3693.

Lane Larkin, Jr. – Manager can be reached at 801-419-3773.

Section 2 Project Team/Individual Resumes

Our primary personnel will consist of three individuals: Dan Terhaar, Kyle Memmott and Lane Larkin, Jr.

Dan Terhaar is a project manager and designer in the construction division of Wilbert Precast, Inc. out of Spokane, WA. Dan has created the drawings and spec sheets for all our niche features and acts as a consultant on granite.

Kyle Memmott is the general contractor that has erected all our niche features. He has personally been involved in all of the niche feature walls in regards to oversight, construction and installation.

Lane Larkin, Jr. is our manager of Rocky Mountain Monument & Vault and will be assisting throughout the installation. He oversees the manufacturing of the niche wall combs and forms.

Section 3 Firm Qualifications

Rocky Mountain Monument & Vault has been manufacturing these columbarium niches since 2001. Rocky Mountain Monument & Vault has been a columbarium supplier to cemeteries throughout the State of Utah. Our columbarium niche features are beautiful, low cost and virtually maintenance free. Our columbarium niche features are ideal as freestanding memorials in a cremation garden or other applicable outdoor spaces within your cemetery. Since 2001, we have installed the following niche features:

2001: 2 (48 niche) niche feature units at Larkin Sunset Lawn Cemetery in Cremation Garden

2003: 3 (48 niche) niche feature units at Larkin Sunset Gardens Cemetery in Garden of Atonement

<u>2014:</u> 2 (48 niche) niche feature units at Larkin Sunset Lawn Cemetery in Cremation Garden

<u>2017:</u> 1 (96 niche) and 2 (48 niche) niche feature units at Larkin Sunset Gardens Cemetery in Garden of Prayer and Meditation

Brigham City Cemetery – Ryan Abrahm

3 - Murray City Cemetery – Lane Paige

2014 - Springville City Cemetery – Paul

In 2014, a beautiful Cremation Niche Wall was constructed in Springville's Historic City Cemetery to provide additional options for the interment of cremains at the cemetery. The niche wall consists of four rows with six niches in each row for a total of 24 niches on each side of the wall. There are a total of 48 niches and each niche holds 2 urns. Families may have an engraved plaque on the front of the niche.

Section 4 Project Schedule

The projected schedule timeline will be four months to completion upon receipt of the initial deposit of 50% of bid.

Section 5 Project Budget Estimate

	A	B	C	D	E	F	G	H	I	J	K	L	M
3	*48 UNIT DOUBLE-SIDED COLUMBARIUM*												
5	**Supplier Costs**												
6		Rustic Mahogany Rock Pitch Top Granite					***LAYOUT***						
7		Hangers						**1**	**2**	**3**	**4**	**5**	**6**
8		Niche Anchors					**D**	$1,095	$1,095	$1,095	$1,095	$1,095	$1,095
9				$10,500.00			**C**	$1,195	$1,195	$1,195	$1,195	$1,195	$1,195
10		Drawings/Engineer		$2,000.00			**B**	$1,095	$1,095	$1,095	$1,095	$1,095	$1,095
11					$12,500.00		**A**	$895	$895	$895	$895	$895	$895
12	**Manufacturing Costs**												
13		Forms/Raw Materials		$4,495.00									
14		Labor		$4,000.00				**Revenue**					
15					$8,495.00				Niches (48)		$51,360.00		
16	**Installation Costs**								Opening/Closing (48)		$11,760.00		
17		Project Labor		$2,250.00						$245		**$63,120.00**	
18		(5 days / 8 Hours / 3 Persons)											
19		Travel/Lodging		$ 500.00									
20		Concrete/Production Forms		$1,000.00									
21					$3,750.00	**$24,745.00**	**BID**				**Return**	**2.55**	

Cemetery Fees

	Centerville City	
	Resident	Nonresident*
Right of burial (Single)	$ 600.00	**Not Available**
Double Depth	$ 1,200.00	**Not Available**
Perpetual care	$ 300.00	$ 300.00
Double Depth Perpetual Care	$ 600.00	$ 600.00
Opening & closing weekday	$ 400.00	$ 1,400.00
Opening & closing Saturday	$ 600.00	$ 1,600.00
Weekday Totals	**$ 1,300.00**	**$ 1,700.00**
Weekend Totals	**$ 1,500.00**	**$ 1,900.00**
Other fees:		
Weekend/Overtime	$ 150.00	$ 150.00
Records change		
Marker permit (flat - upright)	$ 0 - 200	$ 0 - 200
Disinterment	$500 deposit then actual cost	

*$1,000 of non resident interment fee shall be placed in the Perpetual Care Fund and the remainder of the fee shall be placed in the City General Fund.

1 Acre	43,560	square feet
1 Plot (4' X 10')	40	square feet

Acres	1	2	3	4	5	6	7	8
Maximum space (no roads/infrastructure)								
Max. Plots Available	1,089	2,178	3,267	4,356	5,445	6,534	7,623	8,712
General Fund Revenue (Sale + Burial)	$ 1,089,000	$ 2,178,000	$ 3,267,000	$ 4,356,000	$ 5,445,000	$ 6,534,000	$ 7,623,000	$ 8,712,000
Perpetual Care Revenue	$ 326,700	$ 653,400	$ 980,100	$ 1,306,800	$ 1,633,500	$ 1,960,200	$ 2,286,900	$ 2,613,600
Total Revenue	$ 1,415,700	$ 2,831,400	$ 4,247,100	$ 5,662,800	$ 7,078,500	$ 8,494,200	$ 9,909,900	$ 11,325,600
Cemetery with Roads/Infrastructure Estimate								
Plots Available	817	1634	2450	3267	4084	4901	5717	6534
General Fund Revenue (Sale + Burial)	$ 816,750	$ 1,633,500	$ 2,450,250	$ 3,267,000	$ 4,083,750	$ 4,900,500	$ 5,717,250	$ 6,534,000
Perpetual Care Revenue	$ 245,025	$ 490,050	$ 735,075	$ 980,100	$ 1,225,125	$ 1,470,150	$ 1,715,175	$ 1,960,200
Total Revenue	$ 1,061,775	$ 2,123,550	$ 3,185,325	$ 4,247,100	$ 5,308,875	$ 6,370,650	$ 7,432,425	$ 8,494,200

Updated
June 2021

Cemetery Fee Comparison

	Centerville City		Bountiful City		Farmington City		Kaysville City	
	Resident	Nonresident**	Resident	Nonresident	Resident	Nonresident	Resident	Nonresident
Right of burial (Single)	$ 600.00	**Not Available**	$ 640.00	$ 940.00	$ 500.00	**Not Available**	$ 500.00	$ 500.00
Double Depth	$ 1,200.00	**Not Available**	$ 805.00	$ 1,105.00	**Not Available**	**Not Available**	**Not Available**	**Not Available**
Perpetual care	$ 300.00	$ 300.00	included	included	included	included	$ 150.00	$ 850.00
Double Depth Perpetual Care	$ 600.00	$ 600.00	included	included	**Not Available**	**Not Available**	**Not Available**	**Not Available**
Opening & closing weekday	$ 400.00	$ 1,400.00	$ 525.00	$ 1,800.00	$ 250.00	$ 400.00	$ 500.00	$ 1,800.00
Opening & closing Saturday	$ 600.00	$ 1,600.00	$ 875.00	$ 2,150.00	$ 500.00	$ 700.00	$ 850.00	$ 2,150.00
Weekday Totals	**$ 1,300.00**	**$ 1,700.00**	**$ 1,165.00**	**$ 2,740.00**	**$ 1,250.00**	**$ 1,100.00**	**$ 1,150.00**	**$ 2,300.00**
Weekend Totals	**$ 1,500.00**	**$ 1,900.00**	**$ 1,515.00**	**$ 3,090.00**	**$ 1,000.00**	**$ 700.00**	**$ 1,350.00**	**$ 3,000.00**
Other fees:								
Weekend/Overtime	$ 150.00	$ 150.00	$ 350.00	$ 350.00	$ 250.00	$ 300.00	$ 350.00	$ 350.00
Records change			$ 50.00	$ 100.00	$ 25.00	$ 25.00	*	
Marker permit (flat - upright)	$ 0 - 200	$ 0 - 200	$ 20 - 100	$ 20 - 100	$ 25 - 150	$ 25 - 150	$ 150.00	$ 150.00
Disinterment	$500 deposit then actual cost		$ 900.00	$ 900.00	$ 350.00	$ 350.00	$ 1,200.00	$ 2,000.00

Notes:

Farmington City no longer has space for non-resident purchase

Kaysville City will only sell burial rights to non-residents in their new section and only for immediate need including opening/closing for $2,650.00

*Kaysville does not charge to change ownership from one family member to another but only to change space locations within the cemetery.

**Centerville City: $1,000 of non resident interment fee shall be placed in the Perpetual Care Fund and the remainder of the fee shall be placed in the City General Fund.

Cities without cemeteries

North Salt Lake
Woods Cross
West Bountiful
Fruit Heights
Layton city (only private cemetery)
Sunset
South Weber

Agreement
for
Municipal Advisory Services

THIS AGREEMENT, is being entered into as of 06/15/21 by and between Centerville City, hereinafter the "City" and ZIONS PUBLIC FINANCE, Inc., a wholly-owned subsidiary of Zions Bancorporation, N.A., hereinafter "Zions".

WITNESSETH

WHEREAS, the City desires to receive professional advice from an independent Municipal Advisor; and

WHEREAS, Zions desires to provide such advice and service to the City; and

WHEREAS, Zions is an independent Municipal Advisory firm, fully registered as such with both the Securities Exchange Commission and with the Municipal Securities Rulemaking Board; and

WHEREAS, the City desires assistance from Zions relating to the following: (check all that apply)

X General Obligation Bonds or Other Bonds to finance cemetery project.

X Optional Services: (s) ((In the case of a market transaction))

NOW, THEREFORE, the City and Zions agree as follows:

1. Zions Public Finance acknowledges that, under this Agreement, it has a fiduciary duty to the City and agrees to act in the City's best interests. Zions agrees to provide the following services to the City as requested:

(a) Render expert financial advice and assistance on fiscal matters pertaining to debt policies and procedures, the level and trend of fund balances, debt ratios, funding options, and the issuance and sale of the City's securities, including notes, bonds, leases, and other forms of securities or financings.

One South Main Street 18th Floor • Salt Lake City UT • 84133-1109 • Telephone: 801.844.7373 • Fax: 801.844.4484

(b) Provide written advice and recommendations concerning financing structures including length of amortization, ratings and insurance, maturity schedules, interest rates, call provisions, premiums and discounts, security provisions, coverage covenants, and other terms of existing or proposed debt which Zions believes will be most satisfactory to the City's goals and objectives.

(c) Assist in the selection of other financing team members including, but not limited to, bond counsel, disclosure counsel, underwriter(s), trustees, paying agents, bond registrars, escrow agents, escrow verification agents, rating agencies, bond insurers, arbitrage rebate consultants, etc. Zions will quarterback the financing team with the task of keeping team members on schedule and within budget.

(d) Work cooperatively with the City's other financing professionals to the end that securities may be legally and successfully sold and issued. All other financing professionals will be paid by the City.

(e) Advise and assist in selecting the most advantageous method of sale.

(f) If a negotiated sale is deemed most advantageous to the City, Zions will assist in soliciting and analyzing underwriter proposals, and selecting the underwriter(s). Zions will also provide advice regarding the underwriter's compensation and the appropriateness of the yields, coupons, and other terms proposed by the underwriter(s).

(g) If a competitive sale is selected, Zions will coordinate with the provider of the electronic platform and provide all information necessary to offer the securities using this method. Zions will verify the calculation of the winning bidder and restructure the maturities to provide the City with its desired payment structure.

(h) Attend meetings as requested by the City to discuss and formulate plans about proposed financings. This may include public hearings and formal meetings of the City's governing body.

(i) Assist the City in its preparation of financing documents, data, etc. as may be required by any state or federal agency, rating agencies, bond insurers and underwriters.

(j) Assist with the preparation and review of an Official Statement, or other offering documents for each security issue, setting forth financial and other information about the City and the securities being offered for sale.

(k) Participate in a "Due Diligence" meeting of the City prior to the finalization and distribution of any Official Statement in an effort to ensure full and complete disclosure of all information which could be considered "material" to any purchaser of bonds. City understands that as a condition of marketing the bonds, it will be necessary to authorize and direct its appropriate officers to execute a certificate for insertion in the Official Statement and closing documents, confirming the truth and accuracy of all information contained in the Official Statement.

(l) Deliver the Official Statement or other offering document, together with the Notice of Sale, to underwriters or potential purchasers of the City's securities.

(m) Submit information concerning the proposed financing(s) to selected rating agencies in an effort to obtain favorable ratings on the City's financings.

If requested, Zions will organize, assist in the preparation of, and participate in the City's presentations made to rating agencies, bond insurers, or investors in New York City, San Francisco, or other locations. The actual fees and related expenses of any such presentation are to be paid by the City.

(n) Coordinate the closing of the debt issue, including the transfer of funds and the delivery of the securities to the underwriter(s) or purchaser(s).

(o) Assist with post-closing compliance issues such as private use and tax-exemption issues, audits by regulators or federal agencies, arbitrage compliance, etc.

(p) Monitor market conditions to identify refunding opportunities for interest savings. Analyze purported savings in refunding proposals made by other market participants.

Optional Services

(s) Draft the Preliminary Official Statement and the Final Official Statement.

2. Zions hereby confirms that it is registered as a municipal advisor with the Securities Exchange Commission and Municipal Securities Rulemaking Board (the "MSRB"). Under MSRB Rule G-23, Zions will not serve as underwriter for any bonds to be issued in a financing for which we are acting as the City's Municipal Advisor.

Zions will not provide municipal advisory services to the City under this Agreement with respect to any commercial banking transaction between the City and Zions, including but not limited to bank loans and leases, lines of credit, liquidity facilities, letters of credit, credit cards or other forms of credit enhancement or direct purchases of the City's bonds or leases.

3. The City agrees that in consideration for the foregoing services to be performed by Zions, the City will do the following:

(a) The City will cooperate with Zions and will provide all information which is reasonably required to enable Zions to fulfill its duties to the City.

(b) The City will pass such ordinances and resolutions and perform such reasonable acts as may be necessary to assure compliance with all applicable laws, ordinances and constitutional provisions pertaining to the issuance of its securities and other related services.

(c) The City will furnish Zions with certified copies of all minutes from meetings and proceedings taken, affidavits of publications, etc., in connection with any of the securities issued by the City.

(d) The City will pay Zions for services herein outlined and other services incidental hereto in accordance with **Exhibit A** of this Agreement.

4. It is understood that the execution of this Agreement secures the services of Zions as the City's Municipal Advisor for the duration of time required to finance the General Obligation Bonds or other bonds chosen to finance the cemetery project. Either party may cancel and terminate this Agreement, for any reason, 60 days prior to any anniversary date of the Agreement. It is anticipated that the terms of the Agreement will be terminated if the ballot proposition is not approved by the voters.

5. The information used in developing forecast assumptions will be derived from published information and other sources that Zions considers appropriate. However, Zions does not assume responsibility for the accuracy of such material. Forecasts are subject to many uncertainties; therefore, Zions does not represent that any projections of growth will be representative of the results that actually will occur.

6. Zions agrees to indemnify, save harmless and defend the City from all claims, damages, demands, actions, costs and charges, including attorney's fees, arising out of or by reason of Zions' negligent performance hereunder as such negligence may be determined by law.

7. Zions' services consist solely in providing expert and experienced assistance to municipalities as a municipal advisor and consultant. Zions does not render any legal, accounting or actuarial advice.

8. This Agreement constitutes the entire Agreement between the parties.

9. This Agreement shall be interpreted under the laws of and enforced in the courts of the State of Utah.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day and year first above written.

Centerville City
Davis County, UTAH

By _____

ATTEST:

Jennifer Hansen

ZIONS PUBLIC FINANCE, Inc.
A wholly-owned subsidiary of
ZIONS BANCORPORATION, N.A.

By Marcus Keller
Vice President

Principal Approval

By _____
Senior Vice President

Exhibit A
FEE Schedule
For Services outlined in Section 1(a) through 1(q) of the Agreement

General Obligation and Revenue Bonds:

*Market Transaction - $15,000

Direct Purchase Transaction - $12,000

**GO Bond Election Services - $0

Optional Service:

Draft POS and OS in the case of a Market Transaction - $5,000

*If the bond requires a rating and is sold through the public markets.

**Zions will not charge a fee for bond election services regardless of the outcome of the election. Fees may be charged if the City requests Zions to create voter information pamphlets or other marketing material. This fee will be approved by the City prior to incurring.

Exhibit B
Zions Public Finance, Inc.
Disclosure Statement of
Municipal Advisor

The Municipal Securities Rulemaking Board (MSRB) adopted Rule G-42 on December 23, 2015. It became effective on June 23, 2016. Section (b) of Rule G-42 requires all Municipal Advisors to disclose to their clients, in writing, any actual or potential material conflicts of interest, including with respect to certain specifically identified categories in Rule G-42, if applicable. Zions Public Finance, Inc. (hereinafter "Zions") makes the disclosures set forth below with respect to material actual or potential conflicts of interest in connection with our Agreement for Municipal Advisory Services (the "Agreement") dated 3/18/2021 with City, together with an explanation of how Zions addresses, or intends to manage or mitigate each conflict.

Conflicts of Interest

With respect to each actual or potential conflict disclosed below, Zions mitigates such conflicts through adherence to our fiduciary duty to City, which includes a duty of loyalty in performing all municipal advisory activities for City. This duty of loyalty obligates Zions to deal honestly and with the utmost good faith with City and to act in City's best interests without regard to Zions' financial or other interests. Because Zions is part of a much larger banking organization, our profitability is not dependent on maximizing short-term revenues generated from our municipal advisory activities, but instead is dependent on long-term profitability built on a foundation of integrity, quality service, and strict adherence to our fiduciary duty.

In connection with the issuance of municipal securities, Zions may receive compensation from City for services rendered which may be contingent upon the successful closing of a transaction, and/or where our compensation may be based in whole or in part on the size of the transaction. In other situations, our compensation may be based upon an hourly rate or rates. In still other situations, our compensation may be based upon an annual retainer or a fixed fee for a given project.

Consistent with Rule G-42, Zions hereby discloses that each of these methods of compensation may present a potential conflict of interest regarding our ability to provide unbiased advice to enter into such transaction.

For example, fees that are (i) dependent upon the size of and successful closing of a transaction could create an incentive for Zions to recommend unnecessary, oversized, or disadvantageous financings in order to increase our compensation; (ii) based upon an hourly rate could create an incentive for Zions to recommend alternatives that result in greater hours worked; and (iii) based upon an annual retainer or fixed fee could incentivize Zions to recommend less time-consuming alternatives or fail to do a more thorough analysis of alternatives.

In each case, Zions represents that the potential conflict of interest relating to compensation will not impair our ability to render unbiased and competent advice or to fulfill our fiduciary duty as described above to City.

Also, Zions has numerous municipal advisory relationships with various governmental entities that may from time to time have interests that could have a direct or indirect impact on City's interests. For example, Zions' other municipal advisory clients may from time to time, and depending on specific circumstances, have competing interests, such as accessing the new issue market with the most advantageous timing and with limited competition at the time of the offering. In acting in the interests of its various clients, Zions could potentially face a conflict of interest arising from these competing client interests.

In addition to serving as municipal advisor to City, Zions may, from time to time, serve as a municipal advisor to a conduit borrower. In such event, City and the conduit borrower may have conflicting interests with regard to fees, terms of the issuance, and other matters. In addition to the general mitigations described above, Zions will mitigate any such potential conflict through full written disclosure to both the conduit borrower and City in a timely manner.

As a part of ZIONS BANCORPORATION, N.A., a nationally-chartered banking organization, Zions has many affiliated businesses that have provided, or desire to provide, services to governmental entities, including City.

These affiliates include:

- Zions Bank Corporate Trust, a division of ZIONS BANCORPORATION, N.A, and an entity related to Zions ("Corporate Trust"), offers corporate trustee and custodial services to municipal issuers and obligated persons. If a client engages in these services, it is done directly with Corporate Trust under a separate engagement.

- Zions Capital Advisor Institutional Liquidity Management ("ZCA"), an affiliate and SEC registered investment advisor provides discretionary money management to institutional clients for a fee. If the client engages ZCA for these services, they will be dealing directly with ZCA under their own agreement and disclosures.

- Zions Bank Capital Markets, an affiliated bank dealer, provides underwriting and dealer services to institutional clients including municipal issuers. Additionally, the dealer may take positions or underwrite securities for other municipal issuers.

- Zions Bank, a division of ZIONS BANCORPORATION, N.A, provides traditional banking services to municipal clients through their branch locations and treasury departments. Any products or services offered are subject to the terms and conditions of the bank agreement for the engagement.

Corporate Trust is the only affiliate that may be expected to provide services that are directly related to the Municipal Advisory activities to be provided by Zions within the scope of services under the Agreement. Corporate Trust acts as a Paying Agent, Registrar, Trustee, and Escrow Agent to municipal clients on municipal financings. Corporate Trust's desire to do business with City could create an incentive for Zions to recommend a course of action that increases the level of City's business activity with this affiliate. In addition to the general mitigations described above, in the event that Zions makes a recommendation to City that could influence the level of business with Corporate Trust, Zions will consider alternatives to such recommendations which will be disclosed to City along with the potential impact such recommendations and alternatives would have on City and the affiliate.

As further described below, Zions Bank, an affiliate of Zions, may from time to time make bank loans to, or purchase leases or securities from, the City, which such loans and purchases are expressly excluded from the scope of the Agreement.

After reviewing our list of existing client relationships and upcoming transactions, we cannot identify any existing material conflicts of interest that would prevent us from serving City's best interests. If Zions becomes aware of any additional potential or actual conflicts of interest after this initial disclosure, Zions will proactively disclose the detailed information, in writing, to City in a timely manner.

Legal or Disciplinary Events

Zions does not have any legal events or disciplinary history on Zions' Form MA and/or Form MA-I. These forms include information about any criminal actions, regulatory actions, investigations, terminations, judgements, liens, civil judicial actions, customer complaints, arbitrations and civil litigation when they occur. Each of Zions' most recent Form MA and Form MA-I filed with the SEC may be accessed electronically on the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Zions, Zions will provide complete disclosure to you in detail, allowing you to evaluate Zions, its management and personnel.

Contract Exemption for Bank Products and Direct Purchases

In our proposed Municipal Advisory Agreement, there is a provision that specifically excludes from the Agreement any commercial banking transactions with, and leases or securities purchased from the City.

When the City determines that it would like one of Zions' affiliates to directly engage in a commercial banking transaction, or purchase a lease or municipal security from the City, and provided that Zions has not previously provided any advice to the City regarding such transaction, Zions will deliver to the City an additional disclosure document indicating that (a) Zions and its personnel: (i) will not be serving as the City's municipal advisor; (ii) will not owe a fiduciary duty to the City pursuant to Section 15B of the Securities Exchange Act of 1934 regarding that transaction; and (iii) will have interests conflicting with the City; (b) all Zions (or affiliate) personnel the City deals with in such a transaction will be acting and serving as part of the affiliate's team and not on behalf of the City; (c) Zions may bill the City for standard fees in connection with such transaction, but will not bill the City for any municipal advisory fees since it won't be performing a municipal advisory function for the City with respect thereto; and (d) the City may wish to discuss information or material provided in connection with such transaction with an internal or external expert.

If Zions has previously provided any advice to you regarding the loan, lease, or security in question, our affiliates will not be allowed to purchase the transaction.

MSRB Rule G-42 specifically exempts these transactions that are less than $1 million in par value from the prohibition on advice. Therefore, if the transaction is less than $1 million, Zions is allowed to provide advice on the transaction, even if it is purchased by one of our affiliates.

MSRB Rule G-10: Formal Complaints

The MSRB adopted a revision of its Rule G-10 in which all Municipal Advisors are now required to provide their clients a notice which provides information regarding the process for filing formal complaints.

Zions Public Finance, Inc. is registered as a municipal advisor with the SEC (Securities Exchange Commission) and the MSRB, as required by section 15B of the Securities Exchange Act. The MSRB protects investors, state and local governments and other municipal entities, and the public interest, by regulating municipal securities firms, banks and municipal advisors that engage in municipal securities and advisory activities.

Additional information about the protections provided by MSRB Rules as well as procedures to file a formal complaint surrounding any suspected violation or unfair practice by a regulated entity, may be found in the MSRB's Investor Brochure located at www.msrb.org.

Minutes of the Centerville **City Council** meeting held Tuesday, August 3, 2021, at 7:00 p.m. with participants present at Centerville City Hall, 250 North Main Street, and electronically via Zoom.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Jennifer Hansen, City Recorder Jacob Smith, Administrative Services Director Kevin Campbell, City Engineer Nate Plaizier, Finance Director Mike Carlson, Public Works Director Bryce King, Recreation Coordinator Paul Child, Centerville Police Chief
VISITORS	Marcus Keller, Zions Public Finance Larry Wright David Flowers Adam Herbets
PRAYER OR THOUGHT	Councilmember Fillmore

PLEDGE OF ALLEGIANCE

OPEN SESSION

David Flowers – Mr. Flowers said he moved to Centerville about 22 years ago and loved the community. He questioned the use of the Centerville Cares Facebook page for campaign purposes. Mr. Flowers said he expected honesty and fair play from elected officials, and challenged the City Council to investigate if City property was used inappropriately.

Councilmember McEwan stated he believed it was unfortunate Centerville Cares and the Community Foundation were used for campaign purposes, and **moved** to place discussion of the issue on an emergency agenda within 24 hours. Councilmember Ince suggested more than 24 hours would be necessary. Councilmember McEwan **revised the motion** to direct staff to place discussion of the issue brought up by Mr. Flowers on an emergency agenda on Friday at 5:00 p.m., or Saturday morning, schedules dependent. Councilmember Ince seconded the revised motion, which passed by unanimous vote (5-0).

GENERAL OBLIGATION BOND ELECTION FOR CEMETERY BOND

The City Council directed staff to pursue a ballot proposition for the upcoming municipal election to obtain input from voters on whether to bond for a new or expanded cemetery. On June 15, 2021, the City Council entered into an agreement with Zions Public Finance, Inc. for Municipal Advisory Services for assistance and financial services regarding proposed ballot proposition and

bonding for the cemetery project. Finance Director Nate Plaizier presented three potential General Obligation Bond scenarios provided by Zions Public Finance, with terms of 15, 20, and 25 years, and the following estimated annual impact on the average $400,000 FMV home. He stated staff recommended the Council adopt a resolution to place a bond with a term of 20 years on the ballot.

Estimated Annual Impact on the Average $400,000 FMV Home:
15 year - $84.28
20 year - $66.76
25 year - $56.46

Marcus Keller with Zions Public Finance further explained the recommendation to adopt a resolution to initiate the bond election process for a General Obligation Bond for up to $7 million to be used toward a cemetery project. He answered questions from the Council, and explained the obligation would likely include a 9–10-year call feature. Councilmember McEwan said he believed a 25-year term seemed the most reasonable approach, and asked how long potential cemetery space would be available. Mr. Hanson responded the amount of time it would take to fill potential spaces would depend on policy set by the Council. Given the number of property tax increases already initiated by entities all over the County in 2021, Councilmember McEwan said he felt a 25-year term would have the best chance of success on the ballot.

Mr. Plaizier stated the average market value of a home in Centerville as provided by the County was $414,000. Councilmember Ince said an average value of $400,000 did not seem realistic to him given the current market. Mr. Hanson explained the value on the ballot could be increased or decreased as desired by the Council, with the impact adjusted accordingly. The Council discussed possibly listing the annual impact per $100,000 in home value. Mr. Keller said he suspected from what he had seen done throughout the State, that using a $100,000 value may give the impression the Council was trying to make the impact appear lower. Mr. Hanson suggested using $500,000 FMV if $400,000 seemed too low.

Councilmember McEwan **moved** to adopt Resolution No. 2021-31 as presented. Councilmember Ince seconded the motion. He repeated his concern that $400,000 was not a realistic average market value. Mr. Plaizier clarified that $414,000 represented average taxable value, not market value. Councilmember Ince stated he had been under the impression the intention of the ballot proposition was to gauge citizen interest in bonding for additional cemetery space, not to seek approval.

Ms. Romney recommended the Council follow staff advice and go with standard industry practice of using the average $400,000 home value. Councilmember McEwan **withdrew his motion**. Councilmember McEwan **moved** to approve Resolution No. 2021-31, amending the term to be 26 years with the associated tax impact. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

Mr. Plaizier presented a cemetery profitability analysis, explained factors that would influence profitability, and commented that policy set by the Council would influence how quickly burial spaces would sell.

CDBG GRANT APPLICATION FOR ADA PEDESTRIAN RAMPS

Centerville City applied to the Davis County 2021 CDBG Program to receive funding for improvements to ADA pedestrian ramps within the City. As part of the application process, a resolution from the governing body indicating support for the ADA pedestrian ramp project, as well as support for applying for CDBG Program funds was required. Ms. Romney recommended approval of proposed Resolution No. 2021-32. Administrative Services Director Jacob Smith

explained the grant was already approved for $75,000 with a $75,000 match from the City. Mr. Campbell estimated one-third to one-half of the pedestrian ramps within Centerville were currently ADA compliant. Councilmember Mecham commented from experience that the newer ADA ramps were very slick when cold and wet. Mr. Campbell responded that a brick material could be used instead of the plastic material.

Councilmember Ince **moved** to approve Resolution No. 2021-32 supporting the ADA pedestrian ramp project and submitting an application to Davis County for 2021 CDBG Program funds. Councilmember Mecham seconded the motion, which passed by unanimous vote (5-0).

MUNICIPAL CODE AMENDMENTS – GOLF CARTS – CMC 14.07.240

At the last City Council meeting the Council directed Staff to prepare an ordinance allowing golf carts on City streets in accordance with recent State law amendments set forth in HB 184 (2020). Pursuant to Utah Code 41-6a-1510, a municipality may, by ordinance, allow a person to operate a golf cart on specified highways under the jurisdiction of the municipality and to set forth sufficient parameters regarding such operation. Mr. Romney presented proposed Ordinance No. 2021-17 prepared for that purpose. Golf carts would be permitted to operate on City streets posted 25 miles per hour or less.

Police Chief Child stated that as existing law was written, golf carts would be allowed to operate on sidewalks unless expressly prohibited in the proposed ordinance. He recommended the Council disallow operation of golf carts on sidewalks. The Chief expressed concern related to potential speeds and stability of golf carts, and said he did not recommend adopting the proposed ordinance. Chief Child said he would not be as opposed to the ordinance if golf carts were only allowed on residential streets and not allowed to cross streets like 400 East or Main Street. Staff shared regulations in cities that had a golf course. Councilmember McEwan said he would be interested in hearing regulations in cities without a golf course. Councilmember Fillmore said she agreed with continuing to gather information in order to mitigate potential issues, and spoke of the many different modes of transportation on city streets. Councilmember Mecham said she would want to look more at the age limit.

Councilmember McEwan **moved** to table Ordinance No. 2021-17 referencing golf carts for up to two calendar months. Councilmember Mecham seconded the motion, which passed by unanimous vote (5-0).

MINUTES REVIEW AND ACCEPTANCE

Minutes of the July 8, 2021 Closed Session, and July 20, 2021 Work Session and Council Meeting were reviewed. Councilmember McEwan **moved** to accept the minutes as recorded. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

CITY COUNCIL REPORT

Councilmember Ivie reported the Whitaker Museum phone tour was available to the public as of May 1, 2021, and encouraged Councilmembers to stop by the Museum.

MAYOR'S REPORT

- Mayor Wilkinson spoke of the need to continue encouraging water conservation.
- The Mayor reported on visits to businesses in the City.
- Mayor Wilkinson expressed appreciation to all those who helped with relocating residents from the former mobile home park.

CITY MANAGER'S REPORT

- Mr. Hanson suggested diverting the $48,000 budgeted for a Police Department compensation study to fund pay raises for the officers. He recommended Administrative Services Director Jacob Smith review compensation in the department versus compensation in comparable departments throughout the State, and make recommendations for fair compensation.

CLOSED SESSION AND ADJOURNMENT

At 8:43 p.m., Councilmember McEwan **moved** to go into closed session in Council Chambers, following a break, for the purpose of discussing the purchase of real property, and adjourn from there. Councilmember Mecham seconded the motion, which passed by unanimous vote (5-0). In attendance in person or electronically were: Clark Wilkinson, Mayor; Councilmembers Fillmore, Ince, Ivie, McEwan, and Mecham; Brant Hanson, City Manager; Lisa Romney, City Attorney; Jennifer Hansen, City Recorder; Jacob Smith, Administrative Services Director; Mike Carlson, Public Works Director; and Kevin Campbell, City Engineer.

Jennifer Hansen
Jennifer Hansen, City Recorder

9/8/2021
Date Approved

Katie Rust
Katie Rust, Recording Secretary

CENTERVILLE CITY, INC.
1848
CORPORATE SEAL

Minutes of the Centerville **City Council work session** held Tuesday, March 2, 2021 at 5:30 p.m. with participants present electronically via Zoom and streamed on YouTube due to infectious disease COVID-19.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Janet Denison, City Recorder Jacob Smith, Administrative Services Director Kevin Campbell, City Engineer
DETERMINATION	Mayor Wilkinson read aloud a determination regarding electronic meetings without an anchor location due to COVID-19

FY2022 BUDGET

Administrative Services Director Jacob Smith gave an overview of estimated General Fund revenue and expenses for FY2022, and answered questions from the Council. He presented a schedule for FY2022 Budget discussions and public hearings.

TRUTH-IN-TAXATION PROPERTY TAX INCREASE DISCUSSION

Mr. Smith showed property tax rate history for 2003-2020. City Manager Brant Hanson stated truth-in-taxation for FY2022 would need to occur no later than September of 2021. He spoke of a previous Council discussion regarding the possibility of going through truth-in-taxation every year to provide a more stable revenue base for the City. Councilmember Ince said he wanted to move forward with a cemetery ballot initiative to know the level of citizen support. Councilmember McEwan said he would want to see voter response on a ballot proposition to know what a truth-in-taxation hearing would generate in terms of a potential bond issue. City Attorney Lisa Romney commented that the ballot proposition would make a property tax increase necessary.

Councilmember Fillmore expressed the opinion that the City should go through truth-in-taxation every year for the process to become more familiar and accepted. She stated a property tax increase was necessary to continue providing a desired level of service, separate from the cemetery issue. Councilmember McEwan said he did not have a problem with holding a truth-in-taxation hearing, but emphasized that the amount and purposes would need to be known. He said he agreed that a property tax increase for level of service, and a cemetery ballot initiative were independent. Mayor Wilkinson said he agreed a property tax increase in FY2022 would be for capital needs.

Ms. Romney explained deadlines associated with the truth-in-taxation process. Councilmember Fillmore suggested an annual truth-in-taxation process would make the idea of a property tax increase less of a political issue in the minds of the citizens. Councilmember McEwan said he would want truth-in-taxation for FY2022 to be as separate from a cemetery ballot initiative as possible.

Councilmember Mecham said she was not comfortable with a property tax increase in FY2022 with so many citizens struggling under current conditions. She said that because of federal CARES Act money, the City had been able to accomplish many things that needed to be done, the City's reserve balance was more healthy than previous years, and she would not support a property tax increase for FY2022. Mr. Hanson spoke of increased ongoing City expenses, and commented that the reserve balance was not healthy enough to draw on for one-time expenses. He stated the only way to continue providing the same level of service with inflation was to increase revenues, and the only revenue source over which the City had control was the property tax rate.

Councilmember McEwan commented that implementing the truth-in-taxation process did not automatically mean a property tax increase would happen. Councilmember Mecham said she would not want to even hold a truth-in-taxation hearing, and said she did not think it would feel right for the City to ask for more money when the federal government was recognizing people were struggling by providing stimulus checks. Councilmember McEwan responded that citizens still wanted the City to provide a certain level of service. Councilmember Ivie said it was important to be sensitive to the citizens who were struggling. Councilmember Fillmore said she agreed it was important to be sensitive, and said she would only support a property tax increase that allowed the City to maintain the current level of service.

Councilmember Ince referred to some of the City's capital needs. Mr. Hanson commented that City services were currently subsidized by sales tax revenues, which were less stable than property tax revenues. Responding to a question from Councilmember McEwan, Mr. Smith said he believed property tax abatements were done at the County level.

Councilmember Ince commented that the Council chose not to initiate truth-in-taxation last year because it was a difficult year with COVID-19, and said he remembered committing to following through with the process for FY2022. Councilmember McEwan said he agreed considering a property tax increase was the responsible thing to do.

Mr. Smith stated a 5% property tax increase would generate approximately $70,000 – almost enough for two new police vehicles. Councilmember Ince said he understood the reasoning behind a small annual increase, but said he would be more inclined to support a slightly higher increase every other year. Since the Council had not approved a property tax increase for four years, he suggested a 10% increase. Councilmember Fillmore expressed support for a 10% increase at a minimum. She recognized the need to consider those on fixed incomes. The increased cost of living in Centerville was discussed.

Mr. Hanson said Staff would prepare the FY2022 Budget, including a list of expenses that could be funded by a 10% property tax increase. Councilmember McEwan suggested Staff recommend a different percent increase if they found something other than 10% would make sense with the City's needs. Councilmember Mecham said she agreed the City needed more revenue to provide services the citizens wanted, but said she thought it was a hard year to do a property tax increase. She expressed the opinion that the City needed to be careful to approve commercial projects that would increase sales tax revenue.

CEMETERY FUNDING AND BALLOT INITIATIVE DISCUSSION

City Attorney Lisa Romney explained that a ballot proposition for bonding for a cemetery would have a budget impact, and would take Staff time to prepare. She encouraged a Council decision as soon as possible. A majority of Councilmembers expressed support for moving forward with a ballot proposition. Mr. Hanson said Staff would move forward.

ADJOURNMENT

At 6:55 p.m., Councilmember Ivie **moved** to adjourn the work session. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

Janet Denison, City Recorder

Mar 16 2021
Date Approved

Katie Rust, Recording Secretary

CENTERVILLE CITY, INC.
1848
CORPORATE SEAL

Minutes of the Centerville **City Council work session** held Tuesday, March 2, 2021 at 5:30 p.m. with participants present electronically via Zoom and streamed on YouTube due to infectious disease COVID-19.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Janet Denison, City Recorder Jacob Smith, Administrative Services Director Kevin Campbell, City Engineer
DETERMINATION	Mayor Wilkinson read aloud a determination regarding electronic meetings without an anchor location due to COVID-19

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Ms. Romney explained deadlines associated with the truth-in-taxation process. Councilmember Fillmore suggested an annual truth-in-taxation process would make the idea of a property tax increase less of a political issue in the minds of the citizens. Councilmember McEwan said he would want truth-in-taxation for FY2022 to be as separate from a cemetery ballot initiative as possible.

Councilmember Mecham said she was not comfortable with a property tax increase in FY2022 with so many citizens struggling under current conditions. She said that because of federal CARES Act money, the City had been able to accomplish many things that needed to be done, the City's reserve balance was more healthy than previous years, and she would not support a property tax increase for FY2022. Mr. Hanson spoke of increased ongoing City expenses, and commented that the reserve balance was not healthy enough to draw on for one-time expenses. He stated the only way to continue providing the same level of service with inflation was to increase revenues, and the only revenue source over which the City had control was the property tax rate.

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Councilmember Ince referred to some of the City's capital needs. Mr. Hanson commented that City services were currently subsidized by sales tax revenues, which were less stable than property tax revenues. Responding to a question from Councilmember McEwan, Mr. Smith said he believed property tax abatements were done at the County level.

Councilmember Ince commented that the Council chose not to initiate truth-in-taxation last year because it was a difficult year with COVID-19, and said he remembered committing to following through with the process for FY2022. Councilmember McEwan said he agreed considering a property tax increase was the responsible thing to do.

Mr. Smith stated a 5% property tax increase would generate approximately $70,000 – almost enough for two new police vehicles. Councilmember Ince said he understood the reasoning behind a small annual increase, but said he would be more inclined to support a slightly higher increase every other year. Since the Council had not approved a property tax increase for four years, he suggested a 10% increase. Councilmember Fillmore expressed support for a 10% increase at a minimum. She recognized the need to consider those on fixed incomes. The increased cost of living in Centerville was discussed.

Mr. Hanson said Staff would prepare the FY2022 Budget, including a list of expenses that could be funded by a 10% property tax increase. Councilmember McEwan suggested Staff recommend a different percent increase if they found something other than 10% would make sense with the City's needs. Councilmember Mecham said she agreed the City needed more revenue to provide services the citizens wanted, but said she thought it was a hard year to do a property tax increase. She expressed the opinion that the City needed to be careful to approve commercial projects that would increase sales tax revenue.

CEMETERY FUNDING AND BALLOT INITIATIVE DISCUSSION

City Attorney Lisa Romney explained that a ballot proposition for bonding for a cemetery would have a budget impact, and would take Staff time to prepare. She encouraged a Council decision as soon as possible. A majority of Councilmembers expressed support for moving forward with a ballot proposition. Mr. Hanson said Staff would move forward.

ADJOURNMENT

At 6:55 p.m., Councilmember Ivie **moved** to adjourn the work session. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

Janet Denison, City Recorder

Mar 16 2021
Date Approved

Katie Rust, Recording Secretary

CENTERVILLE CITY, INC.
1848
CORPORATE SEAL

Minutes of the Centerville **City Council work session** held Tuesday, January 19, 2021 at 5:30 p.m. with participants present electronically via Zoom and streamed on YouTube due to infectious disease COVID-19.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Janet Denison, City Recorder Paul Child, Centerville Police Chief Bruce Cox, Parks and Recreation Director Cory Snyder, Community Development Director Jacob Smith, Administrative Services Director Kevin Campbell, City Engineer
VISITOR	Karla Sorensen
DETERMINATION	Mayor Wilkinson read aloud a determination regarding electronic meetings without an anchor location due to COVID-19

CEMETERY HEADSTONE DISCUSSION

The Council recently received a request from a citizen to reconsider the ban on upright headstones at the Centerville Cemetery. Bruce Cox, Parks and Recreation Director, explained the previous suggestion from Staff that resulted in approval of the resolution in 2018 requiring flat headstones – to preserve space for maintenance equipment to maneuver around the cemetery, and possibly provide additional burial sites by utilizing space between known sites. Mr. Cox reminded the Council that the City had records for 40 individuals buried in the Centerville Cemetery between 1848 - 1975 with exact burial locations unknown. He stated that, in utilizing space between existing burial sites, remains of the 40 individuals would most likely be unearthed. Mr. Cox recommended against disturbing the final resting places of the 40 individuals. He expressed the opinion that the few additional sites that might be made available would not justify the disturbance or expense involved. Multiple Councilmembers stated they thought the decision had already been made to not disturb the unmarked graves.

Brant Hanson, City Manager, stated Staff recommended the Council repeal the 2018 resolution banning upright headstones, and abandon attempts to find additional burial spaces between known marked burial sites.

Councilmember Ince stated he would lean toward continuing with efforts to find additional burial space between known burial sites, and continuing to ban upright headstones.

Councilmember Ivie said she was concerned about the Cemetery, and would love to find more burial spaces, but she did not think it would be wise to go looking for more given the ambiguity of what was already there. She said she thought the Council had already given direction to Staff to bring back recommendations for a niche wall.

Mr. Cox described the respectful process Staff followed if remains were found when a burial site was excavated. Councilmember McEwan said he voted against the 2018 resolution because he believed burial markers gave character to a cemetery. He said he was in favor of not attempting to find more space in the Cemetery, and either declaring Centerville was no longer in the business of providing new burial spaces, or look for new land to purchase and develop as a cemetery with a bond arrangement. Mr. Cox pointed out the Cemetery had many unoccupied burial spaces that had been purchased but not yet utilized. Space for maintenance and excavating equipment would continue to be necessary for many years.

Councilmember Fillmore said she was in favor of not attempting to find more burial spaces between existing spaces, and in favor of repealing the 2018 resolution. Councilmember Mecham expressed agreement. Councilmember Fillmore said she had thought the Council had already given direction to move forward with a niche wall, and said she would like information presented to the Council as soon as possible.

A majority of the Council indicated they were in agreement that the Centerville Cemetery had no new burial spaces available. Mayor Wilkinson said he had already considered the Cemetery full and had been looking into new options for years. Mr. Hanson said Staff would prepare language to repeal the 2018 resolution, and bring a recommendation regarding a niche wall to the next Council meeting.

CEMETERY FUNDING AND BALLOT INITIATIVE DISCUSSION

City Engineer Kevin Campbell showed an overhead image of hillside property owned by Centerville City, and stated that, on a conceptual level, approximately five acres of land in the "bowl" area could have the same approximate slope as the existing Centerville Cemetery. The existing Cemetery was approximately seven acres. He estimated $3 million would be needed to improve the area. Councilmember Fillmore said she would want to look into the possibility of xeriscape landscaping if hillside space were used for a cemetery. Councilmember Mecham said she believed many community members would be unhappy with the idea of converting the bowl area to cemetery space. She commented that a cemetery focus-group previously identified hillside property near Twin Hollow Park in Bountiful as possible cemetery space.

Councilmember McEwan asked if owners of hillside property currently unable to develop their land because of City restrictions would be able to argue that they should be able to develop their land if the City developed a cemetery on the hillside. Cory Snyder, Community Development Director, said there were not many large privately-owned parcels of land along the hillside. He suggested creating access to the subject area would be the biggest problem. Councilmember Ivie asked how the City's drinking water supply from the bowl area would be affected if the land were used for burials. Mr. Cox responded the water supply would not be negatively affected. Mr. Campbell commented that the existing Cemetery was within a wellhead protection zone. Responding to Councilmember McEwan's question, Mr. Campbell explained that private hillside property owners would be subject to different development restrictions from the State than the City would for a cemetery. He commented that electrical connections were available at the Island View Reservoir. He said he agreed with Councilmember Fillmore's suggestion to utilize xeriscape landscaping. Mr. Cox suggested the possibility of utilizing solar power on the site. Mr. Snyder

pointed out that xeriscape landscaping would likely have a higher installation cost than turf, with the benefit of greater longevity. Mr. Campbell added that irrigation at that elevation would soak through and return to City wells.

Mayor Wilkinson emphasized a desire to look at all possibilities, and mentioned the option of bonding and purchasing private property for a new cemetery, acknowledging the possibility that eminent domain may become necessary in that scenario. Councilmember Ivie stated she was in no way interested in exercising eminent domain. Mr. Hanson shared estimated costs of bonding for new cemetery space, and stated that available parcels of land appropriate for cemetery use within the City were extremely limited.

Police Chief Paul Child said he believed the Council needed to be aware of the need the City would have in coming years for a new Police Station. He said Kaysville City recently built a station comparable to what Centerville would need for around $5 million. Mr. Hanson agreed Staff and the Council needed to discuss and prioritize infrastructure and facility needs with the goal of keeping property tax rates as low as feasibly possible.

Mr. Cox commented that a second cemetery would necessitate the addition of one or two year-round full-time City employees, as well as additional seasonal employees. Councilmember Mecham commented that, if being buried in Centerville was important enough to community members to vote in favor of a bond initiative, the cost of the burial sites at the new cemetery should be much higher than had been charged at the existing cemetery. Councilmember Fillmore said she agreed. Mr. Hanson said he believed it would not be to the City's advantage to price the burial sites so high that not all residents in the City would be able to afford them. Councilmember McEwan said he agreed that if a community offered the service, it should be affordable to everyone in the community. Mr. Cox commented that a variety of product types could be offered within one cemetery.

Mr. Hanson requested Council feedback regarding which direction to pursue. Councilmember McEwan said he would like the cemetery issue prepared for a ballot initiative, and possibly the police station issue as well. Councilmember Fillmore responded she did not consider the two issues to be comparable because the cemetery would generate revenue and possibly pay for itself over time, and the police station would not. She expressed a desire for the cemetery discussions to continue in a timely manner to be ready for a November ballot. Councilmember Ivie stated that, as much as she wanted more cemetery space, she would not be willing to use eminent domain.

TRUTH IN TAXATION

The Council decided to discuss this issue at a future meeting.

ADJOURNMENT

At 7:03 p.m., Councilmember Ince **moved** to adjourn the work session, and Councilmember Ivie seconded the motion. The motion passed by unanimous vote (5-0).

Janet Denison, City Recorder

Feb. 2 2021
Date Approved

Katie Rust, Recording Secretary

CENTERVILLE CITY, INC.
1848
CORPORATE SEAL

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 5.

Short Title: General Obligation Cemetery Bond Arguments

Initiated By:

Staff Representative:

SUBJECT

Public meeting to hear arguments for and against the issuance of the Bonds for a new cemetery

RECOMMENDATION

BACKGROUND

In accordance with section 59-1-1605 of Utah Code, The governing body of the taxing entity shall allow equal time, within a reasonable limit, for a presentation of the arguments:
(a) in favor of the ballot proposition; and
(b) against the ballot proposition

Centerville City did not receive an argument against the ballot proposition.

ATTACHMENTS:

Description

- Argument for Cemetery Bond

Argument for the Issuance of $7,000,000 in Cemetery Bonds

Centerville City proposes issuing General Obligation Bonds to finance land and construction of a second city cemetery. A **vote in favor of the issuance** of $7,000,000 in cemetery general obligation bonds, at the November 2nd election, is a vote to build a new cemetery. Without this bond, there are no cemetery plots available for sale in the Centerville City Cemetery.

Need

Centerville City owns and operates the Centerville City Cemetery. While Centerville has population turnover like most cities, it is a community consisting substantially of long-term residents, a large portion of which have expressed a desire to be buried in Centerville.

The existing Centerville City Cemetery is 7 acres and has 5,895 burial plots. While 45% of the plots are unoccupied, all unoccupied spots have been sold. This means residents that do not own a plot may not have the ability to be buried in Centerville.

Solution

Development of a new cemetery would provide an estimated 4,000 additional single-depth burial plots. These spaces would allow current and future residents the opportunity to be buried in Centerville. The City Council believes this endeavor would provide for cemetery needs for about 20 years.

If the bond were to pass, the City plans to begin the search for a land purchase in 2022, with construction of the cemetery starting shortly thereafter. This will allow current and future residents to purchase future burial plots at a City Cemetery. With bond rates at all-time lows, the anticipated bond would have an estimated tax impact of $4.70 a month on primary residents with home values of $400,000.

Timing

This is a good time to issue bonds because interest rates are at very low levels, giving the City the opportunity to issue bonds with reduced interest expense. If the City delays this project, there is a good chance that the price of the project and interest rates may rise significantly. Additionally, there are limited property parcels which might be useful for a cemetery and waiting could eliminate the ability to find appropriate land.

Summary

The City recognizes this is an important project to many residents of Centerville; however, in order for the City to fund the project it must issue a bond, secured by a property tax levy. The anticipated property tax increase on a $400,000 primary residential home is estimated to be a $4.70 monthly increase or $56.46 annually. As plots are sold, there will be amounts set aside to repay the bond. However, there may be penalty payments if the bond is repaid in less than ten years. The bond is scheduled to last for a maximum of 26 years. A major portion of plot sales proceeds will be used to accelerate bond payments to the extent possible. The City will evaluate payment options after 10 years, and attempt to minimize the actual duration of the property tax collections.

-

City Council of Centerville City, Utah
250 North Main, Centerville, Utah 84014
Email: recorder@centervilleutah.gov
Phone: 801-295-3477

(No Opposing Argument was Submitted)

The City shall conduct a public meeting on October 5, 2021, beginning at the hour of 7:00 p.m. at 250 North Main, Centerville, Utah. The purpose of the meeting is to hear arguments for and against the issuance of the Bonds.

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 6.

Short Title: Fraud Risk Assessment

Initiated By: Nate Plaizier, Finance Director

Staff Representative: Nate Plaizier, Finance Director

SUBJECT

Discuss the Fraud Risk Assessment as required by the State Auditor.

RECOMMENDATION

BACKGROUND

The Utah State Auditor requires all local governments to complete a fraud risk assessment annually. They also require that the assessment be presented to the City's governing board, and that the City's Chief Operating Officer and Chief Financial Officer certify the results. The assessment must be sent to the State Auditor by December 31.

To complete the Fraud Risk Assessment, we are given points based on meeting certain criteria. The points are then totaled, which determines our "risk level".

For fiscal year 2021, the City's assessment has 375 total points, which places the City in the "Very Low" risk level category. We received an additional 5 points over last year due to the adoption of a policy on reporting fraud and abuse.

ATTACHMENTS:

Description

- FY2021 Fraud Risk Assessment
- Fraud Risk Assessment Implementation Guide

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions below.
- Total the points of the questions marked "Yes" and put on the "Total Points Earned" line below.
- Using the points earned, circle the risk level on the "Risk Level" line below.

Total Points Earned: 375 Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified expert as part of its management team? (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO)	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all of the board members completed the State Auditor online training at least once in the last four years?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	20	20

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		X	X	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		X	X	
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised December 2020

Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest
   1. Specifies who is required to declare conflicts.
   2. States that if a new conflict arises during course of business it must be reported.
   3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
   4. Identifies the individual/position responsible to gather disclosure forms.
   5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
   6. Disclosure forms must list the name and position of the public official/employee.
   7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
   8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
   9. Disclosure forms must list any investments that may create a conflict with the entity.
   10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
    a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
    b) Prohibits kickbacks (Utah Code 63G-6a-2404)
    c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
    d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
    e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel
   1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
   2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
   3. Establishes a reporting structure with senior management reporting to the governing body.
   4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
   5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
   6. Communicates the public nature of purchase records.
   7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
   8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards
   1. Credit/purchase card issuance should be approved by governing body.
   2. Establishes procedures for independent review and reconciliation of each card.
   3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
   4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
   5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets
   1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
   2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security
   1. Establishes allowable uses of information systems, computer equipment, and the internet.
   2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
   3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit
   1. Establishes a timeline for entering receipts into the accounting system.
   2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
    a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
    b. Audit committee:
        i. Reviews available evidence.
        ii. Determines if further investigation is merited. If so;
            - Sets the scope of audit
            - Sets a budget
            - Sets a timeline
            - Provides resources
    c. Audit results are reported to the audit committee.
    d. Audit committee approves findings and recommendations.
    e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
    f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

* MC = Mitigating Control

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

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CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 7.

Short Title: Bid Award - Street Sweeping Project 2021-2022

Initiated By: Kevin Campbell, City Engineer

Staff Representative: Kevin Campbell, City Engineer

SUBJECT

Consider the bids that were received for the 2021-2022 Street Sweeping Project

RECOMMENDATION

Staff recommends that this project be awarded to Jacketta

BACKGROUND

Jacketta was the only bid recieved for Street Sweeping this morning. The price went up from $109 / hour to $120 / hour which is reasonable as they held their price for the last five years or so.

ATTACHMENTS:

Description

- Bid Tabulation
- Notice of Award

BID TABULATION FOR CENTERVILLE CITY

Street Sweeping Project 2021-2022 - Project #21-168				Jacketta Sweeping (2021 Bid)		Jacketta Sweeping (2015 Bid)		Jacketta Sweeping (2012 Bid)		Jacketta Sweeping (2010 Bid)	
Item	**Description**	**Amounts**	**Units**	**Unit Price**	**Total**	**Unit Price**	**Total**	**Unit Price**	**Total**	**Unit Price**	**Total**
1	City wide Street Sweeping w/ Elgin Crosswind Vacuum Truck or equivalent (approximately 55 hours per city wide street sweep) - includes up to 6 mobilizations and traffic control as needed.	400	Hours	$120.00	$48,000.00	$109.00	$43,600.00	$105.00	$42,000.00	$100.00	$40,000.00
2	City wide public parking areas to be swept before or after hours of patron use. (approximately 12 parking lots) includes up to 3 mobilizations and traffic control as needed.	30	Hours	$120.00	$3,600.00	$124.00	$3,720.00	$104.00	$3,120.00	$99.00	$2,970.00
3	Emergency call out sweeping including mobilization and traffic control as needed.	8	Hours	$150.00	$1,200.00	$125.00	$1,000.00	$105.00	$840.00	$100.00	$800.00
	Total				**$52,800.00**		**$48,320.00**		**$45,960.00**		**$43,770.00**

Section 00 51 00 Notice of Award

Date: 9/29/2021

Project: Street Sweeping Project 2021-2022	
Owner: Centerville City	Owner's Contract No.: 21-168
Contract: Street Sweeping Project 2021-2022	Engineer's Project No.: 21-168
Bidder: Jacketta Sweeping Service	
Bidder's Address: P.O. Box 25656	
Salt Lake City, UT 84125	

You are notified that your Bid dated 9-29-2021 for the above Contract has been considered. You are the apparent Successful Bidder and are awarded a Contract for Bid Schedule Item Nos. 1-3.

The Contract Price of your Contract is Fifty Two Thousand Eight Hundred Dollars and 00/100 ($52,800.00).

3 copies of the proposed Contract Documents (except Drawings) accompany this Notice of Award.

You must comply with the following conditions precedent within [15] days of the date you receive this Notice of Award.

1. Deliver to the Owner [3] fully executed counterparts of the Contract Documents.
2. Deliver with the executed Contract Documents the Contract security [Bonds] as specified in the Instructions to Bidders (Article 20), General Conditions (Paragraph 5.01), and Supplementary Conditions (Paragraph SC-5.01).
3. Other conditions precedent:
   The Contract may be renewed for 2022-2023 if the Contractor is willing to hold current unit prices and the City decides to renew.

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten days after you comply with the above conditions, Owner will return to you one fully executed counterpart of the Contract Documents.

_____
Owner

By:_____
Authorized Signature

_____
Title

Copy to Engineer

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 8.

Short Title: Minutes Review and Acceptance

Initiated By:

Staff Representative:

SUBJECT

September 21, 2021 Work Session Minutes
September 21, 2021 City Council Minutes
September 21, 2021 Closed Session Minutes

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- 09-21-2021 WS Minutes
- 09-21-2021 CC Minutes

Minutes of the Centerville **City Council work session** held Tuesday, September 21, 2021 at 6:30 p.m. with participants present at City Hall, 250 North Main Street.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	William Ince Stephanie Ivie George McEwan Robyn Mecham
MEMBER ABSENT	Tamilyn Fillmore
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Jacob Smith, Administrative Services Director Nate Plaizier, Finance Director Bruce Cox, Parks and Recreation Director

CEMETERY HEADSTONE PLACEMENT

Parks and Recreation Director Bruce Cox explained that in 2018, Ordinance No. 2018-09 was passed to prohibit the installation of burial markers prior to the interment of remains within a burial space. Prior to 2018, there had been an increase in the installation of pre-need headstones in the City Cemetery, which caused a variety of issues including increased maintenance cost and liability for the City. City Manager Brant Hanson explained the City had receive a couple requests to install pre-need headstones since the ordinance passed, including one recent request, so the issue was brought back to the Council for discussion.

Mr. Cox commented that many monument companies and mortuaries offered pre-need packages that allowed individuals to pre-pay and have arrangements taken care of for casket, vault, flowers, embalming, funeral services, and headstone. He explained that individuals who paid for placement of a pre-need headstone incurred additional removal and installation cost at time of need. Mr. Cox said he had noticed a trend in favor of the more expensive upright monument headstones over flat headstones. Responding to a question from Councilmember Ince, Mr. Cox said he believed the amount the City charged per burial site for the Perpetual Care Fund did not cover the City's long-term maintenance expenses.

Mr. Hanson stated the staff recommendation was to keep the ordinance as it was, with no change. Councilmember Ince said he believed the fee would need to be significantly higher to allow pre-need installation to recognize the City's risks and costs. Mr. Hanson said he anticipated the City would experience a volume of installation of pre-need headstones similar to what was experienced in the years leading up to 2018 if the ordinance were repealed. The Council and staff discussed liability and costs to the City associated with pre-need headstones.

ADJOURNMENT

The work session was adjourned at 7:00 p.m.

_____ _____
Jennifer Hansen, City Recorder Date Approved

_____
Katie Rust, Recording Secretary

Minutes of the Centerville **City Council** meeting held Tuesday, September 21, 2021, at 7:00 p.m. with participants present at Centerville City Hall, 250 North Main Street, and electronically via Zoom.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Jacob Smith, Administrative Services Director Nate Plaizier, Finance Director Paul Child, Centerville Police Chief
VISITORS	Interested citizens
PRAYER OR THOUGHT	Councilmember Ivie

PLEDGE OF ALLEGIANCE

OPEN SESSION

Andrew Schmucker, Centerville resident, spoke of an agreement for purchase of property adjacent to his property from Centerville City. He said it had been his understanding that the sale would be negotiated based on size and price, and was not binding as to the location of the lot line adjustment. He said he was surprised when he was told the City Council wanted to more closely consider and protect the existing pipeline, and said he was surprised that the matter was not included on the agenda that evening. Mr. Schmucker reminded the Council that the proposed lot line boundaries he prepared and presented to the City did not include the land directly over the pipeline, and said he was not opposed to moving the north line to allow the City to maintain the easement leading up to the pipeline. He also reminded the Council he had prepared four property value comparisons obtained from Davis County Appraisal District, with an average property value $1.33 per square foot. He commented that the property he proposed to purchase had not been maintained by the City. Mr. Schmucker asked when he could reasonably expect the matter to move on.

City Manager Brant Hanson stated the matter would be discussed by the Council that evening in closed session.

PUBLIC HEARING – FY2022 BUDGET AMENDMENTS

Finance Director Nate Plaizier explained proposed amendments to the FY2022 Budget to roll-forward Police Department and Parks Department funds. He also explained internal transfers executed administratively in September 2021.

At 7:16 p.m., Mayor Wilkinson opened a public hearing regarding the proposed budget amendments, and closed the public hearing seeing that no one wished to comment.

Councilmember Ivie asked Chief Child if the $57,000 transferred internally for an increase in Police salaries would accomplish what he felt was needed. Chief Child responded he would obviously hope for more, but acknowledged the many needs throughout the City, and said he believed he had worked with Mr. Hanson to find as much as possible without taking from another department's needs. The Chief said he believed a harder look would be needed in the next budget year. He said he was fairly confident that his officers were willing to stay with Centerville, but emphasized that competition in the field was extremely high.

Councilmember Ince **moved** to approve Resolution No. 2021-37 regarding amendments to the FY2022 Budget. Councilmember McEwan seconded the motion, which passed by unanimous vote (5-0).

DWS WATER ASSISTANCE PROGRAM AGREEMENT

Mr. Plaizier explained the Department of Workforce Services (DWS) Water Assistance Program would be implemented by the State on October 1, 2021, intended to provide assistance to low-income families not able to pay their water bill. In order for Centerville residents to take advantage of the program, the City must enter into an agreement with DWS. Payments under the program would go directly from the State to the City as a designated water provider. City Attorney Lisa Romney stated the contract was not yet finalized and may be subject to minor changes.

Councilmember Ince **moved** to approve the Memorandum of Understanding with Utah Department of Workforce Services for participation in Water Assistance Program subject to minor non-substantive corrections. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

DEFERRAL AGREEMENT FOR INSTALLATION OF PUBLIC IMPROVEMENTS – 20 SOUTH 400 EAST – MONTOYA

Kari and Dustin Montoya (20 South 400 East) requested deferral of installation of public improvements along their frontage on Center Street. Under existing City Ordinances, unless otherwise deferred by the Council, the property owner must install all required public improvements associated with a property in order to obtain a building permit. Ms. Romney explained the agreement prepared would require the property owner to pay for the public improvements if and when determined necessary by the City. She repeated the Public Works Director's recommendation to require installation of the public improvements.

Councilmember Fillmore said she was generally in favor of deferrals in the historic neighborhood area, but on the corner of Center Street and 400 East, she believed it important to provide space for pedestrians to safely be off the street. She expressed concern regarding possible misunderstanding related to easements on the subject property. Councilmember Ivie said she believed the existing sidewalk on the 400 East portion of the property provided safety benefit.

Councilmember Fillmore **moved** to not accept the Deferral Agreement for reasons presented in the Staff Report. The motion failed for lack of second. Councilmember Ivie **moved** to accept the Deferral Agreement for 20 South 400 East for deferral of sidewalk and park strip improvements along the frontage of Center Street. Councilmember Mecham seconded the motion, which passed by majority vote (4-1), with Councilmember Fillmore dissenting.

REAL ESTATE PURCHASE CONTRACT AND FUNDING FOR PURCHASE OF CALEB HOLDINGS, LLC PROPERTY

The City Council previously directed the City Manager and Mayor to negotiate and enter into a Real Estate Purchase Contract (REPC) with the owners of property located at the end of Oakridge Drive, owned by Caleb Holdings, LLC. Ms. Romney reported the City entered into an REPC, and requested the Council ratify the contract and provide direction regarding funding for the purchase. City Manager Brant Hanson recommended using American Rescue Plan Act (ARPA) funds for the purchase. Councilmember McEwan expressed support for use of ARPA funds.

Councilmember Ince **moved** to ratify the Real Estate Purchase Contract and approve use of ARPA funds as discussed for purchase of Caleb Holdings, LLC property. Councilmember Mecham seconded the motion, which passed by unanimous vote (5-0).

MINUTES AND ACCEPTANCE

Minutes of the September 7, 2021 Work Session and Council Meeting were reviewed. Councilmember Mecham **moved** to accept both sets of minutes. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

CITY COUNCIL REPORT

Councilmember McEwan provided an update regarding the Mosquito Abatement District and the Trails Committee.

MAYOR'S REPORT

- Mayor Wilkinson reported the City's Comprehensive Annual Financial Report for the fiscal year ending June 30, 2020 qualified for a certificate of achievement in financial reporting. The Mayor and Council commended the Finance Department.
- The Mayor reported on a meeting with the Youth Council, and spoke of the recent 9/11 Day of Service.
- Mayor Wilkinson reported on a recent meeting with Representative Paul Ray regarding redistricting.
- Councilmember Fillmore **moved** to provide Council advise and consent regarding appointment of Matt Larsen to the Planning Commission and Mitzi White to the Trails Committee. Councilmember McEwan seconded the motion, which passed by unanimous vote (5-0).

CITY MANAGER'S REPORT

- Mr. Hanson reported a monthly financial report was included with the agenda on NovusAgenda.
- The City Manager reported the Public Works Department received a WaterSMART Grant to help with water projects throughout the City.
- A representative of the Sanitation District was scheduled to attend the November 16, 2021 Council meeting.

ADJOURNMENT

At 8:00 p.m., Councilmember Ince **moved** to adjourn the open meeting and move to a closed session in Council Chambers to discuss real estate transactions and character and competency of individuals, with no intention to return to open meeting. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0). In attendance were: Clark Wilkinson, Mayor; Councilmembers Fillmore, Ince, Ivie, McEwan (remotely), and Mecham; Brant Hanson, City Manager; Lisa Romney, City Attorney; and Jacob Smith, Administrative Services Director.

_____ _____

Jennifer Hansen, City Recorder Date Approved

_____

Katie Rust, Recording Secretary

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 9.

Short Title: City Council Report

Initiated By:

Staff Representative:

SUBJECT

Councilwoman Tami Fillmore

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

Report

10-5-2021

Tami Fillmore City Council Report

- Pool Project is now almost 4 weeks in
    - The damaged roof decking in the leisure pool has been replaced and its install should be completed today
    - After the decking is fixed, the roof liner will be repaired where access was needed for the decking starting tomorrow or Wednesday
    - The painting of the leisure pool ceiling should begin in the next few days
    - Additional ductwork, upgraded ventilation, roof top air handler unit, slide resurfacing, new indoor pool activity structure are some of the next items up on the project list
    - The lap pool is scheduled to shut down on 10/25 to upgrade ventilation, upgrading ductwork, painting, and install new rooftop unit
- District is still working on bonding for 2022
    - Looking to bring on bond counsel
    - Working with cities for future district sites
    - Still researching additional properties for possible purchase
    - Working with Bountiful City on layout for additional 50m pool
- Spooktacular (Halloween Event)
    - Takes place on 10/23/21 from 5pm – 830pm
    - Members will receive a free allotment of tickets for activities, games, and attractions. Additional tickets may be purchased for $0.50. Wear your costume!
- Thanksgiving Races
    - 10k, 5k, 1k on 11/25/21
- Youth Fall soccer is wrapping up at Centerville Community Park. It has been a great experience being able to utilize the fields. We are thankful to the city and all the Departments involved in helping us provide games

  at the site.
- Thursday Public Skating
    - Will be offering free skate rentals to facility members on Thursdays during public skating sessions through 11/18/21
- Ice Ribbon
    - Looking to open at the end of November/beginning of December depending on weather
    - Will have lockers for shoe storage added this year as well as hopefully new benches
- Adaptive Recreation
    - Beginning new adaptive recreation programs by November of this year
    - Will start with basketball, pickleball, soccer, volleyball, fitness classes, skating lessons, and Bingo

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 10.

Short Title: Mayor's Report

Initiated By:

Staff Representative:

SUBJECT

RECOMMENDATION

BACKGROUND

CENTERVILLE

Staff Backup Report
10/5/2021

Item No. 11.

Short Title: City Manager's Report

Initiated By:

Staff Representative:

SUBJECT

RECOMMENDATION

BACKGROUND

CENTERVILLE
CITY COUNCIL
Staff Backup Report
10/5/2021

Item No.

Short Title: Discuss Purchase or Sale of Real Property

Initiated By:

Staff Representative:

SUBJECT

Staff recommends the City Council hold a closed session for the purpose of discussing the purchase or sale of real property in accordance with provisions of State law.

RECOMMENDATION

BACKGROUND