

**CITY OF SARATOGA SPRINGS
CITY COUNCIL MEETING**

Tuesday, November 10, 2015

Meeting held at the City of Saratoga Springs City Offices
1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah 84045

CITY COUNCIL AGENDA

Councilmembers may participate in this meeting electronically via video or telephonic conferencing.

PLEASE NOTE: THE ORDER OF THE FOLLOWING ITEMS MAY CHANGE WITH THE ORDER OF THE MAYOR.

Commencing at 7:00 p.m.

- **Call to Order.**
- **Roll Call.**
- **Invocation / Reverence.**
- **Pledge of Allegiance.**
- **Public Input - Time has been set aside for the public to express ideas, concerns, and comments. Please limit repetitive comments.**
- **Awards and Recognitions. (Civic Events Awards)**

POLICY ITEMS: (All items are scheduled for consideration and possible approval unless otherwise noted)

1. PUBLIC HEARING ITEMS:

- a. Public Hearing: The Parkway Estates at Saratoga Springs (Willow Glen) Annexation. Located at 8950 W 7350 N (Utah County Address).
- i. Ordinance 15-30 (11-10-15): An Ordinance adopted pursuant to Section 10-2-407(3)(b) of the Utah Code, Approving an Annexation Application Relating to Approximately 7.433 acres of land; Annexing such land into the City and Related Matters.

2. ACTION ITEMS:

- a. Acceptance of the City of Saratoga Springs Fiscal Year 2015 Audit.
- b. Bid Award for Secondary Water Meter Phase 3.
- c. Preliminary Plat for Saratoga Springs Commercial Development (Turf Farm). Located at approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.
- d. Site Plan for Tractor Supply, located approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.
- e. Approval of Minutes:
 - i. October 27, 2015

3. REPORTS:

- a. **Mayor.**
- b. **City Council**
- c. **Administration communication with Council**
- d. **Staff updates: inquires, applications, and approvals**

4. REPORTS OF ACTION.

- 5. Motion to enter into closed session for the following: purchase, exchange, or lease of real property; pending or reasonably imminent litigation; the character, professional competence, or the physical or mental health of an individual.**
- 6. Adjournment.**

Notice to those in attendance:

- Please be respectful to others and refrain from disruptions during the meeting.
- Please refrain from conversing with others in the audience as the microphones are sensitive and can pick up whispers in the back of the room.
- Keep comments constructive and not disruptive.
- Avoid verbal approval or dissatisfaction of the ongoing discussion (e.g., applauding or booing).
- Please silence all cell phones, tablets, beepers, pagers, or other noise making devices.
- Refrain from congregating near the doors to talk as it can be noisy and disruptive.

Individuals needing special accommodations under the Americans with Disabilities Act (including auxiliary communicative aids and services) during this meeting please notify the City Recorder at 766-9793 at least three day prior to the meeting.



City Council Staff Report

Author: Kevin Thurman, City Attorney
Subject: Parkway Estates Annexation Petition
Date: November 10, 2015
Type of Item: Legislative, Policy Decision

Summary: Staff recommends approval of the Parkway Estates Annexation Petition and Ordinance No. 15-30 (11-10-15).

Description:

- A. Topic:** Parkway Estates Annexation Petition (“Petition”).
- B. Background:** Per State law, the process for an annexation starts with the filing of a petition with the City Recorder’s Office. The City Recorder’s Office—in conjunction with the City Attorney’s Office—determines whether the Utah Code requirements are met and is primarily responsible for processing the petition. The City’s Land Development Code has separate requirements for annexations, and Kimber Gabryszak has provided a staff report concurrently with this staff report analyzing these requirements. I will provide the basic background surrounding the filing of the Petition and briefly discuss the Utah Code requirements and processes. Ordinance No. 15-30, attached hereto, provides more specific findings as to compliance with these requirements and processes.
- C. Analysis:** The Petition was filed on August 11, 2015 by the Verna Peterson Family Trust (“Trust”) through its agent PG Property Holdings, LLC. The Petition proposes the annexation of 7.433 acres of undeveloped property currently located in the unincorporated boundaries of Utah County on Old Saratoga Road near 7350 North. The Trust would like to develop a low density residential subdivision with 18 lots.

Pursuant to Utah Code § 10-2-405, the City Council accepted the Petition for further consideration during the September 1, 2015 City Council meeting. This merely meant that the City Council wished to proceed with the process and directed City Staff to proceed with processing the Petition.

Pursuant to Utah Code § 10-2-405, the City Recorder then determined—with the assistance of the City Attorney’s Office and Utah County Surveyor, Clerk, Recorder, and

Assessor—that the annexation petition met the Utah Code requirements.¹ Since the requirements were met, the City Recorder issued the Notice of Certification on September 30, 2015 and subsequently sent copies of the notice to the City Council, the Trust, and the Utah County Commission.

Following the Notice of Certification, the City Recorder—on behalf of the City Council—caused the following notices to be made:

1. Public notice of the Petition for 3 consecutive weeks in the Daily Herald on October 2nd, 9th, and 16th, 2015.
2. At least 3 weeks' advance public notice of the Petition on the Utah Public Notice Website beginning on October 13, 2015.
3. Notice of the proposed annexation to Affected Entities, such as the Utah County Commission, Lehi City, and public utility companies.
4. At least 7 days' notice of the City Council public hearing scheduled for November 10, 2015, which was published in the Daily Herald and Public Notice Website concurrently with the notice of the Petition.

The notices above specified that protests could be filed with the Utah County Boundary Commission by October 30, 2015. On November 3, 2015, the City Recorder certified that no protests were filed by the October 30th deadline.

During its November 10, 2015 meeting, the City Council will be considering the Petition and—after holding a public hearing—voting on whether to approve the Petition. This is entirely a legislative decision, and the Council is given considerable discretion in its decision. Courts rarely overturn legislative decisions.

Should the Council approve the Petition, the City Recorder will then publish a short summary of the ordinance approving the Petition and file both a Notice of Impending Boundary Action and a Final Local Entity Plat Map with the Lieutenant Governor's Office. The Lieutenant Governor's Office will then issue a Certificate of Annexation. Finally, the City Recorder will file with the County Recorder's Office the Certification of Annexation, the original Notice of Impending Boundary Action, the original Final Local Entity Plat Map, and a certified copy of Ordinance 15-30 approving the Petition. At this point, the property will be officially annexed into the City.

D. Conclusion: The Council may exercise its legislative discretion to approve the Parkway Estates Annexation Petition. The Petition meets all applicable legal requirements.

Recommendation: Approve the Parkway Estates Annexation Petition and Ordinance No. 15-30.

Attachment: Ordinance No. 15-30 (11-10-15).

¹ The Utah Code—among other things—requires an annexation petition to contain the signatures of property owners covering a majority of the land area and at least 1/3 of the value of the area proposed to be annexed. Also, the petition cannot leave or create an island or peninsula of unincorporated property unless the City Council finds that it is in the public interest to approve the petition. More detailed findings are found in Ordinance No. 15-30 (attached) and the supporting exhibits.



**Willow Glen (Parkway Estates)
Annexation
Tuesday, November 10, 2015
Public Hearing**

Report Date:	Tuesday, November 3, 2015
Applicant:	PG Property Holdings LLC (Jared Haynie)
Owner:	Verna Peterson Family Trust (VeaLynn Jarvis)
Location:	Approximately 1900 East 145 North (8950 W. 7350 N. County address)
Major Street Access:	145 N (7350 N, County Address)
Parcel Number(s) & Size:	13:031:0035, 6.996 acres
Parcel Zoning:	None, County
Adjacent Zoning:	Agriculture, R-3
Current Use of Parcel:	Vacant, Ag
Adjacent Uses:	Vacant, Ag
Previous Meetings:	None
Previous Approvals:	None
Land Use Authority:	Council
Type of Action:	Legislative
Future Routing:	Planning Commission & City Council, & Rezone
Author:	Kimber Gabryszak, AICP

A. Executive Summary:

The applicant is requesting approval of an Annexation for the Willow Glen subdivision. The Annexation will bring property into the City. A recommendation on a Rezone has been scheduled for the November 12, 2015 Planning Commission meeting and the final decision for the December 1, 2015 City Council meeting. The Rezone will assign zones to the property, and is accompanied by a concept plan for a single-family subdivision.

RECOMMENDATION:

Staff recommends that the City Council hold a public hearing, take public comment, review the proposal, and choose from the options in Section E of this report. The planning staff recommendation is to continue the annexation until accompanied by a recommendation on the Rezone from the Planning Commission.

B. Specific Request:

When property is annexed into the City, the property must be accompanied by a development plan and be zoned appropriately. The applicants are requesting annexation into the City and a zoning designation of R-3, in accordance with the Low Density Residential designation. The related concept plan proposes 18 single family lots.

Note: the City Council has significant legislative discretion to determine what the appropriate zone should be for the annexation.

C. Process:

Utah Code Chapter 10-4, subsections 401 through 428, govern the process for considering annexations. Chapter 19.22 of the City Code contains additional requirements that properties must meet before annexing into the City.

This report focuses solely on the Title 19 requirements.

Section 19.01.07. contains additional process standards. Specifically:

1 .01.07. Classification of Annexed Territory.

1. In accordance with Utah Code § 10-9a-506, all property annexed to the City shall be classified at the time the property is annexed in land use zones that are defined in this Code and listed in the Land Use Element of the General Plan. *The applicants request R-3*
2. If the City does not classify the property at the time the property is annexed, then all land uses within the annexed territory shall be compatible with surrounding uses within the City. *The applicants request R-3*
3. When determining what land use designations may be appropriate, the City Council shall carefully consider the land use of adjacent properties. *Adjacent properties are zoned A and R-3*
4. The public hearing and classification of land use shall be considered in the same manner as set forth in Chapter 19.17. *Chapter 19.17 requires a public hearing and recommendation on rezones by the Planning Commission. This hearing has been scheduled for November 12, 2015. Staff therefore recommends continuation of the annexation decision to the December 1, 2015 Council meeting.*

D. Substantive Code Criteria:

Annexation Re uirements

Section 19.22.01 contains standards and guidelines for annexations:

1. Developers shall provide public improvements in accordance with City ordinances. **Complies.** *The concept plan has been reviewed and the applicants are aware of improvement standard. All improvements will be reviewed for compliance with City ordinances at time of plat and site plan approvals.*
2. Developers shall pay all applicable impact fees, service fees, and assessments in addition to the annexation fee. **Complies.** *Fees will be charged at time of plat, building permit, or site plan approval in accordance with City Code.*
3. Developers will be subject to all other appropriate and adopted fees to offset the costs to the City. **Complies.** *No fees were waived for the application.*
4. The applicant will be charged for all attorneys' fees associated with review of the annexation and drafting of applicable documents. **Complies.** *The application fee accounts for the City Attorney's review.*
5. Piecemeal annexation of individual small parcels of property is discouraged if contiguous parcels, soon to be developed, are available in order to avoid repetitious annexations.

Complies. The annexation is of a small piece, however other adjacent properties have not expressed desire to soon develop or annex.

6. Except as permitted in Utah Code § 10-2-401 et seq., no islands or peninsulas of another jurisdiction shall be created by the annexation.

Complies. No islands or peninsulas are created.

7. Irregular boundaries should be minimized.

Complies. Boundaries follow existing property lines.

8. The annexation shall generally follow existing roads, property lines, easements, utilities, and power lines in order to minimize the public expense for extension of main or service lines and streets.

Complies. The annexation follows existing property lines.

9. In order to facilitate the consolidation of overlapping functions of local governments, promote the efficient delivery of services, encourage the equitable distribution of community resources and obligations, and eliminate islands and peninsulas of territory that are not receiving municipal services, the boundaries of an area proposed for annexation shall be drawn, where practicable and feasible, along the boundaries of existing special districts for sewer, water, and other services, along the boundaries of school districts, and along the boundaries of other taxing entities.

Complies. The annexation does not create islands or peninsulas and will fall with existing school districts. City special district boundaries will be amended along with future plat(s).

10. In order to provide for the orderly growth and development in the City and avoid confusion and undue cost to the taxpayers, all utility and service hook-ups shall be limited to incorporated areas of the City and shall not be made available outside the City limits. The only exception shall be those extensions which are made pursuant to agreement with other units of government under the Interlocal Cooperation Act or by specific approval of the City Council.

Complies. No hookups are proposed outside City boundaries.

11. Utilities should be extended to annexed areas as soon as practicable after annexation. However, the City is not obligated to provide utility services to newly annexed or undeveloped property.

Complies. The applicants are aware of utility requirements and potential issues.

12. Extensions of service lines and utilities shall be charged to the property annexed rather than to the public or City and shall be planned and constructed in full compliance with City ordinances.

Complies. Will be installed at the developer's cost.

13. Each annexation shall require a disclosure by the developer of anticipated needs of utilities and street improvements and a timetable of anticipated development.

Complies. Sufficient information provided to City Engineer with Concept Plan application.

Concept Plan

19.04, Land Use Zones – Pending

- Minimum lot size, frontage, width, depth, coverage – Concept plan appears to comply. Several lot size reductions for lots below 10,000 sq.ft., within the permitted percentages
- Density – 2.57 units per acre, below the maximum of 3
- Setbacks / yard / height – will be reviewed on a plat-by-plat basis for compliance with the zone, which are 25' for front, 8'/20' side yards, 20' corner street-side yard, and 25' for the rear.
- Open Space / Sensitive Lands – no sensitive lands; 15.05% open space proposed.
- All to be verified at time of Preliminary Plat submittal

19.06, Landscaping and Fencing – Pending

- Will be reviewed for compliance at time of Preliminary Plat submittal

19.09, Off Street Parking – **Pending**

- Will be reviewed for compliance at time of Preliminary Plat submittal

19.12, Subdivisions – **Pending**

- Block length: complies
- Driveway locations: complies
- Two points of access: complies
- Corner lot sizes: complies

19.18, Signs – **Pending**

- Will be reviewed for compliance at time of Preliminary Plat submittal

19.27, Addressing – **Pending**

- Will be reviewed for compliance at time of Preliminary Plat submittal

Fire Department – Requirements to be applied at time of Preliminary & Final Plat

- All access shall be of a width to support both parking on both sides as well as two vehicles being able to pass in between parked cars.
- All fire flows shall meet current needs as well as future development in the area.
- Hydrant spacing shall not exceed 500’ spacing and will be in all cul-de-sacs.
- All cul-de-sacs shall be at a minimum 96’ radius.

E. Recommendation and Alternatives:

Staff recommends that the City Council conduct a public hearing, take public comment, discuss any public input received, and choose from the following options:

CONTINUE

Staff recommends that the City Council choose to continue the application:

Potential motion: “Based on the analysis of the City Council and information received from the public, I move to **continue** the Parkway Estates Annexation, aka Willow Glen, to a future meeting, with the following direction on additional information or changes needed to render a decision:

1. A recommendation from the Planning Commission on the Rezone shall be received.
2. _____
3. _____

ALTERNATIVES

Approval

The City Council may instead choose to conditionally approve the application: “I move to **conditionally APPROVE** the Parkway Estates Annexation, aka Willow Glen, with the Findings and Conditions below:

Findings:

1. With conditions, the Annexation and Rezone comply with the Land Development Code articulated in Section C and D of the Staff report, which Section is incorporated herein by reference.

Conditions:

1. The property shall receive an appropriate zoning and general plan designation by the City Council after a public hearing.
2. The Rezone shall not be finalized until a recommendation is received from the Planning Commission. (Or: the zone applied to the property shall be [Agriculture/R-3].)
3. All requirements of the City Engineer, as outlined in but not limited to Exhibit 2, shall be met.
4. Any other conditions articulated by the City Council: _____

Denial

The Council may also choose to deny the application:

Potential motion: “Based on the analysis of the City Council and information received from the public, I move to **deny** the Parkway Estates Annexation, AKA Willow Glen, with the following findings:

Potential Findings:

1. The Annexation does not comply with the Land Development Code, as articulated by the Council: _____, or
2. The Annexation is not consistent with the General Plan, as articulated by the Council: _____.

F. Exhibits:

- | | |
|---------------------------|-------------|
| 1. Location Map | (page 6) |
| 2. City Engineer’s Report | (pages 7-8) |
| 3. Annexation Map | (page 9) |
| 4. Concept Plan | (page 10) |



Subject Parcel

7350 NORTH

Annexation Area

2090 EAST

1900 SOUTH

KINTAIL ST

ARCHMORE ST

CAMERON ST

HAWTHORNE ST

LENNOX LN

PERTH ST

LOCH LOMOND DR

LAKEVIEW DR

**City Council
Staff Report**

Author: Jeremy D. Lapin, City Engineer
Subject: Willow Glen (Parkway Estates)
Date: November 10, 2015
Type of Item: Annexation



Description:

A. Topic: The Applicant has submitted an Annexation application. Staff has reviewed the submittal and provides the following recommendations.

B. Background:

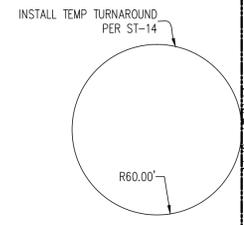
Applicant: PG Property Holdings LLC (Jared Haynie)
Request: Annexation
Location: Approximately 1900 East 145 North (8950 W. 7350 N Utah County Address)
Acreage: Parcel # 13:031:035 – 6.996 acres

C. Recommendation: Staff recommends approval of the Annexation subject to the following findings and conditions:

D. Conditions:

- 1) The project and associated construction drawings shall be consistent with the City's existing Master Plans including the Transportation Master Plan, the Parks, Trails, and Open Space Master Plan, as well as the City's utility master plans including the Culinary Water, Secondary Water, Sewer, and Storm Drain Master Plans.
- 2) The acceptance of the annexation and accompanying documents does not represent a reservation of capacity in any of the systems. Capacity is available on a first come, first serve basis and final verification of system capacity will need to be determined prior to the recordation of plats. At the time of plat recordation, Developer shall be responsible for the installation and dedication to City of all onsite and offsite improvements sufficient for the development of Developers' Property in accordance with the current City regulations. While the anticipated improvements required for the entire property are set out in the developers disclosure of utility needs and on their concept plan, that is only the City's and Developers best estimate at this time as to the required improvements and is not intended to be an exhaustive list. The required improvements for each plat shall be determined by the City Engineer at the time of plat submittal.
- 3) The infrastructure anticipated to be needed for the build out of this project shall be provided for in comprehensive construction drawings that shall be submitted with or prior to the first plat application. This submittal shall include a Traffic Impact Study that meets all of the requirements provided for in the City's Engineering Standards and Specifications and Transportation Master Plan. Such plans shall also show existing city mains locations and sizes and identify all proposed points of connection to existing. The plans shall identify all offsite incoming storm water flows that must be routed and or mitigated through project.
- 4) The developer shall comply with all City access spacing and permitting requirements. Developer shall complete roadway improvements as per the City's Transportation Master Plan (TMP) and Engineering standards and specifications.

- 5) Developer shall provide a geotechnical report and hydrologic/hydraulic storm drainage calculations for the overall project. Detention areas and volumes shall be identified as well as all proposed outfall locations. The project shall comply with all City, UPDES and NPDES storm water pollution prevention requirements. Storm water release shall not exceed 0.2 cfs/acre or predevelopment hydrology, whichever is less, and all storm water must be cleaned to remove 80% of Total Suspended Solids and all hydrocarbons and floatables.
- 6) Developer shall provide a complete trail system that provides pedestrian connectivity as well as pedestrian corridors at critical locations to maintain connectivity to trails and neighborhoods. The trail system shall also be consistent with the City's Trails and open space Master Plan
- 7) Existing pedestrian trails shall be incorporated into project
- 8) The developer shall ensure that any open space dedicated to the City will meet all City landscaping and irrigation design standards as well as meet all City and industry standards for amenities and play equipment.
- 9) All roads public or private shall meet all city standards and specifications and standard cross sections and pavement section designs.
- 10) Lift stations will not be permitted to provide sewer or storm drain service for any areas. All Sanitary and Storm Sewers must be gravity lines only.
- 11) Storm water retention is not permitted. All storm water must be detained to historical or pre-development conditions and all basins must have an outfall and overflow system as specified in the City's Engineering Standards.
- 12) Developer shall identify and protect all sensitive lands as specified in the Land Development Code.
- 13) Developer shall be required to bury and/or relocate of all overhead utility distribution lines.
- 14) Secondary and Culinary Water Rights must be secured from or dedicated to the City with each plat proposed for recordation compliant with current City Code. Prior to acceptance of water rights proposed for dedication, the City shall evaluate the rights proposed for conveyance and may refuse to accept any right that it determines to be insufficient in annual quantity or rate of flow or has not been approved for change to municipal purposes within the City or has not been approved for diversion from City-owned waterworks by the State Engineer.



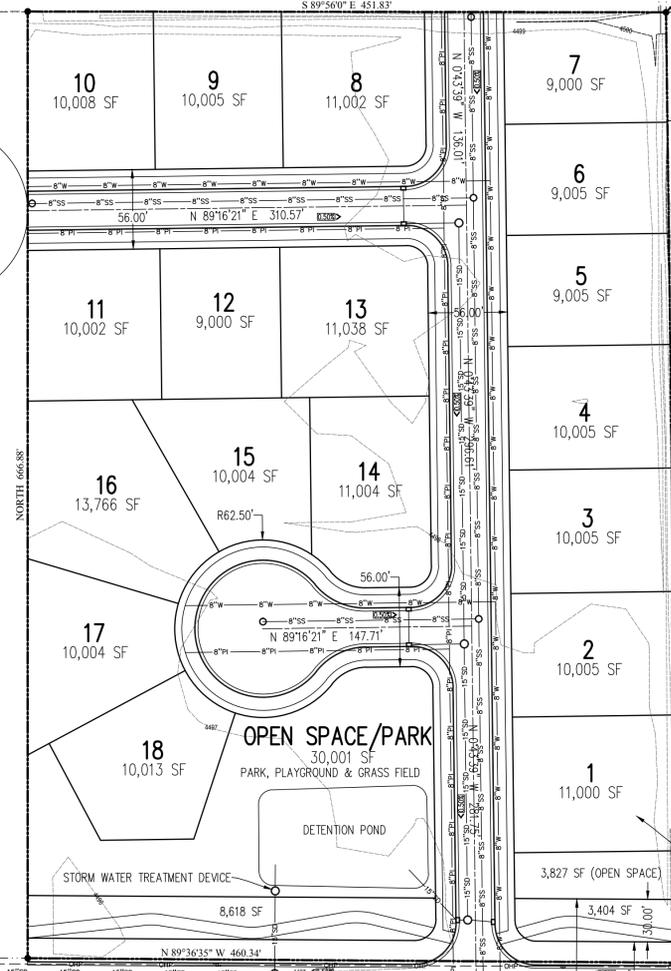
BROADHEAD, LANE C & HOLLY C
13:031:0029

ANDERSON, MELVIN P & DONA H
13:031:0027

LAYTON, KENNETH W.
13:031:0033

RW COMMERCIAL PROPERTY HOLDINGS
13:031:0031

DRIVEWAY LOCATION FOR LOTS NEXT TO AN ARTERIAL: DRIVEWAYS SHALL NOT BE PLACED ON THE INTERSECTING ROADWAY WITHIN 100 FEET OF THE ARTERIAL CONNECTION AS MEASURED FROM EDGE OF THE ARTERIAL RIGHT-OF-WAY TO THE NEAREST EDGE OF DRIVEWAY SURFACE.



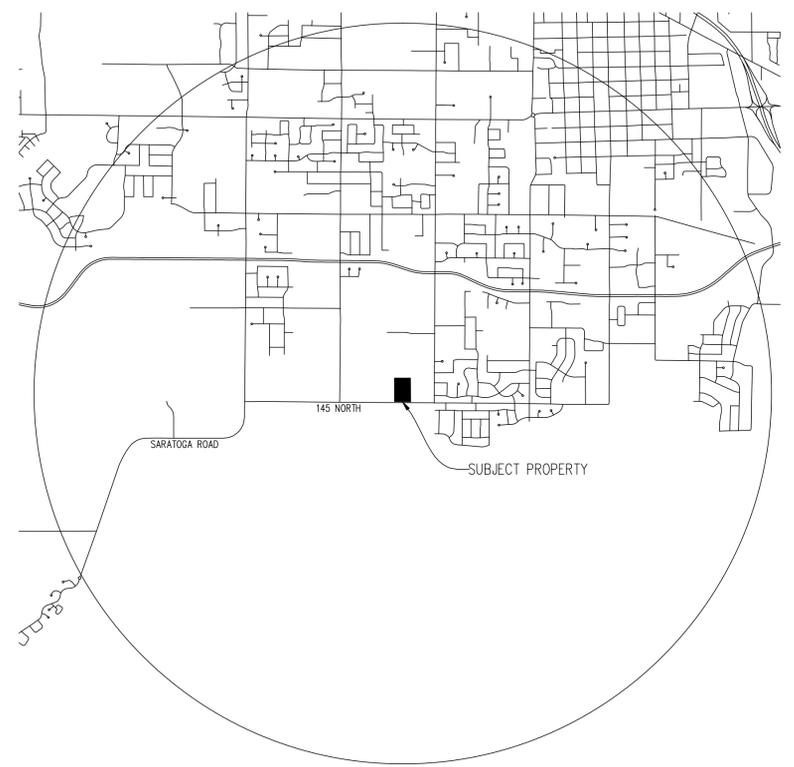
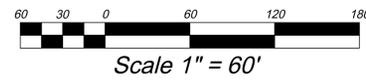
NE COR SEC 19 TSS, R.I.E. SLB&M NOT FOUND
N 89°43'15" E 355.00'

E 1/4 SEC 19 TSS, R.I.E. SLB&M NOT FOUND
S 07°39' E 211.25'

POB WEST 351.47'

N 3°46'5" E, Sta. 36
BASIS OF BEARING

SE COR SEC 19 TSS, R.I.E. SLB&M 1928 BRASS CAP ELEV = 4491.24



TRANSPORTATION VICINITY MAP - 2 MILE RADIUS

CLARK ESTATES "A"

LOCH LOMOND PHASE 3

CLARK, DELORES (ET AL)
13:032:0015

HATCH PROPERTY HOLDINGS LLC
13:031:0017

JACOBSON, RICHARD TERRY
13:031:0016

A DRAINAGE EASEMENT AS WELL AS HYDROLOGIC AND HYDRAULIC CALCULATIONS WILL BE PROVIDED WITH PRELIMINARY PLAN FOR CAPACITY OF DRAINAGE AND ACCESS FOR CLEANING.

PROPERTY LINE
EXISTING WATER LINE

PROPOSED CENTERLINE
CONNECT TO EXISTING WATER

INSTALL METERING MANHOLE & CONNECT TO EXISTING SEWER AS APPROVED BY TSSD

NEW P.I. LINE

Developer: Jared Haynie



David W. Peterson, P.E., License #270393
12 West 100 North, Suite 201, American Fork, UT 84003
P: (801) 756-4504; F: (801) 756-4511

RECORD LEGAL DESCRIPTION

Commencing South 1017.57 feet and West 351.47 feet from the East Quarter Corner of Section 19, Township 5 South, Range 1 East, Salt Lake Base and Meridian; South 0°43'39" East 669.54 feet; North 89°36'35" West 460.34 feet; North 666.88 feet; South 89°56'0" East 451.83 feet to beginning.
Area = 6.996 Acres

LOT REDUCTION REQUEST

1. THE DEVELOPER REQUESTS A 10% REDUCTION IN SIZE OF FOUR (4) OF THE PROPOSED SUBDIVISION LOTS FROM 10,000 S.F. TO 9,000 S.F. THIS IS BEING REQUESTED DUE TO THE REQUIRED PROPERTY THAT HAS BEEN REQUIRED FOR THE MAJOR ARTERIAL ALONG 145 NORTH STREET. LOTS 5, 6, 7, AND 12 ARE THE LOTS REQUESTING REDUCTION.
2. THE FOUR (4) LOTS REQUESTED FOR REDUCTION ARE 22.2% OF THE TOTAL LOTS. A MAXIMUM OF A 25% REDUCTION IS ALLOWED IN THE CODE.

DATA TABLE

TOTAL AREA:	6.996 ACRES =	100%
OPEN SPACE:	1.053 ACRES =	15.05%
TOTAL LOTS:	18	
DENSITY:	2.57 LOTS/ACRE	
PROPOSED ZONE:	LDR (R-3)	

PRV NOTE

1. A PRESSURE REDUCING VALVE WILL MOST LIKELY BE NEEDED TO REDUCE PRESSURES.

WILLOW GLEN SUBDIVISION		
SARATOGA SPRINGS		1880 EAST 145 NORTH
UTAH		
Drawn by: D.W.P.	CONCEPT PLAN	Scale: 1"=60'
Designed by: D.W.P.		Date: 10/09/15
Checked by: D.W.P.		C1

ORDINANCE NO. 15-30 (11-10-15)

AN ORDINANCE ADOPTED PURSUANT TO SECTION 10-2-407(3)(b) OF THE UTAH CODE, APPROVING AN ANNEXATION APPLICATION RELATING TO APPROXIMATELY 7.433 ACRES OF LAND; ANNEXING SUCH LAND INTO THE CITY; AND RELATED MATTERS.

WHEREAS, the Verna Peterson Family Trust (“Trust”) owns approximately 7.433 acres of undeveloped land situated outside of the current boundaries of the City of Saratoga Springs, Utah (the “City”) within portions of unincorporated Utah County, which property is contiguous to the boundaries of the City, and which is more particularly described on Exhibit A (the “Parkway Estates Property”); and

WHEREAS, PG Property Holdings LLC, on behalf of the Trust, has submitted to the City Recorder a Petition for Annexation (such Annexation, together with all attached and related materials, being referred to herein as the “Petition”), requesting that the City annex the Parkway Estates Property into the City; and

WHEREAS, the Parkway Estates Property is approximately 7.433 acres in size; and

WHEREAS, the Parkway Estates Property is situated within the portion of unincorporated Utah County included in the Annexation Policy Plan Map adopted by the City Council of the City of Saratoga Springs on June 19, 2012 as part of Ordinance No. 12-7 (6-19-12); and

WHEREAS, on September 1, 2015 the City Council accepted the Petition for further consideration; and

WHEREAS, on September 30, 2015 the City Recorder (i) certified the Petition, and (ii) mailed or delivered written notification of such certification to the City Council, contact sponsor, and the Utah County Commission, in satisfaction of Section 10-2-405(2)(c) of the Utah Code, a copy of which certification and notification is attached hereto as Exhibit B; and

WHEREAS, following receipt of notice of such certification from the City Recorder on September 30, 2015, the City Council caused notice of the proposed annexation to be published (a) for three consecutive weeks, on October 2, 2015, October 9, 2015, and October 16, 2015, in the Daily Herald, a newspaper of general circulation within (i) the area circumscribed by the Parkway Estates, and (ii) the unincorporated area within ½ mile of the Parkway Estates Property, and (b) at least three weeks starting on October 13, 2015 on the website established pursuant to Section 45-1-101 of the Utah Code, which notices, together with affidavits of publication thereof, are attached hereto as Exhibit C; and

WHEREAS, following receipt of notice of such certification from the City Recorder on September 30, 2015, the City Council caused a notice thereof to be mailed on October 6, 2015 to affected entities, copies of which notices are attached hereto as Exhibit D; and

WHEREAS, the notices attached as Exhibits C and D identified the deadline of October 30, 2015 (the "Protest Deadline"), for the filing of protests under Section 10-2-407 of the Utah Code; and

WHEREAS, attached hereto as Exhibit E is a letter from the City Recorder stating that the City Recorder did not receive a copy of any protests to the proposed annexation filed with the Utah County Boundary Commission on or before the Protest Deadline; and

WHEREAS, on October 2, 2015, October 9, 2015 and October 16, 2015, there was published in the Daily Herald a Notice of Public Hearing relating to the proposed annexation, in satisfaction of the requirements of Section 10-2-407(3)(b)(ii)(A) of the Utah Code, a copy of which Notice, together with an affidavit of the publication thereof, are attached as Exhibit F hereto; and

WHEREAS, on November 10, 2015, not less than seven (7) days after publication of the notice identified in Exhibit F, the City Council held a public hearing relating to the proposed annexation, at which public hearing all individuals desiring to express their views relating to the proposed annexation were given the opportunity to be heard on the matter; and

WHEREAS, the City Council has given careful consideration to the views expressed by the public during the public hearing; and

WHEREAS, the City Council has carefully reviewed and considered the Petition and all materials submitted by the petitioner in connection therewith and in support thereof, including materials required to be submitted pursuant to the City's Annexation Policy Plan Statement and Annexation Petition Requirements and Procedures; and

WHEREAS; in light of the foregoing, and after due deliberation, the City Council desires to approve the Petition and proceed with the proposed annexation and other related matters.

NOW THEREFORE, it is hereby ordained by the City Council of the City of Saratoga Springs, Utah, as follows:

SECTION 1. Findings. The City Council does hereby find and determine that the annexation of the Parkway Estates Property as proposed in the Petition furthers the health, safety, and general welfare of the City and its residents. The City Council also adopts herein by reference the findings and conditions contained in the staff reports attached hereto as Exhibit G.

SECTION 2. Approval of Annexation; Effective Date. The City Council approves the Petition, approves the annexation of the Parkway Estates Property as described in the Petition, and does hereby annex the Parkway Estates Property into the City. The effective date of such annexation shall be the date of issuance by the Utah Lieutenant Governor of the Certificate of Annexation, under Section 10-2-425 of the Utah Code.

SECTION 3. Zoning. The Parkway Estates Property shall be subject to such zoning designations as shall be established by separate ordinance adopted by the City Council.

SECTION 4. Vesting of Development Rights. The Trust shall be entitled to such vested development rights as are described in a separate zoning map amendment and/or development agreement for The Parkway Estates approved at a later date after adoption of this Ordinance.

SECTION 5. Authorized Actions. The Mayor, the City Recorder, the City Manager, and all other officers and employees of the City are hereby authorized and directed to take, in a timely manner, any and all actions required or advisable to be taken to give effect to the annexation hereby approved; including, without limitation, the giving of all notices and the filing of all items required pursuant to Sections 10-2-401 et seq. of the Utah Code.

SECTION 6. Publication of Ordinance. A copy of this Ordinance shall be delivered to the City Recorder immediately upon execution by the Mayor, and the City Recorder is hereby authorized and directed to cause a summary thereof to be published on the earliest possible date in the Daily Herald. This Ordinance shall become effective immediately upon such publication.

SECTION 7. Amendment of Conflicting Ordinances. If any ordinances, resolutions, policies, or zoning maps of the City of Saratoga Springs heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION 8. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

ADOPTED AND PASSED by the City Council of the City of Saratoga Springs, Utah, this ___ day of _____, 2015.

Signed: _____
Jim Miller, Mayor

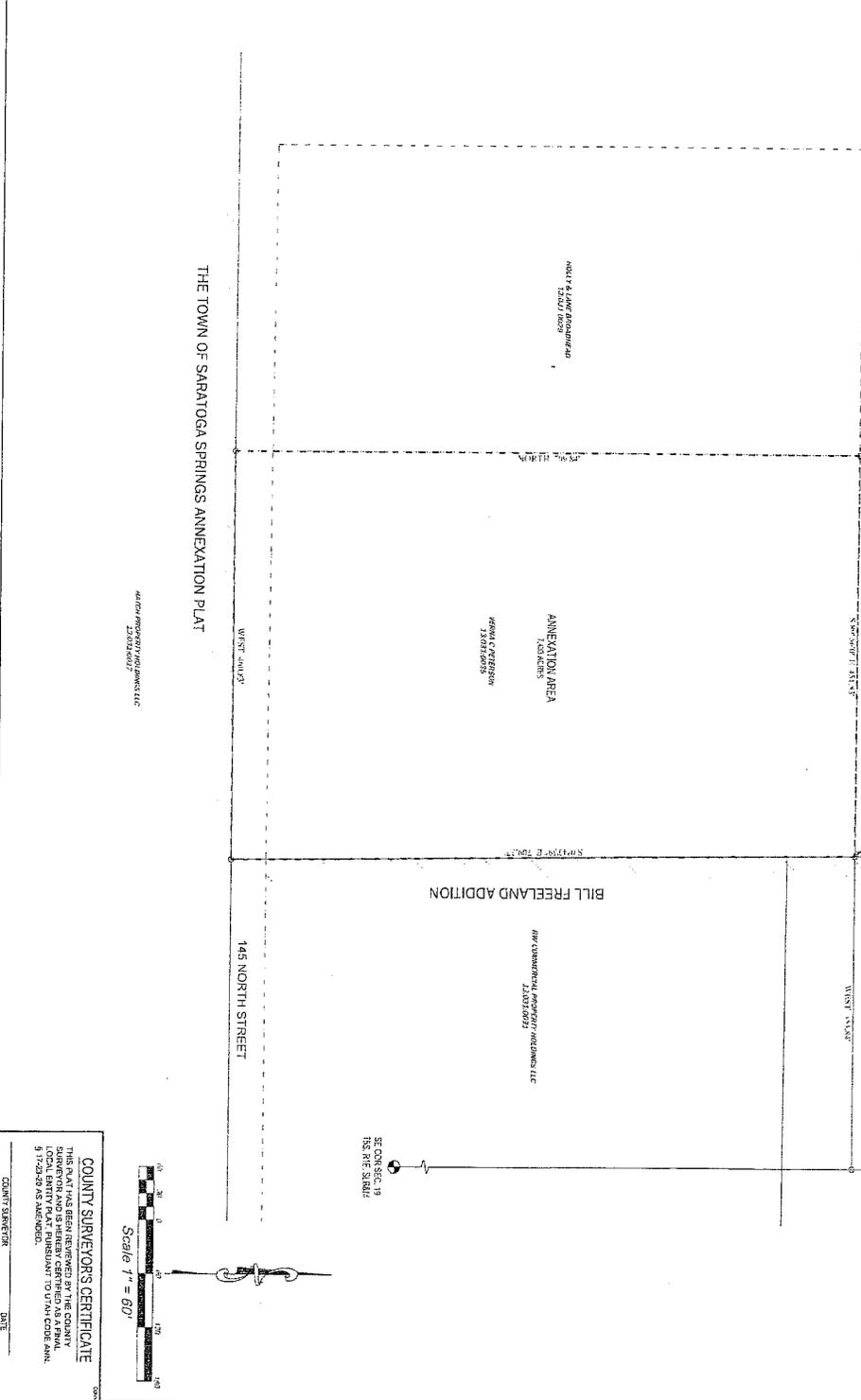
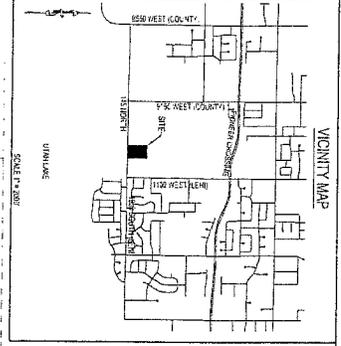
Attest: _____
Lori Yates, City Recorder

Date

	VOTE
Shellie Baertsch	_____
Rebecca Call	_____
Michael McOmber	_____
Stephen Willden	_____
Bud Poduska	_____

EXHIBIT A

Map of Unincorporated Parkway Estates Property



COUNTY SURVEYOR'S CERTIFICATE
 THIS PLAT HAS BEEN REVIEWED BY THE COUNTY SURVEYOR AND IS HEREBY CERTIFIED AS A FINAL PLAT IN ACCORDANCE WITH UTAH CODE ANN. § 17-2a-209 AS AMENDED.

COUNTY SURVEYOR: _____ DATE: _____

SURVEYOR'S CERTIFICATE

I, MARION D. THOMAS, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR AND THAT THE TITLE OF THIS CERTIFICATE IS: SARATOGA SPRINGS, UTAH ANNEXATION TO THE CORPORATE LIMITS OF SARATOGA SPRINGS CITY, UTAH COUNTY, UTAH IS A TRUE AND CORRECT REPRESENTATION OF DATA COMPILED FROM RECORDS ON FILE IN THE OFFICE OF THE UTAH COUNTY RECORDER.

DATE: _____ SURVEYOR'S NAME: MARION D. THOMAS

BOUNDARY DESCRIPTION

BEING THAT I, A COUNTY SURVEYOR, HAVE BEEN DULY SWORN AND QUALIFIED AND HAVE BEEN DULY SWORN TO THE EAST QUARTER CORNER OF SECTION 18, T12N, R12E AND WEST 1/4 OF SECTION 19, T12N, R12E, UTAH COUNTY, UTAH, AND THAT THE EAST QUARTER CORNER OF SECTION 18, T12N, R12E AND WEST 1/4 OF SECTION 19, T12N, R12E, UTAH COUNTY, UTAH, IS A TRUE AND CORRECT REPRESENTATION OF DATA COMPILED FROM RECORDS ON FILE IN THE OFFICE OF THE UTAH COUNTY RECORDER.

ACCEPTANCE BY LEGISLATIVE BODY

WE, THE BOARD OF ALDERMEN OF THE CITY OF SARATOGA SPRINGS, UTAH, HAVE RECEIVED A REQUEST TO INITIATE AN ANNEXATION OF THE TRACT OF LAND SHOWN HEREON, WHICH TRACT CONSTITUTES A PORTION OF AN EXISTING ISLAND OR PENINSULA WITHIN OR CONTIGUOUS TO THE CITY OF SARATOGA SPRINGS, UTAH, AND WE HAVE RESOLVED TO RESOLUTION SETTING FORTH ITS INTENT TO ANNEX THE TRACT, PROVIDED NOTICE AND CONDUCTED HEARINGS ON THE MATTER, AND ADOPTED AN ORDINANCE TO ANNEX THE TRACT TO THE CITY OF SARATOGA SPRINGS, UTAH, IN ACCORDANCE WITH THE PROVISIONS OF SECTION 17-2a-209, UTAH CODE ANN., AS AMENDED, AND THAT THE CITY OF SARATOGA SPRINGS, UTAH, IS A TRUE AND CORRECT REPRESENTATION OF DATA COMPILED FROM RECORDS ON FILE IN THE OFFICE OF THE UTAH COUNTY RECORDER.

DATED THIS _____ DAY OF _____, A.D. _____

WARRANT: _____ ATTEST: _____

CITY CLERK: _____

ANNEXATION PLAT

VERNA ANNEXATION

SARATOGA SPRINGS, UTAH COUNTY, UTAH

SCALE: 1" = 60'

Utah County Parcel Map

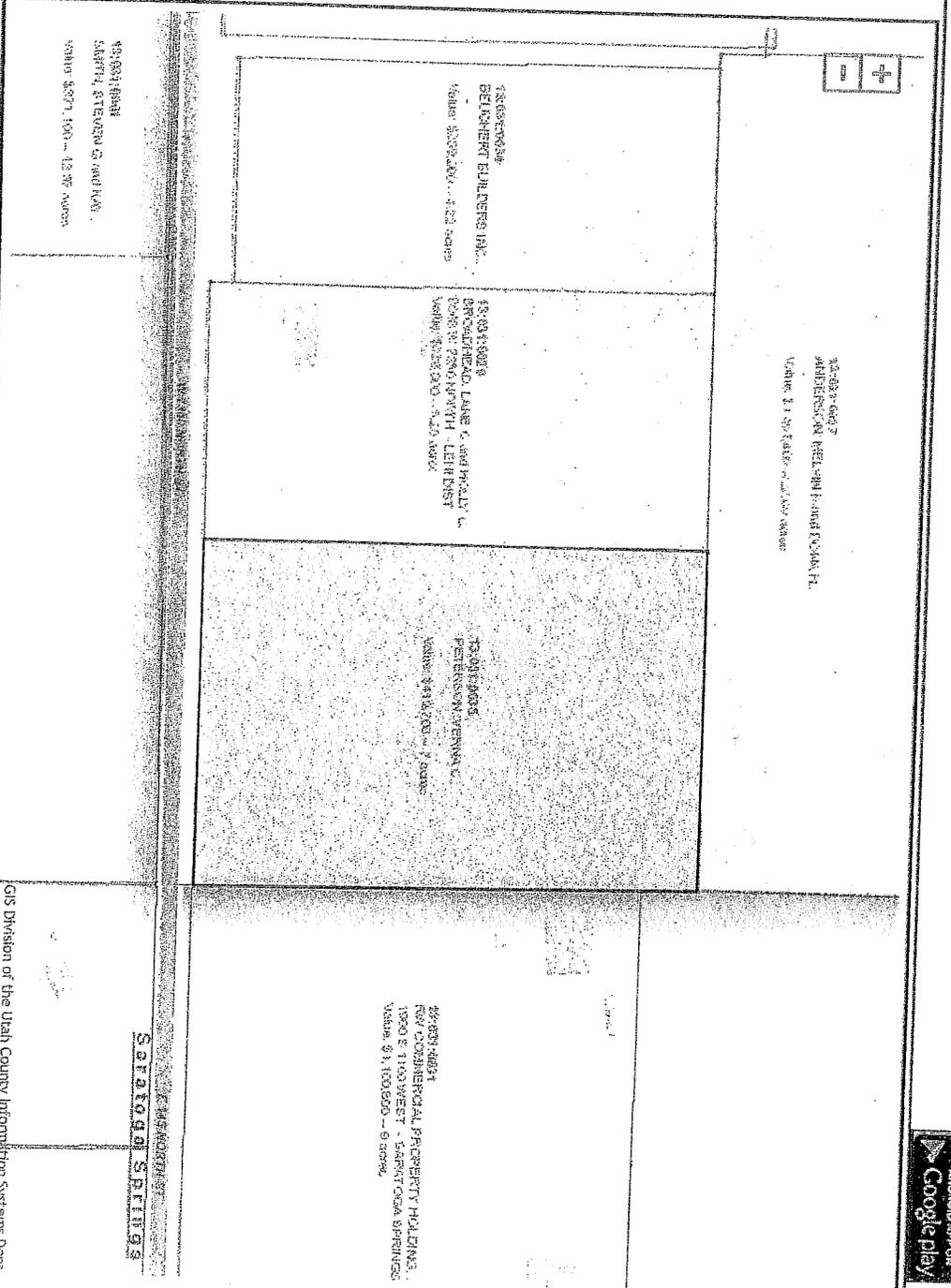
Tools Print Help

130310035

Enter the map title.

Create PDF

Click the Help tab above for further instructions on how to print the map.



This on-line parcel map is for reference only and no liability is assumed for any inaccuracies, incorrect data or variations with an actual survey.

GIS Division of the Utah County Information Systems Dept



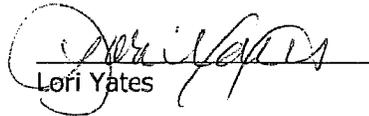
EXHIBIT B

Notice of Certification

NOTICE OF CERTIFICATION

I, Lori Yates, City Recorder for the City of Saratoga Springs, have reviewed the Petition for Annexation for The Parkway Estates at Saratoga Springs filed by the Verna Peterson Family Trust, parcel 13:031:0035 ("Petition"), consisting of 7.433 acres, located at approximately 8950 West 7350 North. I hereby certify that the Petition meets the requirements of Utah Code Subsections 10-2-403(3), (4), and (5). A complete copy of the Petition is available from the City Recorder at 1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah.

DATED this 30th day of September, 2015


Lori Yates



Mailed to City Council, Sponsor and Utah County Commission
9-30-15
lej

EXHIBIT C

Published Notice of Proposed Annexation

Customer Ad Proof

60005457 City of Saratoga Springs - legal

Order Nbr 60484

Publication	Daily Herald	PO Number	
Contact	City of Saratoga Springs - legal	Rate	Legal Notices
Address 1	1307 N. COMMERCE DR. STE 200	Order Price	353.80
Address 2		Amount Paid	0.00
City St Zip	SARATOGA SPRINGS UT 84045	Amount Due	353.80
Phone	8017669793		
Fax		Start / End Dates	10/02/2015 - 10/16/2015
Section	Legals	Insertions	3
SubSection		Size	42
Category	999 Legal Notices		
Ad Key	60484-1	Salesperson(s)	CLASSIFIED DEFAULT
Keywords	60484-PUBLIC NOTICE	Taken By	Whitney Mason

Notes

Ad Proof

PUBLIC NOTICE

A Petition for annexation has been filed in the office of the City Recorder of the City of Saratoga Springs, Utah for the purpose of requesting annexation of certain parcel belonging to Verna C. Peterson (13:031:0035) more specifically described as follows:

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The City of Saratoga may grant the petition and annex the area described in the petition unless a written protest to the annexation is filed with the Boundary Commission at 100 East Center, Provo, Utah 84604 and a copy of the protest is delivered to the City Recorder of the City of Saratoga Springs by October 30, 2015. A public hearing will be held by the City Council to consider the petition on November 10, 2015 at 7:00 p.m. at 1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah.

Legal Notice 60484 Published in The Daily Herald October 2, 9, 16, 2015.

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Saratoga Springs: City of Saratoga Springs City Council

[Search again](#)

Entity: Saratoga Springs

Body: [City of Saratoga Springs City Council](#)

Subject: Annexation

Notice Title: Public Hearing: Proposed Annexation for Parkway Estates at Saratoga Springs

Notice Type: Hearing

Event Start Date & Time: November 10, 2015 7:00 PM

Description/Agenda:

See attached notice

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 766-9793 at least one day prior to the meeting.

Notice of Electronic or telephone participation:

N/A

Other information:

This notice was posted on: October 13, 2015 07:37 AM

This notice was last edited on: October 13, 2015 07:37 AM

[Please give us feedback](#)

Meeting Location:

1307 North Commerce Drive,
Suite 200
Saratoga Springs , 84045

[Map this!](#)

Contact Information:

Lori Yates
8017669793
lyates@saratoga-springs.net

Download Attachments:

[Parkway Estates at Saratoga Springs-
Public Notice-Sept 2015.pdf](#) Public
Information Handout
Added: 2015/10/13 07:37 AM

Audio File Address

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Published:

October 2, 2015

October 9, 2015

October 16, 2015

EXHIBIT D

Notice to Affected Entities

The Public Notice was mailed to the following list on October 6, 2015.

Questar Corporation
180 East 100 South
PO Box 45433
Salt Lake City, Utah 84145

Rocky Mountain Power
Annexations
PO Box 400
Portland, OR 97207-0400

Timpanogos Special Service District
PO Box 363
American Fork, Utah 84003

Utah County Commission
100 East Center Street
Provo, Utah 84606

Mountainland Association of Governments
586 East 800 North
Orem, Utah 84097

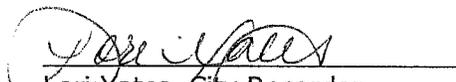
Alpine School District
575 North 100 East
American Fork, Utah 84003

Lehi City
153 North 100 East
Lehi, Utah 84043

Central Utah Water Conservancy District
355 West University Parkway
Orem, Utah 84058

UDOT, Region 3
Attn: Shane Marshall
658 North 1500 West
Orem, Utah 84057

Comcast
Attn: Matt Young
9602 South 300 West
Sandy, Utah 84070
801-401-3017


Lori Yates, City Recorder



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Published:

October 2, 2015

October 9, 2015

October 16, 2015

Certification of mailing for The Parkway Estates at Saratoga Springs

Notice of Certification was mailed to the following list on October 1, 2015:

Questar Corporation
180 East 100 South
PO Box 45433
Salt Lake City, Utah 84145

Rocky Mountain Power
Annexations
PO Box 400
Portland, OR 97207-0400

Timpanogos Special Service District
PO Box 363
American Fork, Utah 84003

Utah County Commission
100 East Center Street
Provo, Utah 84606

Mountainland Association of Governments
586 East 800 North
Orem, Utah 84097

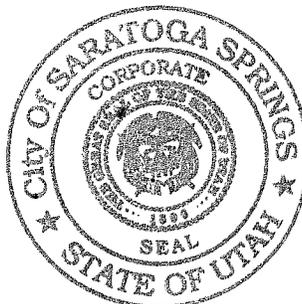
Alpine School District
575 North 100 East
American Fork, Utah 84003

Lehi City
153 North 100 East
Lehi, Utah 84043

Central Utah Water Conservancy District
355 West University Parkway
Orem, Utah 84058

UDOT, Region 3
Attn: Shane Marshall
658 North 1500 West
Orem, Utah 84057

Comcast
Attn: Matt Young
9602 South 300 West
Sandy, Utah 84070
801-401-3017



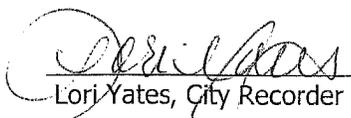

Lori Yates, City Recorder

EXHIBIT E

Letter of City Recorder



CITY OF
SARATOGA SPRINGS

I Nicolette Fike, Deputy City Recorder, attest that the City Recorder's office did not receive a copy of any protests to the proposed annexation filed with the Utah County Boundary Commission on or before the Protest Deadline of October 30, 2015.

DATED this 10th day of November, 2015.

Nicolette Fike
Deputy City Recorder



EXHIBIT F

Notice of Public Hearing

Customer Ad Proof

60005457 City of Saratoga Springs - legal

Order Nbr 60484

Publication	Daily Herald	PO Number	
Contact	City of Saratoga Springs - legal	Rate	Legal Notices
Address 1	1307 N. COMMERCE DR. STE 200	Order Price	353.80
Address 2		Amount Paid	0.00
City St Zip	SARATOGA SPRINGS UT 84045	Amount Due	353.80
Phone	8017669793		
Fax		Start / End Dates	10/02/2015 - 10/16/2015
Section	Legals	Insertions	3
SubSection		Size	42
Category	999 Legal Notices		
Ad Key	60484-1	Salesperson(s)	CLASSIFIED DEFAULT
Keywords	60484-PUBLIC NOTICE	Taken By	Whitney Mason

Notes

Ad Proof

PUBLIC NOTICE

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 Legal Notice 60484 Published in The Daily Herald October 2, 9, 16, 2015.

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Saratoga Springs: City of Saratoga Springs City Council

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Entity: Saratoga Springs

Body: [City of Saratoga Springs City Council](#)

Subject: Annexation

Notice Title: Public Hearing: Proposed Annexation for Parkway Estates at Saratoga Springs

Notice Type: Hearing

Event Start Date & Time: November 10, 2015 7:00 PM

Description/Agenda:

See attached notice

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 766-9793 at least one day prior to the meeting.

Notice of Electronic or telephone participation:

N/A

Other information:

This notice was posted on: October 13, 2015 07:37 AM

This notice was last edited on: October 13, 2015 07:37 AM

[Please give us feedback](#)

Meeting Location:

1307 North Commerce Drive,
Suite 200
Saratoga Springs , 84045

[Map this!](#)

Contact Information:

Lori Yates
8017669793
lyates@saratoga-springs.net

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Published:

October 2, 2015

October 9, 2015

October 16, 2015

EXHIBIT G

Applicable Staff Reports

City Council Staff Report

Author: Chelese Rawlings, Finance Manager
Subject: FY 2015 Audit Report
Date: November 10, 2015
Type of Item: Administrative



Summary Recommendation: City Council should review the Comprehensive Annual Financial Report and formally accept the Audit for Fiscal Year Ended June 30, 2015.

Description

A. Topic: Audit report for the Fiscal Year Ended June 30, 2015.

B. Background: State law required the City of Saratoga Springs to follow the Uniform Fiscal Procedures Act for Utah Cities, UCA 10-6-101 et seq., which requires an independent audit of the City's finances annually. These are performed by certified public accountants (Litz & Company). The Council must accept the audit within 180 days of the end of the fiscal year. After acceptance, a copy is filed with the state auditor and filed with the City Recorder as a public document.

C. Analysis: City staff has for the third time in the City's history prepared a Comprehensive Annual Financial Report (CAFR). The CAFR includes all funds of the City of Saratoga Springs and is presented in four sections: Introductory, Financial, Statistical, and Internal Control and Compliance Reports. This is an enhanced reporting document from what has previously been prepared by the City and will be presented for an award with GFOA for compliance with national accounting standards.

The Introductory Section contains the letter of transmittal, a directory of principal officials and an organizational chart of the City. The Financial Section contains management's discussion and analysis (MD&A), the basic financial statements, notes to the financial statements, individual fund statements for which data are not provided separately within the basic financial statements, as well as an independent auditor's report on these financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. Internal Control and Compliance Reports include the independent auditors' reports on internal control and compliance as required by *Audit of States, Local Governments, and Non-Profit Organizations*, and state compliance as required by the *State of Utah Legal Compliance Audit Guide*.

The CAFR is a major document used to communicate the City's financial condition. It is distributed to various bond-rating agencies, investors in City debt and the State Auditor for use in evaluating City finances. The first two basic financial statements, the Statement of

Net Position (page 26) and the Statement of Activities (page 27), now present information on a government-wide, full-accrual accounting basis which reflect the overall financial position of the City and its various funds, not just the amounts available for budgetary purposes. Fiscal operations in the government-wide statements are organized into two major activities: governmental and business-type.

Fund information is also presented for major funds individually in the basic financial statements (page 28). Because the focus is so different between fund statements and government-wide statements, reconciliation between the two types of statements is necessary to understand how the numbers differ. Such reconciliations are provided on page 29. Comparisons of “budget-to-actual” results for the General Fund are present on page 32.

Staff suggests attention be focused on the MD&A (pages 11-24) and the notes to the basic financial statements in the Financial Section provide required detailed disclosures and a description of the financial statements.

The Statement of Net Position (page 26) may serve as a useful indicator of a government’s financial position. The City had positive net position of \$189.0 million at fiscal year-end. The largest portion of the net position, \$160.4 million, represents the investment in capital assets. Restricted net position of \$2.8 million is resources that are subject to external restrictions on how they may be used. The remaining \$25.8 million in net position are unrestricted and may be used to meet the City’s ongoing obligations. Again, this is an overall financial indicator and is not the amount of current resources available for budgetary purposes.

Looking at results on a fund basis (page 28), the City’s governmental funds reported combined ending fund balance of \$16.8 million, an increase of \$2.5 million compared to the beginning of year fund balance. Such information is useful in assessing the City’s financing requirements. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental funds.

Utah State Code establishes a 5.0 percent minimum (\$653,513) and a 25.0 percent maximum (\$3,267,565) limit to the amount that may be accumulated as the fund balance in the General Fund. As of June 30, 2015, the unassigned fund balance of the General Fund was \$2,989,076 and was \$278,489 below the 25.0 percent limit.

Recommendation: City Council should formally accept the Audit for the Fiscal Year Ending June 30, 2015.

COMPREHENSIVE
ANNUAL FINANCIAL REPORT



CITY OF SARATOGA SPRINGS, UTAH
FISCAL YEAR ENDED JUNE 30, 2015

CITY OF SARATOGA SPRINGS, UTAH

COMPREHENSIVE ANNUAL FINANCIAL REPORT

(INCLUDING INTERNAL CONTROL, AND COMPLIANCE REPORTS
AND SUPPLEMENTARY INFORMATION)

FOR FISCAL YEAR ENDED JUNE 30, 2015

PREPARED BY:
FINANCE DEPARTMENT

THE CITY OF SARATOGA SPRINGS
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INTRODUCTORY SECTION



October 20, 2015

To the Honorable City Council, Honorable Mayor and Citizens of the City of Saratoga Springs, Utah:

These financial statements have been prepared by the City of Saratoga Springs Finance Department in accordance with accounting principles generally accepted in the United States (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). Utah State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report fulfills that requirement for the fiscal year ended June 30, 2015.

The City's management is responsible for the accuracy of the report, as well as the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge and belief, the report is complete and accurate in all material respects. To provide a basis for management to make these representations, the City maintains a comprehensive system of internal controls designed to provide reasonable, but not absolute, assurance against loss of assets or material misstatement in the financial statements. This level of assurance is an inherent limitation in a system of internal controls. They should be cost-effective, with cost of such controls not exceeding the related benefit.

Litz & Company P.C., a firm of licensed certified public accountants, has audited the basic financial statements contained in this report. With this type of audit, the independent auditors render an opinion, with reasonable assurance, as to whether the basic financial statements for the fiscal year ended June 30, 2015, are fairly presented and free of any material misstatement. Audit procedures included extensive testing and analysis of transactions, balances, and systems. The unqualified ("clean") opinion on the basic financial statements signed by Litz & Company P.C. is located at the beginning of the financial section.

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

Profile of the City of Saratoga Springs, Utah

The City of Saratoga Springs is a municipality governed by a six member legislative body consisting of an elected Mayor and five-member Council. The City was incorporated in 1997 and

operates under a Council-Manager form of government established by ordinance. Policy-making and legislative authority are vested in the City Council. The City Council is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the City's manager, among other things. The City's manager is responsible for carrying out the policies and ordinances of the legislative body, for overseeing the day-to-day operations for the City, and for appointing heads of the various departments. The Council and Mayor are elected on a non-partisan basis. Council members and the Mayor serve four-year staggered terms.

The City provides many municipal services including police, fire and medical response, parks, recreation, library, water, sewer, garbage, public improvements, streets, planning, zoning, and administrative services. This report includes the financial statements of the funds required to report those activities, organizations and functions which are related to the City and are controlled by or financially accountable to the City Council.

Budgetary Control

The City Council is required to adopt a final budget no later than June 22 of the fiscal year. The annual budget serves as the foundation of the City's financial planning and control. Budgets are prepared for all governmental fund types including the general fund, capital improvement funds, and debt service funds. The City Council approves all City budgets at the department level (general government, public safety, highways and public improvements, parks and recreation). Budgetary control is maintained at the department level where expenditures may not legally exceed appropriations. Department heads may make transfers within a department. The City Council may amend the budget by ordinance during the budget year but must hold a public hearing after appropriate public notice to increase governmental fund's budget before it can adopt the ordinance.

Local Economy and Trends

The City of Saratoga Springs is located in Utah County, Utah, on the northwest shores of Utah Lake in the center of Utah's Wasatch Front Metropolitan Area. The City is 20 miles south of Salt Lake City and 30 minutes by freeway from the Salt Lake International Airport. It is an exciting pro-development community which boasts a high quality of life that includes beautiful lakeshore living, a quiet and rural atmosphere, great air quality, superb views and an excellent central location between the Provo/Orem and Salt Lake City metro areas.

The City's population (2013 Census Estimate) of 22,719- residents is a suburban population that works along the Wasatch Front but desires a quiet suburban area in which to live. The City is among the top ten highest growth cities in Utah. As a region, the northern Utah County area has also experienced rapid development and growth in recent years. The physical infrastructure to continue rapid residential growth is in place and regular planning ensures that transportation expansions map to population growth rates.

Land developed in the City has taken the form of large "master planned" communities with progressive land-use and zoning practices which have resulted in quality and diverse housing styles. Since the incorporation of the city, several ordinances have been adopted and a land development code has been created that encourages planned developments, clustering of residential units, preservation of open space, creation of parks and trail systems, and the maximization of views along Utah Lake shore.

Long-term Financial Planning

Revenue Forecasting- The City has endorsed the recommended practices issued by the *National Advisory Council on State and Local Budgeting* addressing budgeting and financial planning, specifically the six revenue forecasting practices.

- Multi-year revenue/resource projections
- Maintaining an in-depth understanding of revenues/resources
- Assessing the effects of potential changes to revenue source rates and bases
- Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users
- Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for a budget
- Preparing and maintaining a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues

Forecasting Methodology- the City uses *qualitative* and *quantitative* approaches to forecasting revenues that include, but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

Both forecasting methods include global, national, state, and local analysis that may affect revenues and financial planning.

Relevant Financial Policies

The City of Saratoga Springs recognizes its duty to its citizens and other interested parties to account for public funds and resources. The Policies and Objectives hereinafter are set forth to establish guidelines for fiscal accountability, full disclosure, and planning. These financial management policies provide a basic framework for the overall fiscal management of the City. These policies represent a foundation to address changing circumstances and conditions, and to assist in the decision making process. In addition, these policies represent guidelines for evaluating both current and future activities.

The financial policies represent long-standing principles and practices that have enabled the City to maintain financial stability. The policies are reviewed annually to represent current public policy decisions. The Council as part of the budget process adopts these policies annually.

Major Initiatives

City Council Long-term Goals

- Improve communication to foster engagement between the City, the residents, businesses, and schools
- Create a successful environment for business “Class A”, dining, and retail to foster an environment of work, live, and play

- Foster high quality, long-term growth and development
- Improve the experience of the development community in our City
- Build 1st class recreation facilities
- Improve staff satisfaction to develop and retain committed employees
- Develop a long range, sustainable plan with quantifiable metrics to increase “infrastructure” staff roads proportionally, etc.

Update on Major Projects

1. **Riverside Drive (\$4.3 million)** a collector road that will extend from Pioneer Crossing to 400 South
2. **Market St. (\$2.7 million)** Connection from Redwood Rd. to Pioneer Crossing
3. **Shea Park (\$2.7 million)** Train-themed park
4. **Secondary Water Meter Installation (\$2.5 million)** Installed secondary water meters across the entire city
5. **North Culinary Zone 2 Improvements (\$600,000)** Booster Station and new 18-inch line.

Awards and Acknowledgements

The City of Saratoga Springs received the Distinguished Budget Presentation Award from the Government Finance Officer’s Association (GFOA) for the City’s adopted budget beginning for the periods beginning July 1, 2014, July 1, 2013, July 1, 2012, and July 1, 2011. In order to qualify for the award program, the City’s budget document was judged proficient in several categories including policy documentation, financial planning, and organization.

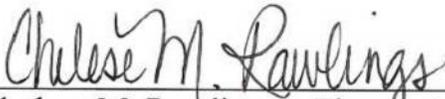
The City of Saratoga Springs received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for years 2011, 2012, 2013, and 2014. In order to qualify for the award, the staff must prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the staff of the Administration and Finance Departments. We would like to express our appreciation to Litz & Company P.C., certified public accountants, for their professional service and assistance. We would also like to thank the Mayor and members of the City Council for their interest and support in planning and conducting the financial operation of the City in a responsible and progressive manner.

Respectfully submitted,



 Mark Christensen – City Manager



 Chelese M. Rawlings – Finance Manager

CITY OF SARATOGA SPRINGS
1307 N. Commerce Drive, Suite 200
Saratoga Springs, Utah 84045
801-766-9793

MAYOR AND CITY COUNCIL AS OF JUNE 30, 2015

Mayor Jim Miller

Email: jmiller@saratogaspringscity.com

Term: 01/2015 - 01/2018

Council Member Stephen Willden

Email: swillden@saratogaspringscity.com

Term: 01/2015 - 01/2018

Council Member Rebecca Call

Email: rcall@saratogaspringscity.com

Term: 01/2012 - 01/2016

Council Member Bud Poduska

Email: bpoduska@saratogaspringscity.com

Term: 01/2012 - 01/2016

Council Member Michael McOmber

Email: mmcomber@saratogaspringscity.com

Term: 01/2015 - 01/2018

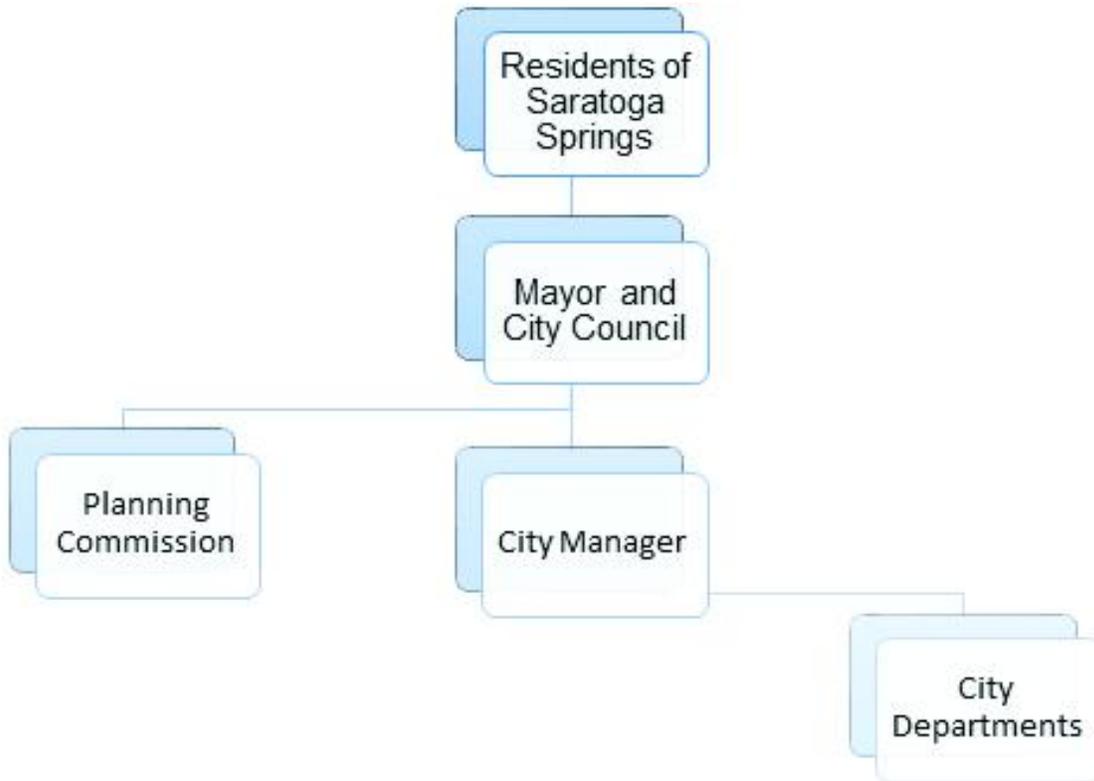
Council Member Shellie Baertsch

Email: sbaertsch@saratogaspringscity.com

Term: 01/2012 - 01/2016

CITY OF SARATOGA SPRINGS, UTAH

**ORGANIZATIONAL CHART
FY2015**





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Saratoga Springs
Utah**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

Executive Director/CEO

FINANCIAL SECTION

Independent Auditor's Report

**Honorable Mayor and City Council
City of Saratoga Springs, Utah**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Saratoga Springs (City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Saratoga Springs, Utah, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general and special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 11 through 22 and 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

 *Company, PC*

Roy, Utah
September 25, 2015

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

The following narrative is presented to facilitate a better understanding of the City's financial position and results of operations for the year ended June 30, 2015. When read in conjunction with the letter of transmittal and the notes to the financial statements, the financial highlights, overview and analysis should assist the reader to gain a more complete knowledge of the City's financial performance.

FINANCIAL HIGHLIGHTS

- The City's government-wide net position (the amount by which assets exceed liabilities) as of June 30, 2015, were \$188,986,438. Of this amount, \$25,824,628 (unrestricted net position) is available to meet ongoing financial obligations.
- The City's government-wide net position increased by \$7,190,701. Of this amount, business-type activities increased by \$6,912,208, a rise of 7.5 percent, and the governmental activities increased by \$278,493 an increase of 0.3 percent when compared to last fiscal year.
- The City's governmental funds reported a combined ending fund balance of \$16,755,230, an increase of \$2,478,894 (17.4 Percent) compared to the beginning of this year's fund balance amount. The increase in fund balance in comparison to last fiscal year is attributable to an increase in unassigned fund balance and committed for capital projects. Of the combined total fund balance, \$2,989,076 is available for spending at the discretion of the City (unassigned fund balance).
- The General Fund is the primary operating fund of the City. The unassigned fund balance of the General Fund at June 30, 2015, totaled \$2,989,076 and is 22.7 percent of the General Fund total revenues for the year and 16.8 percent of total governmental fund balance.
- The City's total debt had a net increase of \$4,647,698 during fiscal year 2015. This represents a 19.2 percent increase over the prior year, this is a result from required debt service payments and the 2014 new issuance of Water bonds coupled with additional capital leases in governmental activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of this report includes four parts: 1) the independent auditors' report on financial statements and supplementary information; 2) this segment, management's discussion and analysis; 3) the basic financial statements; and 4) supplementary information. Within the basic financial statements are two distinct types of financial statements, 1) the government-wide financial statements, and 2) the fund financial statements. The notes to the financial statements are also an integral part of the basic financial statements. The City's basic financial statements are presented in accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended.

Immediately following the notes to the financial statements, the supplementary information includes balance sheets and income statements for non-major governmental funds, as well as other budgetary information.

Government-wide Financial Statements: The government-wide financial statements provide a view of City finances as a whole, similar to a private-sector business. These statements include the Statement of Net Assets and the Statement of Activities.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

The **Statement of Net Position** includes all of the City's assets and liabilities, and the resulting difference between the assets and liabilities, or net assets. Net assets (and the related change in net assets from year to year) are probably the most important financial measurement to enable an understanding of the financial position of the City, and whether financial position improves or deteriorates each year. To assess the overall health of the City, additional non-financial factors, such as changes in the property tax base, the condition of the City's infrastructure, etc. should be considered.

The **Statement of Activities** shows how the City's net assets changed as a result of its operations during the most recent fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net assets are reported whenever an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (the accrual basis of accounting). For example, most revenues are reported when the revenues are legally due, even though they may not be collected for some time after that date; and an obligation to pay a supplier is reported as an expense when the goods or services are received, even though the bill may not be paid until sometime later.

There are two distinct types of activities reflected in the government-wide statements: governmental activities and business-type activities. Governmental activities are those supported primarily by taxes and intergovernmental revenues, while business-type activities are those in which all costs (or at least a significant portion of costs) are intended to be recovered through user fees and charges. The governmental activities for the City of Saratoga Springs included General Government (Legislative, Administrative, Utility Billing, Treasurer, Recorder, Attorney, Justice Court, Non-Departmental, Buildings and Grounds, Elections, and Planning and Zoning); Public Safety (Communications, Police, and Fire, Building Inspection); Public Works (Building Inspection, Streets, Engineering, Public Improvements and GIS); and Recreation (parks & open spaces, recreation, library, and civic events). The business-type activities include Water, Sewer, Storm Drain, and Garbage.

Fund Financial Statements: The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based on the purposes for which the funds are to be spent as well as how the activities are to be controlled. The two broad categories of funds are: governmental funds and proprietary funds.

Governmental Funds – At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, reconciliations, between the two types of statements is necessary to understand how the numbers differ. Such reconciliations are provided for the reader on pages 29 and 31. The city has three governmental type funds. These are the general fund, the internal service fund and the capital projects funds. Two of these are considered major funds: The basic governmental fund financial statements can be found on pages 27-30 of this report.

- The **General Fund** is used to account for all financial resources of the City that are not accounted for by a specialized fund. More specifically, the general fund is used to account for ordinary operations such as collection of tax revenues and general government expenditures. The City adopts an annual appropriation budget for the general fund. On page 31, a budgetary comparison statement has been provided for the general fund to demonstrate budgetary compliance.
- **Internal Service Fund** is used to account for the central financing of goods or services provided to various departments of the City or other governments on a cost-reimbursement basis. The City currently has one internal service fund. The Street Lighting Fund provides storage, repair, and maintenance.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

- **Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital improvements. These funds do not account for capital improvements financed by the proprietary funds.

Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The only proprietary fund type used by the City is enterprise funds. The basic proprietary fund financial statements can be found on pages 33-35 of this report.

- **Enterprise Funds** are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The City currently operates enterprise funds for the City-owned water system, sewer system, storm drain and garbage.

Notes to the financial statements contain additional information important to a complete understanding of the information contained in the government-wide and fund financial statements. Notes to the financial statements are located after the basic financial statements as listed in the table of contents.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

FINANCIAL ANALYSIS OF THE CITY AS A – WHOLE

Net assets – The following table presents summary information for the Statement of net assets for the years ended June 30, 2015 and 2014.

City of Saratoga Springs
Comparative Summary of Net Assets
(in millions of dollars)

	Governmental		Business-Type		Total		Total %
	Activities		Activities				Change
	2015	2014	2015	2014	2015	2014	
Current and other assets	\$ 23.8	\$ 19.8	\$ 17.3	\$ 10.4	\$ 41.1	\$ 30.2	36.1%
Capital assets	77.5	78.2	111.8	103.5	189.3	181.7	4.2%
Total Assets	101.3	98.0	129.1	113.9	230.4	211.9	8.7%
Long-Term debt	5.5	4.0	23.2	18.3	28.7	22.3	28.7%
Other liabilities	5.5	3.9	7.2	3.8	12.7	7.7	64.9%
Total liabilities	11.0	7.9	30.4	22.1	41.4	30.0	38.0%
Net assets							
Invested in capital assets,							
net of related debt	73.2	74.6	87.1	83.7	160.3	158.3	1.3%
Restricted	0	0.1	2.8	0.0	2.8	0.1	2700.0%
Unrestricted	17.1	15.3	8.8	8.1	25.9	23.4	10.7%
Total net assets	\$ 90.3	\$ 90.0	\$ 98.7	\$ 91.8	\$ 189.0	\$ 181.8	4.0%

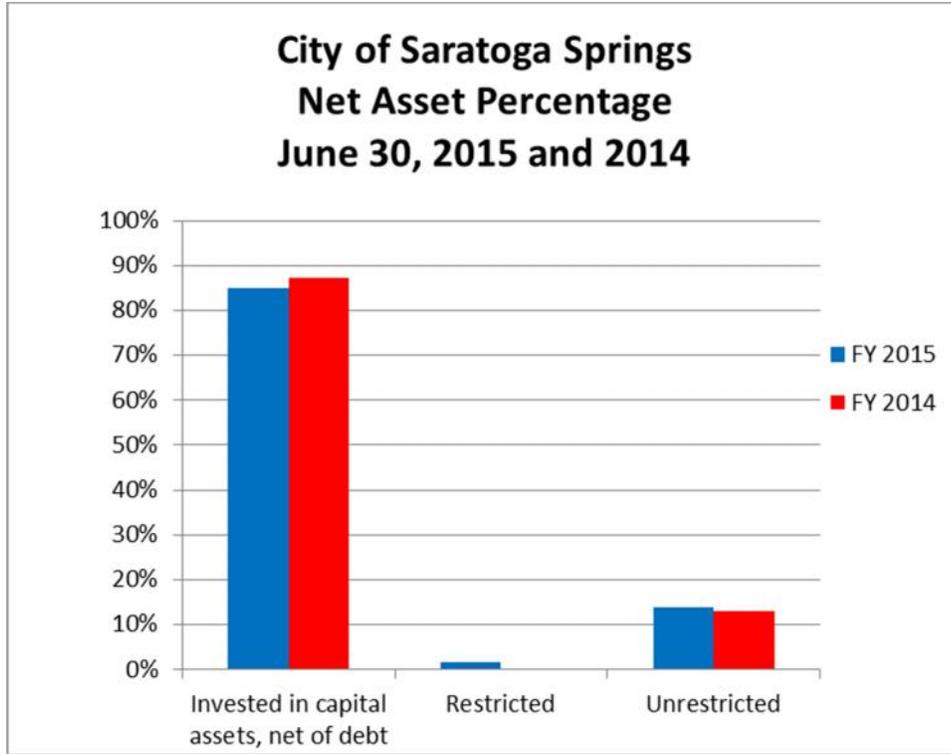
As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At June 30, 2015, the City's assets exceeded liabilities by approximately \$189.0 million (net assets) compared to \$181.8 million at June 30, 2014. This would indicate an improved financial position in comparison to last fiscal year. Roughly 84.8 percent at June 30, 2015, and 87.1 percent at June 30, 2014, of these amounts are represented by the investment in capital assets, net of debt still outstanding relating to the acquisition of those assets. Due to the nature of long-term assets (not easily convertible to liquid assets) they are not considered to be available for spending or appropriation. Further, even though the presentation here shows capital assets net of related debt, it should be understood that the repayment of this debt does not come from the capital assets themselves, but comes from other resources. The increase in the City's investment in capital assets net of related debt of \$2.0 million was due to the net of routine acquisitions of capital assets, repayments of related debt, and depreciation expense.

Restricted net assets of \$2.8 million at June 30, 2015, and \$0.1 million at June 30, 2014, represent sources that are subject to external restrictions on how they may be used.

The other sub-classification of net assets is unrestricted. The balance of \$25.9 million at June 30, 2015 and \$23.4 million at June 30, 2014, which is unrestricted, indicates that this amount may be used to meet general, on-going financial obligations without limitations established by debt covenants or other legal requirements. The increase from last fiscal year is the result of an increase in charges for services for ongoing revenues.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

The following graph represents the percentage of restricted and unrestricted net assets as discussed above.



Changes in Net Assets – As taken from the Statement of Activities, the following table signifies the changes in net assets for fiscal years 2015 and 2014.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

City of Saratoga Springs
Summary of Change in Net Assets
(in millions of dollars)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>		<u>Total %</u> <u>Change</u>
	<u>Activities</u>		<u>Activities</u>				
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	
Revenues							
Program Revenues							
Charges for Services	\$ 8.7	\$ 5.6	\$ 11.1	\$ 10.2	\$ 19.8	\$ 15.8	25.3%
Operating grants and contributions	0.8	0.1	-	-	0.8	0.1	700.0%
Capital grants and contributions	1.5	2.5	6.6	3.1	8.1	5.6	44.6%
General Revenues							
Property Tax	2.8	2.7	-	-	2.8	2.7	3.7%
Other Taxes	4.0	3.7	-	-	4.0	3.7	8.1%
Investment earnings	0.1	0.1	0.1	0.1	0.2	0.2	0.0%
Other	-	-	-	-	0	0	-100.0%
Total Revenues	<u>17.9</u>	<u>14.7</u>	<u>17.8</u>	<u>13.4</u>	<u>35.7</u>	<u>28.1</u>	<u>27.0%</u>
Expenses							
General government	2.1	2.2	-	-	2.1	2.2	-4.5%
Public safety	5.2	5.0	-	-	5.2	5.0	4.0%
Highways and public improvements	5.4	2.7	-	-	5.4	2.7	100.0%
Parks and recreation	2.7	2.6	-	-	2.7	2.6	3.8%
Interest on long-term debt	0.1	0.1	-	-	0.1	0.1	0.0%
Water utility	-	-	5.5	5.0	5.5	5	10.0%
Sewer utility	-	-	3.2	3.0	3.2	3.0	6.7%
Garbage utility	-	-	0.9	1	0.9	1	-10.0%
Storm drain utility	-	-	1.1	0.9	1.1	0.9	22.2%
Total Expenses	<u>15.5</u>	<u>12.6</u>	<u>10.7</u>	<u>9.9</u>	<u>26.2</u>	<u>22.5</u>	<u>16.4%</u>
Change in net position	2.4	2.1	7.1	3.4	9.5	5.5	72.7%
Net position beginning	<u>87.9</u>	<u>87.9</u>	<u>91.6</u>	<u>88.4</u>	<u>179.5</u>	<u>176.3</u>	<u>1.8%</u>
Net position ending	<u>\$ 90.3</u>	<u>\$ 90.0</u>	<u>\$ 98.7</u>	<u>\$ 91.8</u>	<u>\$ 189.0</u>	<u>\$ 181.8</u>	<u>4.0%</u>

Net position increased from governmental activities in fiscal year 2015 approximately \$0.3 million and \$2.1 million in fiscal year 2014. The increase is primarily due to increased charges for services. Expenses for governmental activities were higher with a \$2.9 million increase. This is mainly due to increase in expenses for capital projects.

Net position increased \$6.9 million in fiscal year 2015 and increased \$3.4 million in 2014 for business-type activities. The revenues for business-type activities increased in capital grants and contributions due to the 2014 Water Revenue Bonds.

Revenues – For the year ended June 30, 2015, the City’s government-wide revenues are approximately \$35.7 million as compared to the prior year total revenues of \$28.1 million. Key elements of this change were as follows:

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

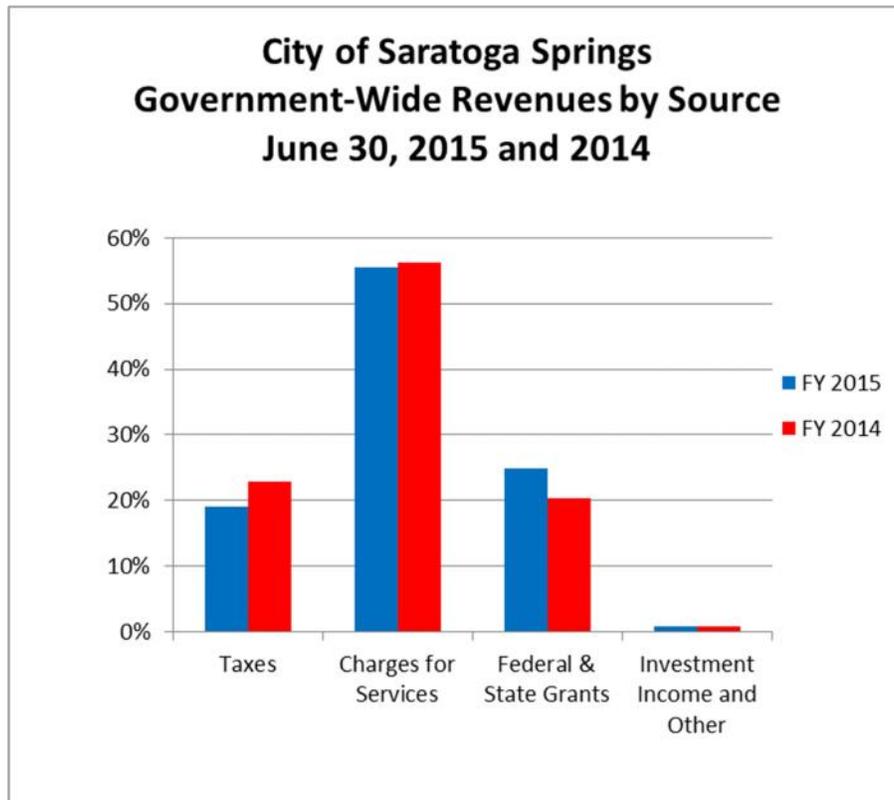
Of the City's total revenues, about 19.0 percent in fiscal year 2015 and 22.8 percent in fiscal year 2014 resulted from taxes (under half of which is from property taxes) as shown in the following table:

City of Saratoga Springs
(in millions of dollars)

	Government-wide		Total % Change
	Tax Revenues		
	2015	2014	
Property tax	\$ 2.8	\$ 2.7	4%
General sales and use tax	2.9	2.6	12%
Franchise fees	0.2	0.2	0%
Energy Tax	0.9	0.9	0%
Total	<u>\$ 6.8</u>	<u>\$ 6.4</u>	<u>6%</u>

- Charges for services increased in fiscal year 2015 about \$4.0 million and increased to 55.5 percent of total revenues in fiscal year 2015 from 56.2 percent in fiscal year 2014. The increase is due to increased collections in general government and business type activities service fees.
- Operating and capital contributions combined increased by \$3.2 million in fiscal year 2015. This was due to more capital and operating grant revenues received.
- Investment and other income, which is a combination of interest earnings and gain on the sale of capital assets, stayed approximately the same in fiscal year 2015.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
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Expenses – The City’s government-wide total expenses cover a range of services. For the year ended June 30, 2015, the City’s total expenses are \$26.2 million compared to the prior year of \$22.5 million. Of the \$3.7 million increase, general government expenses decreased \$0.1 million, public safety increased \$0.2, highways and public improvements increased \$2.7 million, parks and recreation increased \$0.1 million, interest on long-term debt stayed the same, and business-type activities increased by \$0.8 million.

Governmental Activities:

Revenue Highlights:

- Taxes encompass a sizable source of revenue for the City’s governmental activities: Roughly \$6.8 million or 38.0 percent in fiscal year 2015 and \$6.4 million or 43.5 percent in fiscal year 2014 of total revenues from governmental activities. The \$0.4 million increase is majorly from other taxes.
- Charges for services increased to \$8.7 million or 48.6 percent of total revenues from governmental activities in fiscal year 2015 from \$5.6 million or 38.1 percent of total revenues in fiscal year 2014. The increase in fiscal year 2015 is a result from the acquisition of a donated park coupled with general increase in charges for services revenues.
- Grant and contribution revenue denotes approximately \$2.3 million or 12.8 percent in fiscal year 2015 and \$2.6 million or 17.7 percent in fiscal year 2014 of total revenues from governmental activities. The \$0.3 million decrease was the effect of a decrease in operating and capital grant contributions due to the City.

CITY OF SARATOGA SPRINGS, UTAH
MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

Expense Highlights:

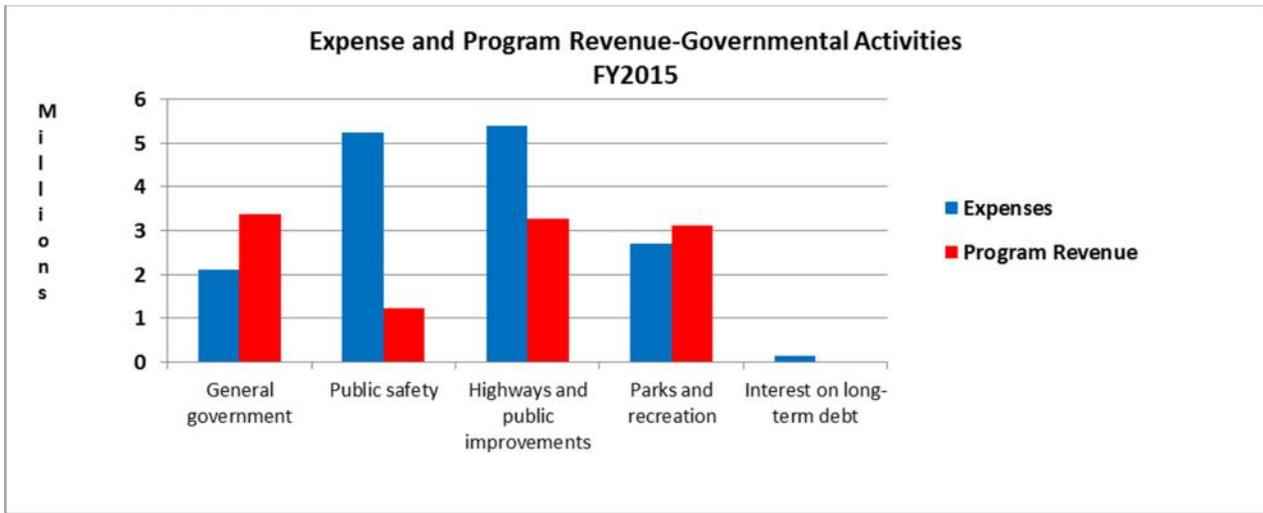
- General government expenses of around \$2.2 million in fiscal year 2015 and \$2.2 million in fiscal year 2014 represented 13.5 percent in fiscal year 2015 and 17.5 percent in fiscal year 2014 of total expenses from governmental activities. General government includes: Legislative, Administration, Utility billing, Treasury, Recorder, Attorney, Justice Court, Elections, and non-departmental. The \$0.1 million decrease is due mainly due to the implementation of the accounting practice of interfund reimbursements as a result of decreasing expenses for the services provided to the business-type activities.
- Public safety expenses were \$5.2 million or 33.5 percent in fiscal year 2015 and \$5.2 million or 39.7 percent in fiscal year 2014. The expenses increased due to more personnel.
- Highways and public improvements were \$5.4 million or 34.8 percent in fiscal year 2015 and \$2.7 million or 21.4 percent in fiscal year 2014. The \$2.7 million increase is due to road and general capital projects.
- Parks and recreation expenses were \$2.7 million or 17.4 percent in fiscal year 2015 and \$2.6 million or 20.6 percent in fiscal year 2014. The \$0.1 million increase is due to personnel, equipment purchases, capital projects, maintenance and supplies.

As a result, total net expenses that were funded by general revenues were \$4.6 million. Tax revenues of \$6.8 million were sufficient to fund net expenses in fiscal year 2015.

The following presents the costs and net costs (total cost less fees generated by the activities and intergovernmental aid) of the City's programs:

City of Saratoga Springs
Costs of Governmental Activities
(in millions of dollars)

	Total Cost of		Net Cost of		Total %
	Services		Services		
	2015	2014	2015	2014	Change
General government	\$ 2.1	\$ 2.2	\$ (1.3)	\$ (0.6)	116.7%
Public safety	5.2	5.0	4.1	3.9	5.1%
Highways and public improvements	5.4	2.7	2.1	(1.0)	310.0%
Parks and recreation	2.7	2.6	(0.4)	2.0	-120.0%
Interest on long-term debt	0.1	0.1	0.1	0.1	100.0%
Total	\$ 15.5	\$ 12.6	\$ 4.6	\$ 4.4	4.5%



Based on Government-Wide Financial Statements. See page 26.

Business-type Activities:

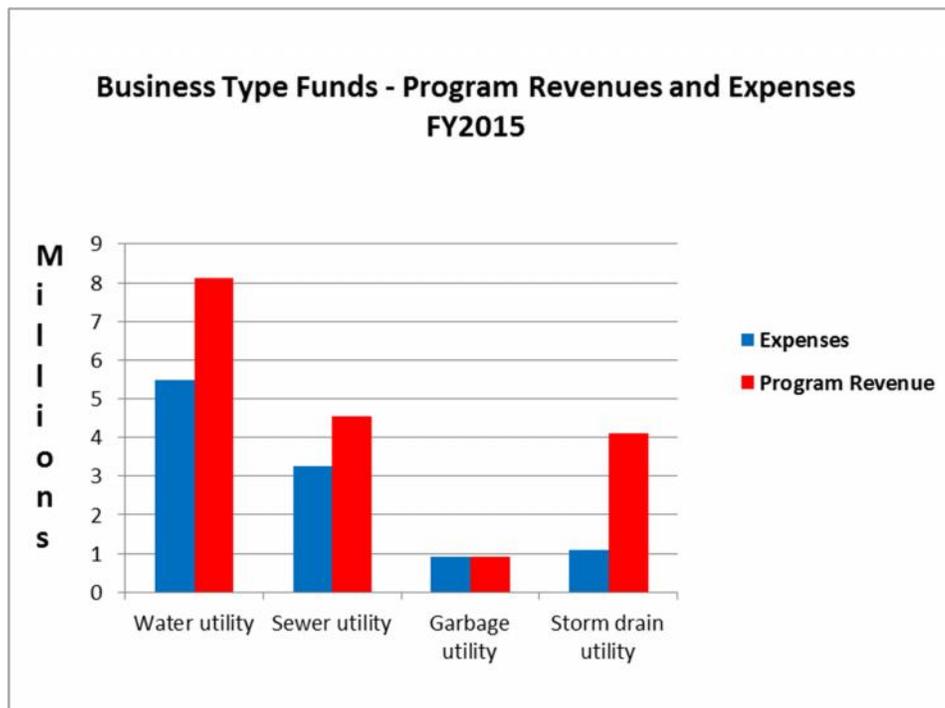
The City’s business-type activities increased net position by \$6.9 million. Key elements of this increase were as follows:

Revenue Highlights:

- Charges for services for business-type activities increased by \$0.9 million for fiscal year 2015. This is mainly due to an increase in utility service revenue in the business type-funds.
- Operating and capital grants and contributions increased about \$3.5 million in fiscal year 2015. The \$3.5 million increase is due to acquiring and drawing down on the 2014 Water Revenue Bonds.
- Investment earnings stayed approximately the same in fiscal year 2015.

Expense Highlights:

- Personnel expenses decreased minimally due to current positions staying constant in the utility funds.
- Supplies and maintenance expenses decreased by \$0.5 million. The decrease is due to decreased water meter expenses coupled decreases in sewer, culinary and secondary capital projects.
- Professional services expenses increased by \$0.2 million.
- Treatment and sanitation expenses increased approximately \$0.3 million due to increase in treatment costs.



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for appropriation. Such information is helpful in assessing the City's financial requirements.

As of June 30, 2015, the aggregate fund balance of the City's governmental funds was \$16.8 million, an increase of less than \$2.5 million in comparison with the fiscal year ended June 30, 2014. In fiscal year 2015, about \$3.0 million or 17.9 percent of this amount is unassigned fund balance compared to about \$2.1 million or 14.7 percent in fiscal year 2014. Unassigned fund balance categories are available for appropriation by the City Council at their discretion.

Restricted fund balance which have externally enforceable limitations on use are not available for new spending and are approximately \$13.4 million in fiscal year 2015 and \$11.9 million in fiscal year 2014. The remainder of the fund balance of \$0.3 million is assigned. Of the assigned fund balance, \$.03 million is assigned to street lighting. In fiscal year 2014 the assigned fund balance was about \$0.3 million with \$0.3 million attributed to street lighting.

The General Fund is the principal operating fund of the City. Utah State code establishes a 5.0 percent minimum (\$653,513) and a 25.0 percent maximum (\$3,267,565) limit to the amount that may be accumulated as the fund balance in the General Fund. As of June 30, 2015 the unassigned fund balance of the General Fund was \$2,989,076 and was \$278,489 below the 25.0 percent limit. The unassigned fund balance increased by \$920,651 in fiscal year 2015. The main reason for increased fund balance is less transfers to the capital projects fund to fund currently budgeted projects. The unassigned fund balance in fiscal year 2014 decreased by \$439,922.

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June 30, 2015

As of June 30, 2015, the restricted fund balance in the Capital Projects Fund was \$13.4 million. In fiscal year 2014 the restricted fund balance was \$11.9 million and the unreserved and assigned fund balances combined were \$.3 million. The \$1.5 million increase in restricted fund balance resulted from less capital outlay spending and increased revenues.

As of June 30, 2015, the assigned fund balance in Street Lighting was \$0.3 million. In fiscal year 2014 the assigned fund balance was \$0.3 million. The slight increase of fund balance resulted from increased revenue in fiscal year 2015 as compared to fiscal year 2014.

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

Net assets of the City’s enterprise funds totaled about \$98.7 million at June 30, 2015, as compared to \$91.8 million at the end of fiscal year 2014. Net position at the end of fiscal year 2015 and 2014 for each of these funds were:

City of Saratoga Springs				
Proprietary Funds				
Fund	Amount		Change	
	2015		2014	
Water Utility	\$ 60,856,061	\$	58,246,367	\$ 2,609,694
Sewer Utility	19,753,420		18,464,677	1,288,743
Strom Drain Utility	17,866,905		14,859,872	3,007,033
Garbage Utility	217,036		210,298	6,738
Total	\$ 98,693,422	\$	91,781,214	\$ 6,912,208

The net increase in net position from the prior year was \$6.9 million as compared to an increase of \$3.4 million in fiscal year 2014. Operating revenues increased \$2.3 million as compared to a \$0.5 million increase change in fiscal year 2014.

The Water Utility operating revenues increased by \$1.8 million due to increased service fees most likely due to more users than the prior fiscal year combined with an increase in rates. The Sewer Utility operating revenues increased by \$0.5 million in comparison to the previous fiscal year due to an increase in rates in conjunction with more users. The Storm Drain Utility operating revenues increased minimally, which the small increase was a result of increased storm utility fees collected. The Garbage Utility operating revenues increased minimally.

Water Utility net position invested in capital assets net of related debt decreased by \$1.2 million in fiscal year 2015 primarily due to increased accumulated depreciation, routine acquisition and disposition of capital assets, and depreciation expense. Unrestricted net position increased about \$1.0 million.

Sewer utility net position invested in capital assets net of related debt increased by \$0.8 million, unrestricted net position increased by \$0.5 million. The increase in net position invested in capital assets net of related debt was due to the net acquisition of capital assets, and depreciation expense.

Storm Drain Utility net position invested in capital assets net of related debt increased \$3.9 million, unrestricted net position decreased by \$0.9 million resulting in a net increase of total net position of less than \$3.0 million. The increase in net assets invested in capital assets net of related debt was due to the net acquisition of capital assets, and depreciation expense.

CITY OF SARATOGA SPRINGS, UTAH
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June 30, 2015

Garbage Utility unrestricted net position increased slightly. This is mostly due to the current garbage contract that provides free recycling to residents.

GOVERNMENTAL FUNDS BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget for expenditures of less than \$0.4 million (net increase) can be summarized as follows:

- Less than \$0.4 million increase in general government resulting from increases in professional and contract services, general liability insurance, and Justice Court expenses.
- More than \$0.1 million increase in public safety from Wildland expenses, contract services and fire equipment and supplies.
- Minimal increase in highways and streets.
- More than \$0.1 million decrease in Parks and recreation for decreased professional and contract services.

Total actual expenditures came in \$1.2 million below the final budget. All departments kept within their legal spending authority, except for the Parks and recreation department. The differences between actual and the final budget can be briefly summarized as follows:

- The final budget was \$0.9 million more than the actual expenditures in general government. This difference was attributed to spending coming in under budget in salaries and wages, supplies, education and training, and contract services
- The final budget was \$0.2 million more than the actual expenditures in public safety. This difference was attributed to coming in under budget in salaries and wages also professional contract services.
- The final budget was \$1.3 million more than the actual expenditures in highways and public improvements. This difference was attributed to coming in under budget in salaries and wages, employee benefits, general road maintenance, snow removal and vehicle lease payments.
- The final budget was \$1.2 million less than actual expenditures in parks and recreation. The difference was coming in over budget is a county donated park that was capitalized using estimated current value of the land.

Actual revenues of \$13.2 million were above the final budgeted revenues of \$12.4 million by \$0.8 million. This is mainly due to increased taxes, licenses and permits, intergovernmental revenue.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The City's investment in capital assets for is governmental and business-type activities totaled 188.6 million (net of \$73.9 million accumulated depreciation) at June 30, 2015, as compared to \$181.6 million (net of \$65.2 million accumulated depreciation) at June 30, 2014. This investment in capital assets includes land, water rights, buildings, equipment, infrastructure, water capacities, culinary water system, secondary water irrigation system, sewer system, storm drain system, and construction in progress. Major capital asset additions during the year ended June 30, 2015 include:

Governmental Activities:

- \$1.4 million donated Inlet Park
- \$0.9 million Pioneer Crossing Betterments
- \$0.1 million Harvest Hills Regional Park

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MANAGEMENTS DISCUSSION AND ANALYSIS (UNAUDITED)
June 30, 2015

Business-type Activities:

- \$3.5 million Secondary Water Meter Project
- \$2.9 million Debris Basin
- \$0.5 million Purchase of Water Rights

Additional information on the City's capital assets can be found in Note 4 – Capital Assets on page 46 of this report.

Long-Term Debt: Long-term debt for governmental activities decreased by under \$0.2 million in comparison with fiscal year 2014. Business-type activities debt increased in fiscal year 2015 by \$4.8 million when compared with fiscal year 2014. Please see note 13 for details concerning long-term debt on Page 57.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

- The unemployment rate for Utah County was 3.4 percent compared with the State unemployment rate of 3.7 percent and a national rate of 5.1 percent.
- The fiscal year 2015 City budget does not include a property tax increase. The City Council adopted the certified tax rate for the General Fund. In accordance with Utah Statutes, the certified tax rate is intended to generate the same amount of property tax revenue as was received the prior year plus revenue for "new growth" occurring in the City. All other revenue sources have been estimated on a conservative basis using a multi-year trend analysis and assuming no significant changes in the local economy. The City's approach to budgeting includes preparation of a five-year capital plan. The long-term nature of the City's financial planning system allows decision makers to better understand the true effect of policy decisions. One of the most powerful aspects of the multi-year financial planning is its capability to recognize trends over time and begin at an early point to consider necessary steps to alter the long-term forecasted position of the City.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Saratoga Springs' finances to everyone with an interest. Questions concerning any of the information provided in this report requests for additional information should be addressed to:

City of Saratoga Springs
Attn: Finance Department
1307 N. Commerce Drive, Suite 200
Saratoga Springs, Utah 84045-5302

BASIC FINANCIAL STATEMENTS

CITY OF SARATOGA SPRINGS
Statement of Net Position
June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 18,939,430	\$ 9,570,949	\$ 28,510,379
Cash - restricted	-	2,814,571	2,814,571
Accounts receivable - net	2,122,278	744,861	2,867,139
Due from other funds	621,275	4,145,393	4,766,668
Due from other governmental units	2,187,081	-	2,187,081
Inventory	-	36,955	36,955
Net pension assets	42,805	254	43,059
Capital assets not being depreciated:			
Land	20,201,852	-	20,201,852
Water rights	-	15,699,164	15,699,164
Construction work in process	2,241,758	853,092	3,094,850
Capital assets net of accumulated depreciation:			
Buildings and improvements	6,059,984	-	6,059,984
Equipment	4,910,506	1,482,299	6,392,805
Infrastructure	84,694,949	126,478,479	211,173,428
Accumulated depreciation	<u>(41,102,679)</u>	<u>(32,820,160)</u>	<u>(73,922,839)</u>
Net capital assets	<u>77,006,370</u>	<u>111,692,874</u>	<u>188,699,244</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	<u>428,385</u>	<u>75,155</u>	<u>503,540</u>
Total deferred outflows of resources	<u>428,385</u>	<u>75,155</u>	<u>503,540</u>
Total assets	<u>\$ 101,347,624</u>	<u>\$ 129,081,012</u>	<u>\$ 230,428,636</u>
LIABILITIES			
Accounts payable	\$ 1,460,845	\$ 971,491	\$ 2,432,336
Accrued liabilities	272,800	31,889	304,689
Due to other funds	265,152	4,501,516	4,766,668
Deposits payable	2,928,956	115,394	3,044,350
Net pension liability	1,587,542	131,766	1,719,308
Noncurrent liabilities due within one year	576,616	1,599,526	2,176,142
Noncurrent liabilities due in more than one year	<u>3,706,007</u>	<u>22,990,974</u>	<u>26,696,981</u>
Total liabilities	<u>10,797,918</u>	<u>30,342,556</u>	<u>41,140,474</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows	<u>256,690</u>	<u>45,034</u>	<u>301,724</u>
Total deferred inflows of resources	<u>256,690</u>	<u>45,034</u>	<u>301,724</u>
NET POSITION			
Net investment in capital assets	73,222,615	87,124,624	160,347,239
Restricted for bond proceeds	-	2,814,571	2,814,571
Unrestricted	<u>17,070,401</u>	<u>8,754,227</u>	<u>25,824,628</u>
Total net position	<u>90,293,016</u>	<u>98,693,422</u>	<u>188,986,438</u>
Total liabilities and net position	<u>\$ 101,347,624</u>	<u>\$ 129,081,012</u>	<u>\$ 230,428,636</u>

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

CITY OF SARATOGA SPRINGS
Statement of Activities
For the Year Ended June 30, 2015

Function/Programs	Program Revenues				Net (Expense) Revenues and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 2,096,762	\$ 3,379,235	\$ -	\$ -	\$ 1,282,473	\$ -	\$ 1,282,473
Public safety	5,240,399	1,214,388	-	-	(4,026,011)	-	(4,026,011)
Highways and public works	5,384,522	1,541,709	170,927	1,545,870	(2,126,016)	-	(2,126,016)
Parks and recreation	2,701,630	2,519,097	593,356	-	410,823	-	410,823
Interest on long-term debt	137,882	-	-	-	(137,882)	-	(137,882)
Total governmental activities	15,561,195	8,654,429	764,283	1,545,870	(4,596,613)	-	(4,596,613)
Business-type activities:							
Water utility	5,477,856	6,512,923	-	1,611,082	-	2,646,149	2,646,149
Sewer utility	3,244,648	3,047,088	-	1,501,243	-	1,303,683	1,303,683
Storm drain utility	1,080,662	641,802	-	3,475,203	-	3,036,343	3,036,343
Garbage utility	908,198	913,322	-	-	-	5,124	5,124
Total business-type activities	10,711,364	11,115,135	-	6,587,528	-	6,991,299	6,991,299
Total primary government	\$ 26,272,559	\$ 19,769,564	\$ 764,283	\$ 8,133,398	\$ (4,596,613)	\$ 6,991,299	\$ 2,394,686
General revenues:							
Property taxes					2,844,496	-	2,844,496
General sales and use tax					2,939,653	-	2,939,653
Franchise tax					207,142	-	207,142
Energy tax					877,695	-	877,695
Investment earnings					89,800	109,205	199,005
Gain (loss) on sale of assets					15,799	-	15,799
Total general revenues					6,974,585	109,205	7,083,790
Change in net position					2,377,972	7,100,504	9,478,476
Net position - beginning (restated)					87,915,044	91,592,918	179,507,962
Net position - ending					\$ 90,293,016	\$ 98,693,422	\$ 188,986,438

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

CITY OF SARATOGA SPRINGS

Balance Sheet

Governmental Funds

June 30, 2015

	<u>Major Funds</u>			Total Governmental Funds
	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	
ASSETS				
Cash and cash equivalents	\$ 5,731,127	\$ 12,894,280	\$ 314,023	\$ 18,939,430
Accounts receivable, net of allowance	813,167	1,287,402	21,709	2,122,278
Due from other funds	296,275	325,000	-	621,275
Due from other governmental units	2,187,081	-	-	2,187,081
Prepays	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 9,027,650</u>	<u>\$ 14,506,682</u>	<u>\$ 335,732</u>	<u>\$ 23,870,064</u>
LIABILITIES				
Accounts payable	\$ 384,585	\$ 1,071,205	\$ 5,055	\$ 1,460,845
Due to other funds	265,152	-	-	265,152
Accrued liabilities	272,800	-	-	272,800
Deposits payable	2,928,956	-	-	2,928,956
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>3,851,493</u>	<u>1,071,205</u>	<u>5,055</u>	<u>4,927,753</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,187,081	-	-	2,187,081
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES				
Committed for - capital projects	-	13,435,477	-	13,435,477
Assigned to - street lights	-	-	330,677	330,677
Unassigned fund balance	2,989,076	-	-	2,989,076
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>2,989,076</u>	<u>13,435,477</u>	<u>330,677</u>	<u>16,755,230</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows and fund balances	<u>\$ 9,027,650</u>	<u>\$ 14,506,682</u>	<u>\$ 335,732</u>	<u>\$ 23,870,064</u>

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

CITY OF SARATOGA SPRINGS
Balance Sheet Reconciliation to Statement of Net Position - Governmental Funds
June 30, 2015

Total fund balances - governmental funds: \$ 16,755,230

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 77,006,370

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 2,187,081

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds payable	(3,410,000)	
Capital lease payable	(373,755)	
Unfunded pension liability	(1,373,042)	
Compensated absences payable	<u>(498,868)</u>	
		(5,655,665)

Net position of government activities \$ 90,293,016

CITY OF SARATOGA SPRINGS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	<u>Major Funds</u>			Total Governmental Funds
	<u>General Fund</u>	<u>Capital Projects</u>	<u>Special Revenue</u>	
Revenues:				
Taxes	\$ 6,692,613	\$ -	\$ -	\$ 6,692,613
Licenses and permits	749,910	-	-	749,910
Intergovernmental revenue	2,191,668	118,485	-	2,310,153
Charges for services	3,057,604	4,191,392	180,510	7,429,506
Fines and forfeitures	427,554	-	-	427,554
Investment earnings	31,472	57,040	1,288	89,800
Other	43,773	-	3,686	47,459
Total revenues	<u>13,194,594</u>	<u>4,366,917</u>	<u>185,484</u>	<u>17,746,995</u>
Expenditures:				
Current:				
General government	2,083,466	-	182,958	2,266,424
Public safety	5,724,366	-	-	5,724,366
Highways and public works	798,907	1,204,750	-	2,003,657
Parks and recreation	2,340,617	436,869	-	2,777,486
Capital expenditures	-	2,339,204	-	2,339,204
Debt service:				
Principal retirement	155,000	-	-	155,000
Interest and fiscal charges	137,882	-	-	137,882
Total expenditures	<u>11,240,238</u>	<u>3,980,823</u>	<u>182,958</u>	<u>15,404,019</u>
Excess revenues over (under) expenditures	<u>1,954,356</u>	<u>386,094</u>	<u>2,526</u>	<u>2,342,976</u>
Other financing sources (uses):				
Capital lease	120,119	-	-	120,119
Sale of capital asset	15,799	-	-	15,799
Transfers in	78,027	1,266,047	-	1,344,074
Transfers out	(1,344,074)	-	-	(1,344,074)
Total other financing sources and uses	<u>(1,130,129)</u>	<u>1,266,047</u>	<u>-</u>	<u>135,918</u>
Net change in fund balances	824,227	1,652,141	2,526	2,478,894
Fund balances - beginning of year	<u>2,164,849</u>	<u>11,783,336</u>	<u>328,151</u>	<u>14,276,336</u>
Fund balances - end of year	<u>\$ 2,989,076</u>	<u>\$ 13,435,477</u>	<u>\$ 330,677</u>	<u>\$ 16,755,230</u>

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

CITY OF SARATOGA SPRINGS
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2015

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

Net change in fund balances - total governmental funds	\$ 2,478,894
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capitalized expenditures exceeded depreciation in the current period.	
Capitalized expenditures	3,886,665
Depreciation expense	<u>(5,043,741)</u>
	(1,157,076)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Change in unavailable revenue - property taxes	<u>176,373</u>
	176,373
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in unfunded pension liability	726,437
Change in accrued compensated absences	<u>(4,128)</u>
	722,309
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on the statement of activities.	
Capital lease financing	(120,119)
Principal repayments on bonds	155,000
Payment on capital lease	<u>122,591</u>
	157,472
Change in net position of governmental activities	<u><u>\$ 2,377,972</u></u>

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

CITY OF SARATOGA SPRINGS
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Budget and Actual
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Taxes:				
Property	\$ 2,570,350	\$ 2,570,350	\$ 2,668,123	\$ 97,773
Sales	2,400,000	2,400,000	2,939,653	539,653
Franchise	239,800	239,800	207,142	(32,658)
Energy	750,000	750,000	877,695	127,695
Licenses and permits	582,100	582,100	749,910	167,810
Intergovernmental revenue	782,202	807,884	2,191,668	1,383,784
Charges for services	4,674,974	4,569,788	3,057,604	(1,512,184)
Fines and forfeitures	419,700	419,700	427,554	7,854
Investment earnings	20,800	20,800	31,472	10,672
Other	30,000	30,000	43,773	13,773
	<u>12,469,926</u>	<u>12,390,422</u>	<u>13,194,594</u>	<u>804,172</u>
Expenditures:				
General government	2,569,426	2,940,524	2,083,466	(857,058)
Public safety	5,817,960	5,927,610	5,724,366	(203,244)
Highways and streets	2,046,475	2,055,775	798,907	(1,256,868)
Parks and recreation	1,312,039	1,183,035	2,340,617	1,157,582
Debt service:				
Principal retirement	150,000	150,000	155,000	-
Interest and fiscal charges	142,450	142,450	137,882	-
	<u>12,038,350</u>	<u>12,399,394</u>	<u>11,240,238</u>	<u>(1,159,588)</u>
Excess revenues over (under) expenditures	<u>431,576</u>	<u>(8,972)</u>	<u>1,954,356</u>	<u>1,963,760</u>
Other financing sources (uses):				
Capital leases	-	-	120,119	120,119
Sale of capital asset	-	-	15,799	15,799
Transfers in	-	78,027	78,027	-
Transfers out	(329,860)	(329,860)	(1,344,074)	(1,014,214)
Total other financing sources (uses)	<u>(329,860)</u>	<u>(329,860)</u>	<u>(1,130,129)</u>	<u>(878,296)</u>
Net change in fund balance	101,716	(338,832)	824,227	1,085,464
Fund balance - beginning of year			<u>2,164,849</u>	
Fund balance - end of year			<u>\$ 2,989,076</u>	

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

CITY OF SARATOGA SPRINGS
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Fund - Budget and Actual
For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	-	-
Charges for services	172,500	157,500	180,510	23,010
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	1,288	1,288
Other	-	-	3,686	3,686
Total	<u>172,500</u>	<u>157,500</u>	<u>185,484</u>	<u>27,984</u>
Expenditures:				
General government	228,111	195,573	182,958	(12,615)
Public safety	-	-	-	-
Highways and public works	-	-	-	-
Parks and recreation	-	-	-	-
Capital expenditures	-	-	-	-
Debt Service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total	<u>228,111</u>	<u>195,573</u>	<u>182,958</u>	<u>(12,615)</u>
Excess of revenues over (under) expenditures	<u>(55,611)</u>	<u>(38,073)</u>	<u>2,526</u>	<u>40,599</u>
Other financing sources (uses):				
Bond proceeds	-	-	-	-
Bond issuance cost	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(55,611)	(38,073)	2,526	40,599
Fund balance - beginning of year			<u>328,151</u>	
Fund balance - end of year			<u>\$ 330,677</u>	

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

CITY OF SARATOGA SPRINGS
Statement of Net Position
Proprietary Funds
June 30, 2015

	Major Funds				Total
	Water Utility	Sewer Utility	Storm Drain Utility	Garbage Utility	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 5,275,321	\$ 3,053,495	\$ 1,050,905	\$ 191,228	\$ 9,570,949
Cash - restricted	2,814,571	-	-	-	2,814,571
Restricted cash and investments:					
Accounts receivable - net	303,332	297,703	43,508	100,318	744,861
Due from other funds	4,145,393	-	-	-	4,145,393
Inventory	36,955	-	-	-	36,955
Total current assets	12,575,572	3,351,198	1,094,413	291,546	17,312,729
Noncurrent assets:					
Pension assets	210	44	-	-	254
Capital assets:					
Water rights	15,699,164	-	-	-	15,699,164
Construction work in process	784,606	-	68,486	-	853,092
Water capacities	56,783,823	-	-	-	56,783,823
Culinary water system	17,867,846	-	-	-	17,867,846
Secondary water system	8,117,962	-	-	-	8,117,962
Sewer system	-	22,940,186	-	-	22,940,186
Storm drain system	-	-	20,768,662	-	20,768,662
Equipment	527,448	811,738	143,113	-	1,482,299
Less: Accumulated depreciation	(21,839,243)	(7,144,094)	(3,836,823)	-	(32,820,160)
Total capital assets	77,941,606	16,607,830	17,143,438	-	111,692,874
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	62,020	13,135	-	-	75,155
Total	\$ 90,579,408	\$ 19,972,207	\$ 18,237,851	\$ 291,546	\$ 129,081,012
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 664,493	\$ 186,542	\$ 45,946	\$ 74,510	\$ 971,491
Due to other funds	4,176,516	-	325,000	-	4,501,516
Compensated absences	5,740	-	-	-	5,740
Customer deposits payable	116,530	(1,136)	-	-	115,394
Accrued interest payable	31,889	-	-	-	31,889
Bonds and contracts payable - current	1,592,000	-	-	-	1,592,000
Capital leases payable - current	1,786	-	-	-	1,786
Total current liabilities	6,588,954	185,406	370,946	74,510	7,219,816
Noncurrent liabilities:					
Compensated absences	14,030	2,480	-	-	16,510
Net pension liability	108,736	23,030	-	-	131,766
Bonds and contracts payable	22,971,639	-	-	-	22,971,639
Capital leases payable	2,825	-	-	-	2,825
Total noncurrent liabilities	23,097,230	25,510	-	-	23,122,740
Total liabilities	29,686,184	210,916	370,946	74,510	30,342,556
DEFERRED INFLOWS OF RESOURCES					
Pension deferred inflows	37,163	7,871	-	-	45,034
NET POSITION					
Net investment in capital assets	53,373,356	16,607,830	17,143,438	-	87,124,624
Restricted for bond proceeds	2,814,571	-	-	-	2,814,571
Unrestricted	4,668,134	3,145,590	723,467	217,036	8,754,227
Net position	60,856,061	19,753,420	17,866,905	217,036	98,693,422
Total	\$ 90,579,408	\$ 19,972,207	\$ 18,237,851	\$ 291,546	\$ 129,081,012

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

CITY OF SARATOGA SPRINGS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2015

	Major Funds				Total
	Water Utility	Sewer Utility	Storm Drain Utility	Garbage Utility	
Operating revenue:					
Charges for services	\$ 4,772,755	\$ 2,622,788	\$ 407,434	\$ 913,322	\$ 8,716,299
Connection and other fees	1,674,878	123,142	-	-	1,798,020
Other	65,290	-	1,265	-	66,555
Total operating revenues	<u>6,512,923</u>	<u>2,745,930</u>	<u>408,699</u>	<u>913,322</u>	<u>10,580,874</u>
Operating expenses:					
Personnel services	459,737	81,487	50,197	-	591,421
Supplies and maintenance	243,693	522,451	163,442	14,940	944,526
Professional services	275,029	9,689	-	-	284,718
Administration	1,063,023	584,375	334,692	50,293	2,032,383
Power and pumping	469,717	64,113	-	-	533,830
Treatment and sanitation	408,170	1,204,912	-	842,965	2,456,047
Depreciation	2,362,626	771,082	532,331	-	3,666,039
Other	-	6,539	-	-	6,539
Total operating expenses	<u>5,281,995</u>	<u>3,244,648</u>	<u>1,080,662</u>	<u>908,198</u>	<u>10,515,503</u>
Operating income (loss)	<u>1,230,928</u>	<u>(498,718)</u>	<u>(671,963)</u>	<u>5,124</u>	<u>65,371</u>
Nonoperating revenue (expense):					
Investment earnings	92,607	12,394	2,590	1,614	109,205
Intergovernmental income	-	-	-	-	-
Interest expense	(195,861)	-	-	-	(195,861)
Total nonoperating revenues (expenses)	<u>(103,254)</u>	<u>12,394</u>	<u>2,590</u>	<u>1,614</u>	<u>(86,656)</u>
Income (loss) before contributions and transfers	<u>1,127,674</u>	<u>(486,324)</u>	<u>(669,373)</u>	<u>6,738</u>	<u>(21,285)</u>
Capital contributions	1,611,082	1,501,243	3,475,203	-	6,587,528
Impact fees	-	301,158	233,103	-	534,261
Change in net position	2,738,756	1,316,077	3,038,933	6,738	7,100,504
Net position - beginning (restated)	<u>58,117,305</u>	<u>18,437,343</u>	<u>14,827,972</u>	<u>210,298</u>	<u>91,592,918</u>
Net position - ending	<u>\$60,856,061</u>	<u>\$ 19,753,420</u>	<u>\$17,866,905</u>	<u>\$ 217,036</u>	<u>\$ 98,693,422</u>

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

CITY OF SARATOGA SPRINGS
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2015

	Major Funds				Total
	Water Utility	Sewer Utility	Storm Drain Utility	Garbage Utility	
Cash flows from operating activities					
Receipts from customers	\$ 6,442,291	\$ 2,676,409	\$ 413,122	\$ 911,061	\$ 10,442,883
Payments to suppliers	(1,005,092)	(1,884,859)	(140,169)	(852,829)	(3,882,949)
Payment to employees	(470,479)	(79,964)	(50,197)	-	(600,640)
Payments for interfund services used	(1,063,023)	(584,375)	(334,692)	(50,293)	(2,032,383)
Net cash provided (used) by operating activities	<u>3,903,697</u>	<u>127,211</u>	<u>(111,936)</u>	<u>7,939</u>	<u>3,926,911</u>
Cash flows from noncapital financing activities					
Advances to other funds	(3,880,242)	-	-	-	(3,880,242)
Advance from other funds	2,780,241	-	325,000	-	3,105,241
Net cash provided (used) by noncapital financing activities	<u>(1,100,001)</u>	<u>-</u>	<u>325,000</u>	<u>-</u>	<u>(775,001)</u>
Cash flows from capital and related financing activities					
Purchases of capital assets	(4,351,065)	(105,373)	(952,350)	-	(5,408,788)
Proceeds of capital-type special assessments	-	301,158	233,103	-	534,261
Principal paid on capital lease and debt	4,776,968	-	-	-	4,776,968
Interest paid on capital lease and debt	(261,341)	-	-	-	(261,341)
Net cash provided (used) by capital and related financing activities	<u>164,562</u>	<u>195,785</u>	<u>(719,247)</u>	<u>-</u>	<u>(358,900)</u>
Cash flows from investing activities					
Interest and dividends received	92,607	12,394	2,590	1,614	109,205
Net cash provided (used) by investing activities	<u>92,607</u>	<u>12,394</u>	<u>2,590</u>	<u>1,614</u>	<u>109,205</u>
Net increase (decrease) in cash and cash equivalents	3,060,865	335,390	(503,593)	9,553	2,902,215
Cash and cash equivalents - beginning	5,029,027	2,718,105	1,554,498	181,675	9,483,305
Cash and cash equivalents (deficit) - ending	<u>\$ 8,089,892</u>	<u>\$ 3,053,495</u>	<u>\$ 1,050,905</u>	<u>\$ 191,228</u>	<u>\$ 12,385,520</u>
Cash and cash equivalents make up					
Cash and cash equivalents	5,275,321	3,053,495	1,050,905	191,228	9,570,949
Cash restricted	2,814,571	-	-	-	2,814,571
Total cash and cash equivalents - ending	<u>8,089,892</u>	<u>3,053,495</u>	<u>1,050,905</u>	<u>191,228</u>	<u>12,385,520</u>
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income	\$ 1,230,928	\$ (498,718)	\$ (671,963)	\$ 5,124	\$ 65,371
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation and amortization expense	2,362,626	771,082	532,331	-	3,666,039
(Increase)/decrease in accounts receivable	(60,402)	(65,645)	4,423	(2,261)	(123,885)
(Increase)/decrease in inventory	18,474	-	-	-	18,474
(Decrease)/increase in accounts payable	373,043	(77,155)	23,273	5,076	324,237
(Decrease)/increase in compensated absences	(10,742)	1,523	-	-	(9,219)
(Decrease)/increase in deposits payable	(10,230)	(3,876)	-	-	(14,106)
Total adjustments	<u>2,672,769</u>	<u>625,929</u>	<u>560,027</u>	<u>2,815</u>	<u>3,861,540</u>
Net cash provided (used) by operating activities	<u>\$ 3,903,697</u>	<u>\$ 127,211</u>	<u>\$ (111,936)</u>	<u>\$ 7,939</u>	<u>\$ 3,926,911</u>
Schedule of non-cash capital and related financing activities:					
Contribution of capital assets	\$ 1,611,082	\$ 1,501,243	\$ 3,475,203	\$ -	\$ 6,587,528

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

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies

The City of Saratoga Springs (City) was incorporated in December 1997. The City operates under a council manager form of government and provides the following services as authorized by its charter: public safety (police, fire, inspection and animal control), streets and highways, public utilities (refuse collection, water sewer, and storm drain), parks and recreation and general administrative services. The financial statements of the City of Saratoga Springs have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

A. Reporting Entity

The City of Saratoga Springs is a municipal corporation governed by an elected mayor and six council members. The accompanying financial statements present the financial affairs of the government and its operations.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related Governmental Accounting Standards. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent on the City.

The City has no component units.

B. Government-wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements (the statement of net position and the statement of activities) and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of inter-fund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities and inter-fund services provided.

The Statement of Net Position presents the City's assets, deferred outflows, liabilities and deferred inflows, with the difference reported as net position. Net position is restricted when constraints placed upon it is either externally imposed or is imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies -Continued

B. Government-wide and Fund Financial Statements - Continued

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

C. Measurement Focus and Basis of Accounting

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

The use of financial resources to acquire capital assets are shown as assets in the government-wide financial statements, rather than reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide financial statements are reported as a reduction of the related liability, rather than expenditures in the governmental fund statements.

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

Sales and use taxes, franchise taxes and earned but un-reimbursed state and federal grants associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Property taxes are measurable as of the date levied and available only when cash is received by the county treasurer prior to the City's fiscal year end and remitted to the City within sixty days of its fiscal year end.

The City reports the following governmental funds:

General Fund - The General Fund is the primary operating fund. It is used to account for all financial resources of the City not accounted for by a separate, specialized fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed for specified purposes. The City has one special revenue fund that operates the street light program funded by property owner assessments.

Capital Projects Fund- The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital improvements (other than those financed by proprietary funds.)

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies -Continued

The City reports the following proprietary fund types as enterprise funds:

Water Utility Fund – The Water Utility Fund accounts for the water distribution system of the City for its residents.

C. Measurement Focus and Basis of Accounting - Continued

Sewer Utility Fund – The Sewer Utility Fund accounts for the sewage collection systems of the City for its residents

Storm Drain Utility Fund – The Storm Drain Utility Fund accounts for the various storm drain collection and retention systems in the City for its residents.

Garbage Collection Utility Fund – The Garbage Collection Utility Fund accounts for the collection and disposal of garbage for City residents.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and facility costs for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Budgets

Annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level, administration, public safety, public works, etc. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required and prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies -Continued

The Budgetary Comparison schedules presented in this section of the report are for the City’s general fund and special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unassigned fund balance at the end of each year.

Utah State allows for any unassigned fund balances in excess of 5% of total revenue of the general fund to be utilized for budget purposes. The law also allows for the accumulation of a fund balance in the general fund in an amount equal to 25% of the total estimated revenue of the general fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year to determine an appropriate use and then the excess must be included as an available resource in the general fund budget.

E. Taxes

In connection with budget adoption an annual tax ordinance establishing the tax rate is adopted before June 22 and the City Recorder is to certify the tax rate to the County Auditor before June 22. Budgets for the general, special revenue, and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah Code Sections 10-6-109 through 10-6-135.

All property taxes levied by the City are assessed and collected by Utah County. Taxes are attached as an enforceable lien as of January 1, are levied as of October 1, and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County monthly.

F. Capital Assets

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

F. Capital Assets - Continued

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are carried at cost or estimated historical cost. Depreciation of these assets is computed by use of the straight-line method over their estimated useful lives as follows:

Buildings and improvements	40 Years
Sewer collection system	30 Years
Water distribution systems	40 Years
Infrastructure and improvements	10-25 Years
Machinery and equipment	5-20 Years
Other improvements	10-40 Years

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies -Continued

G. Long-Term Obligation

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

H. Equity Classifications

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

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

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

Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance classification include those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governments highest level of decision making authority, the City Council. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the City Council.

Assigned fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Also includes all remaining amounts that are reported in governmental funds, other than the general fund that are not classified as non-spendable, restricted nor committed in the General Fund, that are intended to be used for specific purposes. It is the City’s policy to require City Council action for the assignment of funds.

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

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 1 - Summary of Significant Accounting Policies -Continued

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted. It is the City’s policy to use committed funds first then assigned funds and lastly use unassigned funds when all are available for use in satisfying the expenditure.

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

I. Cash and Cash Equivalents

Cash includes amounts in demand deposits as well as short-term investments with a maturity date of three months or less when acquired by the City.

J. Use of Estimates

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

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources which represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City also records deferred outflows for changes to the net pension liability as provided by the cost sharing defined benefit pension systems administered by Utah State Retirement System (URS).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental has two items which qualifies for reporting in this category. First, unavailable revenues, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Second, the city recognizes deferred inflows for changes to the net pension liability as provided by the URS.

L. Pensions

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

Note 2 - Deposits and Investments

As of June 30, 2015, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments	\$ 27,649,361	85 days *	not rated
Total	<u>\$ 27,649,361</u>		

* Weighted-average maturity

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 2 - Deposits and Investments - Continued

A. Custodial Credit Risk

Deposits and investments for the City are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the City’s exposure to various risks related to its cash management activities.

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be recovered. The City’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of City funds to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council. The City’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. The City’s bank balances at June 30, 2015 were \$3,075,689 of which \$2,825,689 were uninsured and uncollateralized.

Investments. Custodial credit risk for investments is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City policy to minimize custodial credit risk is to follow the Utah Money Management Act and the City’s approved investment policy. The City currently invests only in the State of Utah PTIF as discussed below.

B. Credit Risk

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The City’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act. The City is also authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants’ average daily balances. The fair value of the PTIF investment pool exceeded its amortized cost basis by \$304,592 at June 30, 2015.

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The City manages its exposure to declines in fair value by following its investment policy by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. Maturities of the City’s investments are noted in the table at the beginning of Note 2.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 2 - Deposits and Investments - Continued

D. Restricted Cash

The City maintains cash in accounts held by third party custodians that are restricted for the use of bond payments. The amount of restricted cash at June 30, 2015 was \$2,814,571.

Note 3 - Accounts Receivable – Unearned Revenue

Accounts receivable are recorded net of the allowance for doubtful accounts of \$55,000 in the enterprise funds. Unearned revenue in the governmental funds consist of property taxes receivable that will not be collected in sufficient time to be classified as revenue in the current fiscal year.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2015</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 18,720,913	\$ 1,480,939	\$ -	\$ 20,201,852
Construction in process	3,316,245	1,897,436	(2,971,923)	2,241,758
Total	<u>22,037,158</u>	<u>3,378,375</u>	<u>(2,971,923)</u>	<u>22,443,610</u>
Capital assets, being depreciated:				
Buildings	6,059,984		-	6,059,984
Machinery and equipment	4,572,492	363,262	(25,248)	4,910,506
Improvements	-	-	-	-
Infrastructure	81,579,924	3,129,143	(14,118)	84,694,949
Total	<u>92,212,400</u>	<u>3,492,405</u>	<u>(39,366)</u>	<u>95,665,439</u>
Less accumulated depreciation for:				
Buildings	(1,187,452)	(286,482)	-	(1,473,934)
Machinery and equipment	(2,602,358)	(305,778)	25,248	(2,882,888)
Improvements	-	-	-	-
Infrastructure	(32,296,302)	(4,451,477)	1,922	(36,745,857)
Total	<u>(36,086,112)</u>	<u>(5,043,737)</u>	<u>27,170</u>	<u>(41,102,679)</u>
Capital assets, being depreciated, net	<u>56,126,288</u>	<u>(1,551,332)</u>	<u>(12,196)</u>	<u>54,562,760</u>
	<u>\$ 78,163,446</u>	<u>\$ 1,827,043</u>	<u>\$ (2,984,119)</u>	<u>\$ 77,006,370</u>
Business-type activities:				
Capital assets, not being depreciated:				
Water rights	\$ 15,231,188	\$ 467,928	\$ -	\$ 15,699,176
Construction in progress	1,622,786	801,004	(1,570,695)	853,095
Total	<u>16,853,974</u>	<u>1,268,932</u>	<u>(1,570,695)</u>	<u>16,552,271</u>
Capital assets, being depreciated:				
Water capacity	10,950,988	-	-	10,950,988
Culinary water system	58,060,776	5,586,352	-	63,647,128
Secondary water irrigation system	8,117,962	-	-	8,117,962
Sewer system	20,852,408	2,087,779	-	22,940,187
Storm drain system	16,441,494	4,327,168	-	20,768,662
Equipment	1,351,268	131,031	-	1,482,299
Total	<u>115,774,896</u>	<u>12,132,330</u>	<u>-</u>	<u>127,907,226</u>
Less accumulated depreciation for:				
Water capacity	(5,091,344)	(547,549)	-	(5,638,893)
Culinary water system	(12,635,013)	(1,402,154)	-	(14,037,167)
Secondary water irrigation system	(1,409,159)	(392,646)	-	(1,801,805)
Sewer system	(6,126,861)	(720,368)	-	(6,847,229)
Storm drain system	(3,173,908)	(526,398)	(1,922)	(3,702,228)
Equipment	(743,083)	(75,002)	25,230	(792,855)
Total accumulated depreciation	<u>(29,179,368)</u>	<u>(3,664,117)</u>	<u>23,308</u>	<u>(32,820,177)</u>
Capital assets, being depreciated, net	<u>86,595,528</u>	<u>8,468,213</u>	<u>23,308</u>	<u>95,087,049</u>
Business-type activities capital assets, net	<u>\$ 103,449,502</u>	<u>\$ 9,737,145</u>	<u>\$ (1,547,387)</u>	<u>\$ 111,639,320</u>

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 4 - Capital Assets – Continued

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

Governmental activities:

General government	\$ 237,189
Public safety	236,949
Highways and public works	3,072,515
Parks and recreation	<u>1,497,088</u>
Total depreciation expense - governmental activities	<u>\$ 5,043,741</u>

Business-type activities:

Water utility	\$ 2,362,628
Sewer utility	771,082
Storm drain utility	<u>530,406</u>
Total depreciation expense - business-type activities	<u>\$ 3,664,117</u>

Combined depreciation expense	<u>\$ 8,707,858</u>
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Note 5-Compensated Absences

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). In the governmental funds (using the modified accrual basis of accounting) only the unpaid amounts due to retired or terminated employees are recorded as liabilities. All City employees are paid from the general fund. The total compensated absences liability is reported in the government wide financial statements as long-term debt in accordance with the Governmental Accounting Standards. Based on historical estimates, the City estimates that \$212,826 of the compensated absences balance will be due in the next year.

Note 6 - Retirement Plans

General information about the Pension Plans

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

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

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 6 - Retirement Plans - Continued

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

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

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

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65*	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0 % per year over 20 years	Up to 2.5% to 4% depending on the employer
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0 % per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

*with actuarial reductions

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

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 6 - Retirement Plans - Continued

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

Utah Retirement Systems

	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates
Contributory System			
111 - Local Governmental Division Tier 2	N/A	N/A	14.830 %
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	N/A	18.470 %
Public Safety Retirement System			
49 - Other Division B Noncontributory Tier 1	N/A	N/A	32.200 %
122 - Other Division A Contributory Tier 2	N/A	N/A	20.440 %
Firefighters System			
32 - Division B Tier 1	N/A	16.710 %	6.590 %
132 - Division B Tier 2	N/A	N/A	10.800 %

Pension Assets, Liabilities, Expenses, and Deferred Outflows of Resources and Deferred inflows of Resources Related to Pensions

At December 31, 2014, we reported a net pension asset of \$43,059 and a net pension liability of \$1,719,308.

	Proportionate Share	Net Pension Asset	Net Pension Liability
Noncontributory System	0.2635465 %	\$0	\$1,144,381
Public Safety System	1.4539185 %	\$0	\$574,927
Firefighters System	0.3034621 %	\$33,395	\$0
Tier 2 Public Employees System	0.0561807 %	\$1,703	\$0
Tier 2 Public Safety and Firefighter System	0.5381763 %	\$7,961	\$0
Total Net Pension Asset/Liability		<u>\$43,059</u>	<u>\$1,719,308</u>

The net pension asset and liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2014 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based upon actual historical employer contributions to the plan from the census data submitted to the plan for pay periods ending 2014.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 6 - Retirement Plans - Continued

For the year ended December 31, 2014, we recognized pension expense of \$431,260. At December 31, 2014, we reported deferred outflows of resources and deferred inflows of resources related to pensions for the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$48,614	\$72,113
Changes in assumptions	\$0	\$229,611
Net difference between projected and actual earnings on pension plan investments	\$43,939	\$0
Changes in proportion and differences between contributions and proportionate share of contributions	\$0	\$0
Contributions subsequent to the measurement date	\$410,987	\$0
Total	<u>\$503,540</u>	<u>\$301,724</u>

\$410,987 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2014. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Deferred Outflows (inflows) of Resources
2015	(\$44,602)
2016	(\$44,602)
2017	(\$44,602)
2018	(\$43,135)
2019	(\$18,925)
Thereafter	(\$13,306)

Actual assumptions: The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 – 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 6 - Retirement Plans - Continued

Active member mortality rates are a function of the member's gender, occupation, and age and are developed based upon plan experience. Retiree mortality assumptions are highlighted in the table below.

Retired Member Mortality

Class of Member

Educators

Men EDUM (90%)

Women EDUF (100%)

Public Safety and Firefighters

Men RP 2000mWC (100%)

Women EDUF (120%)

Local Government, Public Employees

Men RP 2000mWC (100%)

Women EDUF (120%)

EDUM = Constructed mortality table based on actual experience of male educators multiplied by given percentage

EDUF = Constructed mortality table based on actual experience of female educators multiplied by given percentage

RP 2000mWC = RP 2000 Combined mortality table for males with white collar adjustments multiplied by given percentage

The actuarial assumptions used in the January 1, 2014, valuation were based on the results of an actuarial experience study for the five year period of January 1, 2008 – December 31, 2013.

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

Asset class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
	<u>Inflation</u>		<u>2.75%</u>
	<u>Expected arithmetic nominal return</u>		<u>7.98%</u>

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 6 - Retirement Plans - Continued

Discount rate: The discount rate is used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate at 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Proportionate share of			
Net pension (asset) /liability	\$4,422,448	\$1,676,249	(\$596,436)

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

Payables to the pension plan

(If reported payables to the defined benefit pension plan, it should disclose information required by paragraph 122 of GASB 68.)

Note 7 - Interfund Transfers

Transfers were made which will not be repaid. Such amounts for the fiscal year ended June 30, 2015 were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Activities		
General	\$ 78,027	\$ 1,344,074
Capital Projects	<u>1,266,047</u>	<u>-</u>
	<u>\$ 1,344,074</u>	<u>\$ 1,344,074</u>

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 7 - Interfund Transfers - Continued

The purpose of the inter-fund transfers is to meet the City's ongoing cash needs for capital projects. In addition to the transfers, the General Fund charged \$1,937,015 to the enterprise funds for personnel and administrative services and facility costs during the year.

Note 8 - Contingent Liabilities

Amounts received or receivables from grantor agencies are subject to audit and adjustment by those grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial. The City is also involved in various claims and litigation that should be covered by insurance.

On November 25, 2009 the City entered into an agreement with the Central Utah Water Conservancy District (District) to obtain delivery of water through District facilities equal to 10,000 acre feet. The City is obligated to pay a one-time development charge of \$6,200 per acre foot (\$62,000,000 for 10,000 acre feet of water) to the district which is due when the City takes delivery but no later than June 30, 2020. The City's obligation is backed by a contract with a landowner of property that is located within the City. The contract with the landowner requires collateral in the amount of the obligation and the funding of an account twelve months prior to the payment due dated. The purpose of the water rights is to provide water resources for land development in the future as those parcels are developed.

On March 30, 2010 the City entered into an agreement with a neighboring municipality to provide police services. For the year ended June 30, 2015 the City received \$884,535 for the service.

The City has entered into an agreement with a developer to reimburse the developer for installing added improvements to the sewer system. The City will pay the developer \$700 for each connection to the north sewer system service area until the year 2020 up to a maximum of \$2,200,396. The City makes payments to the developer as fees are collected. The total amount paid to the developer for the year ended June 30, 2015 was \$676,000.

Note 9 – Construction Commitments

The City has active construction projects as of June 30, 2015. The projects include construction of roads and utility system upgrades.

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>	<u>Estimated Completion</u>
All projects	\$2,405,219	\$9,444,364	May 2016

Note 10 - Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties and participation in the Local Governments Trust, a public entity risk pool. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. The City carries \$2,000,000 of liability coverage and \$1,000,000 of fidelity bond coverage for the treasurer.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 10 - Risk Management - Continued

The City participates in the public entity risk pool's general liability insurance program. This program requires annual premiums based on the City's level of insurance and previous claims experience. The payment of the premium indemnifies the City for claims that exceed its deductible amount. The risk pool is governed by the inter-local risk pool agreement

Note 11 – Leases

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of several vehicles for the various City departments. The lease agreements qualify as capital lease obligations for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business Type Activities		
		Water Utility	Sewer Utility	Storm Drain Utility
Equipment	\$ 869,208	\$ 19,701	\$ -	\$ -
Accumulated depreciation	(486,251)	(19,701)	-	-
Total	<u>\$ 382,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015 were as follows:

Year Ending June 30	Governmental Activities	Business Type Activities		
		Water Utility	Sewer Utility	Storm Drain Utility
2016	\$ 133,932	\$ 1,986	\$ -	\$ -
2017	121,154	3,976	-	-
2018	96,004	-	-	-
2019	26,670	-	-	-
2020	26,669	-	-	-
	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total minimum lease payments	404,428	5,962	-	-
Less: amount representing interest	(30,674)	(696)	-	-
Present value of minimum lease payments	<u>\$ 373,754</u>	<u>\$ 5,266</u>	<u>\$ -</u>	<u>\$ -</u>

Note 12 – Long-term Debt

A. Special Assessment Bonds

The 2012 series bonds will be repaid from assessments levied against the property owners benefited by the improvements made by the City in the special improvement district area. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government may draw from the established reserve fund to cover the deficiency. The bonds have a stated rate of interest of 0.75% -4.45% with a maturity date of April 1, 2029.

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 12 – Long-term Debt - Continued

The special assessment bonds are recorded in the enterprise fund with annual debt service requirements to maturity for special assessment bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2015	121,000	62,008	183,008
2016	122,000	60,761	182,761
2017	124,000	59,114	183,114
2018	126,000	57,242	183,242
2019	127,000	55,037	357,321
2020-2024	683,000	230,321	789,882
2025-2029	807,000	106,882	1,438,365
	<u>\$2,110,000</u>	<u>\$ 631,365</u>	<u>\$ 3,317,693</u>

B. Revenue Bonds

The government has issued bonds where the government pledged revenues derived from the operation of the utility system to pay the outstanding debt service. Revenue bonds are the obligations of the enterprise funds and the amounts outstanding at year end are as follows:

2014 Water Revenue Bonds

On October 22, 2014 the City issued \$9,995,000 in Series 2014 Water Revenue Bonds with a maturity date of December 1, 2033 with an average coupon rate of 3.051%. The bonds were issued to (1) finance the costs associated with acquiring, constructing, and equipping portions of the City's culinary water system, (2) refund the Series 2005, 2006, and 2009 Water Revenue Bonds, and (3) finance the cost of issuance of the Series 2014 Bonds. Each principal payment is subject to prepayment and redemption at any time, in whole or in part, in inverse order, at the election of the City. The redemption price is equal to 100% of the principal amount to be prepaid or redeemed, plus accrued interest, if any, to the date of redemption. The City has pledged all water utility net revenues to pay the debt service costs through maturity in 2034. During the year the net revenue before depreciation was \$3,490,300 and the debt service requirement was \$158,290.

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2016	420,000	272,425	692,425
2017	430,000	263,925	693,925
2018	435,000	255,275	690,275
2019	445,000	246,475	691,475
2020	455,000	237,475	692,475
2021-2025	2,430,000	1,033,001	3,463,001
2026-2030	2,795,000	667,250	3,462,250
2031-2034	2,585,000	184,714	2,769,714
	<u>\$ 9,995,000</u>	<u>\$ 3,160,540</u>	<u>\$ 13,155,540</u>

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 12 – Long-term Debt - Continued

2011 Sales Tax Revenue Bonds

Sales tax revenue bonds are special limited obligations of the City backed by the portion of sales and use taxes levied by the City under the Local Sales and Use Tax Act. The bonds are obligations of the governmental funds.

On June 1, 2011 the city issued \$4,000,000 in Series 2011 Sales Taxes Revenue Bonds at interest rates ranging from 3.0% to 4.125% with a maturity date of June 1, 2031. The bonds were issued to finance the costs associated with acquiring, constructing, renovating, equipping, and furnishing the City’s facilities (including a public works facility, fire station, and city well improvements) and to exercise a purchase option under an outstanding financing lease for the City Hall building. Bond proceeds were also used to pay the cost of issuance of the Bonds. The Bonds maturing on or after June 1, 2021 are subject to redemption prior to maturity, in whole or in part, at the option of the City on December 31, 2020 or on any date thereafter, from such maturities or parts thereof as selected by the City. The redemption price will equal 100% of the principal amount to be repaid or redeemed, plus accrued interest, if any, to the date of redemption. The City has pledged all sales tax revenues to pay the debt service costs through maturity in 2031. During the year the sales tax revenue was \$2,939,653 and the debt service requirement was \$290,450 or 10% of the sales tax revenue. The City has pledged all of its sales tax revenues

B. Revenue Bonds – Continued

2011 Sales Tax Revenue Bonds – Continued

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2016	160,000	135,450	295,450
2017	165,000	130,800	295,800
2018	170,000	126,000	296,000
2019	175,000	121,050	296,050
2020	185,000	114,250	299,250
2021-2025	1,025,000	464,187	1,489,187
2026-2030	1,250,000	261,435	1,511,435
2031	280,000	34,240	314,240
Total	<u>\$ 3,410,000</u>	<u>\$ 1,387,412</u>	<u>\$ 4,797,412</u>

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 12 – Long-term Debt - Continued

C. Note Payable

Culinary Water System

Prior to the City being established in December 1997, a water company had built a water system in the area covered by the City. On February 2, 2005, the city entered into a settlement agreement to purchase the water system and the rights to the unused water capacity. The City's obligation of \$21,000,000 is to be serviced by paying two-thirds, presently \$2000, of each connection or impact fee collected. By agreement, the obligation bears no interest. If the City has not paid the full obligation by February 2, 2025, then the remaining, unpaid balance becomes due at that date. The note is an obligation of the water enterprise fund. Based on the projection of 525 connections annually, the remaining obligation is expected to be retired as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2016	1,050,000	-	1,050,000
2017	1,050,000	-	1,050,000
2018	1,050,000	-	1,050,000
2019	1,050,000	-	1,050,000
2020	1,050,000	-	1,050,000
2021-2025	5,250,000	-	5,250,000
2026-2027	2,158,960	-	2,158,960
	<u>\$ 12,658,960</u>	<u>\$ -</u>	<u>\$ 12,658,960</u>

CITY OF SARATOGA
Notes to the Financial Statements
June 30, 2015

Note 12 – Long-term Debt - Continued

D. Changes in Long-term Debt

During the year ended June 30, 2015, the following activity occurred in liabilities reported as long-term:

	Balance			Balance	Due Within
	June 30, 2014	Additions	Retirements	June 30, 2015	One Year
Governmental Activities:					
2011 Sales Tax Revenue Bonds	\$ 3,565,000		\$ (155,000)	\$ 3,410,000	\$ 160,000
Obligations Under Capital Lease	376,227	120,119	(122,591)	373,755	130,574
Compensated Absences	494,740	239,345	(235,217)	498,868	286,042
Total	<u>\$ 4,435,967</u>	<u>\$ 359,464</u>	<u>\$ (512,808)</u>	<u>\$ 4,282,623</u>	<u>\$ 576,616</u>
Business Type Activities:					
2005 Water Revenue Refunding Bonds	\$ 1,395,000		\$ (1,395,000)	-	
2006 Water Revenue Bonds	2,314,000		(2,314,000)	-	
2009 Water Revenue Bonds	631,000		(631,000)	-	
2012 Special Assessment Bonds	2,110,000		(153,000)	1,957,000	122,000
2014 Water Revenue Bonds	-	9,995,000		9,995,000	420,000
Contract payable	13,334,960		(676,000)	12,658,960	1,050,000
Obligations Under Capital Lease	6,325	-	(1,713)	4,612	1,786
Compensated Absences	31,466	17,124	(40,369)	8,221	5,739
Total	<u>\$ 19,822,751</u>	<u>\$ 10,012,124</u>	<u>\$ (5,211,082)</u>	<u>\$ 24,623,793</u>	<u>\$ 1,599,525</u>

Note 13 – Prior Period Adjustments

During the year, the accounting standards for pensions changed. The change required the recording of the City's proportionate share of the net pension assets and liabilities on its books. As a result of the change in accounting standards, the beginning net position was changed as follows.

	Funds		
	Governmental	Water	Sewer
Net position as previously stated	90,014,523	58,246,363	18,464,677
To record the effects of GASB 68			
pension liability	(2,102,657)	(129,058)	(27,334)
pension asset	3,178		
Net position as previously stated	<u>87,915,044</u>	<u>58,117,305</u>	<u>18,437,343</u>

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the Proportionate Share of the Net Pension Liability
SARATOGA SPRINGS CITY
Utah Retirement System
December 31, 2014
Last 10 Fiscal Years

	Noncontributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	0.2635465 %	1.4539185 %	0.3034621 %	0.0561807 %	0.5381763 %
Proportionate share of the net pension liability (asset)	\$1,144,381	\$574,927	(\$33,395)	(\$1,703)	(\$7,961)
Covered employee payroll	\$2,236,578	\$1,140,839	\$252,495	\$275,889	\$222,627
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	51.2 %	50.4 %	-13.2 %	-0.6 %	-3.6 %
Plan fiduciary net position as a percentage of the total pension liability	90.2%	89.0 %	101.3 %	103.50%	120.5 %

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10 year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10 year schedule will need to be built prospectively. The schedule above is only for the current year.

Schedule of Contributions
SARATOGA SPRINGS CITY
 Utah State Retirement Systems
 December 31, 2014
 Last 10 Fiscal Years*

	Noncontributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Contractually required contribution	\$414,221	\$294,238	\$14,027	\$23,179	\$24,250
Contributions on relation to the contractually required contribution	(\$414,221)	(\$294,238)	(\$14,027)	(\$24,250)	(\$7,961)
Contribution deficiency (excess)	-	-	-	-	-
Covered employee payroll	\$2,236,578	\$1,140,839	\$252,495	\$275,889	\$222,627
Contributions as a percentage of covered-employee payroll**	18.52%	25.79 %	5.56 %	8.40 %	10.89 %

* Amounts presented were determined as of calendar year January 1-December 31. Employers will be required to prospectively develop this table in future years to show 10-years of information. The schedule above is only for the current year.

** Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

SARATOGA SPRINGS CITY
Notes to Required Supplementary Information
June 30, 2015

Changes of Assumptions

If there were any changes to actuarial assumptions, they would be reported in this area.

Other information that is not required as part of RSI

This information below is not required as part of GASB 68 but is provided for informational purposes. The schedule below is a summary of the Defined Contribution Savings Plans for the pay periods January 1-December 31.

Defined Contribution System
December 31, 2014

	<u>Employee Paid Contributions</u>	<u>Employer Paid Contributions</u>
401(k) Plan	\$89,598	\$325,497
457 Plan	\$45,115	\$0
Roth IRA Plan	\$12,168	\$0
Traditional IRA Plan	\$0	\$0
HRA Plan	\$0	\$0

* The employer paid 401(K) contributions include the totals paid for employees enrolled in the Tier 2 Defined Contribution 401 (K) plan.

INDIVIDUAL FUND FINANCIAL STATEMENTS

CITY OF SARATOGA SPRINGS
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Fund - Budget and Actual
For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 118,485	\$ 118,485
Charges for services	-	2,850,000	2,324,789	(525,211)
Impact fees	1,250,000	1,250,000	1,866,603	616,603
Investment earnings	-	-	57,040	57,040
Miscellaneous	-	-	-	-
Total	<u>1,250,000</u>	<u>4,100,000</u>	<u>4,366,917</u>	<u>266,917</u>
Expenditures:				
General government	-	-	-	-
Public safety	-	824,737	-	(824,737)
Highways and public works	-	-	1,204,750	1,204,750
Parks and recreation	450,000	3,375,980	436,869	(2,939,111)
Capital expenditures	<u>1,040,325</u>	<u>5,532,356</u>	<u>2,339,204</u>	<u>(3,193,152)</u>
Total	<u>1,490,325</u>	<u>9,733,073</u>	<u>3,980,823</u>	<u>(5,752,250)</u>
Excess of revenues over (under) expenditures	<u>(240,325)</u>	<u>(5,633,073)</u>	<u>386,094</u>	<u>6,019,167</u>
Other financing sources (uses):				
Transfers in	1,628,434	1,799,434	1,266,047	(533,387)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,628,434</u>	<u>1,799,434</u>	<u>1,266,047</u>	<u>(533,387)</u>
Net change in fund balance	1,388,109	(3,833,639)	1,652,141	5,485,780
Fund balance - beginning of year			<u>11,783,336</u>	
Fund balance - end of year			<u><u>\$ 13,435,477</u></u>	

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

STATISTICAL SECTION

CITY OF SARATOGA SPRINGS
STATISTICAL SECTION
June 30, 2015
(Unaudited)

The Statistical Section presents detailed comparative data to assist with understanding what the information in the financial statements, note disclosures, and required supplementary information express about the government's overall financial health.

Financial Trends

Those schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity

These schedules contain information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Operating Information

These schedules contain service data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: unless otherwise noted, the information in these schedules is derived from the financial statements for the relevant year. The city implemented GASB 24 in 2004; schedules presenting government-wide information include information beginning in that year.

Schedule 1
CITY OF SARATOGA SPRINGS
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities:										
Invested in capital assets, net of related debt	\$ 48,696,718	\$ 71,195,926	\$ 79,015,924	\$ 80,964,663	\$ 72,879,872	\$ 74,023,634	\$ 75,648,247	\$ 72,106,589	\$ 74,598,446	\$ 73,222,615
Restricted	5,842,246	8,446,142	10,597,938	9,436,161	5,418,579	6,879,966	7,890,183	600,591	95,687	-
Unrestricted	<u>3,114,889</u>	<u>967,824</u>	<u>342,310</u>	<u>1,411,862</u>	<u>2,384,845</u>	<u>2,636,561</u>	<u>4,941,530</u>	<u>15,171,267</u>	<u>15,320,390</u>	<u>17,070,401</u>
Total governmental activities										
Net assets	<u>\$ 57,653,853</u>	<u>\$ 80,609,892</u>	<u>\$ 89,956,172</u>	<u>\$ 91,812,686</u>	<u>\$ 80,683,296</u>	<u>\$ 83,540,161</u>	<u>\$ 88,479,960</u>	<u>\$ 87,878,447</u>	<u>\$ 90,014,523</u>	<u>\$ 90,293,016</u>
Business-type activities:										
Invested in capital assets, net of related debt	\$ 45,526,681	\$ 57,048,125	\$ 62,062,064	\$ 62,465,261	\$ 80,299,189	\$ 79,011,572	\$ 80,775,067	\$ 79,532,232	\$ 83,658,220	\$ 87,124,624
Restricted	2,074,087	4,568,662	3,020,674	1,299,971	2,156,528	3,487,439	5,079,787	-	-	2,814,571
Unrestricted	<u>(1,482,535)</u>	<u>53,505</u>	<u>1,526,777</u>	<u>3,178,868</u>	<u>2,166,007</u>	<u>2,429,896</u>	<u>1,733,791</u>	<u>8,867,434</u>	<u>8,122,994</u>	<u>8,754,227</u>
Total business-type activities										
Net assets	<u>\$ 46,118,233</u>	<u>\$ 61,670,292</u>	<u>\$ 66,609,515</u>	<u>\$ 66,944,100</u>	<u>\$ 84,621,724</u>	<u>\$ 84,928,907</u>	<u>\$ 87,588,645</u>	<u>\$ 88,399,666</u>	<u>\$ 91,781,214</u>	<u>\$ 98,693,422</u>
Primary government:										
Invested in capital assets, net of related debt	\$ 94,223,399	\$128,244,051	\$141,077,988	\$143,429,924	\$153,179,061	\$153,035,206	\$156,423,314	\$151,638,821	\$158,256,666	\$160,347,239
Restricted	7,916,333	13,014,804	13,618,612	10,736,132	7,575,107	10,367,405	12,969,970	600,591	95,687	2,814,571
Unrestricted	<u>1,632,354</u>	<u>1,021,329</u>	<u>1,869,087</u>	<u>4,590,730</u>	<u>4,550,852</u>	<u>5,066,457</u>	<u>6,675,321</u>	<u>24,038,701</u>	<u>23,443,384</u>	<u>25,824,628</u>
Total primary government										
Net assets	<u>\$ 103,772,086</u>	<u>\$142,280,184</u>	<u>\$156,565,687</u>	<u>\$158,756,786</u>	<u>\$165,305,020</u>	<u>\$168,469,068</u>	<u>\$176,068,605</u>	<u>\$ 176,278,113</u>	<u>\$181,795,737</u>	<u>\$ 188,986,438</u>

Schedule 2
CITY OF SARATOGA SPRINGS
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
EXPENSES										
Governmental Activities:										
General Government	\$ 1,064,188	\$ 1,638,279	\$ 1,611,513	\$ 1,199,630	\$ 1,292,510	\$ 1,291,631	\$ 1,998,497	\$ 2,609,093	\$ 2,171,825	\$ 2,096,762
Public Safety	1,934,221	3,352,802	3,318,850	3,010,953	3,669,436	4,651,168	4,833,686	4,960,936	5,018,488	5,240,399
Highways and Public Improvements	2,039,020	3,038,959	4,401,040	5,479,252	3,126,167	3,364,997	4,022,464	4,722,390	2,666,666	5,384,522
Parks and Recreation	451,937	834,999	1,421,153	1,784,119	1,614,955	1,738,032	1,899,678	2,438,028	2,635,964	2,701,630
Economic Development	-	880	1,425	3,168	-	-	-	-	-	-
Interest on Long-Term Debt	76,603	100,180	109,232	95,006	27,858	47,519	157,437	146,800	142,332	137,882
Total Governmental Activities	<u>5,565,969</u>	<u>8,966,099</u>	<u>10,863,213</u>	<u>11,572,128</u>	<u>9,730,926</u>	<u>11,093,347</u>	<u>12,911,762</u>	<u>14,877,247</u>	<u>12,635,275</u>	<u>15,561,195</u>
Business-type Activities:										
Water Utility	2,620,541	2,626,163	3,726,377	3,485,076	3,940,978	4,286,081	4,649,685	5,102,548	5,001,698	5,477,856
Sewer Utility	1,120,299	1,161,951	1,551,185	1,588,786	1,766,075	2,043,128	2,434,510	2,833,924	3,005,658	3,244,648
Garbage Utility	401,114	458,001	579,672	625,307	649,154	633,551	702,476	822,106	1,028,024	1,080,662
Storm Drain Utility	-	-	-	-	467,758	470,700	756,772	691,410	880,773	908,198
Total Business-type Activities	<u>4,141,954</u>	<u>4,246,115</u>	<u>5,857,234</u>	<u>5,699,169</u>	<u>6,823,965</u>	<u>7,433,460</u>	<u>8,543,443</u>	<u>9,449,988</u>	<u>9,916,153</u>	<u>10,711,364</u>
Total Primary Government Expenses	<u>\$ 9,707,923</u>	<u>\$ 13,212,214</u>	<u>\$16,720,447</u>	<u>\$17,271,297</u>	<u>\$ 16,554,891</u>	<u>\$ 18,526,807</u>	<u>\$21,455,205</u>	<u>\$ 24,327,235</u>	<u>\$ 22,551,428</u>	<u>\$ 26,272,559</u>
REVENUES										
Governmental Activities:										
Charges for Services										
General Government	\$ 2,757,952	\$ 2,616,829	\$ 1,340,052	\$ 643,604	\$ 893,642	\$ 734,865	\$ 2,473,625	\$ 4,081,953	\$ 2,778,204	\$ 3,379,235
Public Safety	17,827	419,557	295,758	414,455	500,334	715,131	1,894,515	1,039,947	1,101,415	1,214,388
Highways and Public Improvements	87,187	-	-	-	-	-	1,179,069	1,268,709	1,105,971	1,541,709
Parks and Recreation	45,575	55,750	874,933	103,641	128,501	150,558	888,193	886,054	652,831	2,519,097
Operating Grants and Contributions	436,226	322,409	400,110	387,031	713,486	1,719,874	1,118,658	172,388	123,870	764,283
Capital Grants and Contributions	21,313,394	26,048,845	13,586,365	6,883,169	5,754,442	5,740,308	2,664,043	672,095	2,502,760	1,545,870
Total Governmental Activities	<u>24,658,161</u>	<u>29,463,390</u>	<u>16,497,218</u>	<u>8,431,900</u>	<u>7,990,405</u>	<u>9,060,736</u>	<u>10,218,103</u>	<u>8,121,146</u>	<u>8,265,051</u>	<u>10,964,582</u>
Business-type Activities:										
Charges for Services										
Water Utility	4,036,103	1,192,492	1,366,764	1,430,353	1,944,116	2,222,973	6,393,708	6,154,942	5,976,789	6,512,923
Sewer Utility	1,534,738	863,291	890,102	1,290,128	1,671,891	1,970,431	2,488,427	2,674,392	2,720,120	3,047,088
Garbage Utility	363,106	480,279	585,684	668,184	679,208	745,432	596,706	639,307	893,984	641,802
Storm Drain Utility	-	-	-	-	145,373	148,947	808,855	895,505	579,827	913,322
Capital Grants and Contributions	10,632,313	16,209,498	8,318,095	2,877,659	5,724,324	2,223,380	1,238,142	-	3,070,714	6,587,528
Total Business-type Activities	<u>16,566,260</u>	<u>18,745,560</u>	<u>11,160,645</u>	<u>6,266,324</u>	<u>10,164,912</u>	<u>7,311,163</u>	<u>11,525,838</u>	<u>10,364,146</u>	<u>13,241,434</u>	<u>17,702,663</u>
Total Primary Government Revenues	<u>\$ 41,224,421</u>	<u>\$ 48,208,950</u>	<u>\$27,657,863</u>	<u>\$14,698,224</u>	<u>\$ 18,155,317</u>	<u>\$ 16,371,899</u>	<u>\$21,743,941</u>	<u>\$ 18,485,292</u>	<u>\$ 21,506,485</u>	<u>\$ 28,667,245</u>
Net (Expense)/Revenue:										
Governmental Activities	\$ 19,092,192	\$ 20,497,291	\$ 5,634,005	\$ (3,140,228)	\$ (1,740,521)	\$ (2,032,611)	\$ (2,693,659)	\$ (6,756,101)	\$ (4,370,224)	\$ (4,596,613)
Business-type Activities	12,424,306	14,499,445	5,303,411	567,155	3,340,947	(122,297)	2,982,395	914,158	3,325,281	6,991,299
Total Primary Government Net Expense	<u>\$ 31,516,498</u>	<u>\$ 34,996,736</u>	<u>\$10,937,416</u>	<u>\$ (2,573,073)</u>	<u>\$ 1,600,426</u>	<u>\$ (2,154,908)</u>	<u>\$ 288,736</u>	<u>\$ (5,841,943)</u>	<u>\$ (1,044,943)</u>	<u>\$ 2,394,686</u>

Schedule 3
CITY OF SARATOGA SPRINGS
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund:										
Unreserved, undesignated	\$ 637,022	\$ 637,523	\$ 200,514	\$ 767,756	\$ 1,601,996	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	-	-	-	1,782,816	2,478,911	2,508,347	2,068,425	2,989,076
All other governmental funds:										
Reserved:										
Roads and impact fees	5,842,246	-	-	-	-	-	-	-	-	-
Roads and capital improvements	-	7,777,648	810,413	170,162	6,048,717	-	-	-	-	-
Advance to sewer fund	300,927	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	44,320	48,571	58,141	100,783	163,926	-	-	-	-	-
Capital Project Fund	2,142,776	913,673	9,764,797	9,302,490	(387,641)	-	-	-	-	-
Nonspendable - prepaid expenses:	-	-	-	-	-	22,459	7,628	6,277	737	-
Restricted:										
Capital project funds	-	-	-	-	-	7,373,476	7,271,642	-	-	-
General fund	-	-	-	-	-	-	610,913	600,591	95,687	-
Committed:										
Capital project funds	-	-	-	-	-	-	-	10,946,127	11,783,336	13,435,477
Assigned:										
Capital project funds	-	-	-	-	-	1,713,820	1,406,121	-	-	-
Street lighting	-	-	-	-	-	249,453	305,725	282,980	328,151	330,677
Total all other governmental funds	\$ 8,330,269	\$ 8,739,892	\$ 10,633,351	\$ 9,573,435	\$ 5,825,002	\$ 9,359,208	\$ 9,602,029	\$ 11,835,975	\$ 12,207,911	\$ 13,766,154

Schedule 4
CITY OF SARATOGA SPRINGS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues:										
Taxes	\$ 1,643,200	\$ 2,040,986	\$ 2,553,945	\$ 4,073,541	\$ 4,804,683	\$ 5,240,234	\$ 5,789,134	\$ 5,988,153	\$ 6,320,529	\$ 6,692,613
Licenses and Permits	898,102	865,624	516,266	228,197	301,258	321,571	563,917	648,974	583,374	749,910
Intergovernmental	560,558	627,459	409,345	363,569	4,138,356	1,799,494	1,063,618	844,483	2,626,630	2,310,153
Fees/Charges for Services	1,950,083	5,928,566	3,559,163	2,267,583	2,501,208	2,506,678	5,589,526	6,545,780	4,975,201	7,429,506
Impact Fees	3,737,048	-	-	-	-	-	-	-	-	427,554
Developer Contributions	1,098,000	5,280	778,060	-	-	-	-	-	-	-
Interest Earnings	-	561,210	508,018	223,094	56,812	98,172	66,551	89,897	74,332	89,800
Other	456,166	5,115	40,719	29,966	203,803	2,041,161	534,896	81,909	79,846	47,459
Total Revenues	\$ 10,343,157	\$ 10,034,240	\$ 8,365,516	\$ 7,185,950	\$ 12,006,120	\$ 12,007,310	\$ 13,607,642	\$ 14,199,196	\$ 14,659,912	\$ 17,746,995
Expenditures:										
General Government	\$ 946,167	\$ 1,718,133	\$ 1,614,753	\$ 1,137,079	\$ 1,211,931	\$ 1,256,561	\$ 1,919,556	\$ 2,294,465	\$ 2,118,559	\$ 2,266,424
Public Safety	3,495,737	3,765,665	3,169,752	2,915,047	5,122,624	4,613,424	4,582,135	5,229,313	5,295,083	5,724,366
Highways and Public Improvements	1,476,327	3,269,729	2,280,268	2,743,826	6,304,986	2,464,024	3,545,121	2,521,683	1,589,359	2,003,657
Parks and Recreation	1,477,515	1,393,201	578,584	830,865	1,627,197	2,264,012	2,665,475	953,329	1,379,264	2,777,486
Capital Expenditures	-	-	-	-	-	-	-	533,463	4,135,524	2,339,204
Economic Development	-	880	920	-	-	-	-	-	-	-
Debt Service:										
Capital Lease Payments	-	236,627	404,811	351,807	324,228	1,405,289	365,282	163,113	129,099	-
Principal retirement	99,895	-	-	-	-	-	140,000	145,000	150,000	155,000
Interest and fiscal charges	72,905	-	-	-	-	114,617	151,000	146,800	142,332	137,882
Total Expenditures	\$ 7,568,546	\$ 10,384,235	\$ 8,049,088	\$ 7,978,624	\$ 14,590,966	\$ 12,117,927	\$ 13,368,569	\$ 11,987,166	\$ 14,939,220	\$ 15,404,019
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 2,774,611	\$ (349,995)	\$ 316,428	\$ (792,674)	\$ (2,584,846)	\$ (110,617)	\$ 239,073	\$ 2,212,030	\$ (279,308)	\$ 2,342,976
Other Financing Sources (Uses):										
Proceeds From Obligations Under Capital Leases	\$ 289,277	\$ 760,119	\$ 534,135	\$ -	\$ 69,021	\$ 21,400	\$ 119,100	\$ -	\$ 211,322	\$ 120,119
Proceeds from the Sale of Capital Assets	-	-	-	-	-	-	-	-	-	15,799
Issuance of Sales Tax Revenue Bonds	-	-	-	-	-	4,000,000	-	-	-	-
Bond Premium	-	-	-	-	-	134,193	-	-	-	-
Proceeds From Sales of Capital Assets	-	-	26,182	-	-	50,050	200,743	51,352	-	-
Transfers In	796,842	503,677	1,493,351	300,000	-	750,130	2,538,216	2,428,616	2,231,485	1,344,074
Transfers Out	(796,842)	(503,677)	(913,646)	-	(398,368)	(1,130,130)	(2,538,216)	(2,428,616)	(2,231,485)	(1,344,074)
Total Other Financing Sources (Uses)	\$ 289,277	\$ 760,119	\$ 1,140,022	\$ 300,000	\$ (329,347)	\$ 3,825,643	\$ 319,843	\$ 51,352	\$ 211,322	\$ 135,918
Net Change in Fund Balances	\$ 3,063,888	\$ 410,124	\$ 1,456,450	\$ (492,674)	\$ (2,914,193)	\$ 3,715,026	\$ 558,916	\$ 2,263,382	\$ (67,986)	\$ 2,478,894
Debt service as a percentage of noncapital	1%	2%	5%	4%	2%	13%	4%	7%	5%	3%

Schedule 5
CITY OF SARATOGA SPRINGS
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Fees	Energy Taxes	Total
2006	589,660	641,275	400,554	-	1,631,489
2007	737,174	868,029	131,526	314,617	2,051,346
2008	785,703	1,246,985	141,716	450,148	2,624,552
2009	2,304,884	1,495,027	193,385	480,352	4,473,648
2010	2,442,112	1,723,051	158,393	549,691	4,873,247
2011	2,395,277	1,881,168	227,207	632,865	5,136,517
2012	2,758,185	2,162,610	212,494	655,845	5,789,134
2013	2,659,844	2,360,544	199,838	793,113	6,013,339
2014	2,686,612	2,653,278	221,085	870,992	6,431,967
2014	\$ 2,668,123	\$ 2,939,653	\$ 207,142	\$ 877,695	\$ 6,692,613
Change:					
2006-2015	352.5%	358.4%	-48.3%		310.2%

Note: (1) Comparison in change from FY2005 and FY2014

Note: Table represents data available since implementation of GASB Statement 44.

Schedule 6
CITY OF SARATOGA SPRINGS
Assessed Value of Taxable Property Excluding Fee-In-Lieu
Last Ten Calendar Years
(Modified Accrual Basis of Accounting)

Calendar Year	Residential Property	Commercial Property	Miscellaneous Property	Total Assessed Value	Total Taxable Assessed Value	Total Direct Tax Rate
2005	317,685,146	37,482,579	24,410,377	379,578,102	368,386,322	0.001358
2006	403,813,760	36,579,918	24,902,808	465,296,486	446,676,129	0.001331
2007	703,649,723	45,666,410	46,532,533	795,848,666	770,569,048	0.000933
2008	932,667,853	62,553,999	49,865,634	1,045,087,486	1,017,244,323	0.002019
2009	761,281,348	108,869,886	54,449,296	924,600,530	895,096,173	0.002436
2010	677,853,887	112,726,260	56,471,741	847,051,888	818,019,054	0.002744
2011	613,123,034	104,439,630	39,673,599	757,236,263	744,534,001	0.003120
2012	554,081,621	88,261,615	134,695,645	777,038,881	763,106,508	0.003054
2013	625,910,515	90,163,478	115,855,901	831,929,894	818,244,896	0.002761
2014	\$ 826,502,262	\$ 111,913,600	\$ 766,397,289	\$ 1,704,813,151	\$ 969,656,009	0.011763

Source: Utah State Tax Commission and Utah County Treasurer
<http://propertytax.utah.gov/library/pdf/statistics/2014yevaluebyentity.pdf>

Schedule 7
CITY OF SARATOGA SPRINGS
Assessed Value of Taxable Property Including Fee-In-Lieu
Last Ten Calendar Years
(Modified Accrual Basis of Accounting)

Calendar Year	Residential Property	Commercial Property	Miscellaneous Property	Fee-In-Lieu Value	Total Assessed Value
2005	317,685,146	37,482,579	24,410,377	2,741,024	382,319,126
2006	403,813,760	36,579,918	24,902,808	752,668	466,049,154
2007	703,649,723	45,666,410	46,532,533	510,286	796,358,952
2008	932,667,853	62,553,999	49,865,634	347,430	1,045,434,916
2009	761,281,348	108,869,886	54,449,296	440,075	925,040,605
2010	677,853,887	112,726,260	56,471,741	503,524	847,555,412
2011	613,123,034	104,439,630	39,673,599	190,534	757,426,797
2012	554,081,621	88,261,615	134,695,645	208,986	777,247,867
2013	625,910,515	90,163,478	115,855,901	15,136,367	847,066,261
2014	\$ 826,505,262	\$ 111,913,600	\$ 31,237,187	\$ 15,728,392	\$ 969,656,099

Source: Utah State Tax Commission

Schedule 8
CITY OF SARATOGA SPRINGS
Taxable Sales by Category
Last Five Calendar Years

	Calendar Year				
	2010	2011	2012	2013	2014
Apparel stores	\$ 300,000	\$ 1,250,000	\$ 1,500,000	\$ 1,528,617	\$ 1,630,269
Building materials and farm tools	15,000	10,000	7,000	-	176,245
Eating establishments	3,973,501	4,000,000	5,013,366	16,782,513	20,963,103
Food stores	20,000	15,000	15,000	27,667,639	30,370,449
Manufacturing	4,686,158	1,000,000	350,000	3,329,945	463,718
Miscellaneous retail stores	1,244,042	4,891,000	6,330,000	75,484,409	80,992,584
Services	15,000	535,346	2,442,489	21,590,415	3,648,461
Wholesale	3,025,272	9,000	2,000	2,179,487	2,481,991
All other outlets	(18,378)	818,792	1,189,939	125,664,684	35,505,970
Total	\$ 13,260,595	\$ 12,529,138	\$ 16,849,794	\$ 274,227,709	\$ 176,232,790
City direct sales tax rate	2.20%	2.20%	2.20%	2.20%	2.20%

Source: Utah State Tax Commission website: Wasatch Front Zip Code Taxable Sales by Major Industry.

<http://www.taxutah.gov/billing/recordkeeping?id=303>

Schedule 9
CITY OF SARATOGA SPRINGS
Direct and Overlapping Property Tax Rates
Last Ten Calendar Years
(Rate per \$1,000 of Assessed Value)

Calendar Year	City Direct Rate	Overlapping Rates					Total Levy for Saratoga Springs Residents
		Utah County Levy	Local Assessment Levy	State Assessment/ Collecting	Cent Utah Levy	Alpine School District	
2005	0.001358	0.001040	0.000178	0.000173	0.000400	0.008082	0.011231
2006	0.001331	0.001079	0.000044	0.000139	0.000357	0.006883	0.009833
2007	0.000933	0.000843	0.000036	0.000121	0.000302	0.006937	0.009172
2008	0.002019	0.000809	0.000175	0.000121	0.000286	0.007057	0.010467
2009	0.002436	0.000878	0.000183	0.000142	0.000400	0.007541	0.011580
2010	0.002744	0.001108	0.000024	0.000162	0.000421	0.008220	0.012679
2011	0.003120	0.001143	0.000027	0.000172	0.000436	0.008812	0.013710
2012	0.003054	0.001127	0.000029	0.000168	0.000455	0.008828	0.013661
2013	0.002761	0.001006	0.000095	0.000158	0.000474	0.008699	0.013193
2014	0.002233	0.000916	0.000220	0.000013	0.000447	0.008096	0.011925

Source: Utah County Assessors Office.
<http://www.utahcounty.gov/dept/treas/tax rates.asp>

Schedule 10
CITY OF SARATOGA SPRINGS
Direct and Overlapping Sales Tax Rate
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Utah County	State of Utah	Total
2006	1.00	0.25	4.75	6.00
2007	1.00	0.25	4.75	6.00
2008	1.25	0.25	4.75	6.25
2009	1.25	0.25	4.70	6.20
2010	1.80	0.25	4.70	6.75
2011	1.80	0.25	4.70	6.75
2012	1.80	0.25	4.70	6.75
2013	1.80	0.25	4.70	6.75
2014	1.80	0.25	4.70	6.75
2015	1.80	0.25	4.70	6.75

Source: Utah State Tax Commission

Schedule 11
CITY OF SARATOGA SPRINGS
Principal Property Taxpayers
Current and previous year

Taxpayer	2013			2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wal-Mart	\$ 15,500,000	1	1.60%	\$ 14,679,600	1	1.73%
Scott McLachlan	15,359,765	2	1.58%	11,006,329	2	1.30%
Aldara Apartment Associates	14,840,540	3	1.53%	2,156,000	9	0.25%
SCP Fox Hollow	8,486,900	4	0.88%	-	10	0.00%
Stations West	7,666,700	5	0.79%	4,393,800	5	0.52%
Pacificorp	7,299,996	6	0.75%	5,741,240	4	0.68%
Questar Gas	7,150,992	7	0.74%	8,406,992	3	0.99%
Saratoga Self-Storage	3,582,700	8	0.37%	3,393,750	6	0.40%
Cougars Rock Investments	3,526,500	9	0.36%	2,660,700	8	0.31%
Towne Storage	3,253,365	10	0.34%	3,069,060	7	0.36%
	<u>\$ 86,667,458</u>			<u>\$ 55,507,471</u>		

Source: Utah County Treasurer and City Finance Department

Note: No other information available at this time.

Schedule 12
 CITY OF SARATOGA SPRINGS
 City Tax Revenue Collected by Utah County
 Last Ten Calendar Years

Tax Year End 12/31	Total Taxes Levied	Treasurer's Relief (1)	Net Taxes Assessed	Current Collections	Delinquent, Personal Property, and Misc. Collections (2)	Total Collections	% of Current Collections to Net Taxes Assessed
2005	503,991	24,242	479,749	423,621	146,626	570,247	88.30%
2006	606,342	32,254	574,088	531,510	191,661	723,171	92.58%
2007	719,417	10,406	709,011	579,792	159,660	739,452	81.77%
2008	2,054,518	38,475	2,016,043	1,468,836	270,146	1,738,982	72.86%
2009	2,181,526	7,717	2,173,809	1,763,228	543,549	2,306,777	81.11%
2010	2,246,026	14,729	2,231,297	1,934,821	520,414	2,455,235	86.71%
2011	2,322,946	19,180	2,303,766	2,079,374	575,767	2,655,141	90.26%
2012	2,330,527	15,364	2,315,163	2,134,668	678,428	2,813,096	92.20%
2013	2,300,968	151,612	2,149,356	2,007,713	226,980	2,234,693	93.41%
2014	\$ 2,888,902	\$ 156,192	\$ 2,132,709	\$ 2,551,376	\$ 193,021	\$ 2,592,072	93.32%

Source: Utah County Treasurer

(1) "Treasurer's Relief" includes abatements. These "Treasurer's Relief" items are levied against the property, but are never collected and paid to the City.

(2) "Delinquent, Personal Property, and Miscellaneous Collections" include interest, sales of real and personal property, and miscellaneous delinquent.

Schedule 13
CITY OF SARATOGA SPRINGS
Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities						Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Sales Tax Revenue Bonds	Capital Leases	Water Interim Warrant Certificate	Water Revenue Bonds	Special Assessment Bonds	Culinary Water System Contract Payable	Capital Leases				
2005	-	1,405,365 (3)	-	2,181,000 (2)	-	-	-	3,586,365	2.09%	451	
2006	-	1,594,747	-	2,631,000 (4)	-	19,287,750 (5)	68,599	23,582,096	10.60%	2,472	
2007	-	2,217,921 (6)	2,675,534 (7)	4,717,595 (8)	-	18,164,750	91,608	27,867,408	10.05%	2,479	
2008	-	2,455,702	6,122,986	5,048,595	-	17,306,750	127,143	31,061,176	9.13%	2,382	
2009	-	2,199,243	6,122,986	4,842,595	-	16,942,750	81,172	30,188,746	7.56%	2,041	
2010	-	1,895,779	- (9)	5,458,595	4,669,539 (9)	16,460,750	100,914	28,585,577	6.81%	1,731	
2011	4,000,000 (10)	549,948 (10)	-	5,193,000	4,601,000	15,971,500	68,123	30,383,571	6.80%	1,709	
2012	3,860,000	382,431	-	4,918,000	3,114,374 (11)	15,003,460	37,974	27,316,239	5.76%	1,526	
2013	3,835,270	294,004	-	4,634,000	2,896,000	13,946,960	17,264	25,623,498	4.39%	1,212	
2014	3,565,000	376,227 (12)	-	4,340,000	2,110,000	13,334,960	6,325	23,732,512	unavailable	unavailable	
2015	\$ 3,410,000	\$ 3,737,558 (13)	\$ -	\$ 9,995,000 (13)	\$ 1,957,000	\$ 12,658,960	\$ 12,833	\$ 31,771,351	6.45%	1,304	

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See Schedule 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

(2) The City issued Water Revenue Bonds Series 2004 for \$2,244,000 in fiscal year 2004.

(3) The City entered into a capital lease agreement for office building for \$1,343,410 in fiscal year 2005.

(4) The City issued Water Revenue Bonds Series 2006 for \$3,500,000 in fiscal year 2006, but had drawn only \$600,000 by June 30, 2006.

(5) The City entered into a contract to pay \$21,000,000 for the purchase of an existing water system. There is no interest on the debt.

Principal payments are made for each new culinary water connection sold by the City.

(6) The City entered into capital lease agreements for a dump truck, a street sweeper, an ambulance, and police vehicles for \$625,000 in fiscal year 2007.

(7) The City issued an Interim Warrant Certificate for \$6,000,000 in fiscal year 2007, but had drawn only \$2,675,534 as of June 30, 2007.

(8) The City drew the remaining \$2,900,000 of the Water Revenue Bonds Series 2006.

(9) The City issued Special Assessment Bonds Series 2009 for \$4,669,539 and retired the Interim Warrant Certificate in fiscal year 2010.

(10) The City issued Sales Tax Revenue Bonds Series 2011 for \$4,000,000 and retired the lease on the office building in fiscal year 2011.

(11) The City issued Special Assessment Bonds Series 2012 for \$3,114,374 and retired the Special Assessment Bonds Series 2009 in fiscal year 2012.

(12) The City entered into capital lease agreements for police vehicles for \$211,322 in fiscal year 2014.

(13) The City entered into capital lease agreements for police vehicles for \$120,119 and issued water revenue bond \$9,995,000 retiring all previous issues of water bonds, in fiscal year 2015.

Schedule 14
CITY OF SARATOGA SPRINGS
Legal Debt Margin Information
Last Ten Fiscal Years

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt limit	\$ 15,183,124	\$ 18,611,859	\$ 31,833,947	\$ 41,803,499	\$ 36,984,021	\$ 33,882,076	\$ 30,289,451	\$ 31,081,555	\$ 33,277,196	\$ 38,786,244
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 15,183,124</u>	<u>\$ 18,611,859</u>	<u>\$ 31,833,947</u>	<u>\$ 41,803,499</u>	<u>\$ 36,984,021</u>	<u>\$ 33,882,076</u>	<u>\$ 30,289,451</u>	<u>\$ 31,081,555</u>	<u>\$ 33,277,196</u>	<u>\$ 38,786,244</u>
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2014

Total assessed value	<u>\$ 969,656,099</u>
Debt limit - 4% of total assessed value	38,786,244
Amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	<u>\$ 38,786,244</u>

Source: Utah County Treasurer

Notes: Under Utah State Law, the City of Saratoga Springs' outstanding debt should not exceed 4 percent of total assessed property value.

The general obligation debt subject to the limitation may be offset by resources set aside for the repayment of the principal that are externally restricted.

Schedule 15
CITY OF SARATOGA SPRINGS
Direct and Overlapping Governmental Activities Debt
As of June 30, 2015
(amounts expressed in thousands)

<u>Government Unit</u>	<u>Debt Outstanding (1)</u>	<u>Estimated % Applicable (2)</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Alpine School District	\$ 455,175	5%	\$ 24,958
CUWCD	<u>294,000</u>	3%	<u>9,652</u>
Subtotal, overlapping debt	749,175		34,611
Saratoga Springs City direct debt	<u>7,148</u>		<u>7,148</u>
Total direct and overlapping debt	<u><u>\$ 756,323</u></u>		<u><u>\$ 41,758</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Saratoga Springs. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) Includes only long-term general obligation debt being repaid through general property taxes.

(2) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by dividing the City's taxable assessed value by each overlapping unit's total taxable assessed value.

Central Utah Water Conservancy District's (CUWCD) outstanding general obligation bonds are limited ad valorem tax bonds. By law CUWCD may levy a tax rate of up to .000400 to pay for operation and maintenance expenses and any outstanding ad valorem tax bonds.

CUWCD is located in multiple counties. Overlapping debt is based solely on the portion of value within City boundaries.

The State's general obligation debt is not included in overlapping debt because the State currently levies no property tax for payment of general obligation bonds.

Source:

Utah State Auditor

Utah State Tax Commission

Schedule 16
CITY OF SARATOGA SPRINGS
Pledged-Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Water Revenue and Special Improvement District Bonds						Sales Tax Revenue Bonds					
	Water Charges and Other	Impact Fees (1)	Less:	Add:	Net	Debt Service			Sales Tax Revenues	Debt Service		
			Operating Expenses	Depreciation	Available Revenue	Principal	Interest	Coverage		Principal	Interest	Coverage
2005	874,131	1,060,870	1,612,545	562,154	884,610	N/A	N/A	N/A	359,176	N/A	N/A	N/A
2006	1,106,085	1,273,823	2,515,980	1,684,991	1,548,919	N/A	N/A	N/A	589,660	N/A	N/A	N/A
2007	1,369,176	5,612,811	2,539,485	1,575,343	6,017,845	69,000	160,246	26.3	868,029	N/A	N/A	N/A
2008	1,566,855	1,946,853	3,532,631	1,892,892	1,873,969	199,000	187,341	4.9	1,246,985	N/A	N/A	N/A
2009	1,491,377	688,466	3,150,276	2,120,859	1,150,426	206,000	180,512	3.0	1,495,027	N/A	N/A	N/A
2010	1,957,038	4,375,575	3,451,286	2,144,841	5,026,168	250,000	204,462	11.1	1,723,051	N/A	N/A	N/A
2011	2,246,895	794,380	3,781,645	2,138,400	1,398,030	333,539	441,463	1.8	1,881,168	N/A	N/A	N/A
2012	4,205,638	1,251,779	4,241,147	2,144,295	3,360,565	436,000	428,506	3.9	2,162,610	140,000	148,500	7.5
2013	4,303,822	1,869,510	4,841,196	2,242,027	3,574,163	502,374	174,434	5.3	2,360,544	145,000	146,800	8.1
2014	4,723,748	1,284,698	4,748,461	2,287,721	3,547,706	1,080,000	252,431	2.7	2,653,278	270,270	139,950	6.5
2015	\$ 4,772,755	\$ 1,674,878	\$ 5,281,995	\$ 2,362,626	\$ 3,528,264	\$ 1,592,000	\$ 257,868	1.9	\$ 2,939,633	\$ 155,000	\$ 137,882	10.0

Source: City Finance Department

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Water charges and other includes investment earnings. Operating expenses do not include interest.

(1) A portion of the impact fees are paid to others as per contracts. The impact fees have been reduced by those payments.

Impact fees are specifically included as available for debt payment.

Schedule 17
CITY OF SARATOGA SPRINGS
Demographic and Economic Statistics
Last Ten Calendar Years

Fiscal Year	Population (3)	Personal Income (5)	Per Capita Personal Income (1)(4)	Median Age (1)(3)	Unemployment Rate (1)(2)
2005	9,540	222,568,200	23,330	24.4	4.0
2006	11,241	277,225,542	24,662	24.8	2.9
2007	13,039	340,213,588	26,092	25.2	2.5
2008	14,788	399,497,820	27,015	25.6	3.4
2009	16,516	419,572,464	25,404	25.9	7.3
2010	17,781	447,032,121	25,141	26.1	7.9
2011	17,904	474,366,480	21,209	22.6	6.5
2012	21,137	583,888,488	27,624	22.6	5.5
2013	unavailable	unavailable	unavailable	unavailable	3.6
2014	24,356	492234760	20210	24.3	3.4

Sources:

- (2) Utah Department of Workforce Services
- (3) U.S. Census Bureau
- (4) U.S Bureau of Economic Analysis

Notes:

- (1) Applies to Utah County
- (5) Calculated from Utah County Per Capital Income and City Population

<http://quickfacts.census.gov/qfd/states/49/4967825.html>

Schedule 18
CITY OF SARATOGA SPRINGS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

Census:	2015			2006		
	Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank
Alpine School District	1,695	1	53%	350	1	43%
Wal-Mart Stores Inc	500	2	16%	-		0%
Lakeview Academy	250	3	8%	-		0%
Smith's Food & Drug #107	249	4	8%	120	3	15%
City of Saratoga Springs	200	5	6%	200	2	25%
Vivint/ARM Security	60	6	2%	-		0%
Dean Flour, LLC	40	7	1%	-		0%
Mcdonalds	40	8	1%	-		0%
Riding Siding	40	9	1%	-		0%
Artic Circle Restuarants	40	10	1%	40	5	5%
Learning Dynamics	-		0%	49	4	6%
Top-Stop C Store	-		0%	19	6	2%
Various	-		0%	15		2%
Alpine Pediatrics	-		0%	19	7	2%
	<u>3,114</u>		<u>97%</u>	<u>812</u>		<u>100%</u>
Total City Employmnt	3,207			812		

Note:

(1) based on the maximum number of employees within the range.

Data range will increase to ten years over time

Schedule 19
CITY OF SARATOGA SPRINGS
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Full-time Equivalent Employees as of December 31										
Function:	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government										
Administration	5.5	6.4	10.8	6.8	7.1	7.7	7.3	7.5	8.5	8.15
Attorney	0.0	1.0	0.0	0.5	0.5	0.5	1.5	1.5	2.5	2.14
Planning	3.0	5.6	4.8	3.0	1.0	2.0	2.0	3.0	3.5	3.74
Courts	0.0	0.0	0.0	1.0	1.0	2.0	2.4	2.4	3.0	1.99
Public Safety										
Police (1)	0.5	4.6	22.9	22.3	25.3	33.9	36.0	36.0	34.5	37.86
Fire	7.0	16.6	16.8	19.1	18.3	21.0	22.5	22.5	16.0	23.25
Building inspection	6.5	7.0	7.0	5.0	4.0	4.0	3.0	4.0	5.0	5.00
Public Works										
Public Works	0.0	0.0	1.0	1.0	1.0	1.0	2.4	2.4	6.0	3.97
Engineering	3.0	5.0	8.1	4.5	7.4	7.0	6.7	7.7	6.5	5.14
Highways and streets	6.1	5.5	4.1	3.0	3.0	2.0	2.0	2.0	4.0	4.28
Water	1.3	2.8	6.6	5.7	4.7	5.7	5.0	5.0	5.5	8.03
Sewer	2.5	0.8	1.3	1.3	0.3	2.3	3.0	3.0	3.0	2.54
Parks and Recreation	0.8	1.8	3.8	3.7	3.7	5.5	7.8	8.8	2.5	11.68
Total	36.2	57.1	87.2	76.9	77.3	94.6	101.6	105.8	100.5	117.8

Source: City Finance Department

Notes: The City of Saratoga Springs is a growing, developing municipality.

(1) The City contracted to provide police services to the City of Bluffdale starting with the 2010-2011 fiscal year.

Schedule 20
CITY OF SARATOGA SPRINGS
OPERATION INDICATORS BY FUNCTION
Current Year

	2015
Fire Protection	
Number of full-time employees	7
Number of part-time employees	89
Fire calls for service	257
Medical calls for service	604
Police Protection	
Number of officers	35
Police calls for service	13,655
Municipal Water Services	
Number of connections	6,282
Gallons billed/day	1,162,300
Municipal Sewer Services	
Number of connections	6,282
Municipal Refuse Services	
Number of first cans	5,261
Number of second cans	1,374
Number of recycle cans	5,077
Business Licenses	
Number of licenses issued	551
Building and Construction	
Number of building permits issued	550
Number of residential units - single family	257
Number of residential units - multi-family	90
Parks and Recreation	
Number of football participants	221
Number of basketball participants	936
Number of soccer participants	1,739
Number of tball participants	386

Source: City Departments

Notes: Years available will increase to ten years over time

Schedule 21
CITY OF SARATOGA SPRINGS
CAPTIAL ASSETS BY FUNCTION
Current Year

	2015
Streets	
Number of lane miles	85
Number of street lights	1,583
Fire Protection	
Number of stations	2
Number of fire hydrants	1,209
Number of fire pumping vehicles	2
Police Protection	
Number of Stations	1
Education	
Number of high schools	1
Number of junior high Schools	1
Number of elementary schools	7
Municipal Water Facilities	
Miles of water mains	210
Municipal Sewer Facilities	
Miles of sewer mains	94
Parks and Recreation	
Number of parks	24
Park and open space acreage	140

Source: City Departments

Notes: Years available will increase to ten years over time

Schedule 22
CITY OF SARATOGA SPRINGS, UTAH
Five-Year Financial Summaries
Last Five Fiscal Years

	Fiscal Year Ended June 30				
	2011	2012	2013	2014	2015
ASSETS					
Cash and investments	\$ 14,789,577	\$ 17,181,142	\$ 23,064,986	\$ 24,177,117	\$ 28,510,379
Receivables, (net of allowance for uncollectibles)	3,762,661	3,541,742	1,461,995	1,644,369	2,867,139
Prepaid and inventories	114,842	100,010	80,183	56,166	36,955
Deferred charges	344,260	259,288	-	-	-
Restricted cash and investments	2,594,003	2,585,041	675,132	646,003	2,814,571
Due from other funds	-	-	296,275	1,661,426	4,766,668
Due from other governmental units	-	-	1,899,270	2,010,708	2,187,081
Pension assets	-	-	-	-	43,059
Capital assets not being depreciated:					
Land	16,896,158	18,365,122	18,402,042	18,720,913	20,201,852
Water rights	14,659,649	14,792,562	14,998,026	15,231,188	15,699,164
Construction in progress	1,683,819	5,354,590	1,353,103	4,939,031	3,094,850
Capital assets net of accumulated depreciation:					
Buildings and system	11,347,134	10,846,740	5,159,014	4,872,532	4,586,050
Improvements other than buildings	82,018,917	80,452,456	-	-	-
Machinery and equipment	1,359,136	1,166,402	1,571,059	2,578,304	2,717,062
Infrastructure	53,383,566	51,178,970	135,761,060	135,270,979	142,400,266
Deferred outflows of resources					
Pension related deferred outflows	-	-	-	-	503,540
Total assets	<u>\$ 202,953,722</u>	<u>\$ 205,824,065</u>	<u>\$ 204,722,145</u>	<u>\$ 211,808,736</u>	<u>\$ 230,428,636</u>
LIABILITIES					
Accounts payable	\$ 1,450,047	\$ 805,665	\$ 1,566,133	\$ 2,093,885	\$ 2,432,336
Accrued interest payable	150,469	107,250	243,617	97,370	304,689
Due to other funds	-	-	296,275	1,396,275	4,766,668
Deposits	224,573	527,446	486,007	2,264,122	3,044,350
Unearned revenue	1,847,769	-	-	-	-
Noncurrent liabilities:					
Net pension liability	-	-	-	-	1,719,308
Due or payable within one year	2,088,429	2,360,927	1,786,123	1,897,221	2,176,142
Due or payable after one year	28,723,367	25,954,172	24,298,389	22,264,127	26,696,981
Total liabilities	<u>34,484,654</u>	<u>29,755,460</u>	<u>28,676,544</u>	<u>30,013,000</u>	<u>41,140,474</u>
Deferred Inflow of Resources					
Pension related deferred inflows	-	-	-	-	301,724
NET ASSETS					
Invested in capital assets, net of related debt	153,035,206	156,423,314	151,648,119	158,256,666	160,347,239
Restricted for debt service	731,363	310,945	-	-	-
Restricted for capital improvements	9,636,042	12,659,025	-	-	2,814,571
Restricted for roads	-	-	600,591	95,687	-
Unrestricted	<u>5,066,457</u>	<u>6,675,321</u>	<u>23,796,891</u>	<u>23,443,383</u>	<u>25,824,628</u>
Total net assets	<u>168,469,068</u>	<u>176,068,605</u>	<u>176,045,601</u>	<u>181,795,736</u>	<u>188,986,438</u>
Total Liabilities and net assets	<u>\$ 202,953,722</u>	<u>\$ 205,824,065</u>	<u>\$ 204,722,145</u>	<u>\$ 211,808,736</u>	<u>\$ 230,428,636</u>

Source: Information extracted from the City's general purpose financial statements for the included years.

Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards

**Honorable Mayor and City Council
City of Saratoga Springs, Utah**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Saratoga Springs, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Saratoga Springs' basic financial statements and have issued our report thereon dated September 25, 2015.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies. 2015-1 and 2015-2.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

 Litz Company, PC

**Roy, Utah
September 25, 2015**

CITY OF SARATOGA SPRINGS
Schedule of Findings and Questioned Costs
June 30, 2015

2015-1- Storm Drain Fees

Condition: During our audit work, we noted that the amounts being billed commercial accounts for storm drain fees did not correspond with the approved ERU rates, instead they were being billed the lower residential Acre rates. There can be multiple ERU's per acre.

Criteria: Commercial accounts are to be billed ERU rates for storm drain while non-commercial customers are to be billed by the Acre. When rates were changed by the City Council in July of 2014, city personnel mistakenly changed the rates along with changing the billing units from ERU's to Acres for the commercial accounts.

Cause and Effect: Because of this change, the City has under billed some commercial accounts and has reduced its storm drain revenue accordingly.

Auditor's Recommendation: We recommend that the City review all accounts to ensure they are on the correct billing unit ERU vs Acre for storm drain fees. Along with this, safeguards should be put in place to limit access to make changes to these fields. When changes are to be made, authorized personnel should be trained on the procedures necessary to properly make the changes.

Response: The City will review all accounts to ensure they are on the correct billing units. Access to the fields that can be changed in the system will be limited. Training will occur on how changes to the fields affect the system as a whole and how to properly make those changes.

2015-2 – Material Adjustments

Condition: During the audit process it was noted that numerous account balances did not agree with the supporting documentation or were not adjusted during the year to account for transactional activity in the accounts. These differences resulted in material adjusting entries being made to the financial statements.

Criteria: The financial statements should be supported by and reconciled to supporting documentation for each of the balance sheet accounts. Debt issuance and payments in the governmental funds should be properly recorded when incurred and distinctions made between fees for services and transfers between funds.

Recommendation: Due to the rapid growth of the City, high turnover and job duty reassignments among the accounting personnel, we recommend that appropriate annual training be provided to all members of the accounting staff. Training should emphasize the appropriate accounting and reporting for bond issuance and payment for governmental and enterprise funds and the distinction of transfers vs charges for services between funds. To aid in this process the City may wish to streamline the number of funds used for each activity back to one fund for each enterprise activity. The rapid growth of the City has put a strain on the personnel resources available to account and report on the ever increasing volumes and unique transactions. The City should review its staffing levels and assignments and determine if additional staff members are needed for the account and reporting activities of the City.

Response: An analysis is being done during the next year to study the above issues that are stated in the recommendation. The growth of the city and the ever expanding duties assigned to personnel will be captured in the study to see when increase in personnel can occur based on the conservative criteria that has been established. Training will be ongoing for each of the positions within the department.

CITY OF SARATOGA SPRINGS
Status of Prior Year's Findings and Questioned Costs
June 30, 2015

2014-1- Incompatible Functions

Condition: During our audit work, we noted that the City Treasurer, who maintains the utility customer database and has access to make changes to the utility accounts, is also performing cashier functions during the day to cover for lunch breaks and time off taken by the cashiers.

Criteria: Proper internal controls requires the separation of duties and functions between those who have custody of the assets, cashiers, and those who record transactions in the books and records, the accountants.

Auditor's Recommendation: We recommend that the City Treasurer be either assigned to the cashiering function full time and give up the accounting function for the utility system or have her access to make credit adjustments to the utility billing system eliminated. Any credit adjustments to the utility billing system would need to be performed by the City finance director who has no access to the cashiering function. Either of these alternatives would restore the separation of duties and allow for the proper oversight of the cashiering function by the accounting department.

Current Status: Resolved – the City Treasurer's cashiering duties have been reassigned to avoid such conflicts.

2014-2 – Building Escrow Funds

Condition: During our audit work over liabilities we noted that the City requires developers to provide a bond or make a deposit with the City to ensure development work is performed and completed to City specifications. When developer bond deposits are received; however, the invoice used to charge for these services does not contain an account coding for these collections and there is no single automated data base that captures these amounts in the accounting system. Instead cashiers use their best judgment on account coding and manual records are maintained but not compared to liability accounts on the financial statements. As a result, we noted certain material developer deposits that were recorded as revenue instead of being recorded in the liability accounts. These mispostings were not detected in a timely manner by the accounting department

Criteria: To ensure that developer deposits are recorded properly all City invoices should contain the appropriate account coding so the cashiers will apply the funds to the proper accounts. To ensure the accuracy of the liability balances a data base of these transactions should be maintained. Monthly the data base should be compared to the financial statements to ensure the accuracy of the financial statements and the data base.

Auditor's Recommendation: We would recommend that all City invoices contain an account coding and that an automated system be used to track all developer bond proceeds and their balances. This list should be reconciled to the financial statement on a regular basis.

Current Status: The accounting system to track these items is being implemented

**Honorable Mayor and City Council
City of Saratoga Springs**

REPORT ON COMPLIANCE

We have audited the City of Saratoga Springs' (City) compliance with the applicable general state and major state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City or each of its major state programs for the year ended June 30, 2015.

General state compliance requirements were tested for the year ended June 30, 2015 in the following areas:

Budgetary Compliance	Utah Retirement Systems
Fund Balance	Enterprise Fund Transfer
Open and Public Meetings Act	Justice Courts
Tax Levy Revenue Recognition	Compliance Audit Planning
Restricted Taxes	

The City received state funding from the following programs classified as major programs for the year ended June 30, 2015:

None

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of City's compliance.

Opinion on General State Compliance Requirements and Each Major State Program

In our opinion, The City of Saratoga Springs complied, in all material respects, with the general compliance requirements referred to above that could have a direct and material effect on the City or on each of its major state programs for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying schedule of findings and recommendations as items 2015-1.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and recommendations. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and recommendations as item 2015-1 that we consider to be significant deficiencies.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and recommendations as item 2015-1. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of Report

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

 : Company, PC

Roy, Utah
September 25, 2015

CITY OF SARATOGA SPRINGS
State Schedule of Findings and Questioned Costs
June 30, 2015

2015-1 Open and Public Meeting Act

Finding: The open and public meeting act requires the City to post minutes of meetings to the Utah Public Notice Website within three days of the minutes being approved. The City recorder was not aware of this requirement and was not making such postings although they were posted to the City's website.

Recommendation: The City recorder should post the minutes to the Utah Public Notice Website within three days of approval.

Questioned Costs: \$ -0-

Response: The City recorder will post the minutes to the Utah Public Notice Website within three days of approval.

City Council Staff Report

Author: Mark T. Edwards
Subject: Secondary Water Meter Installation Phase 3 Bid
Award Recommendation
Date: November 10, 2015



Description:

A. Topic:

This item is for the bid award of the Phase 3 Secondary Water project.

B. Background:

Through exhaustive investigative work the last of the residential, multi-family and open space secondary water services were located. Types and sizes of each service were identified and are included in this bid.

Recommendation: There was a public bid opening on October 27, 2015 for this project; three contractors provided bids. The lowest acceptable bid was from S&L Inc. Staff recommends the City Council award the Phase 3 Secondary Water Meter project to S&L Inc. for the sum of \$89,640²⁸. Bid tabulation and Bidders List are attached.

S and L Inc.	\$89,640 28
Cody Ekker Construction	\$116,100.00
KK and L Administration	\$123,905.00



October 28, 2015

City of Saratoga Springs
1307 North Commerce Drive Suite 200
Saratoga Springs, Utah 84045

**PROJECT NAME –SECONDARY WATER METER INSTALLATION PROJECTS AT
VARIOUS LOCATIONS THROUGHOUT THE CITY (PHASE 3)
PROJECT NO. SAR.290**

Dear Mayor and City Council:

On October 27, 2015 bids for work on the above referenced project were opened and read aloud. The three bidders were as follows:

1. S&L Inc.	\$89,640.28
2. Cody Ekker Construction	\$116,100.00
3. KK&L Administration	\$123,905.00

The bids have been reviewed and tabulated in the enclosed reports. We recommend the contract be reviewed by the Mayor and City Council and awarded to **S&L Inc.**

Sincerely,
GILSON ENGINEERING, INC.
CONSULTING ENGINEERS AND SURVEYORS



James J. Milligan, P.E.
Project Manager

Enclosures

By: Gilson Engineering Inc.

Date: 10/27/15

**SECONDARY WATER METER INSTALLATION PROJECT
AT VARIOUS LOCATIONS THROUGHOUT THE CITY --- (PHASE 3)
PROJECT # SAR.290; FOR THE CITY OF SARATOGA SPRINGS**

**S&L Inc.
935 W Center St
Lindon UT 84042**

**Cody Ekker Const.
412 E 3200 N
Lehi UT 84043**

**KK&L
9901 S Prosperity Rd
WJ UT 84081**

No.	Item	Quantity	Unit	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount
1.	Mobilization	Lump	Sum		<u>\$7,380.31</u>		<u>\$10,000.00</u>		<u>\$7,500.00</u>
2.	Installation of new 1-inch residential water meters including; installation of new meter w/ new box, removal and relocation of existing ball valve & box, surface restoration and appurtenant items, complete in lawn/sod areas. (Location: Varies - See Maps)	31	ea.	<u>\$427.35</u> per ea.	<u>\$13,247.85</u>	<u>\$600.00</u> per ea.	<u>\$18,600.00</u>	<u>\$675.00</u> per ea.	<u>\$20,925.00</u>
3.	Installation of new 1-inch residential water meters w/ check valve(s) including; installation of new meter w/ new box, removal and relocation of existing ball valve & box, surface restoration and appurtenant items, complete in lawn/sod areas. (Location: 2264 N & 2212 N Harvest Moon Drive) water meters & appurtenant items, complete	2	ea.	<u>\$527.10</u> per ea.	<u>\$1,054.20</u>	<u>\$800.00</u> per ea.	<u>\$1,600.00</u>	<u>\$790.00</u> per ea.	<u>\$1,580.00</u>
4.	Installation of new 1-inch residential water meters including; installation of new meter w/ new box installed prior to existing ball valve & box, surface restoration and appurtenant items, complete in lawn/sod areas. (Location: Varies - See Maps)	99	ea.	<u>\$404.69</u> per ea.	<u>\$40,064.31</u>	<u>\$600.00</u> per ea.	<u>\$59,400.00</u>	<u>\$640.00</u> per ea.	<u>\$63,360.00</u>
5.	Installation of new 2-inch residential water meters inside exist. meter box & appurtenant items, complete (Location: 31 W Lake View Terrace Drive)	1	ea.	<u>\$1,785.50</u> per ea.	<u>\$1,785.50</u>	<u>\$1,800.00</u> per ea.	<u>\$1,800.00</u>	<u>\$1,600.00</u> per ea.	<u>\$1,600.00</u>
6.	Installation of new 2-inch residential water meters including; tapping new 2" poly pipe into existing 14" PVC, installation of new meter w/ new box, connecting new 2" poly pipe to new 4-way manifold for connection to existing 1" PVC services and appurtenant items, complete in lawn/sod areas (Location: 445 W Harvest Moon Drive)	1	ea.	<u>\$3,531.42</u> per ea.	<u>\$3,531.42</u>	<u>\$3,600.00</u> per ea.	<u>\$3,600.00</u>	<u>\$4,495.00</u> per ea.	<u>\$4,495.00</u>

7.	Installation of new 2-inch residential water meters w/ check valve(s) including; tapping new 2" poly pipe into existing 6" C-900 PVC pipe, installation of new meter w/ new box, connecting new 2" poly pipe to new 4-way manifold for connection to existing 1" PVC services and appurtenant items, complete in lawn/sod and shrub bed areas. (Location: 2250 N Harvest Moon Drive)	1	ea.	<u>\$3,304.90</u> per ea.	<u>\$3,304.90</u>	<u>\$3,400.00</u> per ea.	<u>\$3,400.00</u>	<u>\$4,160.00</u> per ea.	<u>\$4,160.00</u>
8.	Installation of new 1-inch water meters including; constructing new 2" poly pipe section to connect existing 2" poly pipe with existing 1" poly pipe, cap and plug disconnected 1" pvc pipe, installation of new meter w/ new box and appurtenant items, complete, in lawn/sod areas of public open space. (Location: The Springs (Fall Harvest Drive))	1	ea.	<u>\$1,436.09</u> per ea.	<u>\$1,436.09</u>	<u>\$1,500.00</u> per ea.	<u>\$1,500.00</u>	<u>\$1,985.00</u> per ea.	<u>\$1,985.00</u>
9.	Installation of new 3-inch water meters & appurtenant items, complete, in lawn/landscaped areas of parks (and commercial, church, school)	1	ea.	<u>\$8,342.10</u> per ea.	<u>\$8,342.10</u>	<u>\$4,500.00</u> per ea.	<u>\$4,500.00</u>	<u>\$5,500.00</u> per ea.	<u>\$5,500.00</u>
10.	Installation of new 2-inch water meters including; installation of new meter w/ new box and appurtenant items, complete, in lawn/sod areas of public open space. (Location: HH Open Space, Cherry Circle & SSD)	6	ea.	<u>\$1,436.09</u> per ea.	<u>\$8,616.54</u>	<u>\$1,700.00</u> per ea.	<u>\$10,200.00</u>	<u>\$1,895.00</u> per ea.	<u>\$11,370.00</u>
11.	Disconnect and cap existing stop and waste and appurtenant items, complete (Location: 421 W & 467 W Harvest Moon Drive)	2	ea.	<u>\$438.53</u> per ea.	<u>\$877.06</u> =====	<u>\$750.00</u> per ea.	<u>\$1,500.00</u> =====	<u>\$715.00</u> per ea.	<u>\$1,430.00</u> =====
TOTAL OF BID					<u>\$ 89,640.28</u>		<u>\$ 116,100.00</u>		<u>\$ 123,905.00</u>



CITY OF
SARATOGA SPRINGS

CITY COUNCIL Staff Report

**Preliminary Plat
Saratoga Springs Commercial
Tuesday, November 10, 2015
Public Meeting**

Report Date:	Tuesday, November 3, 2015
Applicant:	Daniel Schmidt
Owner:	Utah Valley Turf Farm
Location:	~200 W Crossroads Blvd. (Across from IHC)
Major Street Access:	West Commerce Drive and Crossroads Blvd.
Parcel Number(s) & Size:	Portion of 58:032:0136, ~124 acres (subject application is for 8.34 acres)
Parcel Zoning:	Regional Commercial
Adjacent Zoning:	Agricultural, and Regional Commercial
Current Use of Parcel:	Undeveloped
Adjacent Uses:	Agricultural
Previous Meetings:	General Plan, Rezone, and Concept: 2-26-2015 PC, 3-17-2015 CC Preliminary Plat: 10-22-2015 PC
Previous Approvals	General Plan amendment and Rezone approved by City Council March 17, 2015 (and Concept Plan reviewed)
Type of Action:	Administrative
Land Use Authority:	City Council
Future Routing:	N/A
Author:	Kara Knighton, Planner I

A. Executive Summary:

This is a request for Preliminary Plat approval for the Saratoga Springs Commercial development which consists of 8.34 acres in the Regional Commercial (RC) zone. The proposed plan includes 3 lots ranging in size from .99 acres to 4.49 acres. Each lot will be required to provide a minimum of 20% landscaping at the time of site plan application.

Recommendation:

Staff recommends that the City Council conduct a public hearing, take public comment, review and discuss the proposal, and vote to forward a positive recommendation to the City Council as outlined in Section "H" of this report. Alternatives include continuation of the item, or denial.

B. Background:

Rezone and General Plan Amendment applications were reviewed by the Planning Commission on February 26, 2015 and approved by the City Council on March 17, 2015. The Concept Plan was reviewed at those meetings as well. The City Council approved the requested General Plan Amendment from Medium Density Residential to the Regional Commercial designation for .4 acres and approved the requested Rezone from Agriculture to Regional Commercial for 3.45 acres of property. The remainder of the property was already designated Regional Commercial on the zoning and land use maps. Minutes from those meetings are attached.

The Planning Commission held a public hearing on October 22, 2015, and voted to forward a positive recommendation to the City Council. Draft minutes from that meeting are attached.

C. Specific Request:

This is a request for Preliminary Plat approval of the Saratoga Springs Commercial development which consists of 8.34 acres with 3 lots.

D. Process:

Section 19.13.04 of the City Code states that Preliminary Plats require a public hearing with the Planning Commission and that the City Council is the approval authority.

Staff finding: complies. The Planning Commission held a public hearing on October 22, 2015, and forwarded the application to the City Council.

E. Community Review: This item has been noticed as a public hearing in the *Daily Herald*; and mailed notice sent to all property owners within 300 feet. As of the date of this report, no public input has been received.

F. General Plan:

The site is designated as Regional Commercial on the adopted Future Land Use Map.

Regional Commercial areas shall be characterized by a variety of retail users including big box retail configured in developments that provide excellent vehicular access to and from major transportation facilities. Developments located in Regional Commercial areas shall be designed so as to create efficient, functional conglomerations of commercial activities. As Regional Commercial areas are to be located in close proximity to substantial roadways, careful consideration shall be given to the arrangement of structures and other improvements along those corridors. Consideration shall also be given to the existing or potential availability of mass transit facilities as sites in this designation are designed. Among the many tenants anticipated in these areas are large destination oriented businesses. With that in mind, individual sites shall be designed so as to make automobile access a priority. Even so, specific areas for pedestrian activity shall be designated and appropriately improved. Plazas and other features shall be provided as gathering places which should be incorporated so as to make each site an inviting place to visit. Developments in these areas shall contain landscaping and recreational features as per the City's Parks, Recreation, Trails, and Open Space Element of the General Plan. In this land

use designation, it is estimated that a typical acre of land may contain 5 equivalent residential units (ERU's).

Staff conclusion: consistent. The proposed commercial lots are intended to allow for the development of land uses that are allowed within the Regional Commercial zoning district. The lots range in size from .99 to 4.49 acres and will allow for various types and sizes of commercial uses. The proposed development allows for automobile access to be a priority while also allowing pedestrian activity through various sidewalks.

G. Code Criteria:

- 19.04, Land Use Zones: **Complies**
 - Zone: RC (Regional Commercial)
 - Setbacks: To be reviewed with each future site plan application
 - Minimum lot size: Complies. Code requires a minimum lot size of 20,000 sq. ft. The proposed lots are .99 acres (43,235 sq. ft.), 1.32 acres (57,677 sq. ft.) and 4.49 acres (195,623 sq. ft.)
 - Landscaping: N/A -To be reviewed with each future site plan application
 - Sensitive Lands: N/A – there are no existing sensitive lands within the plat boundaries
 - Trash: to be addressed during site plan review

- 19.11, Lighting: **Complies**. Street lights will be installed per City standards. Site lighting will be reviewed with each site plan application.

- 19.12, Subdivisions: **Complies**
 - Subdivision Layout
 - Maximum block length: complies. The block is only ~400 feet long.
 - Connectivity: complies. West Commerce Drive and a Private Drive are proposed to provide street connectivity. Trails and sidewalks along the proposed streets will provide pedestrian connections.
 - Private roads- see Engineer's Report
 - Driveway locations near arterials: complies. No driveways are proposed within 100' of the intersection of Crossroads Blvd. and West Commerce Drive.
 - Access: complies. With only three lots proposed only one access is required, but two stubs streets have been provided.
 - Lot Design: **Complies**
 - Buildable: complies. All lots are buildable as to the shape, size, terrain, etc.
 - Frontage: complies. All lots have frontage along the public street or private drive.
 - Flag lots: complies. No flag lots are proposed.
 - Public roads and rights-of-way shall not be included in lots: complies. Public roads and rights-of-way are separate from the land included in the lots. The roads are not included in the area calculation for any of the three proposed lots.

- Side property lines: complies. The side property lines of all three proposed lots are approximate right angles to the proposed and existing streets.
 - No lots are divided by a municipal or county boundary line.
 - Remnants: No remnants are left that do not conform to other code requirements.
 - The subdivisions along the arterial (Crossroads Blvd.) have provided a trail and park strip as required by Code. The interior roads will have sidewalks.
- Phasing: N/A - No phasing is proposed.
- 19.18: Signage: N/A - No signs proposed with the subdivision.
- Engineering Requirements and Utilities: see City Engineer's Report.

H. **Recommendation and Alternatives:**

Staff recommends that the City Council conduct a public hearing, discuss the application, and choose from the following options.

Option 1 – Staff Recommendation, Approval

"I move to **approve** the Saratoga Springs Commercial (Plat "A") Preliminary Plat as shown in Exhibit 3 with the Findings and Conditions in the Staff Report:"

Findings

1. The application complies with the criteria in section 19.04, 19.11, 19.12, and 19.18 of the Development Code, as articulated in Section "G" of the staff report, which section is incorporated by reference herein.
2. The application is consistent with the General Plan, as articulated in Section "F" of the staff report, which section is incorporated by reference herein.

Conditions:

1. All conditions of the City Engineer shall be met, including but not limited to those in the Staff report in Exhibit "1".
2. Addresses shall be approved by GIS and added to the final plat prior to recordation.
3. All other Code requirements shall be met.
4. Any other conditions or changes as articulated by the City Council:

_____.

Alternative 1 – Continuance

The City Council may also choose to continue the item. "I move to **continue** the Saratoga Springs Commercial (Plat "A") Preliminary Plat to another meeting on [Date], with direction to the applicant and Staff on information and/or changes needed to render a decision, as follows:

1. _____
2. _____

Alternative 2 – Denial

The City Council may also choose to deny the application. “I move to **Deny** the Saratoga Springs Commercial (Plat “A”) Preliminary Plat as shown in Exhibit 3 with the Findings below:

1. The Saratoga Springs Commercial development is not consistent with the General Plan, as articulated by the City Council:
_____ , and/or,
2. The Saratoga Springs Commercial development is not consistent with Section (19.04, 19.11, 19.12, 19.18) of the Code, as articulated by the City Council:
_____ .

I. Attachments:

- | | |
|---|---------------|
| 1. City Engineer’s Report | (Pages 6-7) |
| 2. Location & Zone Map | (Pages 8) |
| 3. Proposed Preliminary Plat | (Pages 9) |
| 4. Rezone/ Concept Plan PC minutes [2-26-2015] | (Pages 10-11) |
| 5. Rezone/ Concept Plan CC minutes [3-17-2015] | (Pages 12-13) |
| 6. Planning Commission Draft minutes [10-22-2015] | (Pages 14-17) |

**City Council
Staff Report**

Author: Jeremy D. Lapin, City Engineer
Subject: Saratoga Springs Commercial
Date: November 10, 2015
Type of Item: Final Plat Approval



Description:

A. Topic: The Applicant has submitted a Preliminary and Final Plat application. Staff has reviewed the submittal and provides the following recommendations.

B. Background:

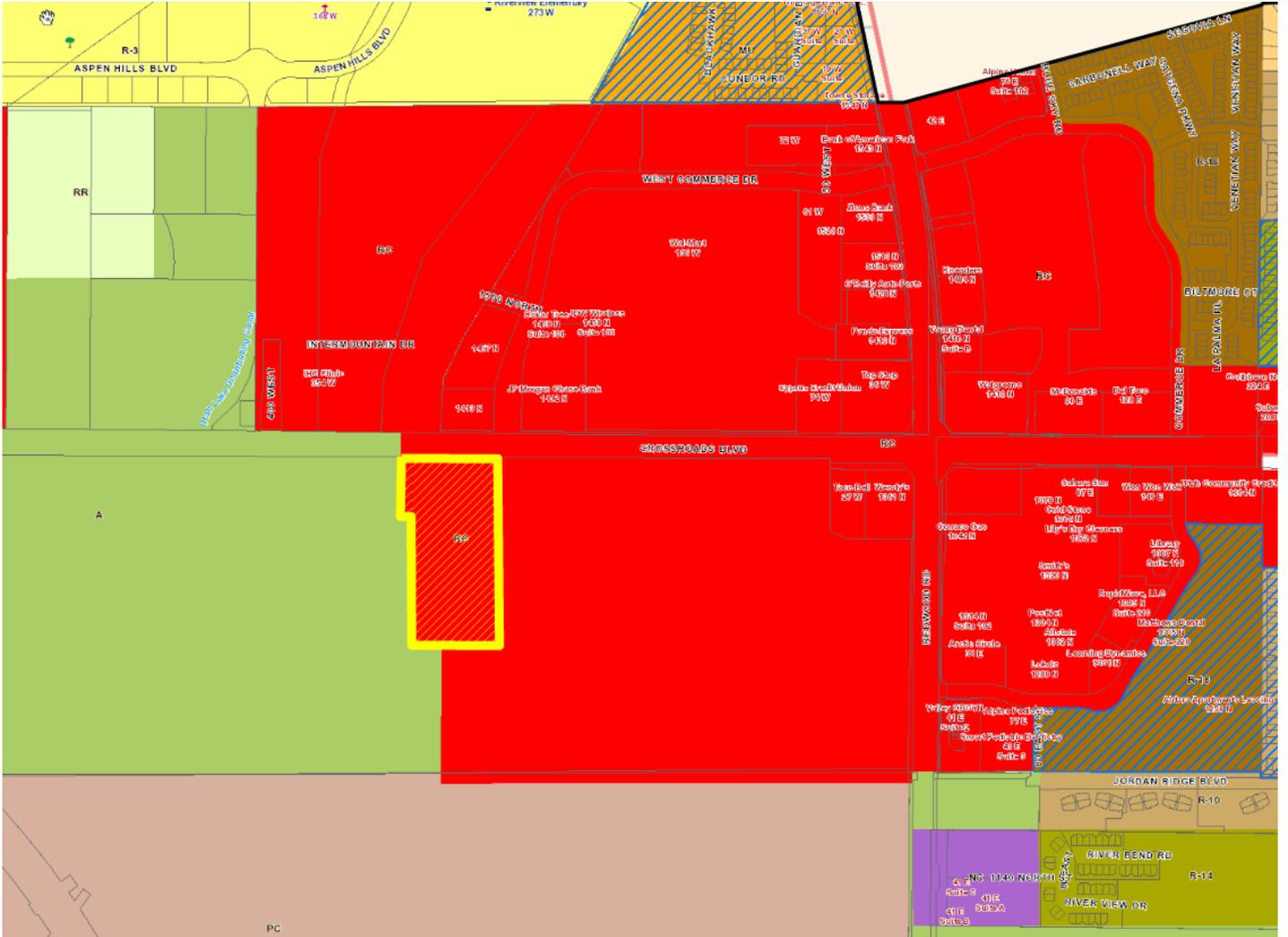
Applicant: Daniel Schmidt
Request: Preliminary and Final Plat Approval
Location: ~200 W Crossroads Blvd. (Across from IHC)
Acreage: 8.34 acres - 3 lots

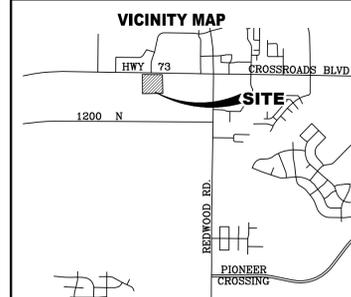
C. Recommendation: Staff recommends the approval of Preliminary and Final plat subject to the following conditions:

D. Conditions:

- A. Meet all engineering conditions and requirements in the construction of the subdivision and recording of the plats. Review and inspection fees must be paid as indicated by the City prior to any construction being performed on the project.
- B. All review comments and redlines provided by the City Engineer are to be complied with and implemented into the Final plat and construction drawings.
- C. Developer must secure water rights as required by the City Engineer, City Attorney, and development code.
- D. Submit easements for all off-site utilities not located in the public right-of-way. These easements must be recorded prior to or simultaneous with the recordation of the plat.
- E. Developer is required to ensure that there are no adverse effects to existing or future property owners due to the grading practices employed during construction of these plats.
- F. Project must meet the City Ordinance for Storm Water release (0.2 cfs/acre for all developed property) and all UPDES and NPDES project construction requirements.
- G. Final construction drawings shall include an Erosion Control Plan that complies with all City, UPDES and NPDES storm water pollution prevention requirements. A NOI permit must be obtained from the State prior to commencing work on the project.

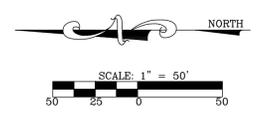
- H. All work to conform to the City of Saratoga Springs Standard Technical Specifications, most recent edition.
- I. Project bonding must be completed as approved by the City Engineer prior to recordation of plats.
- J. Developer may be required by the Saratoga Springs Fire Chief to perform fire flow tests prior to final plat approval and prior to the commencement of the warranty period.
- K. Submittal of a Mylar and electronic version of the as-built drawings in AutoCAD format to the City Engineer is required prior acceptance of site improvements and the commencement of the warranty period.
- L. Developer shall bury and/or relocate underground any overhead utility lines that are within or adjacent to the plat.
- M. All roads shall be designed and constructed to City standards and shall incorporate all geotechnical recommendations as per the applicable soils report.
- N. Developer shall stabilize and reseed all disturbed areas.
- O. Developer shall reroute the existing irrigation system around the project. The existing ditch shall be backfilled with granular borrow and the developer shall make any other modifications necessary to keep irrigation water off the property while still maintaining flows to downstream users.
- P. Developer shall furnish and install the traffic light for south leg of the intersection of Crossroads Blvd. and West Commerce Dr. as well as make any other modifications necessary to convert the existing intersection to an AASHTO and MUTCD compliant four way signalized intersection.
- Q. The proposed private drive between lots 1 and 2/3 shall be completely improved and dedicated by plat or easement to the western boundary of lot 1 with this phase.
- R. The final plat and plans shall incorporate all recommendations of the Traffic Impact Study (TIS) prepared by Horrocks Engineers dated September 24, 2015 including, but not limited to, constructing a 175 northbound left queue lane and a 100 foot right turn pocket on West Commerce Drive.
- S. According to the Saratoga Springs Transportation Master Plan, the newly proposed extension of West Commerce Drive is classified as a Collector street. As such, the minimum required distance between full movement accesses is 500'. The first access point to the project development (intersection is private road) is approximately 250' from SR-73 and therefore does not meet access management standards. However, based on the operational analysis in the TIS, queuing is not expected to be an issue at the SR-73 intersection and thus a full movement access point should function now and in the foreseeable future. The City reserves the right to restrict intersection/access to the private road to a right in/right out in the future should this be necessary.





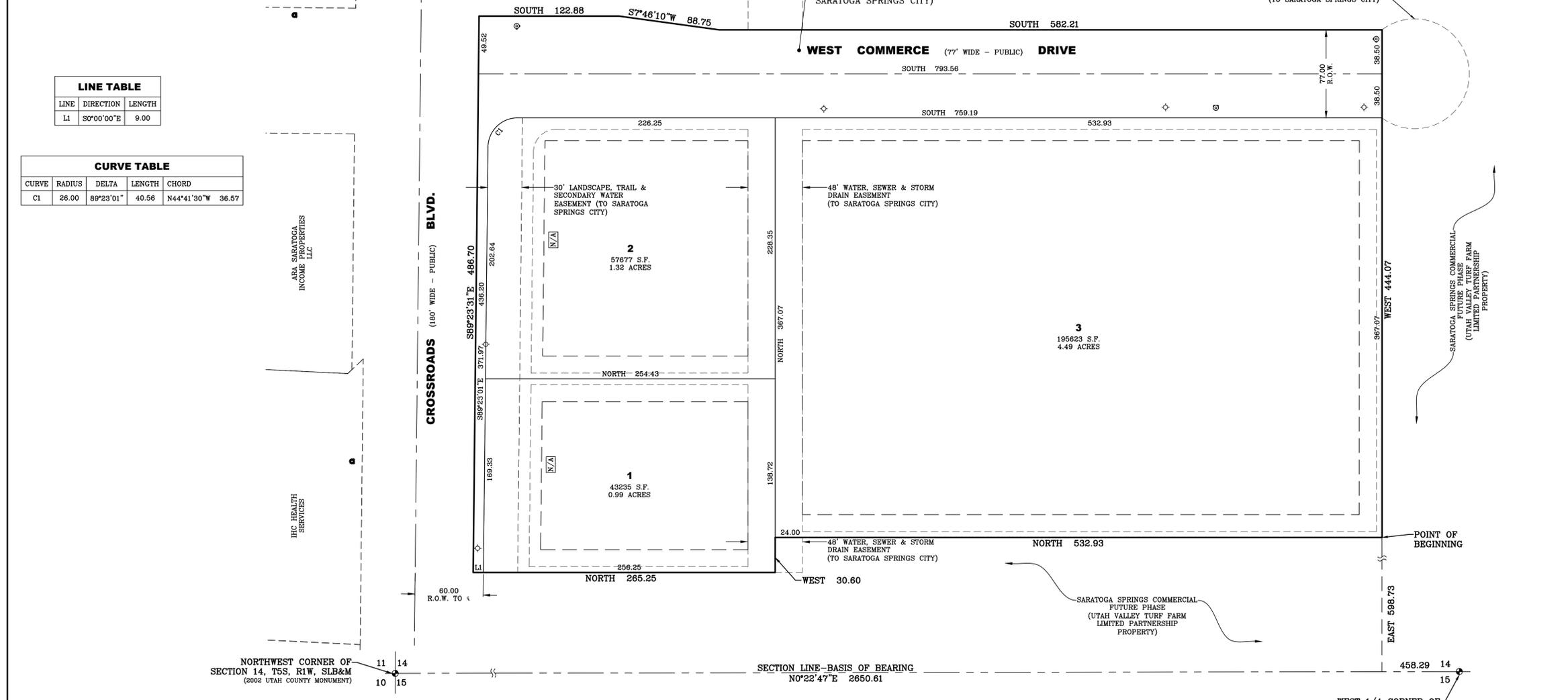
SARATOGA SPRINGS COMMERCIAL PLAT "A"

LOCATED IN A PORTION OF THE NORTHWEST QUARTER OF SECTION 14,
T5S, R1W SLB&M SARATOGA SPRINGS CITY, UTAH COUNTY, UTAH



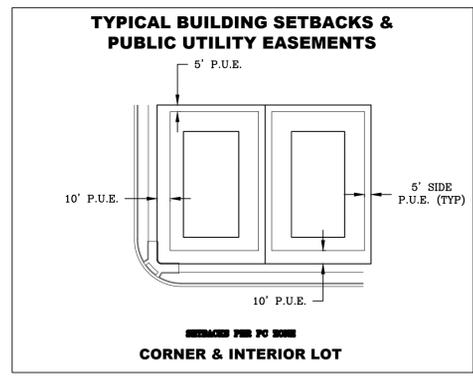
LINE TABLE		
LINE	DIRECTION	LENGTH
L1	SO°00'00"E	9.00

CURVE TABLE				
CURVE	RADIUS	DELTA	LENGTH	CHORD
C1	26.00	89°23'01"	40.56	N44°41'30"W 36.57



- NOTES:**
- PLAT MUST BE RECORDED WITHIN 24 MONTHS OF FINAL PLAT APPROVAL BY CITY COUNCIL. FINAL PLAT APPROVAL WAS GRANTED ON THE DAY OF 20.
 - THE INSTALLATION OF IMPROVEMENTS SHALL CONFORM TO ALL CITY RULES, ORDINANCES, REQUIREMENTS, STANDARDS, AND POLICIES REGARDING THE DEVELOPMENT OF THIS PROPERTY.
 - PRIOR TO BUILDING PERMITS BEING ISSUED, SOIL TESTING STUDIES MAY BE REQUIRED ON EACH LOT AS DETERMINED BY THE CITY BUILDING OFFICIAL.
 - PLAT MAY BE SUBJECT TO A MASTER DEVELOPMENT AGREEMENT, DEVELOPMENT AGREEMENT, SUBDIVISION AGREEMENT, OR SITE PLAN AGREEMENT. SEE CITY RECORDER FOR MORE INFORMATION.
 - BUILDING PERMITS WILL NOT BE ISSUED UNTIL ALL IMPROVEMENTS HAVE BEEN INSTALLED AND ACCEPTED BY THE CITY IN WRITING; ALL IMPROVEMENTS CURRENTLY MEET CITY STANDARDS; AND BONDS ARE POSTED BY THE CURRENT OWNER OF THE PROJECT PURSUANT TO CITY CODE.
 - ALL BONDS AND BOND AGREEMENTS ARE BETWEEN THE CITY, DEVELOPER/OWNER AND FINANCIAL INSTITUTION. NO OTHER PARTY, INCLUDING UNIT OR LOT OWNERS, SHALL BE DEEMED A THIRD-PARTY BENEFICIARY OR HAVE ANY RIGHTS INCLUDING THE RIGHT TO BRING ANY ACTION UNDER ANY BOND OR BOND AGREEMENT.
 - THE OWNER OF THIS SUBDIVISION AND ANY SUCCESSORS AND ASSIGNS ARE RESPONSIBLE FOR ENSURING THAT IMPACT AND CONNECTION FEES ARE PAID AND WATER RIGHTS ARE SECURED FOR EACH INDIVIDUAL LOT. NO BUILDING PERMITS SHALL BE ISSUED FOR ANY LOT IN THIS SUBDIVISION UNTIL ALL IMPACT AND CONNECTION FEES, AT THE RATES IN EFFECT WHEN APPLYING FOR BUILDING PERMIT, ARE PAID IN FULL AND WATER RIGHTS SECURED AS SPECIFIED BY CURRENT CITY ORDINANCES AND FEE SCHEDULES.
 - ANY REFERENCE HEREIN TO OWNERS, DEVELOPERS, OR CONTRACTORS SHALL APPLY TO SUCCESSORS, AGENTS, AND ASSIGNS.

BY SIGNING THIS PLAT THE FOLLOWING UTILITY COMPANIES ARE APPROVING THE: (A) BOUNDARY, COURSE, DIMENSIONS, AND INTENDED USE OF THE RIGHT-OF-WAY AND EASEMENT GRANTS OF RECORD; (B) LOCATION OF EXISTING UNDERGROUND AND UTILITY FACILITIES; (C) CONDITIONS OR RESTRICTIONS GOVERNING THE LOCATION OF THE FACILITIES WITHIN THE RIGHT-OF-WAY, AND EASEMENT GRANTS OF RECORD, AND UTILITY FACILITIES WITHIN THE SUBDIVISION. "APPROVING" SHALL HAVE THE MEANING IN THE UTAH CODE SECTION 10-9A-603(4)(C)(ii).



TABULATIONS	
OVERALL AREA:	8.34 ACRES
ROADWAY:	1.53 ACRES
OPENSOURCE:	N/A

- LEGEND**
- BOUNDARY LINE
 - CENTERLINE
 - SETBACK LINE
 - EASEMENT LINE
 - EXISTING LOT LINES
 - PROPOSED LOT LINES
 - PROPOSED FIRE HYDRANT
 - EXISTING FIRE HYDRANT
 - STREET LIGHT
 - EXISTING MONUMENT
 - PROPOSED STREET MONUMENT
 - N/A NO ACCESS

SURVEYOR'S CERTIFICATE

I, CHAD A. POULSEN, DO HEREBY CERTIFY THAT I AM A REGISTERED LAND SURVEYOR, AND THAT I HOLD A LICENSE, CERTIFICATE NO. 501182, IN ACCORDANCE WITH THE PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT FOUND IN TITLE 58, CHAPTER 22 OF THE UTAH CODE. I FURTHER CERTIFY THAT BY AUTHORITY OF THE OWNERS, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW, HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS, STREETS, AND EASEMENTS, HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH UTAH CODE SECTION 17-23-17, HAVE VERIFIED ALL MEASUREMENTS, AND HAVE PLACED MONUMENTS REPRESENTED ON THE PLAT. I FURTHER CERTIFY THAT EVERY EXISTING RIGHT-OF-WAY AND EASEMENT GRANT OF RECORD FOR UNDERGROUND FACILITIES, AS DEFINED IN UTAH CODE SECTION 54-8A-2, AND FOR OTHER UTILITY FACILITIES, IS ACCURATELY DESCRIBED ON THIS PLAT, AND THAT THIS PLAT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ALSO CERTIFY THAT I HAVE FILED, OR WILL FILE WITHIN 90 DAYS THE RECORDATION OF THIS PLAT, A MAP OF THE SURVEY I HAVE COMPLETED WITH THE UTAH COUNTY SURVEYOR.

BOUNDARY DESCRIPTION

A PORTION OF THE NORTHWEST QUARTER OF SECTION 14 TOWNSHIP 5 SOUTH, RANGE 1 WEST SALT LAKE BASE & MERIDIAN MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT A POINT LOCATED N0°22'44"E 458.29 FEET ALONG THE QUARTER SECTION LINE AND EAST 598.73 FEET FROM THE NORTHWEST CORNER OF SECTION 14, T5S, R1W SALT LAKE BASE & MERIDIAN; THENCE NORTH 532.93 FEET; THENCE WEST 30.60 FEET; THENCE NORTH 265.25 FEET; THENCE S89°23'31"E 486.70 FEET; THENCE SOUTH 122.88 FEET; THENCE S7°46'10"W 88.75 FEET; THENCE SOUTH 582.21 FEET; THENCE WEST 444.07 FEET TO THE POINT OF BEGINNING. CONTAINS ±8.34 ACRES # OF LOTS: 3

DATE _____ SURVEYOR'S NAME _____
(See Seal Below)
LICENSE NO. 501182

OWNERS DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT _____ THE _____ UNDERSIGNED OWNER(S) OF THE ABOVE DESCRIBED TRACT OF LAND HAVING CAUSED SAME TO BE SUBDIVIDED INTO LOTS AND STREETS TO BE HEREAFTER KNOWN AS **SARATOGA SPRINGS COMMERCIAL**

DO HEREBY DEDICATE FOR THE PERPETUAL USE OF THE PUBLIC AND/OR CITY ALL PARCELS OF LAND, EASEMENTS, RIGHT-OF-WAY, AND PUBLIC AMENITIES SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC AND/OR CITY USE. THE OWNER(S) VOLUNTARILY DEFEND, INDEMNIFY, AND SAVE HARMLESS THE CITY AGAINST ANY EASEMENTS OR OTHER ENCUMBRANCE ON A DEDICATED STREET WHICH WILL INTERFERE WITH CITY'S USE, MAINTENANCE, AND OPERATION OF THE STREET. THE OWNER(S) VOLUNTARILY DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY FROM ANY DAMAGE CLAIMED BY PERSONS WITHIN OR WITHOUT THIS SUBDIVISION TO HAVE BEEN CAUSED BY ALTERATIONS OF THE GROUND SURFACE, VEGETATION, DRAINAGE, OR SURFACE OR SUB-SURFACE WATER FLOWS WITHIN THIS SUBDIVISION OR BY ESTABLISHMENT OR CONSTRUCTION OF THE ROADS WITHIN THIS SUBDIVISION.

IN WITNESS WHEREOF _____ HAVE HEREUNTO SET _____ THIS _____ DAY OF _____, A.D. 20____

CORPORATION ACKNOWLEDGMENT

STATE OF UTAH _____ S.S.
COUNTY OF UTAH _____

ON THIS _____ DAY OF _____, A.D. 20____ PERSONALLY APPEARED BEFORE ME _____ WHO BEING BY ME DULY SWORN DID SAY THAT HE/SHE IS THE PRESIDENT OF _____ A UTAH CORPORATION, AND THAT THE FOREGOING INSTRUMENT WAS SIGNED ON BEHALF OF SAID CORPORATION BY AUTHORITY OF ITS BOARD OF DIRECTORS, AND HE/SHE ACKNOWLEDGED TO ME THAT SAID CORPORATION EXECUTED THE SAME AND THAT THE SEAL AFFIXED IS THE SEAL OF SAID CORPORATION.

MY COMMISSION EXPIRES _____ A NOTARY PUBLIC COMMISSIONED IN UTAH

NOTARY ADDRESS _____ PRINTED FULL NAME OF NOTARY _____

APPROVAL BY LEGISLATIVE BODY

THE CITY COUNCIL OF THE CITY OF SARATOGA SPRINGS, COUNTY OF UTAH, APPROVES THIS SUBDIVISION SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS, AND OTHER PARCELS OF LAND INTENDED FOR THE PUBLIC PURPOSE OF THE PERPETUAL USE OF THE PUBLIC.

THIS _____ DAY OF _____, A.D. 20____

ATTEST: _____
CITY MAYOR _____ CLERK-RECORDER (See Seal Below)

PLAT "A"
SARATOGA SPRINGS COMMERCIAL

SARATOGA SPRINGS _____ UTAH COUNTY, UTAH

LOCATED IN A PORTION OF THE NORTHWEST QUARTER OF SECTION 14, TOWNSHIP 5 SOUTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN SARATOGA SPRINGS CITY, UTAH COUNTY, UTAH

QUESTAR GAS COMPANY APPROVED THIS _____ DAY OF _____, A.D. 20____ QUESTAR GAS COMPANY	ROCKY MOUNTAIN POWER APPROVED THIS _____ DAY OF _____, A.D. 20____ ROCKY MOUNTAIN POWER
COMCAST CABLE TELEVISION APPROVED THIS _____ DAY OF _____, A.D. 20____ COMCAST CABLE TELEVISION	CENTURY LINK APPROVED THIS _____ DAY OF _____, A.D. 20____ QWEST

FIRE CHIEF APPROVAL

APPROVED BY THE FIRE CHIEF ON THIS DAY OF _____, A.D. 20____
CITY FIRE CHIEF

PLANNING COMMISSION REVIEW

REVIEWED BY THE PLANNING COMMISSION ON THIS DAY OF _____, A.D. 20____
CHAIRMAN, PLANNING COMMISSION

SARATOGA SPRINGS ENGINEER APPROVAL

APPROVED BY THE CITY ENGINEER ON THIS DAY OF _____, A.D. 20____
CITY ENGINEER

SARATOGA SPRINGS ATTORNEY

APPROVED BY SARATOGA SPRINGS ATTORNEY ON THIS _____ DAY OF _____, A.D. 20____
SARATOGA SPRINGS ATTORNEY

LEHI CITY POST OFFICE

APPROVED BY POST OFFICE REPRESENTATIVE ON THIS _____ DAY OF _____, A.D. 20____
LEHI CITY POST OFFICE REPRESENTATIVE

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY-COUNTY ENGINEER SEAL	COUNTY-RECORDER SEAL
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**City of Saratoga Springs
Planning Commission Meeting
February 26, 2015**

Regular Session held at the City of Saratoga Springs City Offices
1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah 84045

Planning Commission Minutes

Present:

Commission Members: Jeff Cochran, Kirk Wilkins, Sandra Steele, Hayden Williamson, Kara North,
Staff: Kimber Gabryszak, Sarah Carroll, Scott Langford, Kevin Thurman, Nicolette Fike, Mark Christensen,
Jeremy Lapin

Others: David Funk, Lindsay Gadd, Daniel Schmidt, Derek Lloyd

Excused: Jarred Henline

Call to Order - 6:30 p.m. by Chairman Jeff Cochran

Pledge of Allegiance - led by David Funk

Roll Call - Quorum was present

Public Input Open by Chairman Jeff Cochran

No input at this time.

Public Input Closed by Chairman Jeff Cochran

Items were re ordered to allow time for applicants to appear.

5. Public Hearing and Possible Recommendation: Rezone, General Plan Amendment and Concept Plan for tah Valley Turf Farm located at southwest corner of Commerce Drive and Crossroads Blvd., Derek Lloyd, applicant.

Scott Langford presented the amendment and concept plan. They are requesting to rezone a portion of the property that currently falls in Agricultural into Regional Commercial. They are also requesting a General Plan amendment from Medium Density Residential designation and zone, to Regional Commercial.

Daniel Schmidt with WPI and working with the landowners was present. They look forward to developing this area. They feel the area will start to fill in quickly as they get the improvements in.

Public Hearing Open by Chairman Jeff Cochran

No input at this time.

Public Hearing Closed by Chairman Jeff Cochran

Sandra Steele had no problem with the rezone. She had notes for their concept plan. They can only get one setback reduction as per 19.04. She addressed parking berms and landscaping of such. She also addressed landscaping and fencing abutting agricultural land. She asked about the security fencing.

Lindsay Gadd with Hixsnecker replied they typically use a chain-link, but they haven't gotten that far in their design yet and will comply with City requirements.

Sandra Steele commented that they don't allow chain-link in the city and for this type of business they usually need to be screened fencing. She addressed the Design Guidelines for them to consider. She also told them that the city has a dark sky ordinance they would need to follow.

Hayden Williamson is in favor of the rezone.

Kirk Wilkins is fine with the rezones. He thought they could keep a smaller setback so there was more green space to beautify the city. He thought they maybe could do a nicer looking fence. He asked what the nature of the business was.

Lindsay Gadd said it was the largest tack and feed and farm supply shop in the West. The outdoor area was for the larger merchandize. The outdoor area would be closed off with a gate.

Kara North is in favor of the rezone. She wondered what the off-street parking issue was in the notes. Scott Langford indicated as they were still early enough in the process that it shouldn't be an issue. Jeff Cochran asked staff what the future plans for the property to the west was. If something were to come in then fencing along the west may not be required. Scott Langford replied that it was part of the same ownership but they hadn't received any application yet, they would need to address that as it moves forward. Jeff Cochran asked which direction the building faced. Sandra Steele noted they hadn't addressed the food services along that road and if they were to change direction it may make sense to orient this business another way like towards Commerce Dr. Jeff Cochran asked staff where the intent of Commerce Drive was to go. Jeremy Lapin replied the goal was to have the rest of the circle completed.

Motion made by Sandra Steele to forward a positive recommendation to the City Council for the General Plan Amendment of approximately 0.4 acres from Medium Density Residential to Regional Commercial and Rezone approximately 3.45 acres of parcel 51:032:0136 from Agriculture to Regional Commercial, as identified in exhibit 1, with the Findings and Conditions in the staff report. Seconded by Hayden Williamson. Aye: Sandra Steele, Hayden Williamson, Jeffrey Cochran, Kirk Wilkins, Kara North. Motion passed unanimously.

4. Public Hearing and Possible Recommendation: Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, applicant.

Sandra Steele wondered if they should continue this item to another time when the applicant could be present. Kevin Thurman indicated that if they were able to determine if it met the code based on the information presented to them without the applicant here, then they were still required to act on it. But if they needed some questions answered to determine if it met code, that could not be answered without the applicant, then they would have the discretion to continue it. Jeff Cochran thought we had an obligation to move forward as it had been noticed.

Sarah Carroll presented the Site Plan. She showed proposed elevations and signage. They are requesting a 3rd wall sign. They are requesting a setback reduction to the west where there is a detention basin.

Public Hearing Open by Chairman Jeff Cochran
No input at this time.

Public Hearing Closed by Chairman Jeff Cochran

Kara North is open to what the rest of the commission would say about the third wall sign. She isn't sure the third sign is necessary. She likes the plan and elevations and colors.

Kirk Wilkins feels the parking is still a concern. As presented, he is ok with the third sign. He is fine with the setback.

Hayden Williamson did not have many concerns, with parking they are in compliance with code. He feels we get a lot of requests for a third sign, when we have a lot of those requests it may mean our code needs to be reviewed. As it is presented he would be in favor of the three signs. He would be in favor of the setback request.

Sandra Steele thought she would be ok with the three signs because they face 3 different roads. But she thought if they were aware of the dark sky ordinance they may want to change. They show an awning and vertical but she wondered where the vertical comes down and how far out the canopy was. It may be a code issue. She thinks they could put an access aisle in front to allow persons to access the door easier. She wanted to ask about the length of a wall on the east elevation. It wasn't scalable and may need something to break it up.

Jeff Cochran recognizes that they have made the change to the parking code but he does feel it will be under parked. He is ok with the 10' setback on the west side. He feels it should follow the sign code, in this

Kevin Thurman wanted to make sure their expectations are somewhat tempered he believes they are required to pay it.

Councilman McOmber noted people waive their rights all the time.

Councilwoman Call thinks that is a lot of money for a few coaches. She would like to see the dollar amount on a volunteer and they aren't volunteers for the whole year, are we paying the whole year for them.

Councilman Poduska congratulated Chelese on her award. She has been a great asset to the city.

Public Hearing - Opened by Mayor Miller

No comment at this time

Public Hearing - Closed by Mayor Miller

Motion made by Councilman Poduska to approve the Budget Amendments for Fiscal Year 2014-2015 and Resolution R15-9 (3-17-15): A resolution amending the City of Saratoga Springs Budget for Fiscal Year 2014 -2015 and establishing an effective date. Seconded by Councilman Willden. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call, Councilman Poduska. Motion passed unanimously.

Councilman McOmber noted his Aye was reluctant.

3. Public Hearing: Rezone, General Plan Amendment and Concept Plan for Utah Valley Turf Farm located southwest of Commerce Drive and Crossroads Boulevard, WPI Enterprises/Derek Lloyd, applicant.

a. Ordinance 15-11 (3-17-15): An Ordinance of the City of Saratoga Springs, Utah adopting amendments to the City of Saratoga Springs' Official Zoning Map and General Plan Land Use Map for certain real property (Utah Turf Farm); instructing the City staff to amend the City's Zoning Map, Future Land Use Map and other Official Zoning Records of the City and establishing an effective date.

Scott Langford presented the amendment and concept plan. They are requesting to rezone a portion of the property that currently falls in Agricultural into Regional Commercial. They are also requesting a General Plan amendment from Medium Density Residential designation and zone, to Regional Commercial. The Gateway Overlay lines up with the back of the proposed building. The Overlay restricts certain uses. There is a concern that the applicant may not be able to use this as intended. The applicant does not have any specific users yet for the two north parcels.

Daniel Schmidt with WPI is working with the landowners.

Public Hearing -- Opened by Mayor Miller

No comment at this time.

Public Hearing - Closed by Mayor Miller

Councilwoman Baertsch in general thought it would be a good business for the city but has issues with the code. With the Overlay the way it is now, they can't do what they want, but there are some options, this particular Overlay zone is outdated and not really what they want. Within it they can sell equipment but not an ATV, there are some big inconsistencies. This is not really the entrance to our city. This isn't our prime high traffic commercial area or architectural standard area. We need to look at this and ask if it is still the appropriate area for this Overlay. If they could rearrange it so the outdoor stuff was outside the overlay zone they could get past it. They like to front the roads with the businesses so the parking is hidden behind. Right now the narrow sides of the front parcels are facing towards the road but realistically Tractor Supply should be fronting Commerce Drive. She doesn't have a problem with the zone change. We have a lot of architectural standards that most of their stores won't pass but there are some she saw (in Fresno and Sonora CA.) that would pass. That architectural detail would need to be carried to all sides of the building.

Councilman McOmber encourages economic development. He gets why the buildings are narrow for visibility like Wendy's is, but SR 73 will continue to see a reduction in traffic. With the Overlay, if it's

really outdated and not really the gateway front he would entertain removing that. He would feel more comfortable with Regional Commercial than with an Overlay zone. We could probably solve the problem instead of them having to flip everything. If we need to fix something in Regional Commercial as a result they could also look at that.

Councilwoman Call shares some of the same feelings of benefits to the city and some of the same hesitations. She also would love to have them in the city; there will still be an agricultural component to the city for the next 30 years, plus Cedar Fort, Fairfield, and Eagle Mt. She is hesitant with the rezone right now without the kinks worked out and if we approve the rezone then we have a weird corner.

Councilman Poduska agrees with the others in regards to the Gateway Overlay. He thinks that will be able to be resolved and Commerce drive being connected will increase traffic to the business, so he feels the orientation is a toss-up. He thinks they should be able to make it work.

Councilman Willden is in favor of the rezone and GP amendment and he suggests we move forward with that today. We should move through the process as quickly as we can so we don't delay economic development in the city. He is agreeable with removing or reducing the Overlay zone. It could be discussed in the next sub-code committee.

Mayor Miller welcomed them; he liked seeing Regional Commercial and a business coming with it.

Motion made by Councilwoman Baertsch to approve the General Plan Amendment of approximately 0.4 acres from Medium Density Residential to Regional Commercial and Rezone approximately 3.45 acres of parcel 51:032:0136 from Agriculture to Regional Commercial, as identified in Exhibit 1, with the Findings and Conditions in the staff report. Seconded by Councilman McOmber. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call, Councilman Poduska. Motion passed unanimously.

Councilman McOmber wanted to suggest that they don't include Concept plans as public hearings so as to not set precedence.

4. Consideration and Possible Approval for the Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, applicant.

Sarah Carroll presented the proposal to the Council. There is a change they need to make that a vertical post be reduced to allow room for the sidewalk. She noted condition #8 the engineer has recommended they stamp the concrete.

Kevin Hawkins had reviewed some of the impact fees and felt it was high. They paid for a lot of Infrastructure and the roads. They prepaid and improved their infrastructure and road system and they wondered if there was a way to get some reduction.

Kevin Thurman noted they could get a hearing in front of the council and they could work with them on that process.

Councilwoman Call asked about the sidewalks, do they meet ADA standards?

Jeremy Lapin did not know if it met ADA standards and although stamping can decrease the life of the concrete he was fine with it.

Councilman Poduska felt the program had come in smoothly. He had no further questions.

Councilman Willden did not have any particular concerns. He is fine with the third sign request.

Councilwoman Baertsch is fine with the setback reduction. She feels they should maintain the stamp to be consistent in the development, unless it didn't meet ADA standards. She is fine with the third sign.

Councilman McOmber is fine with the two signs and appreciates their willingness to reduce the vertical. He is fine with the setback reduction. He doesn't think the stamped is a problem with ADA standards unless it is actually cobblestones. He likes the look of the stamps.

Motion made by Councilman Willden for Approval for the Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, with the findings and conditions in the Staff Report. And modify condition #8 that it states it match existing concrete patterns. Seconded by Councilman Poduska.

Sandra Steele appreciates the neighbors' concerns but it's a city standard street and she believes the applicant has addressed those concerns.

Brandon MacKay commended her for doing things the right way and getting all the licenses. He noted that coming from an area with much tighter streets, he feels she will comply with all the conditions and that there shouldn't be a problem with the traffic. There is no data to quantify the objections.

David Funk asked about the fencing that can comply.

Dana Powell noted the fence is being worked on but is not complete just yet, it will be before they open.

David Funk feels everything has been complied with and has no objections.

Hayden Williamson clarified that we really don't have anything in the code about parking for this type of business. He encouraged her to go forward with this and be a good neighbor. He asked if she planned on expanding.

Dana Powell said while her daughter is living with her and her kids are required to be counted but they don't plan on expanding past 8 kids per class.

Hayden Williamson asked if where she has given us the number of class size if it was binding.

Sarah Carroll said the limit of how much of the home could be used was binding.

Sandra Steele said condition 1. was that it was approved as proposed so that should cover it.

Troy Cunningham thought where drop off and pick up was, where there were no other drives, it did not appear it would be a problem and had no objections.

Ken Kilgore had no issues with parking. But he had an issue with traffic flow with a lot of construction going on in the area. He noted where the entrance to the basement was and if that was a problem

Dana Powell noted they would be pouring a sidewalk and it was all on ground level. They need to wait to landscape until the fencing was in. She noted that several of the kids would be walking also.

Kirk Wilkins commented that his questions had been addressed.

Motion made by Hayden Williamson to approve the Home Occupation for the Two Little Hands Preschool and Daycare, located at 2 4 South Fox Pointe Drive, with the findings and conditions listed in the staff report. Seconded by Sandra Steele. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

5. Public Hearing: Preliminary Final Plat for Saratoga Springs Commercial Development (Turf Farm). Located at approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.

Kara Knighton presented the plat. The proposed plan includes 3 lots ranging in size from .99 acres to 4.49 acres. Each lot will be required to provide a minimum of 20% landscaping at the time of site plan application.

Daniel Schmidt was present to answer questions.

Public Hearing Open by Chairman Kirk Wilkins

No Comments.

Public Hearing Closed by Chairman Kirk Wilkins

Ken Kilgore had no questions.

Troy Cunningham had no comments.

Hayden Williamson asked about infrastructure, particularly water and what kind of impact would that have to the surrounding community.

Jeremy Lapin said the location was in an easier to serve area so they had no pressure issues. There are no unforeseen issues at this time.

David Funk asked what would be done with the other pieces and what the access to them would be.

Kara Knighton said there were no plans for them yet and there would be a private road there for access.

Daniel Schmidt said that uses would be consistent with what is in the area. But they don't have any specific tenants for those yet. For the drive they would extend it further to the east as needed and it would function like a private road like you see between the pads in other developments or similar to the Smiths

Marketplace in Lehi, with a private drive between the businesses in the front and the business in the back.

Brandon MacKay had no comment at this time.

Sandra Steele asked why there was a jog in the property line.

Daniel Schmidt replied it is to accommodate two pad uses in the front and some specific requirements of the next application for tractor supply. The land around is owned by their partnership and they are not concerned with the jog or future adjacent uses.

Kirk Wilkins wanted to clarify what would be going in to the area.

Kimber Gabryszak said they were simply pad ready sites that could be similar to some sort of fast food or dental retail type pad as yet to be determined.

Motion made by Sandra Steele to forward a positive recommendation to the City Council for the Saratoga Springs Commercial (Plat A) Preliminary Plat as shown in Exhibit 3 with the Findings and Conditions in the Staff Report. Seconded by Hayden Williamson. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Ilgore, Troy Cunningham, Brandon Mac ay. Motion passed 7 - 0.

6. Public Hearing: Site Plan for Tractor Supply, located approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.

Kara Knighton presented the site plan. The applicant is requesting approval of a Site Plan for a commercial building, along with outdoor display areas. She reviewed conditions.

Howard Hix was present as applicant to answer any questions.

Public Hearing Open by Chairman Kirk Wilkins

No comments.

Public Hearing Closed by Chairman Kirk Wilkins

Sandra Steele commented that this has gone through a redesign from the last time it was seen and this is an improvement. She agrees with UDC that the mechanical equipment should be screened and any rooftop equipment as well. She commented that on the outdoor display area, when you add up all the square footage it is more than the building and that is a bit of a concern for her. She asked what they planned to store in the adjacent storage area.

Howard Hix said the outdoor would be things that need to be picked up by a truck that take up a lot of room like fence posts and gates and water tanks. They would drive inside to pick it up and be assisted with loading.

Sandra Steele asked if they would be storing fertilizer or feed outside.

Howard Hix replied that those types of things would be inside in climate controlled area and forage in forage sheds. He understands some of those would be nuisance items outside. They have never had any fire problems in the past.

Sandra Steele asked what was normally in the front display area.

Howard Hix said typically riding lawnmowers, go carts or motorized equipment for children, seasonal items, horse stall mats, wheelbarrows. Something similar to what they might see at a home depot type store.

Sandra Steele asked if they intended to berm in the north area for the north area.

Howard Hix did not know what the grading plan was for that.

Sandra Steele asked what was going in front because of the design guideline code that says it shall be under the buildings permanent roof structure and in pads as may be approved. She would not like them to go against the code for what is outside the fence. She thinks mechanical equipment needs to be screened with an opaque wall all roof top access was from the interior.

Howard Hix said it's a standard metal roof and they typically do not try to access those through penetration and they try to keep equipment off the roof. They don't keep equipment on the roof. They design the buildings to keep the people off the roof. People on the roof trying to fix one problem tend to create other problems.

Sandra Steele wants to not have a fixed ladder onto the roof.

Howard Hix understands but wants to make sure it meets OSHA requirements.

Kimber Gabryszak noted by saying permanent, if there is a repair that needs to be made they can use a ladder truck or something temporary but nothing fixed to the building.

Sandra Steele noted that they have a code that no lights can be mounted higher than 16 feet and it looks like these decorative lights are above that and she likes the type of sign but it needs to come down lower to meet that code.

Howard Hix said they would like to stay consistent with what they have proposed that meets the brand of the company. With respect to the city codes he is looking for maybe an accommodation that those are strictly decorative lights that it is a type of brand they are trying to meet.

Sandra Steele noted they do need to meet the code. She asked if it's the mounting of the light that was in the code or the fixture

Kimber Gabryszak noted it was the mounting. The requirement for a berm is only along a public street. The only location they would require it would be along Commerce Drive. City Council may require it in other locations.

Sandra Steele noted the sign as proposed is 6 inches too tall. Also they require delineation of the outdoor display area in the front usually with colored lines or colored concrete. She asks that it would be nice if their street address was somewhere on the monument sign. They referred to required wheel stops; she asked if those are those required.

Jeremy Lapin said it is not in engineering standards.

Sandra Steele asked what it would have to be to not require the wheel stops. She would ask the applicant to not have the wheel stops it traps trash, impedes snow removal and they are a tripping hazard.

Ken Kilgore thought the wheel stops in the front of the building were to delineate the parking from the display area and keep the cars from going in the display area.

Howard Hix said indeed it was to keep traffic from coming in the display area.

Sandra Steele thinks there is landscaping there that would stop it.

Howard Hix agrees that he doesn't like the stops either.

Sandra Steele thinks it's possible that they could not need them.

Brandon MacKay did not have any concerns and was excited to see something like this come into the city.

David Funk clarified that on the plans there was plants in the front but on the side there wasn't so parking may be a concern on the side without stops. He asked if they had any projects in Utah.

Howard Hix said they had them in Tooele, Heber, and West Haven; maybe 15 throughout the state. The architectural standards will be different at them a little based on city architectural requirements.

David Funk had a concern about the fenced outdoor display area and whether it should be covered or not, he can see why it might need to be covered but questions the amount of parking that would then require which they wouldn't need.

Howard Hix noted they try to have a little more spaces than they need but not be wasteful.

Kimber Gabryszak commented that there is some background, two documents that are regulatory, the development code and the design standards. This is where there is some confusion. There is a display area in front. And display areas outside. And so this is going through the process as part of the site plan. There is the ability for the Council to determine that it is customary and does not need to be covered. The staff recommends that the area out front have the delineation with paint or something, and the same of the other outdoor display area. The area that is display in front of the open area has no roof and staff would support a removal of the area. It would not require more parking with the display area roof.

Hayden Williamson had a question with the front display area. Walmart, for example has an area not under roof.

Kimber Gabryszak noted those projects came in before this code. And the code was where the display areas were expanding and encroaching on parking etc. by requiring it under roofs/eaves it limits how far they can go.

Hayden Williamson can understand why they want those areas in front of the open area. He would be in favor to suggest to Council to let it stand as it is. It doesn't make sense to cover the whole outdoor area. He would go along with something covering the front area in front of the building and the delineation of the area. He is not concerned about parking here. He asked why we have the lighting restriction in place that it not be over 16 feet.

Kimber Gabryszak noted that I was part of ordinance that came from the study they had with Camp Williams and the dark sky principals and any higher than that it, it has much more bleed over.

Hayden Williamson asked if they were required to light the sign.

Howard said that they were just decorative for branding purposes.

Hayden Williamson said if they didn't light then he doesn't see why they couldn't be allowed.

Troy Cunningham was a little concerned about the parking not being enough. He is excited for then to come to the city and for choosing us over other cities.

Ken Kilgore wanted to ask why they did pick this city, what was it that brought them here

Howard Hix said it's an amalgamation of a lot of things. And there is a cross roads and they think it will continue to be a hub of retail commerce and there are the larger properties in the area. They also do pet supplies for non-hooved animals.

Ken Kilgore asked if the applicant had addressed the off street parking.

Kimber Gabryszak said the question was whether or not the additional sq. footage should apply and it seems it should not.

Ken Kilgore said the sign size was a concern.

Howard Hix said they can revisit that with the design team.

Ken Kilgore clarified that the roof coverage is in front of the building. He asked about a tractor that was to scale and how it would come into the area with the fence.

Howard Hix said the large tractor would not be in the parking lot it would only be in the back area.

Kirk Wilkins recapped that the staff concerns were covered.

Kimber Gabryszak said condition 6 would take care of the concern for the outdoor area if they chose shall or shall not.

Motion made by Hayden Williamson to forward a positive recommendation to the City Council for the Tractor Supply Company Site Plan as shown in Exhibits 3 and 4 with the Findings and Conditions in the Staff Report. That in condition 6 the outdoor display area shall not be covered and that item 6a be struck. And in addition All permanent roof top access be from the interior. Lighting above the main entrance sign be kept to the allowed 16 per section. 1 .11.5. A three foot landscaped berm shall be provided along the parking adjacent to Commerce Drive. Delineate display areas. Rear mechanical equipment shall be screened. Seconded by David Funk.

Howard Hix asked about the outdoor display area that it be allowed out in front of the fenced area.

Hayden Williamson said that was his intent of the motion.

David Funk asked on the display, did they want it to be marked or different in front of the west side.

Hayden Williamson replied it should cover all display areas.

Kirk Wilkins made sure the sign requirement was met. (condition 5 met that)

Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

A short break was taken at this time.

. Work Session: Discussion of Code and Vision.

Kimber Gabryszak updated them on the large lot landscaping. At an upcoming work session the assistant City Manager will be speaking with them on the impacts and purchase of service. They have been discussing the same things for accessory dwelling units. For the mixed waterfront zone staff is going to visit some facilities to give them information to be applied to out items and to look at waterfront areas.

. Approval of Minutes:

1. October 8, 2015

Motion made by Sandra Steele to approve the minutes of October 8, 2015. Seconded by Hayden Williamson. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

10. Reports of Action. – No Reports



CITY COUNCIL Staff Report

Site Plan

Tractor Supply Company

Tuesday, November 10, 2015

Public Meeting

Report Date:	Tuesday, November 3, 2015
Applicant:	HSC Saratoga Springs, LLC
Owner:	Utah Valley Turf Farm
Location:	~200 W Crossroads Blvd. (Across from IHC)
Major Street Access:	West Commerce Drive and Crossroads Blvd.
Parcel Number(s) & Size:	Portion of 58:032:0136, ~124 acres (application is for 4.49 acres)
Parcel Zoning:	Regional Commercial
Adjacent Zoning:	Agricultural, and Regional Commercial
Current Use of Parcel:	Undeveloped
Adjacent Uses:	Agricultural
Previous Meetings:	Rezone, GP, and Concept; 2-26-2015 PC, 3-17-2015 CC Site Plan: 10-22-2015 PC
Previous Approvals:	General Plan amendment and Rezone approved by city Council March 17, 2015 (and Concept Plan reviewed)
Type of Action:	Administrative
Land Use Authority:	City Council
Future Routing:	N/A
Author:	Kara Knighton, Planner I

A. Executive Summary:

The applicant is requesting approval of a Site Plan for a 21,930 sq. ft. commercial building, along with outdoor display areas, on a portion of the ~124 acre parcel at ~200 W Commerce Drive. A Rezone and General Plan Amendment to change the property to Regional Commercial was approved on March 17, 2015; a Concept Plan for the proposed use was also reviewed at that time.

Recommendation:

Staff recommends that the City Council conduct a public hearing, take public comment, review and discuss the proposal, and vote to approve the Tractor Supply Company Site Plan as outlined in Section "H" of this report. Alternatives include continuation of the item, or denial.

B. Background:

A General Plan Amendment, rezone, and a concept plan were submitted to the City on January 22, 2015. The Rezone and General Plan Amendment applications for the property were reviewed by the Planning Commission on February 26, 2015 and approved by the City Council on March 17, 2015. The City Council approved the requested General Plan Amendment from Medium Density Residential to the Regional Commercial designation for 0.4 acres and approved the requested Rezone from Agriculture to Regional Commercial for 3.45 acres of property. The remainder of the property was already designated Regional Commercial on the zoning and land use maps. Minutes from those meetings are attached.

Concept Plan

The Planning Commission reviewed a concept plan for the proposed commercial building on February 26, 2015 and the City Council reviewed the plan on March 17, 2015. The City Council also approved a General Plan amendment and a Rezone to designate the property Regional Commercial to facilitate the proposed use. Minutes from these meetings are attached.

UDC

The Urban Design Committee first reviewed the application on July 27, 2015. Their comments are below:

1. Overall, not too impressed with the architecture. They pulled up existing Tractor Supply stores on the web and compared those elevations to the one proposed in Saratoga Springs. The following items are recommendations that will be forwarded to the Planning Commission and City Council:
 - a. Provide more detail (examples) of what will be placed in the outdoor display areas next to the store and out in the parking area.
 - b. The stone wainscot should wrap on at least the north and the east elevations due to their high visibility.
 - c. The faux shutter element and metal awnings should be repeated on the east elevation.
 - d. The wall signs do not appear to meet the sign ordinance. Please review Code Section 19.18 to ensure compliance.
 - e. Upon reviewing the building elevations of other Tractor Supply stores and to avoid the violation of the General Design Standards (3) listed in the Architectural Standards, the committee recommends the incorporation of windows on the north and east building elevations. If true windows are not feasible due to interior storage, etc. then the use of spandrel glass may be used.
 - f. The UDC also would like to encourage the use of stronger contrasting earth toned colors for stronger visual interest. The Committee liked the Tractor Supply stores with a white tower entry feature. They felt it created a stronger presence and a more distinct entrance.

A resubmittal was received on September 28, 2015. The Urban Design Committee reviewed the resubmitted elevations on September 29, 2015. Their comments are below.

1. On the elevations show the Forage Feed Building and the outdoor fenced area at its full length.
2. Submit a sample of the mesh that will be installed on the fencing.
3. Please provide a general list of the items to be stored in the outdoor display area.
4. An opaque screening wall around the mechanical equipment next to the dumpster shall be provided instead of the aluminum fencing with the mesh to comply with the Architectural Design Standards.
5. Clarify what the dashed lines on the rear elevation represent.
6. The rear elevation of the building shall have more articulation or other treatment per Section 3.3 of the Architectural Design Standards. Consider focusing on the corners of the building rather than the middle section so as not to confuse the front with the back of the building.

The UDC also recommends that the Planning Commission and the City Council consider the following in their approval.

1. If the outdoor display area is primarily for vehicles and equipment, it is recommended that the outdoor display area not be included in the gross square footage when calculating parking requirements.
2. It is recommended that the roof over the outdoor display area not be necessary.
3. It is recommended that the outdoor display be found to be customarily and appropriately conducted outside.
4. It is recommended that the south and west end of the outdoor display area have an opaque screening wall rather than the mesh fencing.

New elevations were submitted on October 5, 2015 addressing the majority of the Urban Design Committee's comments. They have not yet provided a sample of the mesh screening and did not change the outdoor display area screening to a wall. Elevations are attached.

Planning Commission Hearing

The Planning Commission held a public hearing on October 22, 2015, and voted to forward a positive recommendation with conditions. They included recommendation to exclude the exterior storage to the side of the building from the parking calculation, and to extend the roof over only the display area at the front of the store. Draft minutes from that meeting are attached, and the recommended conditions of approval for the Council reflect their recommendation.

C. Specific Request:

The Site Plan proposal is for a 21,930 sq. ft. commercial building and a 15,000 sq. ft. fenced outdoor display area with a Forage Feed Building, measuring 1250 sq. ft. enclosed within the outdoor display area. Two permanent display areas are proposed in front of the outdoor display area measuring 915 sq. ft. and 1210 sq. ft. Two smaller display areas are also proposed in front of the main building at 761 sq. ft. A Permanent trailer and equipment display area is proposed on the North side of the parking lot along the proposed private drive measuring 3,000 sq. ft.

"Retail Sales" is a permitted use in the Regional Commercial zone.

D. Process:

Section 19.13 summarizes the processes for Site Plans, and 19.14 outlines the requirements for Site Plans. The development review process for Site Plan approval involves a formal review of the request by the Planning Commission in a public hearing, with a recommendation forwarded to the City Council. The City Council is then the deciding body and formally approves or denies the site plan request in a public meeting.

E. Community Review: “This item has been noticed as a public hearing in the *Daily Herald*; and mailed notice sent to all property owners within 300 feet. As of the date of this report, no public input has been received.

F. General Plan:

The site is designated as Regional Commercial on the Future Land Use Map. The goal and intent of this designation is below:

Regional Commercial areas shall be characterized by a variety of retail users including big box retail configured in developments that provide excellent vehicular access to and from major transportation facilities. Developments located in Regional Commercial areas shall be designed so as to create efficient, functional conglomerations of commercial activities. As Regional Commercial areas are to be located in close proximity to substantial roadways, careful consideration shall be given to the arrangement of structures and other improvements along those corridors. Consideration shall also be given to the existing or potential availability of mass transit facilities as sites in this designation are designed. Among the many tenants anticipated in these areas are large destination oriented businesses. With that in mind, individual sites shall be designed so as to make automobile access a priority. Even so, specific areas for pedestrian activity shall be designated and appropriately improved. Plazas and other features shall be provided as gathering places which should be incorporated so as to make each site an inviting place to visit. Developments in these areas shall contain landscaping and recreational features as per the City’s Parks, Recreation, Trails, and Open Space Element of the General Plan. In this land use designation, it is estimated that a typical acre of land may contain 5 equivalent residential units (ERU’s).

Staff conclusion: Consistent. The proposed project is considered a designation oriented business and as such the automobile access is a priority; the main connection is with Crossroads Blvd and Commerce Drive. Sidewalks and pathways are provided for pedestrian activity.

G. Code Criteria:

• 19.04, Land Use Zones: **Can Comply with Conditions**

- Zone: RC (Regional Commercial)
- Use: **Permitted**. Retail Sales.
- Setbacks: **Complies**.
 - The RC zone requires 20’ front setbacks. The front setback is approximately 190’.

- 30' side setbacks required when adjacent to an Agricultural zone (the property to the west is zoned Agricultural). The side setbacks are approximately 105' to the east and 50' to the west (measured to the forage feed building).
 - 30' rear setbacks when adjacent to an Agricultural zone (the property to the south is zoned Agricultural and Regional Commercial). The rear setback is approximately 160'.
 - Minimum lot size: **Complies**. Code requires a minimum lot size of 20,000 sq. ft. The proposed lot is 195,623 sq. ft.
 - Lot coverage: **Complies**. The main building and the Forage Feed Building combined cover 11.8% of the lot. For arguments sake if we combine all of the outdoor display areas together the total comes to 21,647 sq. ft. By combining the main building, the Forage Feed Building, and all of the outdoor display areas the total coverage comes to 58,577 sq. ft. for a total coverage of 30%. The RC zone allows a maximum building coverage of 50%.
 - Building size: **Complies**. The building size exceeds the 1,000 sq. ft. requirement above grade.
 - Height: **Complies**. 29.5' top of gable & 20.8' top of masonry. 50' maximum allowed.
 - Uses within buildings: **Can Comply**. The City Council will need to deem the proposed outside storage as customarily and appropriately conducted outside.
 - Landscaping percentage: **Complies**. The proposed landscape area is 35%.
 - Buffering and screening: **Up for discussion**. Section 19.04.22 states that, "A wall, fencing, or landscaping of acceptable design shall effectively screen the borders of any commercial or industrial lot which abuts an agricultural or residential use." The detention basin is adjacent to the southern property line and provides a 100' landscape buffer adjacent to the Agricultural zone. Along the western property line there is a 20' wide landscape strip and a 2.5'-4' tall retaining wall.
 - Sensitive Lands: N/A
 - Trash: **Complies**. Provided
- 19.06, Landscaping and Fencing: **Can Comply**
 - General Provisions
 - Automatic irrigation required
 - Sight triangles must be protected
 - All refuse areas (including dumpsters) must be screened
 - Tree replacement required if mature trees removed
 - Landscaping Plan: **Complies**. Provided.
 - Completion: Assurances – Bond required for public improvements prior to recordation.
 - Planting Standards & Design: **Can Comply**.
 - Tree size: complies. 2" caliper deciduous, 6' height evergreen.
 - Shrub size: complies. All of the shrubs are 5 gallon, exceeding the requirement for 25% to be 5 gallon.

- Turf: complies. The turf area complies with the 25% minimum and the 70% maximum. The proposed amount of turf is 47,321 sq. ft. The data table does not accurately represent the updated plan and still shows the turf area to be 62,869 (92%). The data table will need to be updated.
 - Water conservation: can comply. A number of drought tolerant species are proposed, and the turf area has been reduced and replaced with rock.
 - Rock: complies. Rock mulch is proposed on the landscape plan both in the detention basin and in the shrub beds. In the shrub bed the proposed rock mulch is to be a minimum of two colors and vary in size. The rock at the bottom of the detention basin is to be a minimum of two colors with a size range of 3-4".
 - Planting and Shrub beds: complies. Concrete edging is proposed around shrub beds to separate planting beds from lawn areas. Rock mulch is proposed in the shrub beds as discussed above.
 - Artificial turf: complies. No artificial turf is proposed.
 - Evergreens: complies. Evergreens are incorporated into the landscape.
 - Softening of walls and fences: complies. Plants are placed against long expanses of buildings.
- Amount: **Complies.**
 - Deciduous Trees: 7 for 15,000 sq. ft. plus 1 per additional 3,000 sq. ft. of landscaped area.
 - $48,905 \text{ sq. ft.} = 7 + 11.3 = 19$ deciduous required
 - 31 provided
 - Evergreen Trees: 5 for 15,000 sq. ft. plus 1 per additional 3,000 sq. ft. of landscaped area.
 - $48,905 \text{ sq. ft.} = 5 + 11.3 = 17$ evergreens required
 - 17 provided
 - Shrubs: 25 for 15,000 sq. ft. plus 1 per additional 3,000 sq. ft. of landscaped area.
 - $48,905 \text{ sq. ft.} = 25 + 11.3 = 37$ required
 - 475 provided
 - Turf: complies. Minimum of 25% required, maximum 70%. The data table shall be updated to reflect the correct amount of turf area.
 - Planting and shrub beds: maximum of 75%. 7% provided.
- Additional Requirements: **Complies.** Turf and trees are proposed in the park strip.
- Fencing & Screening: **Up for discussion.** Section 19.06.09 states that perimeter fencing may be required when development abuts undeveloped property. Agricultural zoning is to the west and south. No fencing is proposed on the perimeter of the property however on the west side of the site there is a 20' landscape strip and a 2.5'-4' retaining wall and on the south side of the site there is a 100' deep landscape area for the detention basin.
- Clear Sight Triangle: **Complies.** No trees, tall shrubs, etc., are proposed in clear sight triangles.

- 19.09, Off Street Parking: **Items to be discussed**
 - General Provisions: **Complies**. The proposed parking lot is to be paved in asphalt. Automobiles will not back across a sidewalk to gain access onto a public street. A lighting plan is provided and the parking lot is within 600' of the main entrance.
 - Parking Requirements / Design: **Up for discussion**. Based on the building footprint of 21,930 sq. ft. 88 stalls are required. Proposed parking is based on the main buildings gross square footage. If the City Council decides to enclose the outdoor display area, 60 more spaced would be required.
 - Dimensions: **Complies** (9x18)
 - Accessible: **Complies**. Four accessible stalls are provided and one is van accessible.
 - Landscaping: **Can comply**. Landscaped bermed areas are proposed between the sidewalk and the parking lot. On the east side, the trees are spaced at thirty-foot intervals. There are no trees proposed on the north side of the project abutting the private drive, due to the adjacent display area, trees are not proposed in this location along the private.
 - Curbs: **Complies**. It appears that all boundary landscaping is separated by a concrete curb.
 - Parking islands: **Complies**. Islands are proposed every 10 stalls for single rows of parking and every 20 stall for doubled rows of parking. Two trees are provided in the islands on doubled rows of parking. One tree is provided in the islands on single rows of parking.
 - Pedestrian Walkways & Accesses: **Complies**. A delineated pedestrian walkway is provided.
 - Shared Parking: **Complies**. No shared parking is proposed.
 - Minimum Requirements: **Up for discussion**. Retail sales require 4 stalls per 1000 sq. ft. The main building consists of 21,930 sq. ft. requiring 88 parking stalls; 88 stalls are provided. If the City Council deems the outdoor display area is to be covered by a permanent roof structure an additional 60 parking stalls will be required.

- 19.11 Lighting: **Can comply**.
 - General Standards: **Can comply**.
 - Material: Complies. Proposed lights are metal.
 - Base: Can comply. Drawings of the base shall be provided.
 - Type: Can comply. All exterior lighting shall meet IESNA full-cutoff criteria. Provide manufacture specifications to show that fixture type "K1" complies.
 - Angle: Complies. All fixtures are directed downward.
 - Lamp: Can comply. The Luminaire schedule calls out 4K on the Catalog number, however the lamp indicated is Cool White which is 55K. The lamp shall be Neutral White (4K) to comply.
 - Drawings: Complies. Pole locations are indicated on the site plan.
 - Nonresidential Lighting: **Can comply**.

- Wall mounted lights shall not be mounted above 16': Can comply. The wall mounted lights to illuminate the signs are mounted at 19'. All other wall mounted lights are mounted at 14'.
 - Intermittent lighting must be "motion sensor": Complies. None proposed.
 - Trespass lighting: Complies. Trespass lighting does not exceed one-foot candle.
 - Freestanding lighting fixtures shall be black: Can comply. The note under the pole fixture indicates black, but the Catalog number calls out bronze.
 - Pole design: Complies. The pole design incorporates an arm and bell shade for the freestanding light fixtures.
 - Parking lot poles: Complies. The site is not within 200' of a residential zone so the maximum height is 20'. The proposed pole height is 18'
 - Full cutoff: Can comply. All exterior lighting shall meet IESNA full-cutoff criteria. Provide manufacture specifications to show that fixture type "K1" complies.
- Outdoor Sign Lighting: **Can comply**. See analysis below.
- Lighting Plan: **Complies**. Provided with required details.
- 19.14.03, Site Plan Development Standards: **Can Comply**
 - Entire site included in site plan: **complies**.
 - Buffering and screening: **Up for discussion**. Section 19.14.03 states, "Any commercial lot which abuts a residential or agricultural use shall be effectively screened by a combination of a wall, fencing, and landscaping of acceptable design." Agricultural zoning is to the west and south. No fencing is proposed on the perimeter of the property however on the west side of the site there is a 20' landscape strip and a 2.5'-4' retaining wall and on the south side of the site there is a 100' deep landscape area for the detention basin. The commercial development abuts agricultural to both the west and the south.
 - Access requirements: **Complies**. Access spacing and circulation has been reviewed by the City Engineer. Interconnection to adjacent sites is provided via West Commerce Drive and the private street.
 - Utilities: See City Engineer's report.
 - Grading and drainage: See City Engineer's report.
 - Secondary Water System: See City Engineer's report.
 - Piping of Irrigation Ditches: See City Engineer's report.
- 19.14.04, Urban Design Committee: **Can comply**
 - Process: Urban Design committee review shall be done prior to the first Planning Commission meeting. **Complies**.
 - Mechanical equipment shall be located or screened. **Up for discussion**.
 - Windows may be used as accents and trim; untreated metal prohibited. **Complies** as no untreated metal proposed.

- Building lighting shielded and downward directed and no light trespass: **Complies.**
 - Trash enclosure location, design, and shielding: **Complies.**
 - Exterior materials of high quality: **Complies.**
 - Landscaping shall comply with 19.06. **Can comply. See analysis above.**
 - Parking lot, Building, and Street Lighting shall comply with 19.11: **Can comply. See analysis above.**
- 19.18, Signs. **Can comply.**
 - Signage Plan Review Required: **Can comply.** Scaled building elevations showing the location, size, and exterior illumination of all proposed building signs are provided. Scaled drawings for the proposed monument sign are provided, but the type of illumination has not been provided; this is a condition of approval.
 - Sign Design: **Complies.** The proposed signs are consistent with the overall quality, and character of the structure. The signs are of a rectangular shape. Landscaping is proposed at the base of the permanent ground sign.
 - Sign Placement: **Complies.**
 - General Location: **Complies.** No proposed signs will interfere with fire escapes, windows, etc. The ground sign is not located in the public utility easement.
 - Clear Sight Triangle: **Complies.** No proposed sign is placed within the clear sight triangle.
 - Traffic Safety: **Complies.** No proposed sign shall be constructed or installed which may be confused with a traffic control device.
 - Right-of-way: **Complies.** The sign is located on private property.
 - Setbacks: **Complies.** Vertical setback is met as no sign is proposed near communication or electrical power lines. The side setback from the proposed monument sign is 20' from the side property line. The proposed monument sign is more than three feet from the back of the sidewalk.
 - Sign Illumination: **Can comply.** The proposed building signs are to be externally illuminated. The type of illumination for the monument sign shall be provided. Maximum mounting height of lights is 16'; the lighting above the signs shall be lowered to 16', or be decorative only, with no functional lights.
 - Monument signs: **Can comply.**
 - Number and Location: **complies.** One monument sign is proposed at the corner of Commerce Drive and the proposed private drive.
 - Size: **can comply.** The monument sign is allowed to be 7'6" and the proposed is 8'. The area of the sign shall not exceed 45 sq. ft. and the proposed sign is 75 sq. ft.
 - Design: **complies.** A minimum base of 2' is required. The proposed base matches the building and is 2'10".

- Illumination: can comply. Lighting information shall be and shall comply with all other requirements in Section 19.18, including size and illumination requirements.
- Wall signs: For the 21,930 sq. ft. building one wall sign is permitted per elevation. **Complies.**
 - Number: Complies. One wall sign is proposed on the North and East elevations.
 - Sign Area: Can comply. The north façade sign is allowed to be 127 sq. ft. and the proposed sign is ~ 60 sq. ft. The Eastern façade is allowed to be 172 sq. ft. and the proposed sign is ~33 sq. ft.
 - Height: Complies. Each wall sign is allowed to be 4' in height. The north façade sign is 4' in height and the proposed East façade sign is 3' in height.
 - It appears to be externally illuminated by lights above the signs.

H. Recommendation and Alternatives:

Staff recommends that the City Council conduct a public meeting, discuss the application, and then choose from the options outlined below:

Option 1 – Staff Recommendation, Approval

“I move to **approve** the Tractor Supply Company Site Plan as shown in Exhibits 3 and 4 with the Findings and Conditions in the Staff Report:”

Findings

1. The use is consistent with the General Plan Land Use Element, as articulated in Section “F” of the Staff report, which section is hereby incorporated by reference
2. With modifications as conditions of approval, the Site Plan complies with Section 19.04 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.
3. With modifications as conditions of approval, the Site Plan complies with Section 19.06 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.
4. With modifications as conditions of approval, the Site Plan complies with Section 19.09 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.
5. With modifications, the Site Plan will comply with Section 19.11 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.
6. With modifications as conditions of approval, the Site Plan complies with Section 19.14 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.

- 7. With modifications as conditions of approval, the Site Plan complies with Section 19.18 of the Code, as articulated in Section “G” of the Staff report, which section is hereby incorporated by reference.

Conditions:

- 1. All conditions of the City Engineer shall be met, including but not limited to those in the Staff report in Exhibit “1”.
- 2. The data table on page LP100 shall be modified to reflect the correct amount of turf area.
- 3. The roof shall be extended over the display areas in the front of the store.
- 4. The photometric and lighting plan shall comply with Section 19.11 of the Land Development Code and with Engineering Standards and Specifications:
 - a. Full cut-off lighting is required. Provide cut-sheets for each fixture to verify compliance. (Staff has verified that P1, P2a, P2b, and K are full cut-off, but could not find cut-off information for K1)
 - b. The parking lot lights require a decorative base. Provide details for the base on the lighting plan, in compliance with Section 19.18.
 - c. Bulbs exceeding 4000k are prohibited; update the luminaire schedule to match the lamp specification to the catalog number which indicates 4k (Neutral White).
- 5. The monument sign shall comply with the size and lighting requirements outlined in Chapter 19.18 of the Land Development Code.
- 6. The outdoor display area along the west side of the building shall not be fully enclosed.
- 7. All other Code requirements shall be met.
- 8. The other conditions or changes as recommended by the Planning Commission:
 - a. All permanent roof top access be from the interior.
 - b. Lighting above the main entrance sign be kept to the allowed 16’ per Section 19.11.05.
 - c. A three foot landscaped berm shall be provided along the parking adjacent to Commerce Drive.
 - d. Delineate display areas.
 - e. Rear mechanical equipment shall be screened.
- 9. Any other conditions or changes as articulated by the City Council:

_____.

Alternative 1 - Continuance

The City Council may also choose to continue the item. “I move to **continue** the Site Plan to another meeting on [Date], with direction to the applicant and Staff on information and / or changes needed to render a decision, as follows:

- 1. _____

Alternative 2 – Denial

The City Council may also choose to deny the Tractor Supply Company Site Plan “I move to deny the Tractor Supply Company Site Plan with the Findings below:

1. The Tractor Supply Company Site Plan does not comply with Section (19.04, 19.06, 19.09, 19.11, 19.13, 19.14) of the Code, as articulated by the City Council:
-

I. Attachments:

1. City Engineer's Report (Pages 13-14)
2. Location & Zone Map (Pages 15)
3. Site Plan (Pages 16)
4. Landscape Plan (Pages 17)
5. Elevations (Pages 18)
6. Renderings (Pages 19-21)
7. Monument Sign Rendering (Pages 22-23)
8. Rezone/ Concept Plan PC minutes [2-26-2015] (Pages 24-25)
9. Rezone/ Concept Plan CC minutes [3-17-2015] (Pages 26-27)
10. Planning Commission draft minutes [10-22-2015] (Pages 28-31)

City Council Staff Report

Author: Jeremy D. Lapin, City Engineer
Subject: Tractor Supply Company
Date: November 10, 2015
Type of Item: Site Plan Approval



Description:

A. Topic: The Applicant has submitted a Site Plan application. Staff has reviewed the submittal and provides the following recommendations.

B. Background:

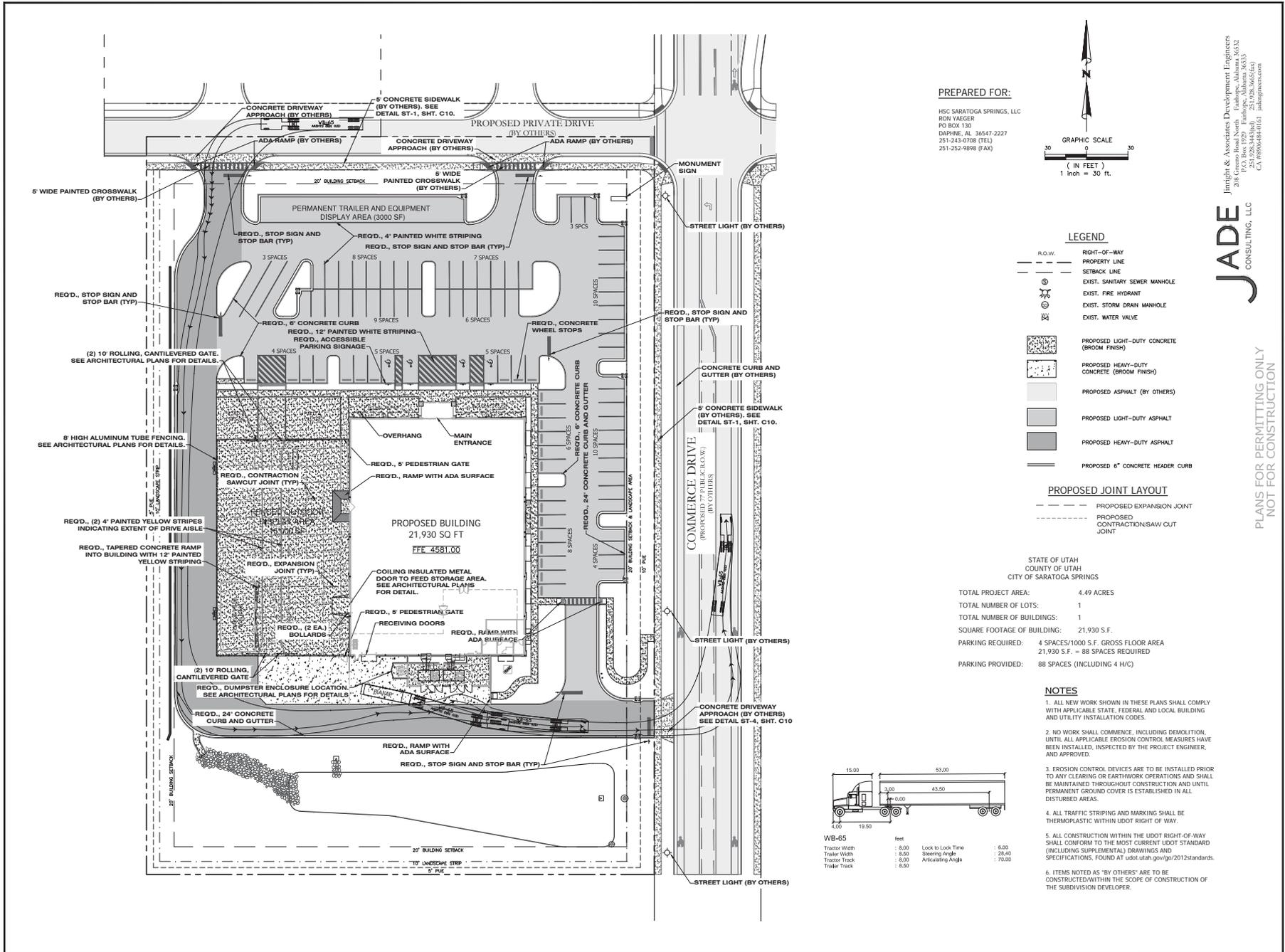
Applicant: HSC Saratoga Springs, LLC
Request: Site Plan Approval
Location: ~200 W Crossroads Blvd. (Across from IHC)
Acreage: 4.49 Acres

C. Recommendation: Staff recommends the approval of Site Plan subject to the following conditions:

D. Conditions:

- A. Meet all engineering conditions and requirements in the construction of the project. Review and inspection fees must be paid and a bond posted as per the City's Development Code prior to any construction being performed on the project. Impact and water fees are due when pulling the building permit.
- B. All review comments and redlines provided by the City Engineer are to be complied with and implemented with the approved construction drawings.
- C. Developer must secure water rights as required by the City Engineer, City Attorney, and development code.
- D. Submit easements for all public utilities not located in the public right-of-way.
- E. Developer is required to ensure that there are no adverse effects to adjacent properties due to the grading practices employed during construction of this project.
- F. Project must meet the City Ordinance for Storm Water release (0.2 cfs/acre for all developed property) and all UPDES and NPDES project construction requirements.

- G. Final plans shall include an Erosion Control Plan that complies with all City, UPDES and NPDES storm water pollution prevention requirements. A NOI permit must be obtained from the State and a Stormwater Permit filed with the City prior to commencing any work on the site.
- H. All work to conform to the City of Saratoga Springs Standard Technical Specifications, most recent edition.
- I. Developer may be required by the Saratoga Springs Fire Chief to perform fire flow tests prior to final plat approval and prior to the commencement of the warranty period.
- J. Submittal of a Mylar and electronic version of the as-built drawings in AutoCAD format to the City Engineer is required prior acceptance of site improvements and the commencement of the warranty period.
- K. All storm drain pipe in the right-of-way shall be RCP Class III.
- L. Saratoga Springs Commercial subdivision shall receive preliminary and final plat approval from the City Council and have approved construction drawings from the City Engineer prior to or simultaneous with the approval of the Site Plan and Construction Drawings for the Tractor Supply project.
- M. Occupancy cannot be granted until all improvement for both the Saratoga Springs Commercial Subdivision Plat and Tractor Supply are completed as per the approved Construction drawings including the Improvement and dedication of West Commerce Drive and the installation of the Signal at West Commerce Drive and Crossroad Boulevard. The Commercial Subdivision plat must also be recorded and all on and off-site easements recorded for both the Commercial Plan and Tractor Supply projects prior to Occupancy.
- N. Parking lot lighting shall be compliant with the City's Land Development Code and Engineering Standards and Specifications.
- O. FDC shall be equipped with 2.5" Knox FDC Plug or Cap.

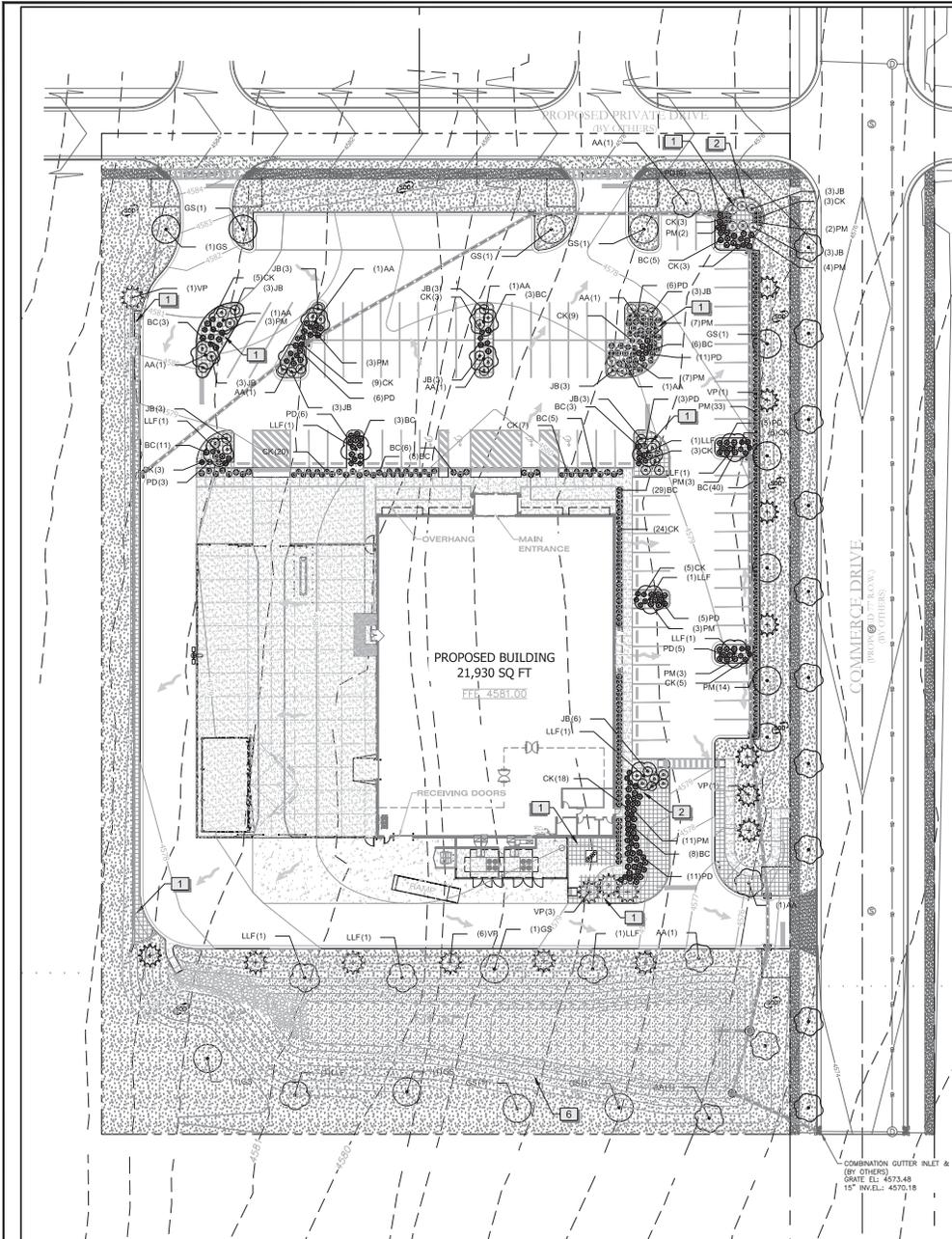


OXFORD ARCHITECTURE
 Architecture Planning Interior Architecture
 1205 Pais Avenue Suite 205 Nashville, TN 37212

TSC
 TRACTOR SUPPLY COMPANY
 SARATOGA SPRINGS, UTAH

JADE CONSULTING, LLC
 PLANS FOR PERMITTING ONLY
 NOT FOR CONSTRUCTION

Job Number: _____
 Date: 07.02.2015
 Revisions: _____
 Revisions: REVISIONS PER CITY 10.02.2015
 Revisions: REVISIONS PER CITY 08.26.2015
C4.0
 Site Plan
 Sheet Number: _____



1 LANDSCAPE PLANTING PLAN
Scale: 1" = 30'



Watkins-Acy-Strunk
Landscape Architecture & Planning, Inc.
208 Crocco Road North
Enterprise, Alabama 36321
251.928.4414 (off) 251.928.3665 (cell)
251.928.4414 (fax) 251.928.4414 (web)
www.watkins-acy-strunk.com
jake@wats-acy-strunk.com

JADE CONSULTING, LLC

PLANS FOR PERMITTING ONLY
NOT FOR CONSTRUCTION

LIST OF SARATOGA SPRINGS LANDSCAPE OBLIGATION REQUIREMENTS

Total Site	15% of Total Area	Total Provided	Total Provided
15% of Total Area	15% of Total Area	15% of Total Area	15% of Total Area
Minimum Evergreen Trees	Requirements	Site Requirements	Total Requirements, Total Provided
Minimum Deciduous Trees	Requirements	Site Requirements	Total Requirements, Total Provided
Minimum Percentage of Required Planting and Shrub Beds	Requirements	Site Requirements	Total Requirements, Total Provided
Required Walking Trees	Requirements	Site Requirements	Total Requirements, Total Provided

REFERENCE NOTES SCHEDULE

SYMBOL	DESCRIPTION	QTY	DETAIL
1	1 1/2"-3" COQURRH GRAVEL varying in size w/wood barrier fabric-3.5' Depth Sorenson Sand and Gravel 7382 W New Bingham Hwy 801.969.2327 - Gravel to be a min. of two colors	93.81 cy	
2	Concrete Edging for Shrub Beds	335 lf	
6	3-4" COQURRH COBBLE w/wood barrier fabric-4' Depth Sorenson Sand and Gravel 7382 W New Bingham Hwy 801.969.2327 - Gravel to be a min. of two colors	243.84 cy	

PLANT SCHEDULE

DECIDUOUS SHADE TREE	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	CAL	HT	REMARKS
AA	23		Acer freemanii 'Autumn Blaze'	Autumn Blaze Maple	B & B	2" Cal	50' x 40'	Specimen Quality
GS	14		Gleditsia triacanthos inermis 'Shademaster' TM	Shademaster Locust	B & B	2" Cal	45' x 50'	
LLF	11		Tilia cordata	Littleleaf Linden	30 gal	2" Cal	40' x 35'	
EVERGREEN TREES	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	CAL	HT	REMARKS
VP	17		Pinus flexilis 'Vanderwolf's Pyramid'	Vanderwolf's Pyramid Limber Pine	B & B	6-8" Ht	25' x 15'	
DECIDUOUS SHRUBS	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	HT	SPACING	REMARKS
BC	134		Berberis thunbergii 'Crimson Pygmy'	Crimson Pygmy Barberry	5 gal	3' X 3'	36" o.c.	
PD	67		Potentilla fruticosa 'Gold Drop'	Gold Drop Potentilla	5 gal	3' X 3'	33" o.c.	
EVERGREEN SHRUBS	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	HT	SPACING	REMARKS
JB	45		Juniperus horizontalis 'Blue Chip'	Blue Chip Juniper	5 gal	8' x 7'	60" o.c.	
PM	96		Pinus mugo 'Mops'	Mugo Pine	5 gal	3' X 3'	36" o.c.	
GRASSES	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	HT	SPACING	REMARKS
CK	133		Calamagrostis x acutiflora 'Karl Foerster'	Feather Reed Grass	5 gal	30"	30" o.c.	
SOD/SEED	CODE	QTY	BOTANICAL NAME	COMMON NAME	CONT	SPACING	REMARKS	
SOD	47,321 sf		Chanshane Imperial Blue	Imperial Blue Sod	sod		http://www.chanshane.com	



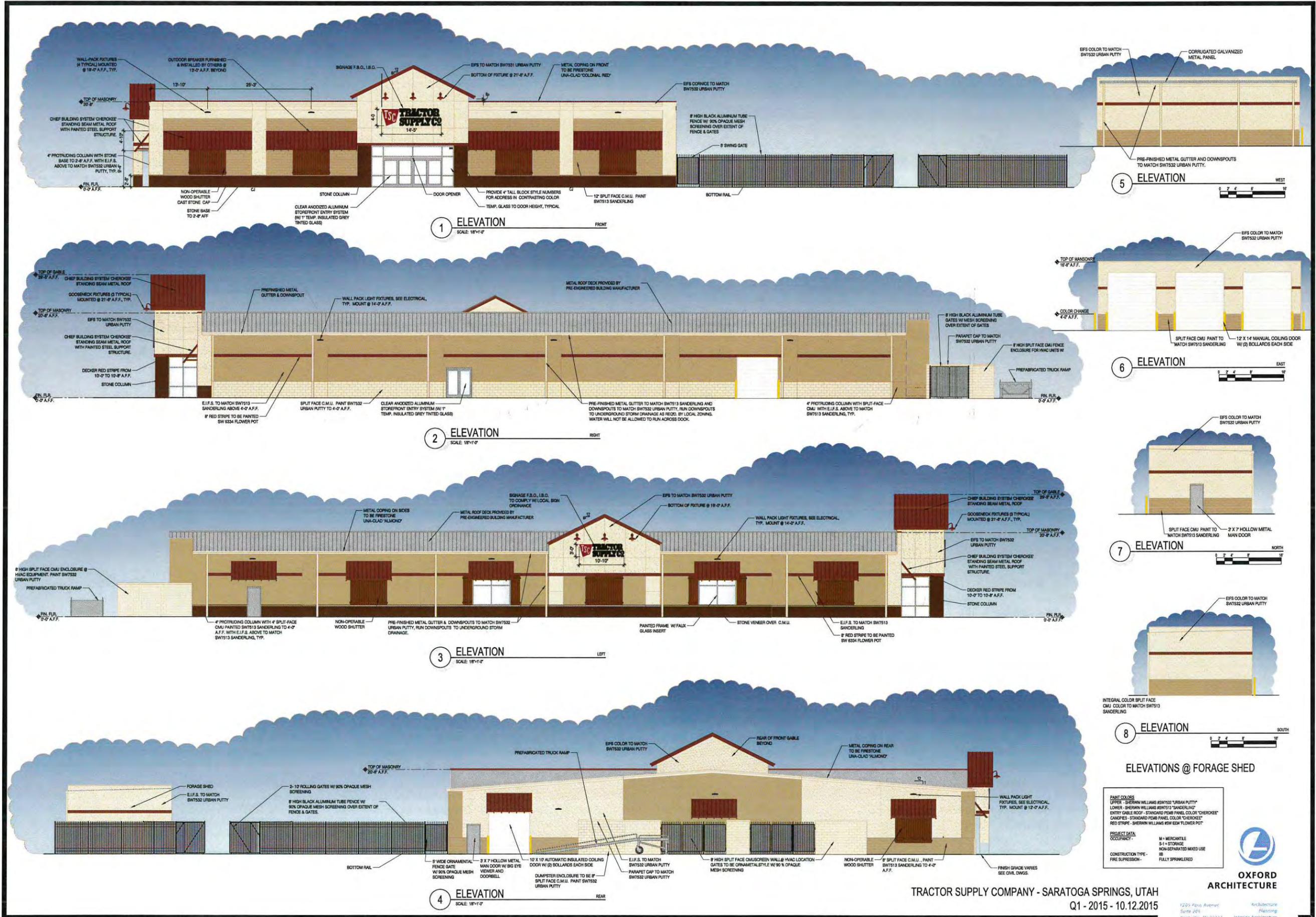
TRACTOR SUPPLY COMPANY
SARATOGA SPRINGS, UTAH

LANDSCAPE PLANTING PLAN

This drawing and the design shown is the property of the architect. The reproduction, copying or use of this drawing without their written consent is prohibited and any infringement will be subject to legal action.

Job Number: _____
Date: 07.07.2015
Revisions: 10.02.2015
Revisions: _____
Revisions: _____

LP100
Sheet Number: _____





TRACTOR SUPPLY COMPANY - SARATOGA SPRINGS, UT
Q1 - 2015 - 09.24.2015



TRACTOR SUPPLY COMPANY - SARATOGA SPRINGS, UT
 Q1 - 2015 - 09.24.2015

1205 Paris Avenue
 Suite 205
 Nashville, TN 37212



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TRACTOR SUPPLY COMPANY - SARATOGA SPRINGS, UT
 Q1 - 2015 - 09.24.2015



TRACTOR SUPPLY COMPANY - SARATOGA SPRINGS, UT
Q1 - 2015 - 08.12.2015



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PROPOSED MONUMENT SIGN @ SITE ENTRY

**City of Saratoga Springs
Planning Commission Meeting
February 26, 2015**

Regular Session held at the City of Saratoga Springs City Offices
1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah 84045

Planning Commission Minutes

Present:

Commission Members: Jeff Cochran, Kirk Wilkins, Sandra Steele, Hayden Williamson, Kara North,
Staff: Kimber Gabryszak, Sarah Carroll, Scott Langford, Kevin Thurman, Nicolette Fike, Mark Christensen,
Jeremy Lapin

Others: David Funk, Lindsay Gadd, Daniel Schmidt, Derek Lloyd

Excused: Jarred Henline

Call to Order - 6:30 p.m. by Chairman Jeff Cochran

Pledge of Allegiance - led by David Funk

Roll Call - Quorum was present

Public Input Open by Chairman Jeff Cochran

No input at this time.

Public Input Closed by Chairman Jeff Cochran

Items were re ordered to allow time for applicants to appear.

5. Public Hearing and Possible Recommendation: Rezone, General Plan Amendment and Concept Plan for tah Valley Turf Farm located at southwest corner of Commerce Drive and Crossroads Blvd., Derek Lloyd, applicant.

Scott Langford presented the amendment and concept plan. They are requesting to rezone a portion of the property that currently falls in Agricultural into Regional Commercial. They are also requesting a General Plan amendment from Medium Density Residential designation and zone, to Regional Commercial.

Daniel Schmidt with WPI and working with the landowners was present. They look forward to developing this area. They feel the area will start to fill in quickly as they get the improvements in.

Public Hearing Open by Chairman Jeff Cochran

No input at this time.

Public Hearing Closed by Chairman Jeff Cochran

Sandra Steele had no problem with the rezone. She had notes for their concept plan. They can only get one setback reduction as per 19.04. She addressed parking berms and landscaping of such. She also addressed landscaping and fencing abutting agricultural land. She asked about the security fencing.

Lindsay Gadd with Hixsnecker replied they typically use a chain-link, but they haven't gotten that far in their design yet and will comply with City requirements.

Sandra Steele commented that they don't allow chain-link in the city and for this type of business they usually need to be screened fencing. She addressed the Design Guidelines for them to consider. She also told them that the city has a dark sky ordinance they would need to follow.

Hayden Williamson is in favor of the rezone.

Kirk Wilkins is fine with the rezones. He thought they could keep a smaller setback so there was more green space to beautify the city. He thought they maybe could do a nicer looking fence. He asked what the nature of the business was.

Lindsay Gadd said it was the largest tack and feed and farm supply shop in the West. The outdoor area was for the larger merchandize. The outdoor area would be closed off with a gate.

Kara North is in favor of the rezone. She wondered what the off-street parking issue was in the notes. Scott Langford indicated as they were still early enough in the process that it shouldn't be an issue. Jeff Cochran asked staff what the future plans for the property to the west was. If something were to come in then fencing along the west may not be required. Scott Langford replied that it was part of the same ownership but they hadn't received any application yet, they would need to address that as it moves forward. Jeff Cochran asked which direction the building faced. Sandra Steele noted they hadn't addressed the food services along that road and if they were to change direction it may make sense to orient this business another way like towards Commerce Dr. Jeff Cochran asked staff where the intent of Commerce Drive was to go. Jeremy Lapin replied the goal was to have the rest of the circle completed.

Motion made by Sandra Steele to forward a positive recommendation to the City Council for the General Plan Amendment of approximately 0.4 acres from Medium Density Residential to Regional Commercial and Rezone approximately 3.45 acres of parcel 51:032:0136 from Agriculture to Regional Commercial, as identified in exhibit 1, with the Findings and Conditions in the staff report. Seconded by Hayden Williamson. Aye: Sandra Steele, Hayden Williamson, Jeffrey Cochran, Kirk Wilkins, Kara North. Motion passed unanimously.

4. Public Hearing and Possible Recommendation: Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, applicant.

Sandra Steele wondered if they should continue this item to another time when the applicant could be present. Kevin Thurman indicated that if they were able to determine if it met the code based on the information presented to them without the applicant here, then they were still required to act on it. But if they needed some questions answered to determine if it met code, that could not be answered without the applicant, then they would have the discretion to continue it. Jeff Cochran thought we had an obligation to move forward as it had been noticed.

Sarah Carroll presented the Site Plan. She showed proposed elevations and signage. They are requesting a 3rd wall sign. They are requesting a setback reduction to the west where there is a detention basin.

Public Hearing Open by Chairman Jeff Cochran
No input at this time.

Public Hearing Closed by Chairman Jeff Cochran

Kara North is open to what the rest of the commission would say about the third wall sign. She isn't sure the third sign is necessary. She likes the plan and elevations and colors.

Kirk Wilkins feels the parking is still a concern. As presented, he is ok with the third sign. He is fine with the setback.

Hayden Williamson did not have many concerns, with parking they are in compliance with code. He feels we get a lot of requests for a third sign, when we have a lot of those requests it may mean our code needs to be reviewed. As it is presented he would be in favor of the three signs. He would be in favor of the setback request.

Sandra Steele thought she would be ok with the three signs because they face 3 different roads. But she thought if they were aware of the dark sky ordinance they may want to change. They show an awning and vertical but she wondered where the vertical comes down and how far out the canopy was. It may be a code issue. She thinks they could put an access aisle in front to allow persons to access the door easier. She wanted to ask about the length of a wall on the east elevation. It wasn't scalable and may need something to break it up.

Jeff Cochran recognizes that they have made the change to the parking code but he does feel it will be under parked. He is ok with the 10' setback on the west side. He feels it should follow the sign code, in this

Kevin Thurman wanted to make sure their expectations are somewhat tempered he believes they are required to pay it.

Councilman McOmber noted people waive their rights all the time.

Councilwoman Call thinks that is a lot of money for a few coaches. She would like to see the dollar amount on a volunteer and they aren't volunteers for the whole year, are we paying the whole year for them.

Councilman Poduska congratulated Chelese on her award. She has been a great asset to the city.

Public Hearing - Opened by Mayor Miller

No comment at this time

Public Hearing - Closed by Mayor Miller

Motion made by Councilman Poduska to approve the Budget Amendments for Fiscal Year 2014-2015 and Resolution R15-9 (3-17-15): A resolution amending the City of Saratoga Springs Budget for Fiscal Year 2014 -2015 and establishing an effective date. Seconded by Councilman Willden. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call, Councilman Poduska. Motion passed unanimously.

Councilman McOmber noted his Aye was reluctant.

3. Public Hearing: Rezone, General Plan Amendment and Concept Plan for Utah Valley Turf Farm located southwest of Commerce Drive and Crossroads Boulevard, WPI Enterprises/Derek Lloyd, applicant.

a. Ordinance 15-11 (3-17-15): An Ordinance of the City of Saratoga Springs, Utah adopting amendments to the City of Saratoga Springs' Official Zoning Map and General Plan Land Use Map for certain real property (Utah Turf Farm); instructing the City staff to amend the City's Zoning Map, Future Land Use Map and other Official Zoning Records of the City and establishing an effective date.

Scott Langford presented the amendment and concept plan. They are requesting to rezone a portion of the property that currently falls in Agricultural into Regional Commercial. They are also requesting a General Plan amendment from Medium Density Residential designation and zone, to Regional Commercial. The Gateway Overlay lines up with the back of the proposed building. The Overlay restricts certain uses. There is a concern that the applicant may not be able to use this as intended. The applicant does not have any specific users yet for the two north parcels.

Daniel Schmidt with WPI is working with the landowners.

Public Hearing -- Opened by Mayor Miller

No comment at this time.

Public Hearing - Closed by Mayor Miller

Councilwoman Baertsch in general thought it would be a good business for the city but has issues with the code. With the Overlay the way it is now, they can't do what they want, but there are some options, this particular Overlay zone is outdated and not really what they want. Within it they can sell equipment but not an ATV, there are some big inconsistencies. This is not really the entrance to our city. This isn't our prime high traffic commercial area or architectural standard area. We need to look at this and ask if it is still the appropriate area for this Overlay. If they could rearrange it so the outdoor stuff was outside the overlay zone they could get past it. They like to front the roads with the businesses so the parking is hidden behind. Right now the narrow sides of the front parcels are facing towards the road but realistically Tractor Supply should be fronting Commerce Drive. She doesn't have a problem with the zone change. We have a lot of architectural standards that most of their stores won't pass but there are some she saw (in Fresno and Sonora CA.) that would pass. That architectural detail would need to be carried to all sides of the building.

Councilman McOmber encourages economic development. He gets why the buildings are narrow for visibility like Wendy's is, but SR 73 will continue to see a reduction in traffic. With the Overlay, if it's

really outdated and not really the gateway front he would entertain removing that. He would feel more comfortable with Regional Commercial than with an Overlay zone. We could probably solve the problem instead of them having to flip everything. If we need to fix something in Regional Commercial as a result they could also look at that.

Councilwoman Call shares some of the same feelings of benefits to the city and some of the same hesitations. She also would love to have them in the city; there will still be an agricultural component to the city for the next 30 years, plus Cedar Fort, Fairfield, and Eagle Mt. She is hesitant with the rezone right now without the kinks worked out and if we approve the rezone then we have a weird corner.

Councilman Poduska agrees with the others in regards to the Gateway Overlay. He thinks that will be able to be resolved and Commerce drive being connected will increase traffic to the business, so he feels the orientation is a toss-up. He thinks they should be able to make it work.

Councilman Willden is in favor of the rezone and GP amendment and he suggests we move forward with that today. We should move through the process as quickly as we can so we don't delay economic development in the city. He is agreeable with removing or reducing the Overlay zone. It could be discussed in the next sub-code committee.

Mayor Miller welcomed them; he liked seeing Regional Commercial and a business coming with it.

Motion made by Councilwoman Baertsch to approve the General Plan Amendment of approximately 0.4 acres from Medium Density Residential to Regional Commercial and Rezone approximately 3.45 acres of parcel 51:032:0136 from Agriculture to Regional Commercial, as identified in Exhibit 1, with the Findings and Conditions in the staff report. Seconded by Councilman McOmber. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call, Councilman Poduska. Motion passed unanimously.

Councilman McOmber wanted to suggest that they don't include Concept plans as public hearings so as to not set precedence.

4. Consideration and Possible Approval for the Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, applicant.

Sarah Carroll presented the proposal to the Council. There is a change they need to make that a vertical post be reduced to allow room for the sidewalk. She noted condition #8 the engineer has recommended they stamp the concrete.

Kevin Hawkins had reviewed some of the impact fees and felt it was high. They paid for a lot of Infrastructure and the roads. They prepaid and improved their infrastructure and road system and they wondered if there was a way to get some reduction.

Kevin Thurman noted they could get a hearing in front of the council and they could work with them on that process.

Councilwoman Call asked about the sidewalks, do they meet ADA standards?

Jeremy Lapin did not know if it met ADA standards and although stamping can decrease the life of the concrete he was fine with it.

Councilman Poduska felt the program had come in smoothly. He had no further questions.

Councilman Willden did not have any particular concerns. He is fine with the third sign request.

Councilwoman Baertsch is fine with the setback reduction. She feels they should maintain the stamp to be consistent in the development, unless it didn't meet ADA standards. She is fine with the third sign.

Councilman McOmber is fine with the two signs and appreciates their willingness to reduce the vertical. He is fine with the setback reduction. He doesn't think the stamped is a problem with ADA standards unless it is actually cobblestones. He likes the look of the stamps.

Motion made by Councilman Willden for Approval for the Site Plan and Conditional Use for VASA Fitness located at 1523 North Redwood Road, Charlie Hammond, with the findings and conditions in the Staff Report. And modify condition #8 that it states it match existing concrete patterns. Seconded by Councilman Poduska.

Sandra Steele appreciates the neighbors' concerns but it's a city standard street and she believes the applicant has addressed those concerns.

Brandon MacKay commended her for doing things the right way and getting all the licenses. He noted that coming from an area with much tighter streets, he feels she will comply with all the conditions and that there shouldn't be a problem with the traffic. There is no data to quantify the objections.

David Funk asked about the fencing that can comply.

Dana Powell noted the fence is being worked on but is not complete just yet, it will be before they open.

David Funk feels everything has been complied with and has no objections.

Hayden Williamson clarified that we really don't have anything in the code about parking for this type of business. He encouraged her to go forward with this and be a good neighbor. He asked if she planned on expanding.

Dana Powell said while her daughter is living with her and her kids are required to be counted but they don't plan on expanding past 8 kids per class.

Hayden Williamson asked if where she has given us the number of class size if it was binding.

Sarah Carroll said the limit of how much of the home could be used was binding.

Sandra Steele said condition 1. was that it was approved as proposed so that should cover it.

Troy Cunningham thought where drop off and pick up was, where there were no other drives, it did not appear it would be a problem and had no objections.

Ken Kilgore had no issues with parking. But he had an issue with traffic flow with a lot of construction going on in the area. He noted where the entrance to the basement was and if that was a problem

Dana Powell noted they would be pouring a sidewalk and it was all on ground level. They need to wait to landscape until the fencing was in. She noted that several of the kids would be walking also.

Kirk Wilkins commented that his questions had been addressed.

Motion made by Hayden Williamson to approve the Home Occupation for the Two Little Hands Preschool and Daycare, located at 2 4 South Fox Pointe Drive, with the findings and conditions listed in the staff report. Seconded by Sandra Steele. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

5. Public Hearing: Preliminary Final Plat for Saratoga Springs Commercial Development (Turf Farm). Located at approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.

Kara Knighton presented the plat. The proposed plan includes 3 lots ranging in size from .99 acres to 4.49 acres. Each lot will be required to provide a minimum of 20% landscaping at the time of site plan application.

Daniel Schmidt was present to answer questions.

Public Hearing Open by Chairman Kirk Wilkins

No Comments.

Public Hearing Closed by Chairman Kirk Wilkins

Ken Kilgore had no questions.

Troy Cunningham had no comments.

Hayden Williamson asked about infrastructure, particularly water and what kind of impact would that have to the surrounding community.

Jeremy Lapin said the location was in an easier to serve area so they had no pressure issues. There are no unforeseen issues at this time.

David Funk asked what would be done with the other pieces and what the access to them would be.

Kara Knighton said there were no plans for them yet and there would be a private road there for access.

Daniel Schmidt said that uses would be consistent with what is in the area. But they don't have any specific tenants for those yet. For the drive they would extend it further to the east as needed and it would function like a private road like you see between the pads in other developments or similar to the Smiths

Marketplace in Lehi, with a private drive between the businesses in the front and the business in the back.

Brandon MacKay had no comment at this time.

Sandra Steele asked why there was a jog in the property line.

Daniel Schmidt replied it is to accommodate two pad uses in the front and some specific requirements of the next application for tractor supply. The land around is owned by their partnership and they are not concerned with the jog or future adjacent uses.

Kirk Wilkins wanted to clarify what would be going in to the area.

Kimber Gabryszak said they were simply pad ready sites that could be similar to some sort of fast food or dental retail type pad as yet to be determined.

Motion made by Sandra Steele to forward a positive recommendation to the City Council for the Saratoga Springs Commercial (Plat A) Preliminary Plat as shown in Exhibit 3 with the Findings and Conditions in the Staff Report. Seconded by Hayden Williamson. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Ilgore, Troy Cunningham, Brandon Mac ay. Motion passed 7 - 0.

6. Public Hearing: Site Plan for Tractor Supply, located approximately 200 W Crossroads Blvd. (across from IHC), WPI (Daniel Schmidt) applicant.

Kara Knighton presented the site plan. The applicant is requesting approval of a Site Plan for a commercial building, along with outdoor display areas. She reviewed conditions.

Howard Hix was present as applicant to answer any questions.

Public Hearing Open by Chairman Kirk Wilkins

No comments.

Public Hearing Closed by Chairman Kirk Wilkins

Sandra Steele commented that this has gone through a redesign from the last time it was seen and this is an improvement. She agrees with UDC that the mechanical equipment should be screened and any rooftop equipment as well. She commented that on the outdoor display area, when you add up all the square footage it is more than the building and that is a bit of a concern for her. She asked what they planned to store in the adjacent storage area.

Howard Hix said the outdoor would be things that need to be picked up by a truck that take up a lot of room like fence posts and gates and water tanks. They would drive inside to pick it up and be assisted with loading.

Sandra Steele asked if they would be storing fertilizer or feed outside.

Howard Hix replied that those types of things would be inside in climate controlled area and forage in forage sheds. He understands some of those would be nuisance items outside. They have never had any fire problems in the past.

Sandra Steele asked what was normally in the front display area.

Howard Hix said typically riding lawnmowers, go carts or motorized equipment for children, seasonal items, horse stall mats, wheelbarrows. Something similar to what they might see at a home depot type store.

Sandra Steele asked if they intended to berm in the north area for the north area.

Howard Hix did not know what the grading plan was for that.

Sandra Steele asked what was going in front because of the design guideline code that says it shall be under the buildings permanent roof structure and in pads as may be approved. She would not like them to go against the code for what is outside the fence. She thinks mechanical equipment needs to be screened with an opaque wall all roof top access was from the interior.

Howard Hix said it's a standard metal roof and they typically do not try to access those through penetration and they try to keep equipment off the roof. They don't keep equipment on the roof. They design the buildings to keep the people off the roof. People on the roof trying to fix one problem tend to create other problems.

Sandra Steele wants to not have a fixed ladder onto the roof.

Howard Hix understands but wants to make sure it meets OSHA requirements.

Kimber Gabryszak noted by saying permanent, if there is a repair that needs to be made they can use a ladder truck or something temporary but nothing fixed to the building.

Sandra Steele noted that they have a code that no lights can be mounted higher than 16 feet and it looks like these decorative lights are above that and she likes the type of sign but it needs to come down lower to meet that code.

Howard Hix said they would like to stay consistent with what they have proposed that meets the brand of the company. With respect to the city codes he is looking for maybe an accommodation that those are strictly decorative lights that it is a type of brand they are trying to meet.

Sandra Steele noted they do need to meet the code. She asked if it's the mounting of the light that was in the code or the fixture

Kimber Gabryszak noted it was the mounting. The requirement for a berm is only along a public street. The only location they would require it would be along Commerce Drive. City Council may require it in other locations.

Sandra Steele noted the sign as proposed is 6 inches too tall. Also they require delineation of the outdoor display area in the front usually with colored lines or colored concrete. She asks that it would be nice if their street address was somewhere on the monument sign. They referred to required wheel stops; she asked if those are those required.

Jeremy Lapin said it is not in engineering standards.

Sandra Steele asked what it would have to be to not require the wheel stops. She would ask the applicant to not have the wheel stops it traps trash, impedes snow removal and they are a tripping hazard.

Ken Kilgore thought the wheel stops in the front of the building were to delineate the parking from the display area and keep the cars from going in the display area.

Howard Hix said indeed it was to keep traffic from coming in the display area.

Sandra Steele thinks there is landscaping there that would stop it.

Howard Hix agrees that he doesn't like the stops either.

Sandra Steele thinks it's possible that they could not need them.

Brandon MacKay did not have any concerns and was excited to see something like this come into the city.

David Funk clarified that on the plans there was plants in the front but on the side there wasn't so parking may be a concern on the side without stops. He asked if they had any projects in Utah.

Howard Hix said they had them in Tooele, Heber, and West Haven; maybe 15 throughout the state. The architectural standards will be different at them a little based on city architectural requirements.

David Funk had a concern about the fenced outdoor display area and whether it should be covered or not, he can see why it might need to be covered but questions the amount of parking that would then require which they wouldn't need.

Howard Hix noted they try to have a little more spaces than they need but not be wasteful.

Kimber Gabryszak commented that there is some background, two documents that are regulatory, the development code and the design standards. This is where there is some confusion. There is a display area in front. And display areas outside. And so this is going through the process as part of the site plan. There is the ability for the Council to determine that it is customary and does not need to be covered. The staff recommends that the area out front have the delineation with paint or something, and the same of the other outdoor display area. The area that is display in front of the open area has no roof and staff would support a removal of the area. It would not require more parking with the display area roof.

Hayden Williamson had a question with the front display area. Walmart, for example has an area not under roof.

Kimber Gabryszak noted those projects came in before this code. And the code was where the display areas were expanding and encroaching on parking etc. by requiring it under roofs/eaves it limits how far they can go.

Hayden Williamson can understand why they want those areas in front of the open area. He would be in favor to suggest to Council to let it stand as it is. It doesn't make sense to cover the whole outdoor area. He would go along with something covering the front area in front of the building and the delineation of the area. He is not concerned about parking here. He asked why we have the lighting restriction in place that it not be over 16 feet.

Kimber Gabryszak noted that I was part of ordinance that came from the study they had with Camp Williams and the dark sky principals and any higher than that it, it has much more bleed over.

Hayden Williamson asked if they were required to light the sign.

Howard said that they were just decorative for branding purposes.

Hayden Williamson said if they didn't light then he doesn't see why they couldn't be allowed.

Troy Cunningham was a little concerned about the parking not being enough. He is excited for then to come to the city and for choosing us over other cities.

Ken Kilgore wanted to ask why they did pick this city, what was it that brought them here

Howard Hix said it's an amalgamation of a lot of things. And there is a cross roads and they think it will continue to be a hub of retail commerce and there are the larger properties in the area. They also do pet supplies for non-hooved animals.

Ken Kilgore asked if the applicant had addressed the off street parking.

Kimber Gabryszak said the question was whether or not the additional sq. footage should apply and it seems it should not.

Ken Kilgore said the sign size was a concern.

Howard Hix said they can revisit that with the design team.

Ken Kilgore clarified that the roof coverage is in front of the building. He asked about a tractor that was to scale and how it would come into the area with the fence.

Howard Hix said the large tractor would not be in the parking lot it would only be in the back area.

Kirk Wilkins recapped that the staff concerns were covered.

Kimber Gabryszak said condition 6 would take care of the concern for the outdoor area if they chose shall or shall not.

Motion made by Hayden Williamson to forward a positive recommendation to the City Council for the Tractor Supply Company Site Plan as shown in Exhibits 3 and 4 with the Findings and Conditions in the Staff Report. That in condition 6 the outdoor display area shall not be covered and that item 6a be struck. And in addition All permanent roof top access be from the interior. Lighting above the main entrance sign be kept to the allowed 16 per section. 1 .11.5. A three foot landscaped berm shall be provided along the parking adjacent to Commerce Drive. Delineate display areas. Rear mechanical equipment shall be screened. Seconded by David Funk.

Howard Hix asked about the outdoor display area that it be allowed out in front of the fenced area.

Hayden Williamson said that was his intent of the motion.

David Funk asked on the display, did they want it to be marked or different in front of the west side.

Hayden Williamson replied it should cover all display areas.

Kirk Wilkins made sure the sign requirement was met. (condition 5 met that)

Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

A short break was taken at this time.

. Work Session: Discussion of Code and Vision.

Kimber Gabryszak updated them on the large lot landscaping. At an upcoming work session the assistant City Manager will be speaking with them on the impacts and purchase of service. They have been discussing the same things for accessory dwelling units. For the mixed waterfront zone staff is going to visit some facilities to give them information to be applied to out items and to look at waterfront areas.

. Approval of Minutes:

1. October 8, 2015

Motion made by Sandra Steele to approve the minutes of October 8, 2015. Seconded by Hayden Williamson. Aye: Sandra Steele, David Funk, Hayden Williamson, Kirk Wilkins, Ken Kilgore, Troy Cunningham, Brandon Mac Kay. Motion passed 7 - 0.

10. Reports of Action. – No Reports

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City of Saratoga Springs
City Council Meeting
October 27, 2015

Regular Session held at the City of Saratoga Springs City Offices
1307 North Commerce Drive, Suite 200, Saratoga Springs, Utah 84045

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Work Session Minutes

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Present:

20 Mayor: Jim Miller

21 Council Members: Michael McOmber, Shellie Baertsch, Rebecca Call, Stephen Willden, Bud Poduska

22 Staff: Mark Christensen, Kimber Gabryszak, Owen Jackson, Kevin Thurman, Jeremy Lapin, Nicolette Fike,
23 Chief Campbell, Kara Knighton, Jamie Baron, Mark Edwards

24 Others: Kayla Jaburek, Trey Jaburek, Chris Porter, Steve McCulzhan, LeVar Christensen, Erica Groneman,
25 K. Becraft

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Call to Order 5:00 p.m.

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1. Discussion of Rezone/General Plan and Concept Plan for Lexington Green.

51 Kimber Gabryszak gave an introduction to the project. They are still in the process of reviewing the plan. It
52 is currently zoned R6 and a portion R18 from an agreement several years ago. The applicant is
53 requesting a rezone to R10 for townhomes and mansion homes, and part to a Regional Commercial for a
corner for gas station.

LeVar Christensen noted they hadn t done full renderings of the buildings yet. He has done over 30 award
winning projects over the years. He is hoping to work with trust and the agreements made earlier with
the City. They didn t have the vision then of what would happen with more long term planning. There
are roads that exist now that didn t before. He said the R6 was a temporary zone given. They are trusting
in compensation. They wanted to have some theming that reflects an Americana feel. He showed some
examples of what the homes might look like as well as entry features and landscaping. He has sculptures
ready as a highlight for the neighborhood. They are landscape oriented and family oriented. They would
like their ingress/egress to be separate. They were promised comparable zoning. They submit that the
R10 today is equivalent to the R6 back then.

Councilwoman Call reviewed the original agreement and mentioned the purchase price of the property and
that it was comparable to what they would pay today. In the Administrative action it talks about impact
fees for the apartment units and an agreement for reduced impact fees. If they look at that then she is not
interested in granting additional units at a reduced amount. If Lexington green isn t paying their fair
share to come into the city then the other residents take on that burden. The agreement says he would like
to place the buildings in a manner to create a buffer but not in different quantities. She would stay with
the R6.

LeVar Christensen said the intent of the parties governs all contracts. They are entitled to severance damages
that are above and beyond the value of the land. It was a huge shift to go from single family to multi-
family because he couldn t do what he wanted to do originally. They wanted to be a team player, when
they learned what everyone wanted to do to help the schools and city. He wants to emphasis the R6 was
never a maximum, it s a minimum. He was told to start there and when he came back with good faith and
conscience that it would be looked at again. Much of the property was absorbed by roads. He wants them
to trust that this project will be done first class, they are passionate about that. He believes they are
entitled to substantially more by law and they have come down to what he thinks they city will be happy
with.

Councilwoman Call asked what number of units most R-10 s come in at.

Kimber Gabryszak said the most recent R10 came in about 9.1 units.

Councilwoman Call said the reality of the situation with the roads does change his product. But it brings
opportunity with the commercial piece. She reads that the agreement says not less than 6 lots per acre. So

54 she would maybe write in an amendment that he is entitled to the original apartment units plus whatever
55 the density is of the 6 units per acre.

56 Kevin Thurman mentioned they could rezone it R10 then specify a maximum number of units.
57 Councilwoman Call would be ok with that as a long as there is a revision clause but wants the rezone tied to
58 the Master Development Agreement.

59 LeVar Christensen said when they put the language in as less than it was meant to not be a maximum and
60 was coupled with the assurance that when the new roads came in they would need to buffer. As a
61 developer how do you absorb the economic impact of that as well? The engineers say the PUE ordinance
62 is not the same as it was then and so they really thought the R10 was a modest and conservative
63 approach. They like to do the extra landscaping and things that make it stand out as a nice place to live.

64 Councilman Poduska sensed that the City entered into a contract in good faith with the intent of the property
65 being developed. And a lot of things have changed with the development of the roads and the possibility
66 of Mountain View Corridor coming through.

67 LeVar Christensen commented that it s the balance of the 44 acres that would be R10. 12acres is designated
68 for apartments. They waited until the schools were finished to plan for orientation.

69 Councilwoman Call understood that they are requesting an R6 to R10.

70 Kimber Gabryszak replied that was correct. It s about 31 acres, the proposal is for a density of about 8.4
71 units per acre.

72 Councilman Poduska commented that rather than dealing with just R10 as the number we are going from
73 about 6 units to 8 units.

74 Mark Christensen thinks there is a lot of detail they are starting to jump into and he would recommend that
75 they give some informal feedback at this time to keep things moving forward on this worksession.

76 Councilman Poduska commented that adding two units per acre would be alright with him, he thinks the
77 product looks good and the location next to the bigger roads makes sense to have the higher density
78 there.

79 LeVar Christensen was told by UDOT that they don t have any budget for 20 plus years. He understands that
80 things have changed but he doesn t have the luxury of going back to 2009 and say would you change
81 your mind years later. He wants them to see the quality of the presentation and the sincerity of their
82 intent.

83 Councilman Willden appreciates the long term relationship with the city. He is for property owners retaining
84 their rights. He would be willing to do an R10 if they capped it at 6 units. When the residents passed
85 prop 6, he said that he wasn t going to increase development and that is why he would be in favor of
86 capping the units.

87 LeVar Christensen said he was promised something different than that, he feels they are vested and
88 grandfathered. He was told expressly that this was just a starting point and he is here to fulfill the
89 promise. The 252 units on 12 acres cannot buffer those L-shaped roads. He feels he is asking for a very
90 modest version.

91 Councilwoman Baertsch thinks he is proposing some very nice products and likes some of the building
92 designs. She is ok with shifting the R18 around to another side. Within the R6 they have the ability to do
93 2 and 3 family units, these products would fit in with that. Putting some of it into a regional commercial
94 zone is something to be worked out. The difference in the value of those is much higher than would be
95 the multifamily. Staff recommended that their main entrance front off of Pony Express.

96 Councilman McOmer remembers this conversation as he was here then. He was against the multifamily
97 housing then and still is. He was in favor of limiting the high density housing. He thinks the spirit was
98 that they promised him no less than 6, but he remembers fighting it then. He thought at that time this was
99 happening that the amount was over market value. He is ok with moving the apartments, and he would
100 agree to the R10 and capping at 6 units. He feels this is generous because this would allow more units
101 per acre than an R6.

102 LeVar Christensen would be discouraged if there wasn t more to this process. He would ask that they
103 consider that not less than means more than. The density they proposed economically and aesthetically
104 will accomplish the spirit and letter they are trying to meet with the agreement.

105 Councilwoman Call goes back to the agreement signed and it said the City cannot agree to any development
106 entitles other than what was expressly allowed in the agreement.

107 LeVar Christensen replied that he was told they could count on that today but when he came in again they
108 will look at the full impact.
109 Kevin Thurman mentioned that Mr. Christensen is still entitled to apply for what he is asking for. He has
110 received feedback from the Council.
111 Councilwoman Call asked, in future Master Development Agreement s, could we not have impact fees in
112 there since those change.
113 Kevin Thurman said they don t do that now, they make them comply with current ordinance.

114
115 **2. Discussion of the Trails Maintenance Policy.** – postponed to Nov 17th
116

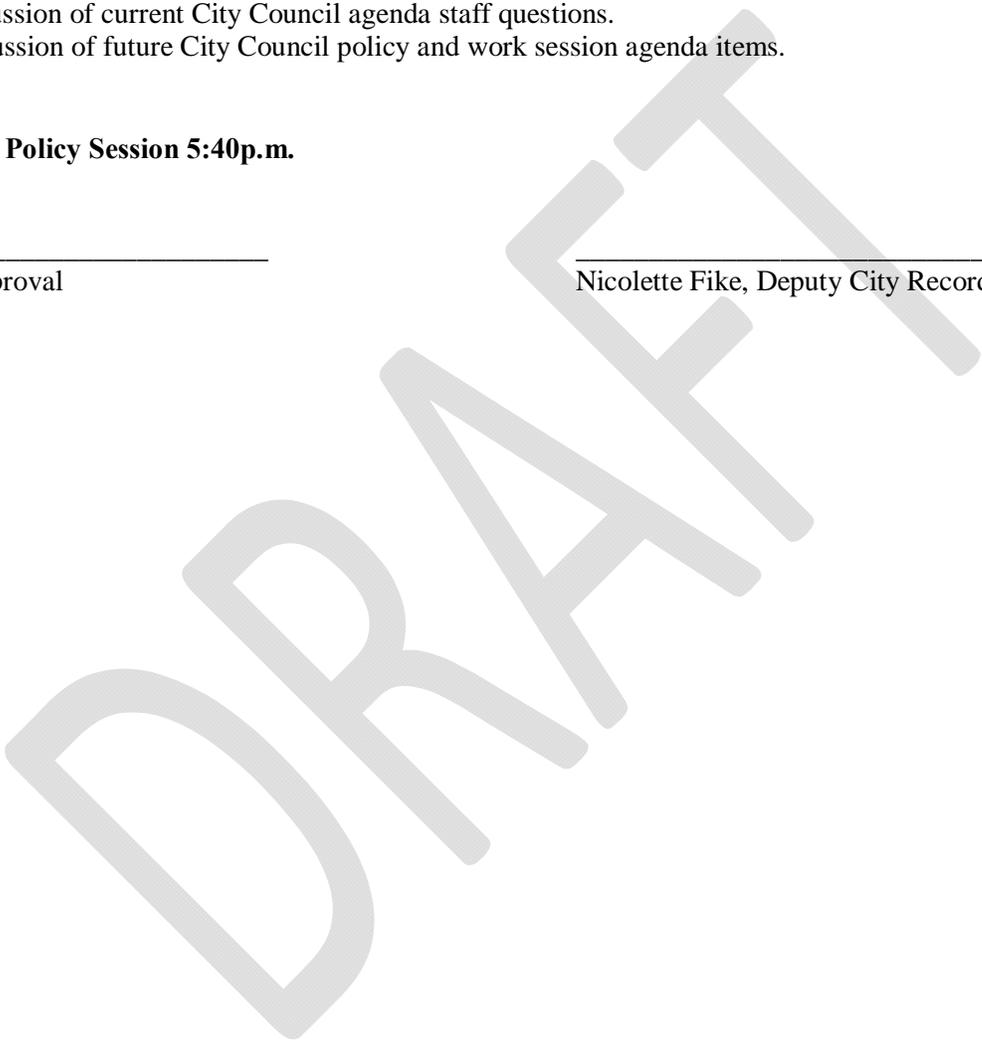
117 **3. Agenda Review:**

- 118 a. Discussion of current City Council agenda staff questions.
- 119 b. Discussion of future City Council policy and work session agenda items.

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121
122 **Adjourn to Policy Session 5:40p.m.**
123

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125 _____
126 Date of Approval

Nicolette Fike, Deputy City Recorder



Policy Session Minutes

Present:

Mayor: Jim Miller

Council Members: Michael McOmber, Shellie Baertsch, Rebecca Call, Stephen Willden, Bud Poduska

Staff: Mark Christensen, Kimber Gabryszak, Owen Jackson, Kevin Thurman, Jess Campbell, Nicolette Fike, Kara Knighton, Jamie Baron, Jeremy Lapin

Others: Kayla Jaburek, Trey Jaburek, Chris Porter, Steve McCulzhan, LeVar Christensen, Erica Groneman, K. Becraft

Call to Order 5:40 p.m.

Roll Call a quorum was present

Invocation / Reverence - given by Councilman McOmber

Pledge of Allegiance - led by Councilwoman Baertsch

Public Input - Opened by Mayor Miller

Erica Groneman noted that her home is near the property that was discussed in work session and she encourages them to keep the density as low as they can. She likes that it looks great, but it's still apartments. She understands the number of apartments can't be changed and she likes how it looks but wants them to keep it down. The neighbors near there are very concerned. They said the close neighbors did not get any feedback back when this happened and they found out after the fact that they were going to have apartments next door. They support keeping the density down.

Public Input - Closed by Mayor Miller

POLICY ITEMS

1. ACTION ITEMS:

a. Preliminary and Final Plat for Jacobs Ranch Plat N, located approximately 450 W Remington Ave. Jim Jacob Applicant.

i. Resolution R15-50 (10-27-15) adding lots to the City Street lighting Special Improvement District for Jacobs Ranch Plat N

Jamie Baron presented the plat. There is an open space credit that is accessible to this plan. There is a proposed walkway next to lot 1404 to meet requirements of the block length, and proposed fencing with conditions that new fencing match current fencing and the walk be dedicated to the City and the rock is in two different sizes and colors. The applicant received a variance to the block length.

Councilman Willden had no immediate concerns.

Councilwoman Baertsch asked if the no plant material was included in the trail ways.

Jamie Baron replied it would just be rock, they would be dedicated to the city and it was at the request of the maintenance department. There is an issue of running the irrigation to the area.

Kimber Gabryszak said there is no requirement in the R3 for a certain number of trees or caliper but a requirement for yards to have 25% landscaping.

Councilwoman Baertsch asked if there were areas in the trail large enough to support vegetation.

Kimber Gabryszak said the real issue is running irrigation to the area without significant expense. The previous trail sections were approved as this.

Councilman McOmber did not have any further comments as it met the requirements.

Councilwoman Call felt they needed to meet our own code and plant some vegetation.

Councilman McOmber asked if our trail zone had a requirement for vegetation.

Kimber Gabryszak said we don't.

Councilwoman Call wondered how to take care of situations where there may be some antagonism between parties who are vested and may not want to allow the credit, and how to allocate it fairly.

Kevin Thurman replied they need to take care of it on a case by case basis and consider individual circumstances.

Councilman Poduska wanted clarified why they weren't going to build a road.

Kimber Gabryszak said they could have but it would have taken out the lots.

180
181 **Motion by Councilwoman Baertsch to approve Preliminary and Final Plat for Jacobs Ranch Plat N**
182 **located approximately 450 W Remington Ave. Jim Jacob Applicant. Including Resolution R15-50**
183 **(10-27-15) adding lots to the City Street lighting Special Improvement District for Jacobs Ranch**
184 **Plat N, Including all Staff Findings and Conditions. Seconded by Councilwoman Call. Aye:**
185 **Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call,**
186 **Councilman Poduska. Motion passed 5 - 0.**
187

188 **b. Reimbursement Agreement for Jordan View Landing.**

189 Mark Christensen mentioned this outlines what they have discussed before. They are going to get some nice
190 improvements in this area.

191 Councilwoman Baertsch wanted to know if we were piggy backing on this at this time to fix the road.

192 Mark Christensen said this will clean up most of it, just not the full road cross-width.
193

194 **Motion by Councilwoman Call to approve Reimbursement agreement for Jordan View Landing.**
195 **Second Councilwoman Baertsch. Aye: Councilman Willden, Councilwoman Baertsch, Councilman**
196 **McOmber, Councilwoman Call, Councilman Poduska. Motion passed 5 - 0.**
197

198 **c. Bid Award for the Design of the North Gravity Sewer Outfall – Phase 2 Project.**

199 Mark Christensen commented that this was the section right in front of The Crossing. This is for the
200 Engineering and Construction design of this.

201 Mayor Miller noted that it was part of the long term plan to get us off the lift stations.

202 Mark Christensen replied that basically everything that is west of Redwood Road would be able to gravity
203 out of the system at some point when the system is complete and everything East of Redwood Road
204 would be still on the lift system.

205 Mayor Miller asked how we were on capacity with the lift stations.

206 Mark Christensen replied we do still have the ability to add another pump in the lift station house; the
207 capacity was reserved largely for the Wildflower design. The capacities are shuffling now to make sure
208 everything is working and as they get closer to the end of Wildflower they will need some conversations
209 about the totality of the Gravity Outfall.

210 Councilman McOmber did not have any comments at this time.

211 Councilwoman Call asked if this put a dent in the 18 million dollar sewer improvement.

212 Mark Christensen replied that this is a chunk of that.

213 Councilwoman Call asked if they knew the balance in the Sewer fund.

214 Mark Christensen replied they think they have enough at this point based on preliminary numbers.
215

216 **Motion by Councilman McOmber to approve Bid Award for the Design of the North Gravity Sewer**
217 **Outfall – Phase 2 Project to Hansen, Allen, and Luce in the amount of \$25,175.00. Second by**
218 **Councilwoman Call. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber,**
219 **Councilwoman Call, Councilman Poduska. Motion passed 5 - 0.**
220

221 **d. Resolution R15-51 (10-27-15): Appointment of election poll workers to serve for the November 3,**
222 **2015 General Election.**
223

224 **Motion by Councilwoman Call to approve Resolution R15-51 (10-27-15): Appointment of election poll**
225 **workers to serve for the November 3, 2015 General Election. Seconded by Councilman McOmber.**
226 **Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call,**
227 **Councilman Poduska. Motion passed 5 - 0.**
228

229 Councilwoman Call wanted staff to express appreciation to the poll workers.
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231 **Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call,**
232 **Councilman Poduska. Motion passed 5 - 0.**

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e. **City Council Minutes:**
i. **October 6, 2015.**

Councilwoman Baertsch noted that changes emailed in had been posted on the door for the evening.

Motion by Councilman Willden to approve the City Council Minutes including changed submitted from Councilors Call, Baertsch, and Willden, from October 6, 2015. Seconded by Councilman Poduska. Aye: Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman Call, Councilman Poduska. Motion passed 5 - 0.

2. REPORTS:

a. Mayor.

Mayor Miller said they have had sub committees in the past because as the city evolved it was needed and things took more time in the past. Staff has done a great job and we have come a long way. He would propose to the council that we stop doing the committees and bring things back to working groups like Urban Design, Code, and Parks. So Council is all involved and aware of what s going on. They felt they had to be more heavily involved in the past. He would like Council s opinion.

Councilman McOmber was in favor of that.

Councilman Willden was fine with that and was fine with having a specific committee formed for isolated events that was dissolved when finished.

Councilwoman Baertsch thought it would be good economically if all the councilors had a chance to meet with the different developers.

Councilman Poduska thought it was fine.

Councilwoman Call served on several of those committees and thought it would allow all of them to be informed of the same things at the same time and free up time for council members to participate in other needed things.

Mayor Miller stated that we will make it effective now.

b. City Council.

Councilwoman Baertsch they were contacted by members from the Train club they have located a caboose to be donated to Shay Park, they are willing to pay for transportation to get it out, and set it up, and weld it to the track. We need only to be in charge of ties for the tracks to be put on, and liability insurance.

Mark Edwards said they haven t put the sprinklers in this area so that is good. They may have to do some redesign for the sprinkler system. They are looking at \$6000- 8000 for a fence with curbing on it. And some for sidewalks. Maybe \$15-16,000 on this by the end. Doc Hansen is bringing in the train, it is in great shape but could use a paint job, and the train club is willing to maintain that. It s about 50 foot long and 12 feet wide. Our insurance is not thrilled about allowing people to climb on it. The train club would like to take tours on it.

Councilwoman Baertsch said they need to let them know now if they would like it.

Councilman McOmber was in favor of this from the beginning.

Councilwoman Call thought the opportunity was great. It would be better if it was able to be climbed on and interactive with, it would make it more of an amenity. But she doesn t know if she wants to accept the liability and spend the money just for it to sit behind a fence. So at that point she is a no.

Councilman McOmber said the train club would do field trips on demand for schools.

Councilman Poduska said he loves it and at other museums, some are allowed to touch and some aren t.

Mark Edwards said this one still has a kitchen and beds set up and a group willing to do the tours.

Councilman Willden is fine with the concept but wonders if they need a whole sidewalk up to it.

Mark Edwards responded that if people walk on the grass they tend to get deer-like trails.

Mark Christensen mentioned they hadn t discussed if they were required to make it ADA accessible.

Councilwoman Call said to look at West Valley that put in a bridge that was not accessible. They did it under play equipment. As long as they had a different path they could do it.

Councilman Willden said he is fine with it and fine with no sidewalk to save some money.

286 Kevin Thurman wanted to get feedback about the days of operation.
287 Councilman McOmber said they want the agreement open so they don t need to redo the contract if they
288 want to have it open more.
289 Mayor Miller said a minimum of two Saturdays.
290 Councilman McOmber also said a minimum of two Saturdays and encourage them to do more. He would
291 like to see some language in the agreement, because of the train there is some talk of some theme related
292 buildings in the future, something that says they would be required to maintain that as well.
293 Councilman McOmber asked if staff could look into Cameron drive in Saratoga Springs Development. It
294 looks like it was not officially deeded to Saratoga Springs Development yet.
295 Councilwoman Call said they hosted the legislative dinner at Talons Cove, it was not as well attended
296 this year. Those who were there said it was better than last year. She asked if Mark Christensen could
297 talk to Chief Burton about package thefts in the Jacob s Ranch neighborhood. As we head into the
298 holiday season it would be good to nip it in the bud. We have some other areas in the city that are now
299 concerned.
300 Mark Christensen said he would follow up in staff meeting tomorrow.
301 c. Administration communication with Council.
302 d. Staff updates: inquires, applications and approvals.
303 Chief Campbell said he was meeting with Forestry Fire and State Lands to see if they can extend the
304 contract on the Pump House to burn phragmite; they are waiting for a hard freeze.
305 Councilwoman Call commented they had to burn there to not clog up the pumps by plowing it down.

306
307 **4. REPORTS OF ACTION:** - No Reports tonight.
308

309 **5. Motion to enter into Closed Session for the purchase, exchange, or lease of property, pending or**
310 **reasonably imminent litigation, the character, professional competence, or physical or mental health of**
311 **an individual.**
312

313 **Motion made by Councilman McOmber to enter into closed session for the purchase, exchange, or**
314 **lease of property, pending or reasonably imminent litigation, the character, professional**
315 **competence, or physical or mental health of an individual. Seconded by Councilwoman Call. Aye:**
316 **Councilman McOmber, Councilwoman Baertsch, Councilman Willden, Councilman Poduska and**
317 **Councilwoman Call. Motion passed unanimously.**
318

319 **Meeting Moved to Closed Session 6:20 p.m.**

320 **Closed Session**
321

322 **Present:** Mayor Miller, Councilman Willden, Councilwoman Baertsch, Councilman McOmber, Councilwoman
323 Call, Councilman Poduska, Mark Christensen, Kevin Thurman, Nicolette Fike, Owen Jackson, Kimber
324 Gabryszak
325

326 **Closed Session Adjourned at 6:32.m.**
327

328 **Policy Meeting Adjourned at 6:32.m**
329

330 _____
331 Date of Approval
332

330 _____
331 Mayor Jim Miller
332

333 _____
334 Nicolette Fike, Deputy City Recorder