



## SYRACUSE CITY

### **Syracuse City Council Work Session Notice**

December 10, 2013 – 6:00 p.m.  
Municipal Building, 1979 W. 1900 S.

Notice is hereby given that the Syracuse City Council will meet in a work session on Tuesday, December 10, 2013, at 6:00 p.m. in the large conference room of the Municipal Building, 1979 W. 1900 S., Syracuse City, Davis County, Utah. The purpose of the work session is to discuss/review the following items:

- a. Review agenda for business meeting to begin at 7:00 p.m. (5 min.)
- b. Annual Audit Report. (20 min.)
- c. Review agenda item 7: Authorize Mayor Nagle to execute agreement between Syracuse City and Con Wilcox for the annexation and development of land located at approximately 1200 South and 4000 West. (20 min.)
- d. Capital projects report/status update. (10 min.)
- e. Council business. (5 min.)

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In compliance with the Americans Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the City Offices at 801-825-1477 at least 48 hours in advance of the meeting.

#### **CERTIFICATE OF POSTING**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Syracuse City limits on this 6<sup>th</sup> day of December, 2013 at Syracuse City Hall on the City Hall Notice Board and at <http://www.syracuseut.com/>. A copy was also provided to the Standard-Examiner on December 6, 2013.

CASSIE Z. BROWN, CMC  
SYRACUSE CITY RECORDER



# COUNCIL AGENDA

December 10th, 2013

Agenda Item “b”                      Presentation of Audit Report by Finance Director  
Marshall and Wood, Richards, and Associates.

## *Factual Summation*

- Any questions about this agenda item may be directed at Finance Director Stephen Marshall.
- Please review the communication memo from Wood, Richards & Associates. It helps to explain the audit results for the FY2013 audit. Ryan Child, Audit Manager from Wood, Richards & Associates, will be attending this meeting and will give a detailed presentation about this year’s audit and will be able to answer any questions that you may have.
- Please also review the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2013. It provides very good information on the financial position of the City. The City has been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the three previous years. I have submitted this CAFR for the award again this year with the expectation that the City will be awarded that same recognition. A lot of hard work has gone into the preparation of this report and I want to thank all the departments for their collaborative efforts.

November 5, 2013

Honorable Mayor and Council  
Syracuse City, Utah

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information for Syracuse City for the year ended June 30, 2013. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Governmental Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 14, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Syracuse City are described in Note 1 to the financial statements. As described in the notes to the financial statements, Syracuse City changed accounting policies related to Net Positions, Governmental Accounting Standards Codification, and Classification of Assets and Liabilities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 62, 63, and 65, in 2013. Accordingly, the cumulative effects of these accounting changes as of the beginning of the year are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

The key factors and assumptions used to develop the net book value of fixed assets in determining useful lives, residual values, and the method of depreciation.

*Difficulties Encountered in Performing the Audit*

We did not encounter any difficulties in performing the audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following items were detected as a result of audit procedures and were corrected by management:

1. Retainage payables were recorded for construction projects in progress at year end.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 5, 2013.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Our findings for the audit are found in the schedule of findings in the audit report. We did not identify any other matters to bring to your attention.

Honorable Mayor and Council

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*Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Mayor and Council and management of Syracuse City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Wood Richards & Associates, PC*

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Wood Richards & Associates

# **SYRACUSE CITY CORPORATION**

Syracuse, Utah



**Comprehensive Annual Financial Report**  
For the Fiscal Year Ended  
June 30, 2013

# **SYRACUSE CITY CORPORATION**

**Syracuse, Utah**

**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**

Prepared by:

Stephen Marshall, CPA  
Finance Director

**SYRACUSE CITY CORPORATION**  
**List of Elected and Appointed Officials**  
**June 30, 2013**

*Elected Officials*

Jamie Nagle ----- Mayor  
Brian Duncan----- City Councilmember  
Craig Johnson ----- City Councilmember  
Karianne Lisonbee ----- City Councilmember  
Douglas Peterson ----- City Councilmember  
Larry D. Shingleton ----- City Councilmember

*Executive, Legal and Budgetary Officials*

Robert Rice ----- City Manager  
Clint Drake----- City Attorney  
Stephen Marshall ----- Budget Officer

*Statutory Appointed Officials*

Garret Atkin ----- Chief of Police  
Cassie Z. Brown ----- City Recorder  
Robert Rice ----- City Treasurer  
Robert Whiteley----- City Engineer

*Department Directors*

Sherrie Christensen -----Community & Economic Development  
Stephen Marshall ----- Finance Director  
Eric Froerer ----- Fire Chief  
T.J. Peace ----- Information Technology Director  
Joseph M. Bean-----Justice Court Judge  
Kresta Robinson ----- Parks & Recreation Director  
Robert Whiteley ----- Public Works Director

**SYRACUSE CITY CORPORATION**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**

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**SYRACUSE CITY CORPORATION**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2013**

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# **SYRACUSE CITY CORPORATION**

## **INTRODUCTORY SECTION**



**Mayor**  
Jamie Nagle

**City Council**  
Brian Duncan  
Craig Johnson  
Karianne Lisonbee  
Douglas Peterson  
Larry D. Shingleton

November 5, 2013

To the Honorable Mayor, City Council, and Citizens of the City of Syracuse:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report (CAFR) of Syracuse City Corporation for the fiscal year ended June 30, 2013.

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

The City's financial statements have been audited by Wood Richards and Associates, P. C. a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Syracuse City Corporation for the fiscal year ended June 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Syracuse City Corporation's financial statements for the fiscal year ended June 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Syracuse City Corporation's MD&A can be found immediately following the report of the independent auditors.

Entities receiving funding from the federal government are federally mandated to undergo a “Single Audit” designed to meet the special needs of federal grantor agencies. The Single Audit Act of 1996 and the U. S. Office of Management and Budget’s Circular A-133 governing single audit engagements require the independent auditors to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Although the City received funds under federal financial assistance programs, the revenue was not sufficient to require a single audit.

The State of Utah requires the City to be audited in accordance with Government Auditing Standards (GAO Yellow Book 2013 Revision) and sets forth general requirements for auditors to follow in its Compliance Manual for Audits of Local Governments. The City is responsible for compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or earmarking; and other special tests and provisions applicable to each of its major state assistance programs as required by the State of Utah Legal Compliance Audit Guide.

### **Profile of the Government**

Syracuse City was incorporated on September 3, 1935 and is located in the northern part of the state along the Wasatch Front. Syracuse became linked to Antelope Island State Park in 1969, with construction of a causeway. The City is the gateway to Antelope Island bringing 292,662 visitors in 2012, through the heart of the city. Syracuse City Corporation currently occupies a land area of 9.5 square miles and serves a population of approximately 25,118. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

Syracuse City Corporation is governed by a six member council form of government. Policy-making and legislative authority are vested in a governing council consisting of a mayor and five other members, known as the City Council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City’s manager. The City Manager is responsible for carrying out the policies and ordinances of the governing council and for overseeing the day-to-day operations of the City. The Mayor and City Council are elected on a non-partisan, at-large basis and serve four-year staggered terms.

Syracuse City Corporation provides a full range of services, including police and fire protection; culinary water, secondary water, storm water, sewer and sanitation; construction and maintenance of highways, streets, and other infrastructure; and recreational activities. The governing council of the City also serves as the Board of Directors for the Syracuse City Redevelopment Agency (RDA) and the Municipal Building Authority of Syracuse (MBA). The RDA and MBA are separate legal entities, but due to the oversight responsibilities of the City’s governing council in the decision making process, they are reported within the financial statements of Syracuse City Corporation. Additional information on the RDA and MBA can be found in Note 1 in the notes to the financial statements.

The annual budget serves as the foundation for Syracuse City Corporation's financial planning and control. All departments of the City are required to submit requests for appropriations to the Budget Officer in March of each year. The Budget Officer and City Manager use these requests as the starting point for developing a tentative budget. The Budget Officer then presents the tentative budget to the governing council at their first meeting in May. The council is required to hold public hearings on the tentative budget and to adopt a final budget no later than June 22<sup>nd</sup>. The appropriated budget is prepared by fund, and department (e.g., police). Department Directors may make transfers of appropriations within a department. Transfers of appropriations between departments require approval of the governing council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the major governmental funds, this comparison is presented on pages 42-45 as part of the basic financial statements for the governmental funds. For governmental funds with appropriated annual budgets, other than the major governmental funds, this comparison is presented in the governmental fund subsection of this report, which starts on page 75.

### **Economic Conditions**

The City has experienced a slow economy with stagnant growth in revenues over the previous three fiscal years. However, during fiscal year 2013, revenues associated with construction, namely building permits and development impact fees have increased significantly as compared to the three previous fiscal years. These revenues increases show signs that the housing market is recovering; however, even with the increase in building permit revenue, the City still continues to remain below the growth levels seen during the 2004 to 2007 fiscal years.

The City's tax revenues continue to show signs of recovery in fiscal year 2013 with sales tax revenue and franchise tax revenue up 4.7% and 5.5% respectively over prior year. Property tax rates and levies by the City have remained relatively constant even though property values have declined. The property tax formula, provided in state law, is revenue based and the tax rate adjusts to provide the same revenue from year to year regardless of valuation- changes. Property Tax revenues only increased due to new development and new homes built in Syracuse.

### **Long-Term Financial Planning**

Financial policy dictates that 5% to 25% of general fund revenue be kept in the unassigned fund balance of the general fund. Each year's budget plan targets an amount within that range and may be higher or lower depending on operational and capital needs of that year. The unassigned fund balance for fiscal year ended June 30, 2013, was 19.3% of revenue.

The City uses a five year capital improvement plan to focus on upcoming projects that will require funding. Modification of the plan and reprioritization of projects takes place annually. The Council and management attempt to finance all City operations on a pay as you go basis. Issuing debt is avoided if at all possible.

The City has invested long-term in infrastructure by issuing bonds in 2006 and 2008 to construct a new city hall, fire station, and making significant modifications to its public works building and police station. These buildings and improvements will benefit the city for the next 30 to 40 years. The city plans to pay down its bonds over the next 15 years.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Syracuse City for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the third consecutive year the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that the current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of the Finance Department. I would like to express my appreciation to all members of the City who assisted and contributed to the preparation of this report, and to our auditors, Wood Richards and Associates, P.C., for their cooperation and hard work. Credit must also be given to the Mayor, City Council, and City Manager for their support for maintaining the highest standards of professionalism in the management of Syracuse City Corporation's finances.

Respectfully submitted,

Stephen Marshall, CPA  
Finance Director



Government Finance Officers Association

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

Presented to

**Syracuse City Corporation  
Utah**

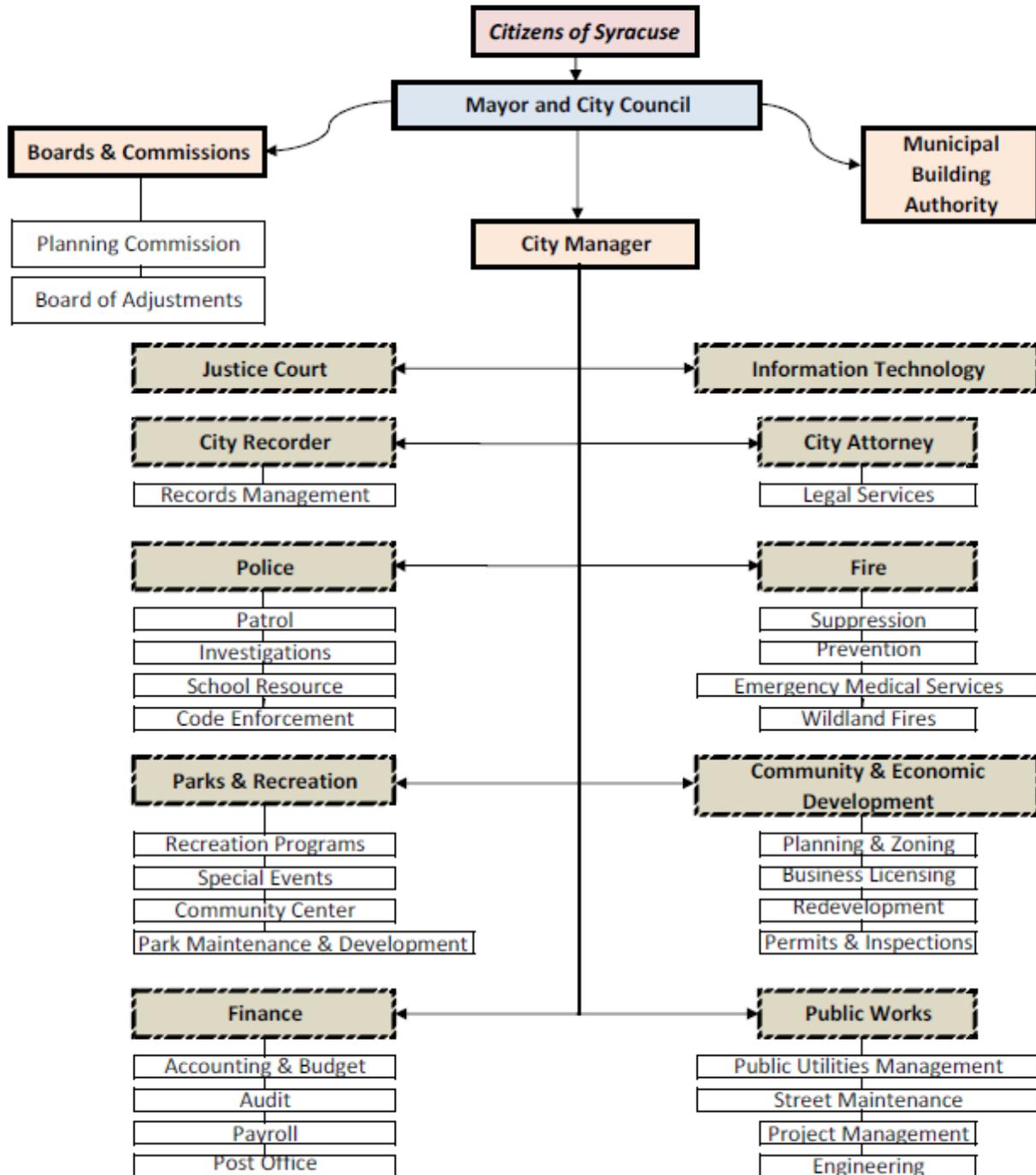
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**

Executive Director/CEO

# SYRACUSE CITY CORPORATION

## Organizational Chart



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# **SYRACUSE CITY CORPORATION**

## **FINANCIAL SECTION**

**INDEPENDENT AUDITORS' REPORT**

To the Mayor and Council  
Syracuse City

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the general fund and major special revenue funds of Syracuse City as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including 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, the aggregate remaining fund information, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the general fund and major special revenue funds of Syracuse City as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles general accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 16-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual on page 76 and the Schedules of Revenues, Expenses and Changes in Net Position – Budget to Actual on pages 77-82, and the statistical section are presented for additional analysis and are not a required part of the basic financial statements.

The Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual and the Schedules of Revenues, Expenditures and Changes in Net Assets – Budget to Actual listed as supplemental information in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual on page 76 and the Schedules of Revenues, Expenses and Changes in Net Position – Budget to Actual on pages 77-82 are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the 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 November 5, 2013, on our consideration of Syracuse City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Syracuse City's internal control over financial reporting and compliance.

*Wood Richards & Associates, PC*

Ogden, Utah

November 5, 2013

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The following is a discussion and analysis of Syracuse City's financial performance and activities for the year ended June 30, 2013. When read in conjunction with the notes to the financial statements, this section's financial highlights, overview and analysis will assist the reader to gain a more complete knowledge of the City's financial performance.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, we encourage readers to consider the information presented in conjunction with the letter of transmittal and the City's financial statements.

### Financial Highlights

- The assets of Syracuse City exceeded liabilities at June 30, 2013 by \$95,623,913 (net position). Of this amount, \$6,485,212 (unrestricted net position) may be used to meet the government's ongoing obligations.
- Syracuse City's total net position increased by \$2,527,864 during the fiscal year. Net position of governmental activities increased \$1,270,053 or 2.9%. Net position of business-type activities increased \$1,257,811 or 2.5%. The majority of the increase in net position during the year came from infrastructure assets contributed by developers of new subdivisions (i.e. streets, water lines, sewer lines, and storm drains) as well as increased revenue from sales tax and grants.
- Syracuse City's governmental funds reported combined ending fund balances of \$4,348,864 at June 30, 2013. Approximately 45% or \$1,938,982 of the ending fund balance is considered unrestricted (committed, assigned, or unassigned) and is available for spending either at the City's discretion or upon council approval.
- At June 30, 2013, unassigned fund balance for the general fund was \$1,715,874 or 18.2% of the total general fund expenditures.
- Syracuse City's total debt decreased by \$1,009,960 from principal payments on outstanding bonds and capital leases.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Syracuse City's basic financial statements which are comprised of: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

The financial statements also include information about Syracuse City Redevelopment Agency and the Municipal Building Authority of Syracuse City, blended *component units* of Syracuse City. Both entities are separate legal creations of Syracuse City but are reported here instead of having separate reports. A detailed explanation of the reporting entity is part of the notes to the financial statements.

## Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide the reader with a broad overview of Syracuse City's finances in a manner similar to a private-sector business. The governmental and business-type activities are consolidated into columns which add to a total for the primary government.

The *statement of net position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows of resources, with the difference between the reported categories as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, the reader will need to consider other non-financial factors. This statement combines and consolidates governmental fund's current financial resources with capital assets and long-term obligations.

The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of Syracuse City Corporation that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Syracuse City Corporation include general government, public safety, highways and streets, community and economic development, redevelopment, information technology, and recreation and park development. The business-type activities of Syracuse City Corporation include the Secondary Water Fund, Culinary Water Fund, Sewer Utility Fund, Storm Sewer Utility Fund, and Garbage Utility Fund.

## Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Syracuse City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into two types: governmental funds and proprietary funds.

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

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

*Proprietary funds.* Syracuse City Corporation maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Secondary Water Utility, Culinary Water Utility, Sewer Utility, Storm Sewer Utility, and Garbage Utility. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. Syracuse City Corporation uses an internal service fund to account for its information technology activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

## **Notes to the Financial Statements**

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

## **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Syracuse City Corporation's assets exceeded liabilities by \$95,623,913 at the close of the most recent year, June 30, 2013.

The largest portion of the City's net position, 90.3%, reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources need to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$3,098,596, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$6,485,212, may be used to meet the City's ongoing obligations to citizens and creditors.

The following table reflects the condensed statement of net position:

| <b>Syracuse City Corporation's Net Position</b> |                            |                 |                             |                 |                |                 |
|-------------------------------------------------|----------------------------|-----------------|-----------------------------|-----------------|----------------|-----------------|
| <b>(Stated in Thousands of Dollars)</b>         |                            |                 |                             |                 |                |                 |
| <b>As of June 30</b>                            |                            |                 |                             |                 |                |                 |
|                                                 | Governmental<br>Activities |                 | Business-type<br>Activities |                 | Total          |                 |
|                                                 | 2013                       | 2012            | 2013                        | 2012            | 2013           | 2012            |
| Current and other assets                        | \$7,335                    | \$6,960         | \$6,397                     | \$6,559         | \$13,732       | \$13,519        |
| Capital assets                                  | 56,057                     | 56,141          | 45,048                      | 43,524          | 101,105        | 99,665          |
| Total assets                                    | <u>63,101</u>              | <u>63,101</u>   | <u>51,445</u>               | <u>50,083</u>   | <u>114,837</u> | <u>113,184</u>  |
| Long-term debt outstanding                      | 15,366                     | 16,388          | -                           | 113             | 15,366         | 16,501          |
| Other liabilities                               | 1,165                      | 981             | 729                         | 512             | 1,894          | 1,493           |
| Total liabilities                               | <u>16,531</u>              | <u>17,369</u>   | <u>-</u>                    | <u>625</u>      | <u>17,260</u>  | <u>17,994</u>   |
| Deferred Inflows of Resources:                  |                            |                 |                             |                 |                |                 |
| Property Taxes                                  | <u>1,953</u>               | <u>1,584</u>    | <u>-</u>                    | <u>-</u>        | <u>1,953</u>   | <u>1,584</u>    |
| Total Liabilities & Deferred Inflows            | <u>18,484</u>              | <u>18,953</u>   | <u>729</u>                  | <u>625</u>      | <u>19,213</u>  | <u>19,578</u>   |
| Net Position:                                   |                            |                 |                             |                 |                |                 |
| Net Investment in Capital Assets                | 40,992                     | 40,565          | 45,048                      | 43,411          | 86,341         | 83,976          |
| Restricted                                      | 2,298                      | 1,771           | 801                         | 1,042           | 3,099          | 2,813           |
| Unrestricted                                    | 1,618                      | 1,812           | 4,867                       | 5,005           | 6,184          | 6,817           |
| Total net position                              | <u>\$44,908</u>            | <u>\$44,148</u> | <u>\$50,716</u>             | <u>\$49,458</u> | <u>95,624</u>  | <u>\$93,606</u> |

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

The City created a new Information Technology Fund during FY2012 that services both governmental and propriety funds. The funds purpose is to provide informational technology services across the City. Because the services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The following table summarizes Syracuse City's total revenues, expenses, and changes in net position for fiscal year 2013:

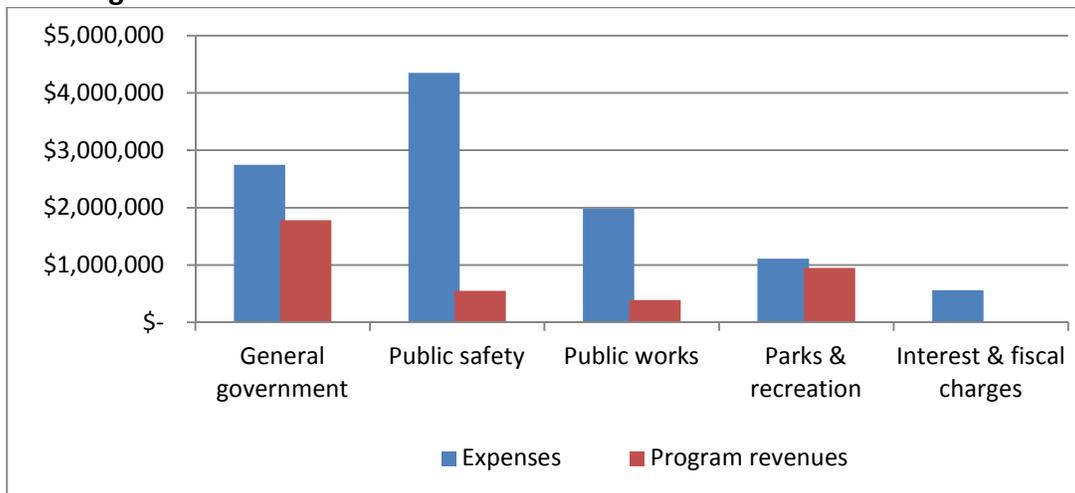
| <b>Syracuse City Corporation's Changes in Net Position</b> |                            |                 |                             |                 |                 |                 |
|------------------------------------------------------------|----------------------------|-----------------|-----------------------------|-----------------|-----------------|-----------------|
| <b>(Stated in Thousands of Dollars)</b>                    |                            |                 |                             |                 |                 |                 |
| <b>As of June 30</b>                                       |                            |                 |                             |                 |                 |                 |
|                                                            | Governmental<br>Activities |                 | Business-type<br>Activities |                 | Total           |                 |
|                                                            | 2013                       | 2012            | 2013                        | 2012            | 2013            | 2012            |
| <b>Revenues:</b>                                           |                            |                 |                             |                 |                 |                 |
| <b>General Revenues:</b>                                   |                            |                 |                             |                 |                 |                 |
| Taxes                                                      | \$ 6,529                   | \$ 6,349        | \$ -                        | \$ -            | \$ 6,529        | \$ 6,349        |
| Other                                                      | 102                        | 221             | 10                          | 18              | 112             | 239             |
| Interest                                                   | 36                         | 33              | 37                          | 36              | 73              | 69              |
| <b>Program Revenues:</b>                                   |                            |                 |                             |                 |                 |                 |
| Charges for services                                       | 3,666                      | 2,906           | 6,510                       | 5,877           | 10,176          | 8,783           |
| Operating Grants and<br>Contributions                      | 1,006                      | 890             | -                           | -               | 1,006           | 890             |
| Capital Grants and<br>Contributions                        | 489                        | 499             | 773                         | 233             | 1,262           | 732             |
| <b>Total revenues</b>                                      | <b>11,828</b>              | <b>10,898</b>   | <b>7,330</b>                | <b>6,164</b>    | <b>19,158</b>   | <b>17,062</b>   |
| <b>Expenses:</b>                                           |                            |                 |                             |                 |                 |                 |
| General government                                         | 2,744                      | 2,378           | -                           | -               | 2,744           | 2,378           |
| Public safety                                              | 4,349                      | 3,923           | -                           | -               | 4,349           | 3,923           |
| Public works                                               | 1,983                      | 1,907           | -                           | -               | 1,983           | 1,907           |
| Parks and recreation                                       | 1,109                      | 1,242           | -                           | -               | 1,109           | 1,242           |
| Interest on long-term<br>Debt                              | 560                        | 687             | -                           | -               | 560             | 687             |
| Utilities                                                  | -                          | -               | 5,885                       | 5,538           | 5,885           | 5,538           |
| <b>Total expenses</b>                                      | <b>10,745</b>              | <b>10,137</b>   | <b>5,885</b>                | <b>5,538</b>    | <b>16,630</b>   | <b>15,675</b>   |
| Changes in net position<br>before transfers                | 1,084                      | 761             | 1,445                       | 626             | 2,528           | 1,387           |
| Transfers                                                  | 187                        | 187             | ( 187)                      | ( 187)          | -               | -               |
| <b>Change in net position</b>                              | <b>1,270</b>               | <b>948</b>      | <b>1,258</b>                | <b>439</b>      | <b>2,528</b>    | <b>1,387</b>    |
| Net Position - beginning                                   | 44,148                     | 43,200          | 49,458                      | 49,019          | 93,606          | 92,219          |
| Prior year adjustment                                      | (510)                      | -               | -                           | -               | (510)           | -               |
| <b>Net Position - restated</b>                             | <b>43,638</b>              | <b>43,200</b>   | <b>49,458</b>               | <b>49,019</b>   | <b>93,096</b>   | <b>-</b>        |
| <b>Net Position – ending</b>                               | <b>\$44,908</b>            | <b>\$44,148</b> | <b>\$50,716</b>             | <b>\$49,458</b> | <b>\$95,624</b> | <b>\$93,606</b> |

**Governmental activities.** Governmental activities increased Syracuse City’s net position by \$1,270,053 in the current fiscal year. Key elements of the increase were as follows:

- Capital contributions from developers during fiscal year 2013 including streets, sidewalks, and curb and gutter totaled \$414,354.
- Impact fees related to new development increased by 121.0% or \$407,623 over prior year.
- Building permit fees and development review fees increased 58.5% or \$249,021 over prior year.
- Fire protection fees increased 850% or \$208,771 over prior year due to our new wild land fire program that was implemented during fiscal year 2013.
- Sales tax revenue increased 4.7% or \$133,776 over the previous fiscal year while franchise taxes increased 5.5% or \$70,254.
- Class C Road funds increased 3.4% or \$24,838, over prior year.
- Operating expenses in total increased by \$607,640. These increases were mainly due to increased expenses in the Redevelopment Fund of \$159,300 and increased cost of benefits related to health insurance and retirement of approximately \$150,000.

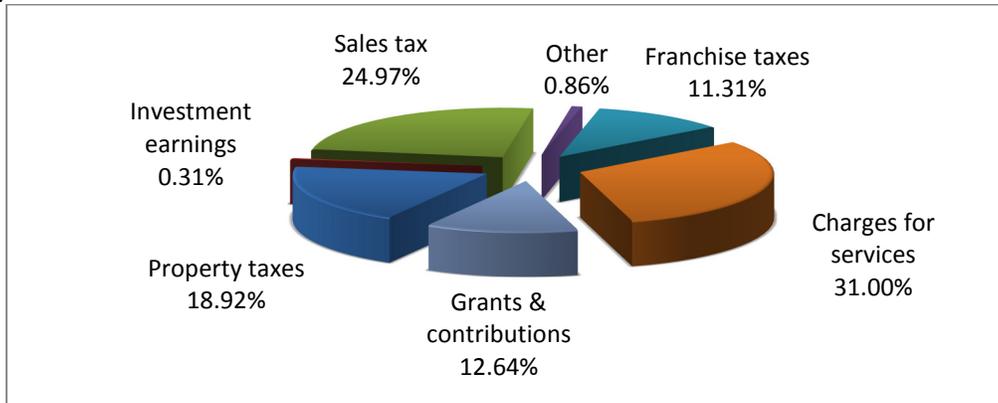
The following graphs display a different perspective on governmental activities expenses compared to program revenues attributed to the activity:

**Expenses and Program Revenues – Governmental Activities**



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## Revenues by Source – Governmental Activities



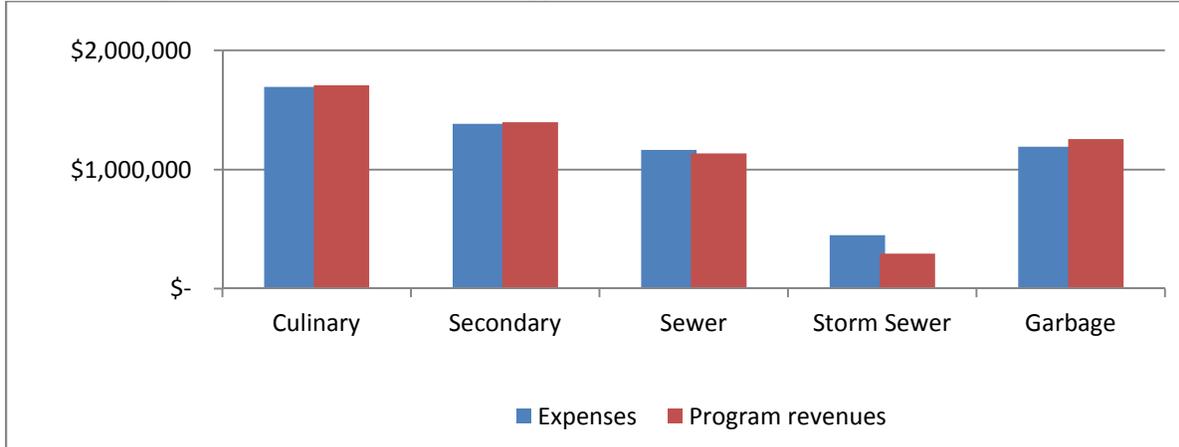
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**Business-type activities.** Business-type activities increased Syracuse City’s net position by \$1,257,811 in the current fiscal year. At the end of the current fiscal year, all of the City’s business-type funds reported a positive net position. Key elements of the increase to net position of business-type activities include:

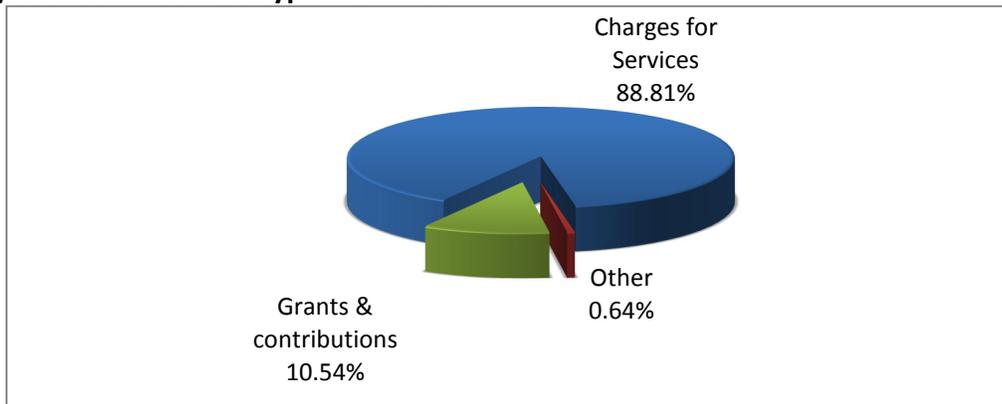
- User fee revenue from culinary water, secondary water, sewer, storm sewer and garbage services had an increase of \$207,785.
- Capital contributions from developers during fiscal year 2013 including culinary water, secondary water, sewer and storm sewer lines totaled \$514,354.
- Impact fees related to new development increased by 84.6%, \$329,929.
- Revenue from new connection fees, late utility bills, and ownership transfer fees increased by \$80,872.
- Overall expenses increased by \$347,170 mainly due to an increase in sewer district disposal fees of \$94,573 and an increase in salaries & benefits of \$132,171.

The following graphs display a different perspective on business-type activities reflected in the City's statement of activities:

**Expenses and Program Revenues – Business-type Activities**



**Revenues by Source – Business-type Activities**



**Financial Analysis of the Government's Funds**

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

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

At June 30, 2013, the City's governmental funds reported combined ending fund balances of \$4,348,864, an increase of \$316,203 from the prior year. There are five components of funds balance; nonspendable, restricted, committed, assigned, and unassigned. The nonspendable fund balance of \$112,367 includes items that are prepaid expenses and inventory. The restricted fund balance totaling \$2,297,515 is funds that must be spent for specific purposes and are externally restricted. The committed fund balance totaling \$73,667 is for funds that are not restricted but require council approval before monies can be spent. The assigned fund balance of \$149,441 is unrestricted in nature but has been assigned internally by management for a specific or intended use. Finally, unassigned fund balance of \$1,715,874 is available for spending at the City's discretion and has not been assigned for a specific purpose.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,715,874, while the total fund balance was \$3,501,554. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures. Unreserved fund balance represents 18.2% of total general fund expenditures, while total fund balance represents 37.2% of that same amount.

During the fiscal year, the fund balance of Syracuse City Corporation's general fund (budget basis) increased by \$360,962. Key factors in the change are as follows:

- Revenue from building permits was up 58.5% or \$249,021 over prior year.
- Revenue from sales tax was up 4.7% or \$133,776 over prior year.
- Revenue from fire department wild land fires up \$86,812 over prior year
- Revenue from current year property taxes was up 4.4% or \$79,899 over prior year.

The fund balance of the capital improvement fund decreased by \$43,947 or 22.7%. This decrease was due capital outlay expenses for the police reroof, purchase of vehicles, and purchase of equipment for Chloe's Sunshine Playground.

The fund balance of the redevelopment fund decrease by \$327 while the municipal building authority fund balance decreased by \$485.

**Proprietary funds.** Syracuse City Corporation's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position of the culinary water fund at the end of the fiscal year 2013 was \$2,472,692, for the sewer utility fund the unrestricted net position was \$889,842, for the garbage utility fund the unrestricted net position was \$380,945, for the secondary water utility fund the unrestricted net position was \$703,014, and for the storm water utility fund the unrestricted net position was \$396,377. The change in net position for the five utility funds were as follows: Culinary water utility fund increased \$602,329, sewer utility fund increased \$51,982, garbage utility fund increased \$65,985, secondary water utility fund increased \$142,554, and storm water utility fund increased \$384,477.

Operating revenues for the culinary water utility fund increased 6.1% or \$98,622 from the prior year. Expenses increased 2.3% or \$37,712. This increase was mainly attributed to an increase in cost to purchase water. Infrastructure contributions from developers increased net position by \$127,040.

Operating revenues for the sewer utility fund increased 12.3% or \$124,018 from the prior year. Expenses increased 14.5% or \$147,349. This increase was mainly attributed to a \$1 increase in sewer collection fees and an increase in disposal fees paid to the sewer district. Infrastructure contributions from developers increased net position by \$76,438.

Operating revenues for the garbage utility fund increased by 2.5% or 30,979. This increase was due to increase use of the City's green waste recycling program. Expenses increased 4.5% or \$50,954 over prior year. These increases are primarily due to an increase in number of customers in the collection system.

Operating revenues for the secondary water utility fund increased by 3.3% or 44,372. Expenses increased 6.6% or \$86,104. These increases are primarily due to an increase in number of customers in the collection system as well as an increase in the administrative fee charged to the fund. Infrastructure contributions from developers increased net position by \$59,897.

Operating revenues and expenses for the storm water utility fund remained fairly consistent with the prior year. Infrastructure contributions from developers increased net position by \$250,979.

### **General Fund Budgetary Highlights**

During the fiscal year, the general fund's original budget for expenditures and other financing uses was amended from an original total of \$9,274,904 to a final budget of \$11,485,609, an increase of \$2,210,705. Some of the more significant changes to individual revenue and expenditure items are as follows:

- \$940,000 increase in the road impact projects for various reconstruction projects in the city.
- \$512,475 increase in Class "C" road projects.
- \$426,600 increase in the street lights fund for the street light conversion project.
- \$150,000 increase for merit increases for employees.
- \$111,302 increase for park improvements.

**Budget to actual.** At the conclusion of the fiscal year, there were some differences between final budgeted revenues and expenditures and actual results. Most revenue classifications exceeded budget. The most noteworthy were impact fee revenue, building permits, property taxes, and sales and use taxes exceeded expectations by \$284,123, \$147,268, \$119,157, and \$53,427, respectively. Two major revenue classifications, justice court fines and ambulance revenue, fell short of budget expectations by \$68,189 and 48,085 respectively. In total, general fund revenue exceeded the budget expectations by \$678,417 or 7.6%.

## Capital Assets and Debt Administration

**Capital assets.** Syracuse City Corporation's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounts to \$86,040,105 (net of related debt). The investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment, vehicles, and construction in progress. The total increase in the City's investment in capital assets for the current fiscal year was \$2,064,307 or 2.5%.

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

- Infrastructure from developers through acceptance of new subdivision, \$928,708. Includes curb, gutter, sidewalks, roads, culinary water lines, secondary water lines, sewer lines, storm drains, and land drains.
- Street Light purchase and conversion project \$680,440.
- Bluff Road secondary water transmission line upgrade, \$519,009.
- 200 South Culinary Water line upgrade, \$210,063.
- Completed 2525 South and 800 West reconstruction project, \$198,026.
- Completed Ranchettes Park Improvement, \$150,030.
- Completed 1350 South and 1475 South reconstruction project, \$147,332.
- Purchased fire investigation trailer, \$78,411.
- Construction in progress on several capital improvement projects totaling \$2,291,343. These projects include 1000 west from 1200 south to 1700 south and 2700 south to Bluff Road, 700 South and 2500 West, Marilyn Drive, and Doral Drive.

| <b>Syracuse City Corporation's Capital Assets<br/>(Stated in Thousands of Dollars and Net of Depreciation)</b> |                         |                 |                          |                 |                  |                 |
|----------------------------------------------------------------------------------------------------------------|-------------------------|-----------------|--------------------------|-----------------|------------------|-----------------|
|                                                                                                                | Governmental Activities |                 | Business-type Activities |                 | Total            |                 |
|                                                                                                                | 2013                    | 2012            | 2013                     | 2012            | 2013             | 2012            |
| Land, water stock & CIP                                                                                        | \$ 9,759                | \$ 9,245        | \$ 10,179                | \$ 8,900        | \$ 19,938        | \$ 18,145       |
| Infrastructure                                                                                                 | 45,171                  | 43,580          | 51,158                   | 49,675          | 96,329           | 93,255          |
| Buildings and equipment                                                                                        | 26,142                  | 25,934          | 2,056                    | 1,940           | 28,198           | 27,874          |
| Accumulated depreciation                                                                                       | (25,015)                | (22,619)        | (18,345)                 | (16,991)        | (43,360)         | (39,610)        |
| Total capital assets                                                                                           | <u>\$56,057</u>         | <u>\$56,142</u> | <u>\$45,048</u>          | <u>\$43,524</u> | <u>\$101,105</u> | <u>\$99,664</u> |

Additional information on Syracuse City Corporation's capital assets can be found in note 4 on pages 63-64 of this report.

**Long-term debt.** In 1992, the City issued \$2,200,000 in Water Revenue Notes with the State of Utah to finance the construction of a storage reservoir and upgrade the main transmission lines throughout the City. These are zero interest bearing notes and were paid off in January 2013 with a final principal payment \$113,000.

In April 2005, the City issued \$2,100,000 in sales tax revenue bonds to fund the acquisition of water shares, the construction of a water reservoir, and improvements to the parks and secondary water system. Principal payments are due annually in April through 2020. Interest is due semi-annually in April and October. The balance due on the bonds at June 30, 2013 is \$1,125,000.

At the end of the current fiscal year, the City’s blended component unit, the Municipal Building Authority of Syracuse City (MBA), had total bonded debt outstanding of \$12,932,000. The bonds were issued for the purpose of financing the construction of a new city hall, a public works addition, remodel of the police station and construction of a new city fire station. The bonds mature in 2028 with principal payments due annually in March. Interest is due semi-annually in March and September.

| <b>Syracuse City Corporation’s Long-term Debt</b> |                      |                      |
|---------------------------------------------------|----------------------|----------------------|
| <b>As of June 30</b>                              |                      |                      |
|                                                   | 2013                 | 2012                 |
| <b>Governmental Activities:</b>                   |                      |                      |
| 2005 Park Development Bonds                       | \$ 1,125,000         | \$ 1,260,000         |
| 2006 MBA Lease Revenue Bonds                      | 7,665,000            | 8,030,000            |
| 2012 MBA Lease Revenue Bonds                      | 5,267,000            | 5,572,000            |
| <b>Business-type Activities:</b>                  |                      |                      |
| 1992 Water Revenue Note A                         | -                    | 55,000               |
| 1992 Water Revenue Note B                         | -                    | 58,000               |
| <b>Total</b>                                      | <b>\$ 14,057,000</b> | <b>\$ 14,975,000</b> |

State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The current limitations for the City are \$38,844,157. Syracuse City Corporation currently does not have any outstanding general obligation debt. In addition, state statutes allow for an additional 4% to be used for water, sewer and electrical projects thus resulting in a debt limit of 8% of total taxable value. The City’s water and sewer utility is allowed an additional \$38,844,157 in debt obligation.

Additional information on Syracuse City Corporation’s long-term debt activity can be found in note 7 and 8 on pages 65-69 of this report.

## **Economic Factors and Next Year's Budgets**

Sales tax revenues for the fiscal year ended June 30, 2013 was 4.7% or \$133,776 higher than the previous year. It is expected that sales tax revenue will continue to grow as the economy continues to recover from the recession.

Construction of new homes has been above expectations and revenues associated with residential construction have been higher than budgeted for fiscal year 2013. The city anticipates that new construction will continue to pick up and that building permits revenue in fiscal year 2014 will exceed the amounts in fiscal year 2013.

The seasonally adjusted unemployment rate for Davis County as reported by the Utah Department of Workforce Services for June 2013 was 4.3%. This is 1.3% lower than the 5.6% for June 2012. The rate reported for the State of Utah for June 2013 was 4.7%. These compare favorably to the national seasonally adjusted rate reported by the U.S. Department of Labor, Bureau of Labor and Statistics for June 2013 of 7.6%. County and state unemployment rates have been decreasing slightly over the past year. The City anticipates that unemployment rates will continue to trend downward in the next few years.

These factors along with other economic factors were considered in preparing the 2013-2014 fiscal year budget.

## **Request for Information**

This financial report is designed to provide a general overview of Syracuse City Corporation's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 1979 West 1900 South, Syracuse, Utah 84075. The report is also posted on the City's website at [www.syracuseut.com](http://www.syracuseut.com)

# **SYRACUSE CITY CORPORATION**

## **BASIC FINANCIAL STATEMENTS**

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**SYRACUSE CITY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

|                                                 | Governmental<br>Activities | Business-type<br>Activities | Total                |
|-------------------------------------------------|----------------------------|-----------------------------|----------------------|
| <b>ASSETS</b>                                   |                            |                             |                      |
| Cash and Cash Equivalents                       | \$ 1,859,437               | \$ 4,552,106                | \$ 6,411,543         |
| Accounts Receivable                             | 98,930                     | 550,901                     | 649,831              |
| Due From Other Governments                      | 2,874,197                  | 258,438                     | 3,132,635            |
| Prepaid Expenses                                | 58,687                     | -                           | 58,687               |
| Deposits & Inventories                          | 53,680                     | -                           | 53,680               |
| Restricted Cash                                 | 2,389,705                  | 1,035,331                   | 3,425,036            |
| Capital Assets:                                 |                            |                             |                      |
| Land and Related Non-Depreciable Assets         | 9,759,347                  | 10,178,709                  | 19,938,056           |
| Depreciable Infrastructure                      | 45,170,798                 | 51,158,157                  | 96,328,955           |
| Buildings, Equip, & Other Depreciable Assets    | 26,142,018                 | 2,056,331                   | 28,198,349           |
| Less Accumulated Depreciation                   | (25,014,922)               | (18,345,384)                | (43,360,306)         |
| Total Capital Assets, Net                       | 56,057,241                 | 45,047,813                  | 101,105,054          |
| <b>TOTAL ASSETS</b>                             | <b>63,391,877</b>          | <b>51,444,589</b>           | <b>114,836,466</b>   |
| <b>LIABILITIES</b>                              |                            |                             |                      |
| Accounts Payable and Accrued Liabilities        | 1,016,075                  | 728,801                     | 1,744,876            |
| Interest Payable                                | 148,334                    | -                           | 148,334              |
| Noncurrent Due Within One Year                  | 1,101,733                  | -                           | 1,101,733            |
| Noncurrent Due in More Than One Year            | 14,264,225                 | -                           | 14,264,225           |
| <b>TOTAL LIABILITIES</b>                        | <b>16,530,367</b>          | <b>728,801</b>              | <b>17,259,168</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>            |                            |                             |                      |
| Unavailable Revenue - Property Taxes            | 1,953,385                  | -                           | 1,953,385            |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>      | <b>1,953,385</b>           | <b>-</b>                    | <b>1,953,385</b>     |
| <b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS</b> | <b>18,483,752</b>          | <b>728,801</b>              | <b>19,212,553</b>    |
| <b>NET POSITION</b>                             |                            |                             |                      |
| Net Investment in Capital Assets                | 40,992,292                 | 45,047,813                  | 86,040,105           |
| Restricted for:                                 |                            |                             |                      |
| Class "C" Road Activities                       | 844,069                    | -                           | 844,069              |
| Impact Fees                                     | 763,265                    | 801,081                     | 1,564,346            |
| Redevelopment Agency                            | 690,181                    | -                           | 690,181              |
| Unrestricted                                    | 1,618,318                  | 4,866,894                   | 6,485,212            |
| <b>TOTAL NET POSITION</b>                       | <b>\$ 44,908,125</b>       | <b>\$ 50,715,788</b>        | <b>\$ 95,623,913</b> |

The Notes to the Financial Statements are an integral part of this statement.

**SYRACUSE CITY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

| Activities                                      | Expenses             | Program Revenues     |                                    |                                  |
|-------------------------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|
|                                                 |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Primary Government:</b>                      |                      |                      |                                    |                                  |
| <b>Governmental:</b>                            |                      |                      |                                    |                                  |
| General Government                              | \$ 2,743,962         | \$ 1,781,564         | \$ -                               | \$ -                             |
| Public Safety                                   | 4,349,143            | 549,517              | 252,646                            | -                                |
| Public Works                                    | 1,982,422            | 388,756              | 753,015                            | 414,354                          |
| Parks and Recreation                            | 1,109,490            | 946,491              | -                                  | 75,000                           |
| Interest and Other Charges<br>on Long-term Debt | 559,958              | -                    | -                                  | -                                |
| <b>Total Governmental Activities</b>            | <b>10,744,975</b>    | <b>3,666,328</b>     | <b>1,005,661</b>                   | <b>489,354</b>                   |
| <b>Business-type:</b>                           |                      |                      |                                    |                                  |
| Culinary Water                                  | 1,694,016            | 1,895,694            | -                                  | 385,477                          |
| Sewer                                           | 1,165,527            | 1,135,541            | -                                  | 76,438                           |
| Garbage                                         | 1,191,793            | 1,255,841            | -                                  | -                                |
| Secondary Water                                 | 1,383,551            | 1,646,276            | -                                  | 59,897                           |
| Storm Drain                                     | 449,994              | 576,422              | -                                  | 250,979                          |
| <b>Total Business-type Activities</b>           | <b>5,884,881</b>     | <b>6,509,774</b>     | <b>-</b>                           | <b>772,791</b>                   |
| <b>Total Primary Government</b>                 | <b>\$ 16,629,856</b> | <b>\$ 10,176,102</b> | <b>\$ 1,005,661</b>                | <b>\$ 1,262,145</b>              |

**General Revenues:**  
Property Tax  
Sales Tax  
Franchise Tax  
Miscellaneous  
Gain (Loss) on Disposal of Assets  
Interest Earned  
Transfer in (out)  
**Total General Revenues and Transfers**

**Change in Net Position**

**Net Position-Beginning**  
**Prior Year Adjustment (Note 16)**  
**Net Position-Beginning as Restated**  
**Net Position-Ending**

The Notes to the Financial Statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Position |                             |               |
|---------------------------------------------------|-----------------------------|---------------|
| Primary Government                                |                             |               |
| Governmental<br>Activities                        | Business-type<br>Activities | Total         |
| \$ (962,398)                                      | \$ -                        | \$ (962,398)  |
| (3,546,980)                                       | -                           | (3,546,980)   |
| (426,297)                                         | -                           | (426,297)     |
| (87,999)                                          | -                           | (87,999)      |
| (559,958)                                         | -                           | (559,958)     |
| (5,583,632)                                       | -                           | (5,583,632)   |
| -                                                 | 587,155                     | 587,155       |
| -                                                 | 46,452                      | 46,452        |
| -                                                 | 64,048                      | 64,048        |
| -                                                 | 322,622                     | 322,622       |
| -                                                 | 377,407                     | 377,407       |
| -                                                 | 1,397,684                   | 1,397,684     |
| (5,583,632)                                       | 1,397,684                   | (4,185,948)   |
| 2,237,855                                         | -                           | 2,237,855     |
| 2,953,427                                         | -                           | 2,953,427     |
| 1,337,696                                         | -                           | 1,337,696     |
| 123,118                                           | 10,484                      | 133,602       |
| (21,588)                                          | -                           | (21,588)      |
| 36,194                                            | 36,626                      | 72,820        |
| 186,983                                           | (186,983)                   | -             |
| 6,853,685                                         | (139,873)                   | 6,713,812     |
| 1,270,053                                         | 1,257,811                   | 2,527,864     |
| 44,147,708                                        | 49,457,977                  | 93,605,685    |
| (509,636)                                         | -                           | (509,636)     |
| 43,638,072                                        | -                           | 43,638,072    |
| \$ 44,908,125                                     | \$ 50,715,788               | \$ 96,133,549 |

**SYRACUSE CITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2013**

|                                                                               | <u>General<br/>Fund</u>    | <u>Redevelopment<br/>Fund</u> | <u>Municipal<br/>Building<br/>Authority Fund</u> |
|-------------------------------------------------------------------------------|----------------------------|-------------------------------|--------------------------------------------------|
| <b>ASSETS</b>                                                                 |                            |                               |                                                  |
| Cash and Cash Equivalents                                                     | \$ 1,834,663               | \$ -                          | \$ -                                             |
| Restricted Cash                                                               | 1,678,877                  | 703,140                       | 7,688                                            |
| Accounts Receivable                                                           | 38,180                     | -                             | -                                                |
| Due From Other Governments                                                    | 2,414,074                  | 337,583                       | -                                                |
| Due From Other Funds                                                          | 30,957                     | -                             | -                                                |
| Prepaid Expenses                                                              | 58,687                     | -                             | -                                                |
| Deposits & Inventories                                                        | 53,680                     | -                             | -                                                |
| <b>TOTAL ASSETS</b>                                                           | <u><u>\$ 6,109,118</u></u> | <u><u>\$ 1,040,723</u></u>    | <u><u>\$ 7,688</u></u>                           |
| <b>LIABILITIES</b>                                                            |                            |                               |                                                  |
| Accounts Payable and Accrued Liabilities                                      | \$ 991,762                 | \$ 12,959                     | \$ -                                             |
| Due From Other Funds                                                          | -                          | -                             | -                                                |
| <b>TOTAL LIABILITIES</b>                                                      | <u>991,762</u>             | <u>12,959</u>                 | <u>-</u>                                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                          |                            |                               |                                                  |
| Unavailable Revenue - Property Taxes                                          | 1,615,802                  | 337,583                       | -                                                |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <u>1,615,802</u>           | <u>337,583</u>                | <u>-</u>                                         |
| <b>FUND BALANCES</b>                                                          |                            |                               |                                                  |
| <b>Nonspendable:</b>                                                          |                            |                               |                                                  |
| Prepays, Deposits, and Inventory                                              | 112,367                    | -                             | -                                                |
| <b>Restricted for:</b>                                                        |                            |                               |                                                  |
| Class "C" Roads                                                               | 844,069                    | -                             | -                                                |
| Impact Fees                                                                   | 763,265                    | -                             | -                                                |
| Redevelopment Fund                                                            | -                          | 690,181                       | -                                                |
| <b>Committed:</b>                                                             |                            |                               |                                                  |
| Municipal Building Authority                                                  | -                          | -                             | 7,688                                            |
| Park Maintenance                                                              | 12,557                     | -                             | -                                                |
| Street Lighting                                                               | 53,422                     | -                             | -                                                |
| <b>Assigned:</b>                                                              |                            |                               |                                                  |
| Capital Improvements                                                          | -                          | -                             | -                                                |
| Unassigned                                                                    | 1,715,874                  | -                             | -                                                |
| <b>TOTAL FUND BALANCES</b>                                                    | <u>3,501,554</u>           | <u>690,181</u>                | <u>7,688</u>                                     |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <u><u>\$ 6,109,118</u></u> | <u><u>\$ 1,040,723</u></u>    | <u><u>\$ 7,688</u></u>                           |

The Notes to the Financial Statements are an integral part of this statement.

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| <u>Capital<br/>Improvements<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|------------------------------------------|-----------------------------------------|
| \$ -                                     | \$ 1,834,663                            |
| -                                        | 2,389,705                               |
| 60,750                                   | 98,930                                  |
| 122,540                                  | 2,874,197                               |
| -                                        | 30,957                                  |
| -                                        | 58,687                                  |
| -                                        | 53,680                                  |
| <u>\$ 183,290</u>                        | <u>\$ 7,340,819</u>                     |
| <br>                                     |                                         |
| \$ 2,892                                 | \$ 1,007,613                            |
| 30,957                                   | 30,957                                  |
| <u>33,849</u>                            | <u>1,038,570</u>                        |
| <br>                                     |                                         |
| -                                        | 1,953,385                               |
| <br>                                     |                                         |
| -                                        | 1,953,385                               |
| <br>                                     |                                         |
| -                                        | 112,367                                 |
| -                                        | 844,069                                 |
| -                                        | 763,265                                 |
| -                                        | 690,181                                 |
|                                          | 7,688                                   |
| -                                        | 12,557                                  |
| -                                        | 53,422                                  |
| 149,441                                  | 149,441                                 |
| -                                        | 1,715,874                               |
| <u>149,441</u>                           | <u>4,348,864</u>                        |
| <br>                                     |                                         |
| <u>\$ 183,290</u>                        | <u>\$ 7,340,819</u>                     |

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**SYRACUSE CITY**  
**RECONCILIATION OF THE BALANCE SHEET -- GOVERNMENT FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2013**

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Total fund balance -- governmental funds \$ 4,348,864

Amount 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 as assets in governmental funds. These assets consist of:

|                                                    |                     |            |
|----------------------------------------------------|---------------------|------------|
| Land and related non-depreciable assets            | 9,021,159           |            |
| Depreciable Infrastructure                         | 45,170,798          |            |
| Buildings, equipment, and other depreciable assets | 26,142,018          |            |
| Construction in process                            | 738,188             |            |
| Accumulated Depreciation                           | <u>(25,014,922)</u> |            |
| Total Capital Assets                               |                     | 56,057,241 |

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

|                      |                  |                     |
|----------------------|------------------|---------------------|
| Debt                 | (14,910,725)     |                     |
| Compensated absences | (301,009)        |                     |
| Unamortized premium  | (154,224)        |                     |
| Interest payable     | <u>(148,334)</u> |                     |
| Total Long-Term Debt |                  | <u>(15,514,292)</u> |

Internal service funds are used by management to charge the costs of information technology to other funds. The assets and liabilities of the internal service fund is included in the governmental activities in the statement of net position.

These amounts include \$24,774 in cash and \$8,462 in accounts payable. 16,312

Total net position --- governmental activities \$ 44,908,125

**SYRACUSE CITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                    | General<br>Fund     | Redevelopment<br>Fund | Municipal<br>Building<br>Authority Fund |
|----------------------------------------------------------------------------------------------------|---------------------|-----------------------|-----------------------------------------|
| <b>REVENUES:</b>                                                                                   |                     |                       |                                         |
| Taxes                                                                                              | \$ 4,849,920        | \$ 341,362            | \$ -                                    |
| Licenses and permits                                                                               | 533,524             | -                     | -                                       |
| Impact fees                                                                                        | 745,473             | -                     | -                                       |
| Intergovernmental revenues                                                                         | 1,005,661           | -                     | -                                       |
| Administrative Fees                                                                                | 600,000             | -                     | -                                       |
| Charges for services                                                                               | 1,356,488           | -                     | -                                       |
| Fines and forfeitures                                                                              | 281,811             | -                     | -                                       |
| Interest                                                                                           | 30,593              | 3,986                 | 532                                     |
| Management Fee                                                                                     | 59,134              | -                     | -                                       |
| Lease revenue (payments)                                                                           | -                   | -                     | 1,160,528                               |
| Miscellaneous                                                                                      | 107,709             | -                     | -                                       |
| <b>Total</b>                                                                                       | <b>9,570,313</b>    | <b>345,348</b>        | <b>1,161,060</b>                        |
| <b>EXPENDITURES:</b>                                                                               |                     |                       |                                         |
| <b>Current:</b>                                                                                    |                     |                       |                                         |
| General government                                                                                 | 2,112,668           | 345,675               | -                                       |
| Public safety                                                                                      | 3,817,012           | -                     | -                                       |
| Public works                                                                                       | 2,170,559           | -                     | -                                       |
| Parks and Recreation                                                                               | 1,050,209           | -                     | -                                       |
| Capital outlay                                                                                     | -                   | -                     | -                                       |
| <b>Debt service:</b>                                                                               |                     |                       |                                         |
| Principal retirement                                                                               | 184,753             | -                     | 670,000                                 |
| Interest and other                                                                                 | 75,375              | -                     | 491,545                                 |
| <b>Total</b>                                                                                       | <b>9,410,576</b>    | <b>345,675</b>        | <b>1,161,545</b>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES (USES)</b> | <b>159,737</b>      | <b>(327)</b>          | <b>(485)</b>                            |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                             |                     |                       |                                         |
| Issuance of debt                                                                                   | -                   | -                     | -                                       |
| Issuance of refunding bonds                                                                        | -                   | -                     | -                                       |
| Sale of capital assets                                                                             | 14,242              | -                     | -                                       |
| Transfers in                                                                                       | 186,983             | -                     | -                                       |
| Transfers out                                                                                      | -                   | -                     | -                                       |
| <b>Total</b>                                                                                       | <b>201,225</b>      | <b>-</b>              | <b>-</b>                                |
| <b>NET CHANGE IN FUND BALANCES</b>                                                                 | <b>360,962</b>      | <b>(327)</b>          | <b>(485)</b>                            |
| <b>FUND BALANCES, BEGINNING OF YEAR</b>                                                            | <b>3,140,592</b>    | <b>690,508</b>        | <b>8,173</b>                            |
| <b>FUND BALANCES, END OF YEAR</b>                                                                  | <b>\$ 3,501,554</b> | <b>\$ 690,181</b>     | <b>\$ 7,688</b>                         |

The Notes to the Financial Statements are an integral part of this statement.

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| <u>Capital<br/>Improvements<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|------------------------------------------|-----------------------------------------|
| \$ 1,337,696                             | \$ 6,528,978                            |
| -                                        | 533,524                                 |
| -                                        | 745,473                                 |
| 75,000                                   | 1,080,661                               |
| -                                        | 600,000                                 |
| -                                        | 1,356,488                               |
| -                                        | 281,811                                 |
| 1,083                                    | 36,194                                  |
| -                                        | 59,134                                  |
| (1,160,528)                              | -                                       |
| <u>105,307</u>                           | <u>213,016</u>                          |
| <u>358,558</u>                           | <u>11,435,279</u>                       |
| -                                        | 2,458,343                               |
| -                                        | 3,817,012                               |
| -                                        | 2,170,559                               |
| -                                        | 1,050,209                               |
| 236,030                                  | 236,030                                 |
| 155,207                                  | 1,009,960                               |
| <u>11,268</u>                            | <u>578,188</u>                          |
| <u>402,505</u>                           | <u>11,320,301</u>                       |
| <u>(43,947)</u>                          | <u>114,978</u>                          |
| -                                        | -                                       |
| -                                        | 14,242                                  |
| -                                        | 186,983                                 |
| -                                        | -                                       |
| -                                        | <u>201,225</u>                          |
| (43,947)                                 | 316,203                                 |
| <u>193,388</u>                           | <u>4,032,661</u>                        |
| <u>\$ 149,441</u>                        | <u>\$ 4,348,864</u>                     |

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**SYRACUSE CITY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |           |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Net change in fund balance - total governmental funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$        | 316,203   |
| Amount reported for governmental activities in the statement of activities are different because:                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |           |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Depreciation of \$2,448,889 exceeded capital purchases of \$1,987,161 during the current period.                                                                                                                                                                                                                                                   |           | (461,728) |
| The governmental funds report the proceeds from the sale of assets as revenues, while the government-wide financial statements report the difference between the sale proceeds and the net book value of the assets sold as a gain or loss.                                                                                                                                                                                                                                                                                                                          |           |           |
| Net book value of assets sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | (35,830)  |
| The long-term portion of the liability for compensated absences is not recorded in the fund level, but is reported in the statement of net position. This is the current year change in the liability, reported as an expense in the statement of activities.                                                                                                                                                                                                                                                                                                        |           | 1,579     |
| The governmental funds report bond proceeds as an other financing source, while repayment of bond principal is reported as an expenditure. Also, governmental funds report the effect premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The governmental funds report interest expense when it is paid, however the statement of net position reports interest when it accrues. The net effect of these differences in the treatment of general obligation bonds and related items is as follows: |           |           |
| Issuance of debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |           |
| Amortization of premium and discount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10,282    |           |
| Accrued interest                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 7,948     |           |
| Repayment of bond and lease principal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,009,960 | 1,028,190 |
| Governmental funds do not report contributions of infrastructure from developers as a revenue in the governmental statements. It is recorded as part of the entity wide presentation.                                                                                                                                                                                                                                                                                                                                                                                |           | 414,354   |
| Internal service funds are used by management to charge the costs of information technology to individual funds. The net revenues (costs) of these activities is reported with governmental activities.                                                                                                                                                                                                                                                                                                                                                              |           | 7,285     |
| Changes in net position of governmental activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$        | 1,270,053 |

The Notes to the Financial Statements are an integral part of this statement.

**SYRACUSE CITY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                           | Budgeted Amounts           |                            | Actual                     | Variance With<br>Final Budget |
|-------------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|
|                                           | Original                   | Final                      |                            |                               |
| <b>REVENUES:</b>                          |                            |                            |                            |                               |
| <b>Taxes:</b>                             |                            |                            |                            |                               |
| Current property taxes                    | \$ 1,582,336               | \$ 1,582,336               | \$ 1,667,892               | \$ 85,556                     |
| Fee-in-lieu                               | 170,000                    | 170,000                    | 168,704                    | (1,296)                       |
| Delinquent prior years' taxes             | 25,000                     | 25,000                     | 59,897                     | 34,897                        |
| Sales tax                                 | 2,700,000                  | 2,900,000                  | 2,953,427                  | 53,427                        |
| Total                                     | <u>4,477,336</u>           | <u>4,677,336</u>           | <u>4,849,920</u>           | <u>172,584</u>                |
| <b>Licenses and permits:</b>              |                            |                            |                            |                               |
| Business licenses                         | 50,500                     | 50,500                     | 54,536                     | 4,036                         |
| Building permits                          | 300,000                    | 300,000                    | 447,268                    | 147,268                       |
| Burial permits                            | 25,000                     | 25,000                     | 31,720                     | 6,720                         |
| Total                                     | <u>375,500</u>             | <u>375,500</u>             | <u>533,524</u>             | <u>158,024</u>                |
| <b>Impact fees:</b>                       |                            |                            |                            |                               |
| Park purchase                             | 10,000                     | 10,000                     | 117,523                    | 107,523                       |
| Park development                          | 247,950                    | 247,950                    | 311,105                    | 63,155                        |
| Public safety                             | 33,750                     | 33,750                     | 52,243                     | 18,493                        |
| Transportation                            | 169,650                    | 169,650                    | 264,602                    | 94,952                        |
| Total                                     | <u>461,350</u>             | <u>461,350</u>             | <u>745,473</u>             | <u>284,123</u>                |
| <b>Intergovernmental revenues:</b>        |                            |                            |                            |                               |
| Class "C" road fund allotment             | 700,000                    | 725,000                    | 753,015                    | 28,015                        |
| Liquor fund allotments                    | 20,000                     | 20,000                     | 23,170                     | 3,170                         |
| Federal grants and reimbursements         | 164,200                    | 234,850                    | 206,341                    | (28,509)                      |
| State and local grants and reimbursements | 17,605                     | 28,905                     | 23,135                     | (5,770)                       |
| Local governments service agreements      | -                          | -                          | -                          | -                             |
| Total                                     | <u>901,805</u>             | <u>1,008,755</u>           | <u>1,005,661</u>           | <u>(3,094)</u>                |
| Administrative Fees                       | <u>600,000</u>             | <u>600,000</u>             | <u>600,000</u>             | <u>-</u>                      |
| <b>Charges for services:</b>              |                            |                            |                            |                               |
| Development reviews and inspections       | 150,000                    | 150,000                    | 227,615                    | 77,615                        |
| Recreation fees                           | 177,000                    | 177,000                    | 189,665                    | 12,665                        |
| Community Center fees                     | 36,000                     | 36,000                     | 44,019                     | 8,019                         |
| Ambulance revenue                         | 300,000                    | 300,000                    | 251,915                    | (48,085)                      |
| Traffic school and other police charges   | 19,400                     | 19,400                     | 12,027                     | (7,373)                       |
| Fire protection fees                      | 75,500                     | 175,500                    | 233,332                    | 57,832                        |
| Road cut permits                          | 2,000                      | 2,000                      | 12,199                     | 10,199                        |
| Post Office commissions                   | 40,000                     | 40,000                     | 40,898                     | 898                           |
| Parks Maintenance fee                     | 225,000                    | 230,000                    | 232,863                    | 2,863                         |
| Street lighting fee                       | 104,000                    | 104,000                    | 111,955                    | 7,955                         |
| Total                                     | <u>1,128,900</u>           | <u>1,233,900</u>           | <u>1,356,488</u>           | <u>122,588</u>                |
| Justice Court Fines and forfeitures       | <u>350,000</u>             | <u>350,000</u>             | <u>281,811</u>             | <u>(68,189)</u>               |
| Interest                                  | <u>19,900</u>              | <u>19,900</u>              | <u>30,593</u>              | <u>10,693</u>                 |
| Management Fee                            | <u>76,650</u>              | <u>76,650</u>              | <u>59,134</u>              | <u>(17,516)</u>               |
| <b>Miscellaneous:</b>                     |                            |                            |                            |                               |
| Sale of materials and supplies            | -                          | -                          | 867                        | 867                           |
| Sale of cemetery lots                     | 30,000                     | 30,000                     | 37,715                     | 7,715                         |
| Buildings and Parks rentals               | 10,000                     | 37,805                     | 51,316                     | 13,511                        |
| Sundry                                    | 6,700                      | 20,700                     | 17,811                     | (2,889)                       |
| Total                                     | <u>46,700</u>              | <u>88,505</u>              | <u>107,709</u>             | <u>19,204</u>                 |
| <b>TOTAL REVENUES</b>                     | <u><u>\$ 8,438,141</u></u> | <u><u>\$ 8,891,896</u></u> | <u><u>\$ 9,570,313</u></u> | <u><u>\$ 678,417</u></u>      |

**SYRACUSE CITY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

| EXPENDITURES:                                                       | Budgeted Amounts    |                     | Actual              | Variance With<br>Final Budget |
|---------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                                                     | Original            | Final               |                     |                               |
| <b>General government:</b>                                          |                     |                     |                     |                               |
| City council                                                        | \$ 59,341           | \$ 59,341           | \$ 56,497           | \$ 2,844                      |
| City court                                                          | 199,201             | 208,853             | 201,348             | 7,505                         |
| Administration                                                      | 926,351             | 978,314             | 915,818             | 62,496                        |
| Community and Economic Development                                  | 590,772             | 586,335             | 551,143             | 35,192                        |
| Buildings and grounds                                               | 297,984             | 321,475             | 315,471             | 6,004                         |
| Information Systems                                                 | 72,400              | 72,400              | 72,391              | 9                             |
| <b>Total</b>                                                        | <b>2,146,049</b>    | <b>2,226,718</b>    | <b>2,112,668</b>    | <b>114,050</b>                |
| <b>Public safety:</b>                                               |                     |                     |                     |                               |
| Police department                                                   | 2,078,719           | 2,241,826           | 2,185,654           | 56,172                        |
| Fire department                                                     | 1,613,548           | 1,769,930           | 1,631,358           | 138,572                       |
| <b>Total</b>                                                        | <b>3,692,267</b>    | <b>4,011,756</b>    | <b>3,817,012</b>    | <b>194,744</b>                |
| <b>Public works:</b>                                                |                     |                     |                     |                               |
| Streets                                                             | 842,833             | 1,792,503           | 899,404             | 893,099                       |
| Street Lighting                                                     | 104,000             | 530,600             | 530,508             | 92                            |
| Class "C" roads                                                     | 1,024,930           | 1,537,405           | 740,647             | 796,758                       |
| <b>Total</b>                                                        | <b>1,971,763</b>    | <b>3,860,508</b>    | <b>2,170,559</b>    | <b>1,689,949</b>              |
| <b>Parks and recreation</b>                                         | <b>1,016,942</b>    | <b>1,107,244</b>    | <b>1,050,209</b>    | <b>57,035</b>                 |
| <b>Debt Service:</b>                                                |                     |                     |                     |                               |
| Debt principal                                                      | 135,000             | 184,753             | 184,753             | -                             |
| Debt interest and fees                                              | 55,983              | 94,630              | 75,375              | 19,255                        |
| <b>Total</b>                                                        | <b>190,983</b>      | <b>279,383</b>      | <b>260,128</b>      | <b>19,255</b>                 |
| <b>TOTAL EXPENDITURES</b>                                           | <b>9,018,004</b>    | <b>11,485,609</b>   | <b>9,410,576</b>    | <b>2,075,033</b>              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>FINANCING SOURCES (USES)</b> | <b>(579,863)</b>    | <b>(2,593,713)</b>  | <b>159,737</b>      | <b>2,753,450</b>              |
| <b>OTHER FINANCING SOURCES (USES):</b>                              |                     |                     |                     |                               |
| Issuance of debt                                                    | -                   | -                   | -                   | -                             |
| Sale of capital assets                                              | 1,950,000           | 2,000,000           | 14,242              | (1,985,758)                   |
| Transfers in                                                        | 186,983             | 186,983             | 186,983             | -                             |
| Transfers out                                                       | -                   | -                   | -                   | -                             |
| Appropriations of Fund Balance                                      | (1,557,120)         | 406,730             | -                   | (406,730)                     |
| <b>Total</b>                                                        | <b>579,863</b>      | <b>2,593,713</b>    | <b>201,225</b>      | <b>(2,392,488)</b>            |
| <b>NET CHANGE IN FUND BALANCE</b>                                   | <b>-</b>            | <b>-</b>            | <b>360,962</b>      | <b>360,962</b>                |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                              | <b>3,140,592</b>    | <b>3,140,592</b>    | <b>3,140,592</b>    | <b>-</b>                      |
| <b>FUND BALANCE, END OF YEAR</b>                                    | <b>\$ 3,140,592</b> | <b>\$ 3,140,592</b> | <b>\$ 3,501,554</b> | <b>\$ 360,962</b>             |

The Notes to the Financial Statements are an integral part of this statement.

**SYRACUSE CITY**  
**REDEVELOPMENT AGENCY - SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                        | Budgeted Amounts  |                   | Actual            | Variance With<br>Final Budget |
|--------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                                                                                        | Original          | Final             |                   |                               |
| <b>REVENUE:</b>                                                                                        |                   |                   |                   |                               |
| Property tax increment                                                                                 | \$ 445,000        | \$ 360,000        | \$ 341,362        | (18,638)                      |
| Interest income                                                                                        | 1,500             | 1,500             | 3,986             | 2,486                         |
| Total                                                                                                  | <u>446,500</u>    | <u>361,500</u>    | <u>345,348</u>    | <u>(16,152)</u>               |
| <b>EXPENDITURES:</b>                                                                                   |                   |                   |                   |                               |
| General Government                                                                                     | 166,750           | 241,750           | 174,231           | 67,519                        |
| Capital Outlay                                                                                         | -                 | -                 | -                 | -                             |
| Repayment to financiers                                                                                | 89,305            | 389,305           | 171,444           | 217,861                       |
| Total                                                                                                  | <u>256,055</u>    | <u>631,055</u>    | <u>345,675</u>    | <u>285,380</u>                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES (USES)</b> | <u>190,445</u>    | <u>(269,555)</u>  | <u>(327)</u>      | <u>269,228</u>                |
| <b>OTHER FINANCING SOURCES:</b>                                                                        |                   |                   |                   |                               |
| Appropriations of Fund Balance                                                                         | (190,445)         | 269,555           | -                 | (269,555)                     |
|                                                                                                        | <u>(190,445)</u>  | <u>269,555</u>    | <u>-</u>          | <u>(269,555)</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                                                                      | <u>-</u>          | <u>-</u>          | <u>(327)</u>      | <u>(327)</u>                  |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                                                                 | <u>690,508</u>    | <u>690,508</u>    | <u>690,508</u>    | <u>-</u>                      |
| <b>FUND BALANCE, END OF YEAR</b>                                                                       | <u>\$ 690,508</u> | <u>\$ 690,508</u> | <u>\$ 690,181</u> | <u>\$ (327)</u>               |

The Notes to the Financial Statements are an integral part of this statement.

**SYRACUSE CITY**  
**MUNICIPAL BUILDING AUTHORITY - SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                        | Budgeted Amounts |                  | Actual           | Variance With<br>Final Budget |
|--------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|-------------------------------|
|                                                                                                        | Original         | Final            |                  |                               |
| <b>REVENUE:</b>                                                                                        |                  |                  |                  |                               |
| Lease payments                                                                                         | \$ 1,162,000     | \$ 1,162,000     | \$ 1,160,528     | \$ (1,472)                    |
| Interest income                                                                                        | 500              | 500              | 532              | 32                            |
| Total                                                                                                  | <u>1,162,500</u> | <u>1,162,500</u> | <u>1,161,060</u> | <u>(1,440)</u>                |
| <b>EXPENDITURES:</b>                                                                                   |                  |                  |                  |                               |
| <b>Debt Service:</b>                                                                                   |                  |                  |                  |                               |
| Principal Retirement                                                                                   | 670,000          | 670,000          | 670,000          | -                             |
| Interest and Fiscal Charges                                                                            | 492,076          | 492,076          | 491,545          | 531                           |
| Total                                                                                                  | <u>1,162,076</u> | <u>1,162,076</u> | <u>1,161,545</u> | <u>531</u>                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES (USES)</b> | <u>424</u>       | <u>424</u>       | <u>(485)</u>     | <u>(909)</u>                  |
| <b>OTHER FINANCING SOURCES:</b>                                                                        |                  |                  |                  |                               |
| Appropriations of fund balance                                                                         | (424)            | (424)            | -                | 424                           |
| Transfer (contribution) from other funds                                                               | -                | -                | -                | -                             |
| Total                                                                                                  | <u>(424)</u>     | <u>(424)</u>     | <u>-</u>         | <u>424</u>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                                                                      | <u>-</u>         | <u>-</u>         | <u>(485)</u>     | <u>(485)</u>                  |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                                                                 | <u>8,173</u>     | <u>8,173</u>     | <u>8,173</u>     | <u>-</u>                      |
| <b>FUND BALANCE, END OF YEAR</b>                                                                       | <u>\$ 8,173</u>  | <u>\$ 8,173</u>  | <u>\$ 7,688</u>  | <u>\$ (485)</u>               |

The Notes to the Financial Statements are an integral part of this statement.

**SYRACUSE CITY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2013**

|                                                                | Business-type Activities - Enterprise Funds |                     |
|----------------------------------------------------------------|---------------------------------------------|---------------------|
|                                                                | Culinary<br>Water<br>Fund                   | Sewer<br>Fund       |
| <b>ASSETS</b>                                                  |                                             |                     |
| <b>CURRENT ASSETS:</b>                                         |                                             |                     |
| Cash and investments                                           | \$ 2,146,023                                | \$ 990,559          |
| Accounts receivable (net)                                      | 140,715                                     | 110,065             |
| Due from other governments                                     | 258,438                                     | -                   |
| <b>Total Current Assets</b>                                    | <b>2,545,176</b>                            | <b>1,100,624</b>    |
| <b>NONCURRENT ASSETS:</b>                                      |                                             |                     |
| Restricted Cash                                                | 234,250                                     | -                   |
| Capital Assets:                                                |                                             |                     |
| Water Stock                                                    | 476,250                                     | -                   |
| Land                                                           | 20,308                                      | -                   |
| Land improvements                                              | -                                           | -                   |
| Buildings                                                      | 56,700                                      | -                   |
| Furnishings, fixtures, and equipment                           | 572,429                                     | 397,570             |
| Work in Process                                                | 559,034                                     | 148,755             |
| Delivery/Collection system                                     | 16,572,489                                  | 9,209,760           |
| Less Accumulated depreciation                                  | (5,265,361)                                 | (2,723,768)         |
| <b>Total capital assets</b>                                    | <b>12,991,849</b>                           | <b>7,032,317</b>    |
| <b>Total Noncurrent Assets</b>                                 | <b>13,226,099</b>                           | <b>7,032,317</b>    |
| <b>TOTAL ASSETS</b>                                            | <b>\$ 15,771,275</b>                        | <b>\$ 8,132,941</b> |
| <b>LIABILITIES</b>                                             |                                             |                     |
| <b>CURRENT LIABILITIES:</b>                                    |                                             |                     |
| Accounts payable                                               | \$ 227,237                                  | \$ 204,686          |
| Accrued liabilities                                            | 6,678                                       | 6,096               |
| Customer deposits                                              | 72,819                                      | -                   |
| Due to other funds                                             | -                                           | -                   |
| <b>Total Current Liabilities</b>                               | <b>306,734</b>                              | <b>210,782</b>      |
| <b>NET POSITION</b>                                            |                                             |                     |
| NET INVESTMENT IN CAPITAL ASSETS<br>RESTRICTED FOR IMPACT FEES | 12,991,849                                  | 7,032,317           |
| UNRESTRICTED                                                   | 2,472,692                                   | 889,842             |
| <b>TOTAL NET POSITION</b>                                      | <b>\$ 15,464,541</b>                        | <b>\$ 7,922,159</b> |

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.  
Net position of business-type activities

The Notes to the Financial Statements are an integral part of this statement.

| Business-type Activities - Enterprise Funds |                      |                  |                        | Governmental                |
|---------------------------------------------|----------------------|------------------|------------------------|-----------------------------|
| Garbage Fund                                | Secondary Water Fund | Storm Water Fund | Total Enterprise Funds | Information Technology Fund |
| \$ 341,396                                  | \$ 651,877           | \$ 398,227       | \$ 4,528,082           | \$ 48,798                   |
| 130,205                                     | 139,707              | 30,209           | 550,901                | -                           |
| -                                           | -                    | -                | 258,438                | -                           |
| <u>471,601</u>                              | <u>791,584</u>       | <u>428,436</u>   | <u>5,337,421</u>       | <u>48,798</u>               |
| -                                           | 256,276              | 544,805          | 1,035,331              | -                           |
| -                                           | 8,098,145            | -                | 8,574,395              | -                           |
| -                                           | 26,125               | -                | 46,433                 | -                           |
| -                                           | 1,004,658            | -                | 1,004,658              | -                           |
| -                                           | 681,500              | -                | 738,200                | -                           |
| -                                           | 348,132              | -                | 1,318,131              | -                           |
| -                                           | 510,916              | 339,176          | 1,557,881              | -                           |
| -                                           | 13,183,263           | 11,187,987       | 50,153,499             | -                           |
| -                                           | (4,967,075)          | (5,389,180)      | (18,345,384)           | -                           |
| -                                           | <u>18,885,664</u>    | <u>6,137,983</u> | <u>45,047,813</u>      | -                           |
| -                                           | <u>19,141,940</u>    | <u>6,682,788</u> | <u>46,083,144</u>      | -                           |
| \$ 471,601                                  | \$ 19,933,524        | \$ 7,111,224     | \$ 51,420,565          | \$ 48,798                   |
| \$ 90,656                                   | \$ 82,199            | \$ 21,017        | \$ 625,795             | \$ 8,462                    |
| -                                           | 6,371                | 4,042            | 23,187                 | -                           |
| -                                           | -                    | 7,000            | 79,819                 | -                           |
| -                                           | -                    | -                | -                      | -                           |
| <u>90,656</u>                               | <u>88,570</u>        | <u>32,059</u>    | <u>728,801</u>         | <u>8,462</u>                |
| -                                           | 18,885,664           | 6,137,983        | 45,047,813             | -                           |
| -                                           | 256,276              | 544,805          | 801,081                | -                           |
| <u>380,945</u>                              | <u>703,014</u>       | <u>396,377</u>   | <u>4,842,870</u>       | <u>40,336</u>               |
| \$ 380,945                                  | \$ 19,844,954        | \$ 7,079,165     | 50,691,764             | \$ 40,336                   |
|                                             |                      |                  | <u>24,024</u>          |                             |
|                                             |                      |                  | <u>\$ 50,715,788</u>   |                             |

**SYRACUSE CITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                     | <u>Business-type Activities - Enterprise Funds</u> |                       |
|---------------------------------------------------------------------|----------------------------------------------------|-----------------------|
|                                                                     | <u>Culinary<br/>Water<br/>Fund</u>                 | <u>Sewer<br/>Fund</u> |
| <b>OPERATING REVENUES:</b>                                          |                                                    |                       |
| Monthly service charges                                             | \$ 1,632,286                                       | \$ 1,077,019          |
| Connection fees                                                     | 68,100                                             | 58,522                |
| Other                                                               | 6,590                                              | -                     |
| Total                                                               | <u>1,706,976</u>                                   | <u>1,135,541</u>      |
| <b>EXPENSES:</b>                                                    |                                                    |                       |
| Salaries, wages, and benefits                                       | 270,024                                            | 150,889               |
| Contractual services                                                | 412,749                                            | 662,947               |
| Operations                                                          | 552,076                                            | 75,031                |
| Depreciation                                                        | 459,167                                            | 276,660               |
| Total                                                               | <u>1,694,016</u>                                   | <u>1,165,527</u>      |
| <b>OPERATING INCOME (LOSS)</b>                                      | <u>12,960</u>                                      | <u>(29,986)</u>       |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                            |                                                    |                       |
| Impact fees                                                         | 188,718                                            | -                     |
| Grant revenue                                                       | 258,437                                            | -                     |
| Gain (loss) on sale of Capital Assets                               | -                                                  | -                     |
| Interest revenue                                                    | 15,174                                             | 5,530                 |
| Interest expense                                                    | -                                                  | -                     |
| Total                                                               | <u>462,329</u>                                     | <u>5,530</u>          |
| <b>INCOME (LOSS) BEFORE CAPITAL<br/>CONTRIBUTIONS AND TRANSFERS</b> | <u>475,289</u>                                     | <u>(24,456)</u>       |
| Developers infrastructure contributions                             | 127,040                                            | 76,438                |
| Transfers                                                           | -                                                  | -                     |
| <b>NET CHANGE IN POSITION</b>                                       | <u>602,329</u>                                     | <u>51,982</u>         |
| <b>NET POSITION, BEGINNING OF YEAR</b>                              | <u>14,862,212</u>                                  | <u>7,870,177</u>      |
| <b>NET POSITION, END OF YEAR</b>                                    | <u>\$ 15,464,541</u>                               | <u>\$ 7,922,159</u>   |

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.  
Change in net position of business-type activities

| Business-type Activities - Enterprise Funds |                      |                     |                        | Governmental                           |
|---------------------------------------------|----------------------|---------------------|------------------------|----------------------------------------|
| Garbage Fund                                | Secondary Water Fund | Storm Water Fund    | Total Enterprise Funds | Activities Information Technology Fund |
| \$ 1,236,541                                | \$ 1,345,299         | \$ 293,778          | \$ 5,584,923           | \$ 181,602                             |
| -                                           | 52,254               | -                   | 178,876                | -                                      |
| 19,300                                      | -                    | -                   | 25,890                 | -                                      |
| <u>1,255,841</u>                            | <u>1,397,553</u>     | <u>293,778</u>      | <u>5,789,689</u>       | <u>181,602</u>                         |
| 48,601                                      | 216,123              | 133,675             | 819,312                | 127,492                                |
| 1,073,342                                   | 271,212              | -                   | 2,420,250              | -                                      |
| 69,850                                      | 480,450              | 113,089             | 1,290,496              | 36,562                                 |
| -                                           | 415,766              | 203,230             | 1,354,823              | -                                      |
| <u>1,191,793</u>                            | <u>1,383,551</u>     | <u>449,994</u>      | <u>5,884,881</u>       | <u>164,054</u>                         |
| 64,048                                      | 14,002               | (156,216)           | (95,192)               | 17,548                                 |
| -                                           | 248,723              | 282,644             | 720,085                | -                                      |
| -                                           | -                    | -                   | 258,437                | -                                      |
| -                                           | -                    | -                   | -                      | -                                      |
| 1,937                                       | 6,915                | 7,070               | 36,626                 | 221                                    |
| -                                           | -                    | -                   | -                      | -                                      |
| <u>1,937</u>                                | <u>255,638</u>       | <u>289,714</u>      | <u>1,015,148</u>       | <u>221</u>                             |
| 65,985                                      | 269,640              | 133,498             | 919,956                | 17,769                                 |
| -                                           | 59,897               | 250,979             | 514,354                | -                                      |
| -                                           | (186,983)            | -                   | (186,983)              | -                                      |
| <u>65,985</u>                               | <u>142,554</u>       | <u>384,477</u>      | <u>1,247,327</u>       | <u>17,769</u>                          |
| 314,960                                     | 19,702,400           | 6,694,688           |                        | 22,567                                 |
| <u>\$ 380,945</u>                           | <u>\$ 19,844,954</u> | <u>\$ 7,079,165</u> |                        | <u>\$ 40,336</u>                       |
|                                             |                      |                     | 10,484                 |                                        |
|                                             |                      |                     | <u>\$ 1,257,811</u>    |                                        |

**SYRACUSE CITY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                    | <u>Business-type Activities - Enterprise Funds</u> |                       |
|----------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------|
|                                                                                                    | <u>Culinary<br/>Water<br/>Fund</u>                 | <u>Sewer<br/>Fund</u> |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                       |                                                    |                       |
| Cash received from customers                                                                       | \$ 1,724,526                                       | \$ 1,124,677          |
| Cash received from other activities                                                                | 6,590                                              | -                     |
| Cash payments for payroll and benefits                                                             | (270,024)                                          | (150,889)             |
| Cash payments for goods and services                                                               | (876,880)                                          | (598,763)             |
| Net cash provided by operating activities                                                          | <u>584,212</u>                                     | <u>375,025</u>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                        |                                                    |                       |
| Interest earned (charged) on cash deposits                                                         | <u>15,174</u>                                      | <u>5,530</u>          |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                            |                                                    |                       |
| Transfers from (to) other funds                                                                    | -                                                  | -                     |
| Net cash provided by (used in) noncapital financing activities                                     | <u>-</u>                                           | <u>-</u>              |
| <b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES:</b>                                 |                                                    |                       |
| Impact fees                                                                                        | 188,718                                            | -                     |
| Cash received from intergovernmental grant                                                         | -                                                  | -                     |
| Cash payments for property and equipment purchases                                                 | (747,190)                                          | (248,228)             |
| Cash received from the sale of assets                                                              | -                                                  | -                     |
| Principal payments on debt                                                                         | (113,000)                                          | -                     |
| Net cash provided by (used in) noncapital financing activities                                     | <u>(671,472)</u>                                   | <u>(248,228)</u>      |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                                        | <b>(72,086)</b>                                    | <b>132,327</b>        |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>                                               | <b>2,452,359</b>                                   | <b>858,232</b>        |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>                                                     | <b>\$ 2,380,273</b>                                | <b>\$ 990,559</b>     |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO<br/>NET CASH PROVIDED BY OPERATING ACTIVITIES:</b> |                                                    |                       |
| Operating income                                                                                   | \$ 12,960                                          | \$ (29,986)           |
| Adjustments to reconcile operating income to net cash<br>provided by operating activities:         |                                                    |                       |
| Depreciation                                                                                       | 459,167                                            | 276,660               |
| Change in assets and liabilities:                                                                  |                                                    |                       |
| (Increase) decrease in accounts receivable                                                         | 24,140                                             | (10,864)              |
| Increase (decrease) in accounts payable and accrued liabilities                                    | 87,945                                             | 139,215               |
| Total adjustments                                                                                  | <u>571,252</u>                                     | <u>405,011</u>        |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>                                                   | <b>\$ 584,212</b>                                  | <b>\$ 375,025</b>     |
| <b>NON CASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                           |                                                    |                       |
| Developers infrastructure contributions                                                            | \$ 127,040                                         | \$ 76,438             |

The Notes to the Financial Statements are an integral part of this statement.

| Business-type Activities - Enterprise Funds |                      |                  |                         | Governmental                |
|---------------------------------------------|----------------------|------------------|-------------------------|-----------------------------|
| Garbage Fund                                | Secondary Water Fund | Storm Drain Fund | Proprietary Funds Total | Information Technology Fund |
| \$ 1,231,805                                | \$ 1,400,348         | \$ 293,230       | \$ 5,774,586            | \$ -                        |
| 19,300                                      | -                    | -                | 25,890                  | 181,602                     |
| (48,601)                                    | (216,123)            | (133,675)        | (819,312)               | (127,492)                   |
| (1,144,375)                                 | (787,662)            | (86,535)         | (3,494,215)             | (32,875)                    |
| 58,129                                      | 396,563              | 73,020           | 1,486,949               | 21,235                      |
| 1,937                                       | 6,915                | 7,070            | 36,626                  | 221                         |
| -                                           | (186,983)            | -                | (186,983)               | -                           |
| -                                           | (186,983)            | -                | (186,983)               | -                           |
| -                                           | 248,723              | 282,644          | 720,085                 | -                           |
| -                                           | -                    | -                | -                       | -                           |
| -                                           | (1,001,038)          | (367,918)        | (2,364,374)             | -                           |
| -                                           | -                    | -                | -                       | -                           |
| -                                           | -                    | -                | (113,000)               | -                           |
| -                                           | (752,315)            | (85,274)         | (1,672,015)             | -                           |
| 60,066                                      | (535,820)            | (5,184)          | 1,336,592               | 21,456                      |
| 281,330                                     | 1,443,973            | 948,216          | 5,984,110               | 27,342                      |
| \$ 341,396                                  | \$ 908,153           | \$ 943,032       | \$ 5,563,413            | \$ 48,798                   |
| \$ 64,048                                   | \$ 14,002            | \$ (156,216)     | \$ (95,192)             | \$ 17,548                   |
| -                                           | 415,766              | 203,230          | 1,354,823               | -                           |
| (4,736)                                     | 2,795                | (548)            | -                       | -                           |
| (1,183)                                     | (36,000)             | 26,554           | -                       | 3,687                       |
| (5,919)                                     | 382,561              | 229,236          | 1,354,823               | 3,687                       |
| \$ 58,129                                   | \$ 396,563           | \$ 73,020        | \$ 1,259,631            | \$ 21,235                   |
| \$ -                                        | \$ 59,897            | \$ 250,979       | \$ 514,354              | \$ -                        |

# **SYRACUSE CITY CORPORATION**

## **NOTES TO THE FINANCIAL STATEMENTS**

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Syracuse City (the City) conform in all material respects to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the City's significant accounting policies.

**A. Reporting Entity**

The City is incorporated under the constitutional provisions of the State of Utah. The City operates under a Council-Mayor form of government. The Mayor and the five council members are elected at large with staggered terms. The Mayor is the administrative authority by statute. However, in Syracuse City, that responsibility has been delegated to the City Manager. Council has budgetary authority over all city departments and is accountable for all fiscal matters. City sales taxes, property taxes, utility user fees and development impact fees fund the majority of the costs of providing services to citizens including general administrative, judicial services (justice court), planning and zoning, public safety (police and fire), public utilities (culinary water, secondary water, sewer, storm water and garbage collection), highways and streets, parks-recreation, and public improvements.

In defining the government, 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 by the Governmental Accounting Standards board (GASB). Under GASB Statement No. 61, *The Financial Reporting Entity*, the financial reporting entity consists of the primary government and the following component units:

**Blended Component Units** - Blended component units, although legally separate entities, are in substance part of the government's operations. They are reported as part of the primary government and blended with the appropriate funds. The reporting entity of these financial statements includes the Syracuse City Redevelopment Agency, and the Municipal Building Authority of Syracuse.

Syracuse City Redevelopment Agency (RDA) is governed by a six-member board comprised of the City Council and Mayor. Its sole purpose is a financing tool that allows Syracuse City to gather property tax increment dollars from increased property values to pay for improvements in designated redevelopment areas. Activities for the RDA are blended with the City's special revenue funds. Separate financial statements are not issued or required for the Authority. The RDA is considered to be a blended component unit because the City's governing body is also their governing body and they exist exclusively to accomplish specific purposes of the City Council.

Municipal Building Authority of Syracuse (MBA) is governed by a six-member board comprised of the City Council and Mayor. Its sole purpose is a financing tool that allows municipal facilities to be funded without requiring a vote of citizens. The MBA, as a separate entity, borrows monies and constructs municipal facilities which it owns. The City leases the structures from the MBA. These lease payments provide the revenue stream for the MBA to make the debt payments as they come due. The facilities are deeded to the government entity at the time the debt is extinguished. Activities for the MBA are blended with the City's special revenue funds. Separate financial statements are not issued or required for the Authority. The MBA is considered to be a blended component unit because the City's governing body is also their governing body and they exist exclusively to accomplish specific purposes of the City Council.

**Discretely Presented Component Units** - Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the City. No entities have been identified as discretely presented component units.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and Fund Financial Statements**

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The City has adopted GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance*. Accordingly, the City has elected to apply all applicable GASB pronouncements and codified accounting standards issued by GASB. The more significant accounting policies established in GAAP and used by the City are discussed below.

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

**Government-wide Financial Statements** - The government-wide statements present information on all activities of the primary government and its component units. 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 amounts of interfund services provided and used are not eliminated in the process of consolidation.

The *Statement of Net Position* presents the City's assets and liabilities, with the difference reported as net position. Net position are restricted when constraints placed upon them are either externally imposed or are 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 are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable within a specific function. The City does allocate insurance, legal fees, and other entity-wide expenses to individual funds. 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 operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

**Fund Financial Statements** - The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for *governmental* and *proprietary funds*.

GASB 34 introduced the concept of *major funds* to the fund statements. Because governments typically have too many funds to include information on each individual fund with the basic financial statements, criteria has been established to identify those funds that are reported in separate columns (*major funds*) and those that are grouped together (*non-major funds*). Syracuse City has chosen to present each of the funds in separate columns and thus designated all of its funds as "major". The Information Technology Fund, RDA Fund, Debt Service Fund, and the Storm Water Fund did not meet the criteria of a "major fund".

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and Fund Financial Statements (continued)**

The City reports the following governmental funds:

- **General Fund** – This fund is the principal operating fund of the City. It is used to account for all financial resources not required to be accounted for in another fund.
- **RDA Fund** – This special revenue fund accounts for all activities of the Syracuse City Redevelopment Agency.
- **MBA Fund** – This special revenue fund accounts for all activities of the Municipal Building Authority of Syracuse.
- **Capital Improvements / Capital Projects Fund** – This fund accounts for the monies that are being accumulated to provide additional City facilities as growth creates specific needs.

The City reports the following proprietary funds:

- **Secondary Water Fund** – This fund accounts for the operations of the pressurized irrigation system throughout the City.
- **Culinary Water Fund** – This fund accounts for the operation of the culinary water service of the City.
- **Sewer Fund** – This fund accounts for the maintenance of the city portion of the North Davis Sewer District collection system.
- **Garbage Fund** – The fund accounts for the costs of the system of garbage collection and disposition.
- **Storm Sewer** – This fund accounts for the maintenance and construction of storm sewers throughout the City.
- **Information Technology/Internal Service Fund** – Internal Service funds account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City maintains an information technology fund to allocate such costs to the various departments and funds of the City. This fund is reported on the proprietary fund statements but is combined with governmental activities on the government-wide statements.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The proprietary fund statements are also prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating items, such as interest expense and investment earnings, result from non-exchange transactions or ancillary activities.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus and Basis of Accounting (continued)**

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. The government considers all revenues available if they are collected within 60 days of year end. Expenditures are generally recorded when the related liability is incurred.

**D. Assets, Liabilities, and Fund Balances / Net Position**

Following are the City's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

**Cash and Investments** - Cash and cash equivalents consist of demand deposits with a local bank. The City invests any cash that is not anticipated to be required within two weeks in the Public Treasurers Investment Fund (PTIF) administered by the State of Utah Treasurer's Office. Original maturities with PTIF are considered to be less than three months, thus, all deposits and investments are recorded at cost which is also considered to be fair value.

**Accounts Receivable** - Receivables from other governments are reasonably assured; accordingly, no allowance for uncollectible accounts has been established. Accounts Receivable from utility customers is offset by an allowance of estimated uncollectible accounts.

**Taxes Receivable** - Taxes receivable include accrued amounts for sales tax and property tax.

Sales tax collected on retail sales though-out the state, are forwarded to the Utah State Tax Commission. These taxes are processed centrally and distributed according to formula to each unit of government imposing a sales tax at the end of the second month after they have been collected by the retailer.

The property tax year runs from Jan 1<sup>st</sup> – Dec 31<sup>st</sup> of each year. Governing bodies actually establish a lien against properties as of the January 1<sup>st</sup> date even though the taxes are not due until November 30<sup>th</sup>. Each County bills and collects property taxes for all taxing entities within the County. Collections are distributed to the taxing entities monthly, with final settlement due March 31<sup>st</sup> of the subsequent year. The City records a receivable for those items actually collected by the County Treasurer but not yet transferred to the City and also the amount that is identified as a lien against the property to fund the coming year's services. This is shown as \$1,953,385 of the taxes receivable and also a deferred inflow of resources.

**Prepaid Expenses**- Prepaid expenses consist of certain payments to vendors that reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both government-wide and fund financial statements and expensed as the items are used. The City uses the consumption method to record these items as expenditures when they are used rather than when they are purchased.

**Deposits and Inventory** – Inventory in the General Fund consists of postage and other post office supplies which are priced at cost using the first-in/first out method. The City uses the consumption method for inventories, under which inventory items are considered expenditures when used, rather than when purchased.

**Due to/Due from other funds** - All cash and cash equivalents are accounted for in a pooled cash process. The money from each fund is combined to simplify the banking process. A particular fund may make disbursements of funds that have not physically been received. This technically requires that they draw from other fund's resources within the combined total. When this cash deficit occurs a *due to* account is charged in the funds requiring additional funds and a *due from* account is selected to offset the use of funds.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Assets, Liabilities, and Fund Balances / Net Position (continued)**

**Capital Assets** - The City defines capital assets as assets with an initial cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost where historical cost information is not available. Donated capital assets are recorded at estimated fair value on the date of donation.

Capital assets purchased or constructed by governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Water Stock is recorded as a capital asset. It is considered a key element of infrastructure rather than an investment instrument. Infrastructure improvements, buildings, and equipment are depreciated using the straight-line method over the following estimated useful lives:

| <u>Asset Class</u>          | <u>Years</u> |
|-----------------------------|--------------|
| Infrastructure Improvements | 30           |
| Buildings                   | 30           |
| Equipment                   | 5 - 20       |

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

**Deferred Inflows of Resources** – In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item reported under this category. *Unavailable revenue- property taxes* are reported as deferred inflows of resources since they are recognized as receivables before the period for which the taxes are levied. These amounts are reported in both the government-wide statements and the governmental fund statements.

**Compensated Absences and Post-employment Benefits** - City employees accrue vacation leave up to a maximum of 240 hours according to the following schedule:

| <u>Years of Service</u> | <u>Hours Accrued Per Pay Period</u> |
|-------------------------|-------------------------------------|
| 0 – 4 years             | 3.08 (10 days per year)             |
| 5 – 9 years             | 3.69 (12 days per year)             |
| 10 – 14 years           | 4.61 (15 days per year)             |
| Over 14 years           | 6.15 (20 days per year)             |

Employees are allowed to carry up to 240 hours of unused vacation leave into the next calendar year, and all unused vacation leave is paid to employees upon termination. Employees may also earn compensatory time but only at the discretion of the city administrator. The rate is one and one-half hours for each hour worked, with a maximum accrual of 480 hours for public safety employees and 240 hours for all others.

Vacation and compensatory leave are recorded as expenditures when used in governmental funds and as expenses when earned in proprietary funds and in the government-wide statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Position.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Permanent full-time employees accrue sick leave at a rate of 3.69 hours for each two-week pay-period while part-time merit employees accrue sick leave at a pro-rated portion. Sick leave may accrue to a maximum of 1,040 hours. Sick leave is recorded as an expenditure/expense when used in all funds, and no liability is recorded for unused sick leave.

Upon retirement, the City will pay the employee for 20% of all unused sick leave hours. The employee who is terminated or resigns shall not be compensated for unused accrued sick leave.

**D. Assets, Liabilities, and Fund Balances / Net Position (continued)**

**Long-term Obligations** - In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized as expenditures in the current period. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources.

**Net Position/Fund Balances** - The difference between assets and liabilities is *net position* on the government-wide and proprietary fund statements, and *fund balance* on the governmental fund statements.

*Fund Financial Statements*

In February 2009, GASB issued Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. The statement is effective for years beginning after June 15, 2010. The statement applies only to fund financial statements and not to government-wide statements or proprietary fund statements. Proprietary fund equity is classified the same as in the government-wide statements. The fund balances may be classified as follows:

- a. Non-spendable – Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted fund balance – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors, or contributors.
- c. Committed fund balance – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through adoption of a resolution. Only the City Council may modify or rescind the commitment.
- d. Assigned fund balance –Assigned amounts represent intended uses established by policies of the City Council, which includes giving the Treasurer the authority to constrain monies for intended purposes. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in special revenue, debt service, and capital project funds are by their nature assigned to the purpose of those respective funds.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- e. Unassigned fund balance – Fund balances in the general fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spend first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

**D. Assets, Liabilities, and Fund Balances / Net Position (continued)**

*Government-wide Statements*

The government-wide statements classify net position in three components:

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

In the governmental fund statements, fund balances are classified as reserved or unreserved. Reserves represent those portions of fund balance that are not appropriable for expenditure or are legally segregated for a specific future use. Unreserved fund balances are available for future appropriation, though some portions may be designated to represent management’s tentative plans for specific future uses.

It is the City’s policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**E. Revenues and Expenditures**

Following are the City’s significant policies related to recognition and reporting of certain revenues and expenditures:

**Revenue Availability** - Under the modified accrual basis of accounting, revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Syracuse City considers property tax revenues to be “available” if they are collected by the Treasurer’s Tax Collection Agency Fund before year-end. Sales taxes are considered revenue when they have been collected at the point of sale. Grants are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available and susceptible to accrual if they are received within 60 days after year-end.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, telecommunication taxes, franchise taxes, Class C road funds, and federal and state grants.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Expenditure Recognition** - In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources. When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the City generally uses restricted resources first, then unrestricted resources.

**F. Budgeting and Budgetary Control**

Annual budgets are prepared and adopted before June 22nd for the calendar year commencing the following July 1st in accordance with the Uniform Fiscal Procedures Act for Utah Cities. Once a budget has been adopted, it remains in effect until it has been formally revised. If any obligations are contracted for in excess of the adopted budget, they are not a valid or enforceable claim against the City. Budgets are adopted on a basis consistent with generally accepted accounting principles.

**Adopting the Annual Budget** - Each Spring the budget officer submits a tentative operating budget to the City Council for the calendar year commencing the following July 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them. The tentative operating budget is reviewed and tentatively adopted by the City Council they also set a date for a public hearing at which time taxpayers' comments are heard. Copies of the proposed budget are made available for public inspection ten days prior to the budget hearing. After the budget hearing, the tentative budget, with any amendments is legally enacted through passage of a resolution. A copy of the budget is certified by the budget officer and filed with the State Auditor within thirty days of adoption. A copy of the budget is available to the public after adoption.

Control of budgeted expenditures is exercised, under state law, at the department level. Administrative control is maintained through detailed line-item budgets for all departments. All appropriations lapse at the end of the calendar year. Budgets for the General Fund, special revenue, and capital projects funds are legally required and are prepared and adopted on the modified accrual basis of accounting. Budgets for proprietary funds are not legally required.

**Modifying the Adopted Budget** - Transfers of unexpended appropriations from one expenditure account to another in the same department can be made by consent of the department heads. Transfers of unexpended appropriations from one department to another department, as well as budget reductions for any department, may be made with consent of the Council. Expenditure appropriations of the General Fund may be increased by resolution only after a public hearing. Any other fund appropriation may be increased after giving public notice that the City Council will consider such a matter. Notice must be published seven days in advance of the meeting to consider the action. During the year the City modified various budgets using the above procedure.

**Current Year Excess of Expenditures Over Appropriations** - For the year ended June 30, 2013 the Capital Improvement Fund had expenditures that exceeded appropriations.

**Implementation of New Accounting Pronouncements**

Beginning in 2013, the City implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows or Resources, Deferred Inflows of Resources, and Net Position*. This statement provided guidance on the presentation of deferred outflows and inflows of resources. GASB No. 63 also changes the name of the first statement from "Statement of Net Assets" to "Statement of Net Position." It also changes the name of equity from "Net Assets" to "Net Position."

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The City also implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement establishes guidance from the classification of items that were previously reported as assets or liabilities that would now be classified as deferred outflows and inflows of resources. Implementation of this standard on the City's financial statements resulted in a prior year adjustment to the net position and is described below.

**NOTE 2. DEPOSITS AND INVESTMENTS**

The City maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits as well as time deposits. Investments are stated at cost or amortized cost, which approximates fair value. Each fund's portion of this pool is displayed as "Cash and Cash Equivalents". Deposits are not collateralized nor are they required to be by State statute.

The City follows the requirements of the Utah Money Management Act (the Act) in handling its depository transactions. 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 Utah Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council. Utah statutes do not require deposits to be collateralized.

**A. Deposits**

*Custodial credit risk* – Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. Cash on hand at June 30, 2013 was \$1,200. The carrying amount of deposits was \$259,839 and the bank balance was \$607,489. Of the bank balance, \$250,000 was covered by federal depository insurance and \$357,489 was uninsured and uncollateralized.

**B. Investments**

The Money Management Act defines the types of securities authorized as appropriate investments for the City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; bonds, notes and other evidence of indebtedness of political subdivision of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurer's Investment Fund (PTIF).

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

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

As of June 30, 2013, all of the \$9,575,540 of City investments were deposited with the PTIF. This investment matures in less than a year and is not rated.

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**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 2. DEPOSITS AND INVESTMENTS (continued)**

*Interest rate risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City manages its exposure to declines in fair value by investing mainly in the Utah Public Treasurers Investment Fund 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 further 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 previous table.

*Credit risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City’s policy for reducing its exposure to credit risk is to comply with the State’s Money Management Act as previously discussed.

*Concentration of credit risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar held in the portfolio. The City’s investment in the Utah Public Treasurer’s Investment Fund has no concentration of credit risk.

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

Components of cash and investments (including interest earning deposits) at June 30, 2013 are as follows:

|                                                                                                      |                     |
|------------------------------------------------------------------------------------------------------|---------------------|
| Cash on hand and on deposit:                                                                         |                     |
| Cash on hand                                                                                         | \$ 1,200            |
| Cash on deposit                                                                                      | 259,839             |
| PTIF investment                                                                                      | <u>9,575,540</u>    |
| Total cash and investments                                                                           | <u>\$ 9,836,579</u> |
|                                                                                                      |                     |
| Cash and investments are included in the accompanying combined statement of net position as follows: |                     |
| Cash and cash equivalents                                                                            | \$ 6,411,543        |
| Restricted cash                                                                                      | <u>3,425,036</u>    |
| Total cash and investments                                                                           | <u>\$ 9,836,579</u> |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 3. ACCOUNTS RECEIVABLE**

Receivables as of the fiscal year end, including the applicable allowances for uncollectible accounts, are as follows:

|                                    | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>        |
|------------------------------------|------------------------------------|-------------------------------------|---------------------|
| Receivables:                       |                                    |                                     |                     |
| Accounts Receivable                | \$ 100,359                         | \$ -                                | \$ 100,359          |
| Due From Other Governments         | 2,874,197                          | 258,438                             | 3,132,635           |
| Utility and Service Charges        | -                                  | 575,284                             | 575,284             |
| Gross Receivables                  | 2,974,556                          | 833,722                             | 3,808,278           |
| Less: Allowance for Uncollectibles | (1,429)                            | (24,383)                            | (25,812)            |
| Net Total Receivables              | <b>\$ 2,973,127</b>                | <b>\$ 809,339</b>                   | <b>\$ 3,782,466</b> |

**NOTE 4. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2013 was as follows:

|                                              | <b>Beginning<br/>Balance</b> | <b>Increases</b>  | <b>Decreases</b>    | <b>Ending<br/>Balance</b> |
|----------------------------------------------|------------------------------|-------------------|---------------------|---------------------------|
| <b>Governmental activities</b>               |                              |                   |                     |                           |
| Capital assets, not being depreciated        |                              |                   |                     |                           |
| Land                                         | \$ 9,021,159                 | \$ -              | \$ -                | \$ 9,021,159              |
| Construction in Process                      | 223,482                      | 733,462           | (218,756)           | 738,188                   |
| Total capital assets, not being depreciated  | 9,244,641                    | 733,462           | (218,756)           | 9,759,347                 |
| Capital assets, being depreciated            |                              |                   |                     |                           |
| Land Improvements                            | 3,455,128                    | 150,030           | -                   | 3,605,158                 |
| Buildings and Improvements                   | 21,285,200                   | -                 | -                   | 21,285,200                |
| Equipment                                    | 4,649,313                    | 296,626           | (89,121)            | 4,856,818                 |
| Infrastructure                               | 40,125,487                   | 1,440,153         | -                   | 41,565,640                |
| Total capital assets, being depreciated      | 69,515,128                   | 1,886,809         | (89,121)            | 71,312,816                |
| Accumulated Depreciation for:                |                              |                   |                     |                           |
| Land Improvements                            | (562,303)                    | (115,171)         | -                   | (677,474)                 |
| Buildings and Improvements                   | (3,673,527)                  | (709,507)         | -                   | (4,383,034)               |
| Equipment                                    | (2,743,923)                  | (391,422)         | 53,291              | (3,082,054)               |
| Infrastructure                               | (15,639,571)                 | (1,232,789)       | -                   | (16,872,360)              |
| Total accumulated depreciation               | (22,619,324)                 | (2,448,889)       | 53,291              | (25,014,922)              |
| Total capital assets, being depreciated, net | 46,895,804                   | (562,080)         | (35,830)            | 46,297,894                |
| Governmental activities capital assets, net  | <b>\$56,140,445</b>          | <b>\$ 171,382</b> | <b>\$ (254,586)</b> | <b>\$56,057,241</b>       |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 4. CAPITAL ASSETS (continued)**

Depreciation expense was charged to functions as follows:

**Governmental Activities:**

|                            |                     |
|----------------------------|---------------------|
| General Government         | \$ 294,483          |
| Public Safety              | 517,855             |
| Public Works               | 1,333,819           |
| Parks and Recreation       | <u>302,732</u>      |
| Total Depreciation Expense | <u>\$ 2,448,889</u> |

|                                              | Beginning<br>Balance | Increases          | Decreases           | Ending<br>Balance   |
|----------------------------------------------|----------------------|--------------------|---------------------|---------------------|
| <b>Business-type activities</b>              |                      |                    |                     |                     |
| Capital assets, not being depreciated        |                      |                    |                     |                     |
| Water Stock                                  | \$ 8,574,395         | \$ -               | \$ -                | \$ 8,574,395        |
| Land                                         | 46,433               | -                  | -                   | 46,433              |
| Construction in Process                      | <u>279,410</u>       | <u>1,557,881</u>   | <u>(279,410)</u>    | <u>1,557,881</u>    |
| Total capital assets, not being depreciated  | <u>8,900,238</u>     | <u>1,557,881</u>   | <u>(279,410)</u>    | <u>10,178,709</u>   |
| Capital assets, being depreciated            |                      |                    |                     |                     |
| Land Improvements                            | 1,004,658            | -                  | -                   | 1,004,658           |
| Buildings                                    | 738,200              | -                  | -                   | 738,200             |
| Equipment                                    | 1,202,388            | 115,743            | -                   | 1,318,131           |
| Infrastructure                               | <u>48,668,985</u>    | <u>1,484,514</u>   | -                   | <u>50,153,499</u>   |
| Total capital assets, being depreciated      | <u>51,614,231</u>    | <u>1,600,257</u>   | -                   | <u>53,214,488</u>   |
| Accumulated Depreciation for:                |                      |                    |                     |                     |
| Land Improvements                            | (154,865)            | (20,093)           | -                   | (174,958)           |
| Buildings                                    | (124,076)            | (23,851)           | -                   | (147,927)           |
| Equipment                                    | (931,886)            | (85,754)           | -                   | (1,017,640)         |
| Infrastructure                               | <u>(15,779,734)</u>  | <u>(1,225,125)</u> | -                   | <u>(17,004,859)</u> |
| Total accumulated depreciation               | <u>(16,990,561)</u>  | <u>(1,354,823)</u> | -                   | <u>(18,345,384)</u> |
| Total capital assets, being depreciated, net | <u>34,623,670</u>    | <u>245,434</u>     | -                   | <u>34,869,104</u>   |
| Business-type activities capital assets, net | <u>\$43,523,908</u>  | <u>\$1,803,315</u> | <u>\$ (279,410)</u> | <u>\$45,047,813</u> |

Depreciation expense was charged to functions as follows:

**Business-type Activities:**

|                            |                     |
|----------------------------|---------------------|
| Culinary Water             | \$ 459,167          |
| Sewer                      | 276,660             |
| Secondary Water            | 415,766             |
| Storm Water                | <u>203,230</u>      |
| Total Depreciation Expense | <u>\$ 1,354,823</u> |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 5. CUSTOMER DEPOSITS**

Residential utility customers pay a \$75 deposit when they sign up for utilities. This is held by the City until twelve consecutive timely utility payments are made. It is then refunded to the customer. As of June 30, 2013 the customer deposits balance held by the City was \$72,819.

**NOTE 6. CHANGES TO LEASES AND LONG-TERM LIABILITIES**

Changes in Long-term Liabilities (including compensated absences) for the year ended June 30, 2013 were as follows:

|                                       | <b>Balance July<br/>1, 2012</b> | <b>Additions</b>  | <b>Reductions</b>    | <b>Balance<br/>June 30, 2013</b> | <b>Amounts<br/>Due Within<br/>One Year</b> |
|---------------------------------------|---------------------------------|-------------------|----------------------|----------------------------------|--------------------------------------------|
| <b>Governmental Activities:</b>       |                                 |                   |                      |                                  |                                            |
| 2005 Park Development Bond            | \$ 1,260,000                    | \$ -              | \$ (135,000)         | \$ 1,125,000                     | \$ 140,000                                 |
| 2006 MBA Facilities Bond              | 8,030,000                       | -                 | (365,000)            | 7,665,000                        | 375,000                                    |
| 2012 MBA Fire Station Bond            | 5,572,000                       | -                 | (305,000)            | 5,267,000                        | 308,000                                    |
| Capital Lease - 10 Wheeler            | 146,357                         | -                 | (35,067)             | 111,290                          | 36,063                                     |
| Capital Lease - Police Vehicles       | 292,061                         | -                 | (120,140)            | 171,921                          | 97,331                                     |
| Capital Lease - Street Lights         | 620,268                         | -                 | (49,753)             | 570,515                          | 64,379                                     |
| Compensated Absences                  | 302,588                         | 203,954           | (205,533)            | 301,009                          | 80,960                                     |
| Bond Premiums                         | 164,505                         | -                 | (10,282)             | 154,223                          | -                                          |
| <i>Total Governmental Activities</i>  | <u>16,387,779</u>               | <u>203,954</u>    | <u>(1,225,775)</u>   | <u>15,365,958</u>                | <u>1,101,733</u>                           |
| <b>Business-type Activities:</b>      |                                 |                   |                      |                                  |                                            |
| Water Revenue Note 1992A              | 55,000                          | -                 | (55,000)             | -                                | -                                          |
| Water Revenue Note 1992B              | 58,000                          | -                 | (58,000)             | -                                | -                                          |
| <i>Total Business-type Activities</i> | <u>113,000</u>                  | <u>-</u>          | <u>(113,000)</u>     | <u>-</u>                         | <u>-</u>                                   |
| <b>Total Long-term Liabilities</b>    | <u>\$ 16,500,779</u>            | <u>\$ 203,954</u> | <u>\$(1,338,775)</u> | <u>\$ 15,365,958</u>             | <u>\$ 1,103,733</u>                        |

The compensated absence liability of governmental activities is liquidated in the General Fund, special revenue fund, or internal service fund where the related employing department operates. Additional information related to these long-term liabilities is found in the following tables including debt service requirements to maturity.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 7. LEASES**

The City has three outstanding lease purchase agreements. These lease agreements qualify for capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments. All amortization expense for the capital leases has been included in depreciation expense.

The assets acquired through outstanding capital leases are as follows:

|                          | Governmental Activities |                   |                   |
|--------------------------|-------------------------|-------------------|-------------------|
|                          | General Fund            |                   |                   |
|                          | 10 Wheeler              | Police Vehicles   | Street Lights     |
| Vehicles                 | \$ 180,775              | \$ 356,329        | \$ -              |
| Street Lights            | -                       | -                 | 680,440           |
| Accumulated Amortization | (9,039)                 | (89,082)          | (15,121)          |
| <b>Total</b>             | <b>\$ 171,736</b>       | <b>\$ 267,247</b> | <b>\$ 665,319</b> |

**A. 2012 Capital Lease – 10 Wheeler**

On November 1, 2011 the City acquired a 10 Wheeler for their Public Works Department through a capital lease purchase agreement. The lease has an interest rate of 2.82%. Payments are due semi-annually on November 1<sup>st</sup> and May 1<sup>st</sup> of each year until 2016. The payments are made from the Capital Improvement Fund.

| 2012 Capital Lease - 10 Wheeler  |               |               |                 |                       |
|----------------------------------|---------------|---------------|-----------------|-----------------------|
| Issue Date                       | Maturity Date | Interest Rate | Original Amount | Balance June 30, 2013 |
| 11/1/2011                        | 5/1/2016      | 2.82%         | \$ 183,000      | \$ 111,290            |
| Total Capital Lease - 10 Wheeler |               |               |                 | \$ 111,290            |

| Year Ended June 30, | Debt Service Requirement to Maturity |                 |                   |
|---------------------|--------------------------------------|-----------------|-------------------|
|                     | Principal                            | Interest        | Total             |
| 2014                | \$ 36,062                            | \$ 2,887        | \$ 38,949         |
| 2015                | 37,087                               | 1,862           | 38,949            |
| 2016                | 38,141                               | 808             | 38,949            |
| <b>Totals</b>       | <b>\$ 111,290</b>                    | <b>\$ 5,557</b> | <b>\$ 116,847</b> |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 7. LEASES (continued)**

**B. 2012 Capital Lease – Police Vehicles**

On February 15, 2012 the City acquired ten police vehicles through a capital lease purchase agreement. The lease has an interest rate of 2.70%. Payments are due annually on February 15<sup>th</sup> of each year until 2015. The payments are made from the General Fund.

| <b>2012 Capital Lease - Police Vehicles</b> |               |               |                 |                       |
|---------------------------------------------|---------------|---------------|-----------------|-----------------------|
| Issue Date                                  | Maturity Date | Interest Rate | Original Amount | Balance June 30, 2013 |
| 02/15/12                                    | 02/15/15      | 2.70%         | \$ 394,719      | \$ 171,921            |
| Total Capital Lease - Police Vehicles       |               |               |                 | \$ 171,921            |

| Year Ended June 30, | Debt Service Requirement to Maturity |                 |                   |
|---------------------|--------------------------------------|-----------------|-------------------|
|                     | Principal                            | Interest        | Total             |
| 2014                | \$ 97,331                            | \$ 5,327        | \$ 102,658        |
| 2015                | 74,590                               | 2,700           | 77,290            |
| <b>Totals</b>       | <b>\$ 171,921</b>                    | <b>\$ 8,027</b> | <b>\$ 179,948</b> |

**C. 2012 Capital Lease – Street Lights**

On April 13, 2012 the City acquired street lights through a capital lease purchase agreement. The lease has an interest rate of 3.15%. Payments are due semi-annually on October 13<sup>th</sup> and April 13<sup>th</sup> of each year until 2020. The payments are made from the General Fund.

| <b>2012 Capital Lease - Street Lights</b> |               |               |                 |                       |
|-------------------------------------------|---------------|---------------|-----------------|-----------------------|
| Issue Date                                | Maturity Date | Interest Rate | Original Amount | Balance June 30, 2013 |
| 04/13/12                                  | 04/13/20      | 3.15%         | \$ 620,268      | \$ 570,515            |
| Total Capital Lease - Street Lights       |               |               |                 | \$ 570,515            |

| Year Ended June 30, | Debt Service Requirement to Maturity |                  |                   |
|---------------------|--------------------------------------|------------------|-------------------|
|                     | Principal                            | Interest         | Total             |
| 2014                | \$ 64,379                            | \$ 17,468        | \$ 81,847         |
| 2015                | 69,530                               | 15,400           | 84,930            |
| 2016                | 74,996                               | 13,167           | 88,163            |
| 2017                | 80,795                               | 10,759           | 91,554            |
| 2018                | 86,946                               | 8,166            | 95,112            |
| 2019                | 93,472                               | 5,377            | 98,849            |
| 2020                | 100,397                              | 2,378            | 102,775           |
| <b>Totals</b>       | <b>\$ 570,515</b>                    | <b>\$ 72,715</b> | <b>\$ 643,230</b> |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 8. LONG-TERM LIABILITIES**

**A. Park Development Sales Tax Revenue Bonds, Series 2005**

On April 5, 2005, the City issued \$2,100,000 in Park Development Sales Tax Revenue Bonds for the purpose of financing the acquisition of water shares; the construction of a water reservoir; improvements to the secondary water system; park improvements and other City-owned capital improvements. Park Development Bonds payable at June 30, 2013 consists of the following:

| <b>2005 Park Development Sales Tax Revenue Bonds Payable</b> |                      |                      |                        |                              |
|--------------------------------------------------------------|----------------------|----------------------|------------------------|------------------------------|
| <b>Issue Date</b>                                            | <b>Maturity Date</b> | <b>Interest Rate</b> | <b>Original Amount</b> | <b>Balance June 30, 2013</b> |
| 04/28/05                                                     | 01/01/20             | 3.0 - 4.3%           | \$ 2,100,000           | \$ 1,125,000                 |
| Total Park Development Sales Tax Revenue Bonds               |                      |                      |                        | <u>\$ 1,125,000</u>          |

| <b>Year Ended June 30,</b> | <b>Debt Service Requirement to Maturity</b> |                   |                     |
|----------------------------|---------------------------------------------|-------------------|---------------------|
|                            | <b>Principal</b>                            | <b>Interest</b>   | <b>Total</b>        |
| 2014                       | \$ 140,000                                  | \$ 46,853         | \$ 186,853          |
| 2015                       | 150,000                                     | 41,253            | 191,253             |
| 2016                       | 155,000                                     | 35,103            | 190,103             |
| 2017                       | 160,000                                     | 28,748            | 188,748             |
| 2018                       | 165,000                                     | 22,108            | 187,108             |
| 2019                       | 175,000                                     | 15,178            | 190,178             |
| 2020                       | 180,000                                     | 7,740             | 187,740             |
| <b>Totals</b>              | <u>\$ 1,125,000</u>                         | <u>\$ 196,983</u> | <u>\$ 1,321,983</u> |

**B. Municipal Building Authority Lease Revenue Bonds, Series 2006**

On December 20, 2006, the MBA issued \$9,350,000 in Lease Revenue Bonds for the purpose of financing the construction of a new city hall, a public works addition, and the remodel of public safety structures. MBA Lease Revenue Bonds payable at June 30, 2013 consists of the following:

| <b>2006 Municipal Building Authority Lease Revenue Bonds Payable</b> |                      |                      |                        |                              |
|----------------------------------------------------------------------|----------------------|----------------------|------------------------|------------------------------|
| <b>Issue Date</b>                                                    | <b>Maturity Date</b> | <b>Interest Rate</b> | <b>Original Amount</b> | <b>Balance June 30, 2013</b> |
| 04/28/05                                                             | 04/01/28             | 4.0 - 5.0%           | \$ 9,350,000           | \$ 7,665,000                 |
| Total Lease Revenue Bonds Payable                                    |                      |                      |                        | <u>\$ 7,665,000</u>          |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 8. LONG-TERM LIABILITIES (continued)**

**B. Municipal Building Authority Lease Revenue Bonds, Series 2006 (continued)**

| Year Ended<br>June 30, | Debt Service Requirement to Maturity |                     |                      |
|------------------------|--------------------------------------|---------------------|----------------------|
|                        | Principal                            | Interest            | Total                |
| 2014                   | \$ 375,000                           | \$ 330,266          | \$ 705,266           |
| 2015                   | 390,000                              | 315,266             | 705,266              |
| 2016                   | 415,000                              | 295,766             | 710,766              |
| 2017                   | 435,000                              | 275,016             | 710,016              |
| 2018                   | 445,000                              | 258,704             | 703,704              |
| 2019-2023              | 2,515,000                            | 1,017,894           | 3,532,894            |
| 2024-2028              | 3,090,000                            | 428,850             | 3,518,850            |
| <b>Totals</b>          | <b>\$ 7,665,000</b>                  | <b>\$ 2,921,762</b> | <b>\$ 10,586,762</b> |

**C. Municipal Building Authority Lease Revenue Bonds, Series 2012**

On March 29, 2012, the MBA refinanced their 2008 Lease Revenue Bonds and issued the 2012 Lease Revenue Bonds. The original purpose of the 2008 bonds was to construct a fire station. The refinance provided a net savings to the City of \$235,558 in debt obligations. The MBA Lease Revenue Bonds, Series 2012 are as follows:

| 2012 Municipal Building Authority Lease Revenue Bonds Payable |               |               |                 |                       |
|---------------------------------------------------------------|---------------|---------------|-----------------|-----------------------|
| Issue Date                                                    | Maturity Date | Interest Rate | Original Amount | Balance June 30, 2013 |
| 03/29/12                                                      | 04/01/28      | 3.05%         | \$ 5,572,000    | \$ 5,267,000          |
| Total Lease Revenue Bonds Payable                             |               |               |                 | <u>\$ 5,267,000</u>   |

| Year Ended<br>June 30, | Debt Service Requirement to Maturity |                     |                     |
|------------------------|--------------------------------------|---------------------|---------------------|
|                        | Principal                            | Interest            | Total               |
| 2014                   | \$ 308,000                           | \$ 136,113          | \$ 444,113          |
| 2015                   | 310,000                              | 133,495             | 443,495             |
| 2016                   | 313,000                              | 130,302             | 443,302             |
| 2017                   | 317,000                              | 126,076             | 443,076             |
| 2018                   | 323,000                              | 121,289             | 444,289             |
| 2019-2023              | 1,714,000                            | 504,644             | 2,218,644           |
| 2024-2028              | 1,982,000                            | 236,250             | 2,218,250           |
| <b>Totals</b>          | <b>\$ 5,267,000</b>                  | <b>\$ 1,388,169</b> | <b>\$ 6,655,169</b> |

**E. Water Revenue Notes, Series 1992**

During January 1992, the City issued \$2,200,000 in Water Revenue Notes with the State of Utah. These are zero interest notes available to local units of government for the purpose of water conservation through improved delivery systems. The City used the proceeds from these notes to construct a storage reservoir and upgrade the main transmission lines throughout the City. The Water Revenue Notes Payable were paid off during the year ended June 30, 2013 in the amount of \$113,000.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 9. INTERFUND TRANSFERS**

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in another fund. This year's transfers were as follows:

The Secondary Water Fund transferred \$186,793 to the General Fund for payments for the Park Development Sales Tax Bond.

**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. Since 1985 the City has purchased commercial insurance through the Utah Local Governments Insurance Trust to mitigate the costs of these risks. The City's responsibility extends only to the payment of premiums and deductibles of \$1,000 on general liability claims. There have been no significant reductions in insurance coverage. This year's liability insurance premium of \$74,532 is part of the Administration Department Budget. Settlement amounts have not exceeded insurance coverage for the current year or the prior three years.

**NOTE 11. RETIREMENT PLANS**

**A. Pension Plans**

Syracuse City contributes to the Local Government Contributory System, Local Government Noncontributory Retirement System, Public Safety and Firefighters System (Tier 2), the Firefighters Retirement System, and the Public Safety Noncontributory Retirement System collectively, the Systems), all of which are cost-sharing multiple-employer defined benefit pension plans. The Systems are administered by Utah Retirement Systems (URS) under the direction of the URS Board, which consists of the State Treasurer and six members appointed by the governor. URS is established under and governed by Title 49 of *Utah Code Annotated, 1953*, as amended (UCA). URS publishes an annual financial report that includes financial statements and required supplementary information for all retirement systems and deferred compensation plans administered by it. Copies of the report may be obtained by writing to Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102; by calling 1-800-365-8772.

Retirement benefits, as specified by UCA Title 49, cover substantially all employees of the State, public education, and other political subdivisions of the State. Only the State Legislature can modify benefits. The Systems provide pension, death, and disability benefits for employees who meet all eligibility requirements. Employees are eligible for retirement benefits upon attainment of the age specified for their employment classification or a combination of age plus years of service. A brief summary of eligibility, benefits, and contribution rates of the Systems is provided in the table below.

Expenditures or expenses for retirement costs are recorded in the City's funds as contributions are made to the Systems. Contributions made each year were equal to the contributions required by the City's contract with URS. Therefore, the City has no liability for pension obligations.

**B. Deferred Compensation Plans**

The City participates in a 401(k) Plan and a 457 Plan (collectively, the Plans), both of which are defined contribution plans administered by URS. The Plans are in addition to the retirement benefits outlined above. Voluntary contributions may be made to the Plans subject to URS and Internal Revenue Service limitations. Employees may contribute to both Plans up to maximum percentages allowed by IRS regulations.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 11. RETIREMENT PLANS (continued)**

Account balances of the Plans are fully vested to the participants at the time of deposit. All assets and income of the Plans are held by URS for the exclusive benefit of the participants or their beneficiaries. Syracuse City contributes to employees' 401(k) Plans. These contributions are not matching contributions, but were for employees of the City that had met the criteria to exempt out of the URS defined benefit retirement plans or are already receiving a defined benefit retirement through URS and received contributions to their 401(k) Plans in lieu of contributions to a URS defined benefit retirement plan.

|                                                              | <b>Local<br/>Government<br/>Contributory<br/>System (Tier 2)</b>         | <b>Local<br/>Government<br/>Noncontributory<br/>System</b>                                   | <b>Public Safety &amp;<br/>Firefighters<br/>System (Tier 2)</b>          | <b>Firefighters<br/>System</b>                                                                                      | <b>Public Safety<br/>Noncontributory<br/>System</b>                                                                 |
|--------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Highest Average Salary                                       | Highest 5 Years                                                          | Highest 3 Years                                                                              | Highest 5 Years                                                          | Highest 3 Years                                                                                                     | Highest 3 Years                                                                                                     |
| Years of Service and Age of Eligibility                      | 35 years any age<br>20 years age 60<br>10 years age 62<br>4 years age 65 | 30 years any age<br>25 years any age<br>20 years age 60<br>10 years age 62<br>4 years age 65 | 25 years any age<br>20 years age 60<br>10 years age 62<br>4 years age 65 | 20 years any age<br>10 years age 60<br>4 years age 65                                                               | 20 years any age<br>10 years age 60<br>4 years age 65                                                               |
| Benefit Percent per Year of Service                          | 1.50% per year                                                           | 2.00% per year                                                                               | 1.50% per year                                                           | 2.50% per year up to 20 years<br>2.00% per year over 20 years<br>Benefit cannot exceed 70% of final average salary. | 2.50% per year up to 20 years<br>2.00% per year over 20 years<br>Benefit cannot exceed 70% of final average salary. |
| Annual Cost of Living Adjustment                             | up to 2.50%                                                              | up to 4.00%                                                                                  | up to 2.50%                                                              | up to 2.50%                                                                                                         | up to 2.50%                                                                                                         |
| 2013 Rates as Percent of Covered Payroll:                    |                                                                          |                                                                                              |                                                                          |                                                                                                                     |                                                                                                                     |
| Employer                                                     | 12.74%                                                                   | 16.04%                                                                                       | N/A                                                                      | 2.66%                                                                                                               | 30.45%                                                                                                              |
| Member                                                       | N/A                                                                      | N/A                                                                                          | N/A                                                                      | 15.05%                                                                                                              | N/A                                                                                                                 |
| Employer (Firefighter)                                       | N/A                                                                      | N/A                                                                                          | 11.10%                                                                   | N/A                                                                                                                 | N/A                                                                                                                 |
| Employer (Public Safety)                                     | N/A                                                                      | N/A                                                                                          | 19.25%                                                                   | N/A                                                                                                                 | N/A                                                                                                                 |
| <b>Actual City Contributions Made, by year (ended 6/30):</b> |                                                                          |                                                                                              |                                                                          |                                                                                                                     |                                                                                                                     |
| 2013                                                         | \$18,924                                                                 | \$281,936                                                                                    | \$4,714                                                                  | \$80,958                                                                                                            | \$256,243                                                                                                           |
| 2012                                                         | \$9,491                                                                  | \$242,691                                                                                    | \$3,371                                                                  | \$72,378                                                                                                            | \$227,705                                                                                                           |
| 2011                                                         | \$0                                                                      | \$239,080                                                                                    | \$0                                                                      | \$85,764                                                                                                            | \$213,023                                                                                                           |

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 11. RETIREMENT PLANS (continued)**

| <u>Total City Contributions by Year:</u> |                  |
|------------------------------------------|------------------|
| 2013                                     | \$642,775        |
| 2013 Employer Paid 401K                  | <u>38,646</u>    |
|                                          | <u>\$681,421</u> |
| <br>                                     |                  |
| 2012                                     | \$555,636        |
| 2012 Employer Paid 401K                  | <u>39,152</u>    |
|                                          | <u>\$594,788</u> |
| <br>                                     |                  |
| 2011                                     | \$537,867        |
| 2011 Employer Paid 401K                  | <u>21,141</u>    |
|                                          | <u>\$559,008</u> |

**NOTE 12. CONTINGENCIES**

The City has received several federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, the City believes such disallowances, if any, will be immaterial.

**NOTE 13. SYRACUSE CITY REDEVELOPMENT AGENCY (RDA)**

The Syracuse City Redevelopment Agency was established in 1992 to target specific areas of the City that were planned for improvements. The Agency funds identified improvements to the project area properties. These improvements are authorized to be funded using the concept of property tax increment. This funding is provided by taking the property tax dollars that are paid on any increased value of the properties and improvements from the time the project was identified as those properties are developed until the defined amount has been recovered. These improvements act as a publicly funded stimulation to the project area intended to encourage private development of those areas.

The Agency has established three project areas, 1700 South established in 1993, 750 West established in 2004, and the SR-193 Economic Development Area (EDA) established in 2012. The 1700 South and 750 West project areas have a 25 year life while the SR-193 EDA project area has a 15 year life. This is the sixth year that the 1700 South and 750 West project areas have received tax increment payments from the property tax system. The SR-193 EDA project area has not collected any tax increment as of June 30, 2013. It is anticipated that the first year of tax increment for the SR-193 EDA will be taken in FY2015 once a tax base is established and a tax increment is generated.

These project areas collected \$341,362 in tax increment monies in the fiscal year ended June 30, 2013. The collections were used to make infrastructure improvements to the 1700 South project area, repay the developer for improvements on the 1700 South project, and cover the costs incurred for administration of the Redevelopment Agency.

**SYRACUSE CITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

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**NOTE 14. MUNICIPAL BUILDING AUTHORITY OF SYRACUSE (MBA)**

The Municipal Building Authority of Syracuse was established in August 2006 to allow the City to streamline the funding and construction of city facilities. The MBA borrows funding, constructs facilities, and leases them to the City. The lease payments made by the City provide the revenue for the MBA to make the debt payments. Eventually the debt is paid off and the properties are then deeded to the City.

The initial lease agreement between the City and the MBA is for the new City Hall, an addition to the City Shops, and remodeled/enlarged public safety facilities from the existing City Hall and Public Safety buildings. Bonds were issued in December 2006 and construction has been completed on all structures.

A supplemental lease agreement was entered into between the City and the MBA in 2007. This adds a new fire station to the group of buildings constructed on behalf of the City by the MBA. Bonds for the financing of this facility were issued in March 2008 by the MBA and all construction has been completed.

**NOTE 15. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

State code requires the General fund to maintain its actual expenditures below an approved budget in each department and special revenue funds, capital project funds, and debt service funds to maintain expenditures within appropriations by the fund in total. The City's Capital Improvement Fund has expenditures in excess of appropriations by \$21,033.

**NOTE 16 – RESTATEMENT– CHANGE IN ACCOUNTING STANDARD**

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this statement are effective for financial statements for periods beginning after December 15, 2012, but the City has elected to early implement this standard to coincide with the changes from Statement 63.

The effect of this statement on the financial statements of the City is the restatement of writing off the debt issuance costs, in the amount of \$509,636, as those costs no longer met the criteria of an asset or as a deferred outflow based on this Statement. Also the expenses of the City no longer include the amortization expense.

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# **SYRACUSE CITY CORPORATION**

## **SUPPLEMENTAL INFORMATION**

**SYRACUSE CITY**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                                                        | Budgeted Amounts  |                   | Actual            | Variance With<br>Final Budget |
|--------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                                                                                        | Original          | Final             |                   |                               |
| <b>REVENUES:</b>                                                                                       |                   |                   |                   |                               |
| Franchise tax                                                                                          | \$ 1,242,000      | \$ 1,292,000      | \$ 1,337,696      | \$ 45,696                     |
| Cell tower lease                                                                                       | 65,000            | 65,000            | 67,756            | 2,756                         |
| Interest                                                                                               | -                 | -                 | 1,083             | 1,083                         |
| Grants                                                                                                 | 75,000            | 75,000            | 75,000            | -                             |
| Miscellaneous                                                                                          | -                 | -                 | 37,551            | 37,551                        |
| Total                                                                                                  | <u>1,382,000</u>  | <u>1,432,000</u>  | <u>1,519,086</u>  | <u>87,086</u>                 |
| <b>EXPENDITURES:</b>                                                                                   |                   |                   |                   |                               |
| Capital Projects                                                                                       | 75,000            | 235,000           | 236,030           | (1,030)                       |
| Debt Service - Principal                                                                               | 145,000           | 133,732           | 155,207           | (21,475)                      |
| Debt Service - Interest                                                                                | -                 | 11,268            | 11,268            | -                             |
| MBA Lease payments                                                                                     | 1,162,000         | 1,162,000         | 1,160,528         | 1,472                         |
| Total                                                                                                  | <u>1,382,000</u>  | <u>1,542,000</u>  | <u>1,563,033</u>  | <u>(21,033)</u>               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES (USES)</b> |                   |                   |                   |                               |
|                                                                                                        | <u>-</u>          | <u>(110,000)</u>  | <u>(43,947)</u>   | <u>66,053</u>                 |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                                 |                   |                   |                   |                               |
| Appropriation of fund balance                                                                          | -                 | 110,000           | -                 | (110,000)                     |
| Transfers from (to) other funds                                                                        | -                 | -                 | -                 | -                             |
| Total                                                                                                  | <u>-</u>          | <u>110,000</u>    | <u>-</u>          | <u>(110,000)</u>              |
| <b>NET CHANGE IN FUND BALANCE</b>                                                                      |                   |                   |                   |                               |
|                                                                                                        | <u>-</u>          | <u>-</u>          | <u>(43,947)</u>   | <u>(43,947)</u>               |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                                                                 |                   |                   |                   |                               |
|                                                                                                        | <u>193,388</u>    | <u>193,388</u>    | <u>193,388</u>    | <u>-</u>                      |
| <b>FUND BALANCE, END OF YEAR</b>                                                                       |                   |                   |                   |                               |
|                                                                                                        | <u>\$ 193,388</u> | <u>\$ 193,388</u> | <u>\$ 149,441</u> | <u>\$ (43,947)</u>            |

**SYRACUSE CITY**  
**CULINARY WATER UTILITY FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                      | Budgeted Amounts     |                      | Actual               | Variance With<br>Final Budget |
|----------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                                                                      | Original             | Final                |                      |                               |
| <b>OPERATING REVENUE:</b>                                            |                      |                      |                      |                               |
| Water sales                                                          | \$ 1,549,500         | \$ 1,600,000         | \$ 1,632,286         | \$ 32,286                     |
| Connection fees                                                      | 48,750               | 63,750               | 68,100               | 4,350                         |
| Other                                                                | 500                  | 500                  | 6,590                | 6,090                         |
| Total                                                                | <u>1,598,750</u>     | <u>1,664,250</u>     | <u>1,706,976</u>     | <u>42,726</u>                 |
| <b>OPERATING EXPENDITURES:</b>                                       |                      |                      |                      |                               |
| <b>Public works:</b>                                                 |                      |                      |                      |                               |
| Salaries, wages, and benefits                                        | 270,691              | 274,691              | 270,024              | 4,667                         |
| Contractual services                                                 | 413,000              | 413,000              | 412,749              | 251                           |
| Operations                                                           | 548,401              | 593,401              | 552,076              | 41,325                        |
| Depreciation                                                         | 475,000              | 480,400              | 459,167              | 21,233                        |
| Total                                                                | <u>1,707,092</u>     | <u>1,761,492</u>     | <u>1,694,016</u>     | <u>67,476</u>                 |
| <b>OPERATING INCOME (LOSS)</b>                                       | <u>(108,342)</u>     | <u>(97,242)</u>      | <u>12,960</u>        | <u>110,202</u>                |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                             |                      |                      |                      |                               |
| Culinary water impact fees                                           | 144,900              | 144,900              | 188,718              | 43,818                        |
| Grant revenue                                                        | 312,168              | 387,168              | 258,437              | (128,731)                     |
| Sale of capital assets                                               | -                    | -                    | -                    | -                             |
| Interest revenue                                                     | 13,500               | 16,500               | 15,174               | (1,326)                       |
| Total                                                                | <u>470,568</u>       | <u>548,568</u>       | <u>462,329</u>       | <u>(86,239)</u>               |
| <b>INCOME (LOSS) BEFORE CAPITAL<br/>CONTRIBUTIONS AND TRANSFERS:</b> | <u>362,226</u>       | <u>451,326</u>       | <u>475,289</u>       | <u>23,963</u>                 |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                          |                      |                      |                      |                               |
| Developers infrastructure contributions                              | -                    | -                    | 127,040              | 127,040                       |
| <b>NET CHANGE IN POSITION</b>                                        | <u>362,226</u>       | <u>451,326</u>       | <u>602,329</u>       | <u>151,003</u>                |
| <b>NET POSITION, BEGINNING OF YEAR</b>                               | <u>14,862,212</u>    | <u>14,862,212</u>    | <u>14,862,212</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                     | <u>\$ 15,224,438</u> | <u>\$ 15,313,538</u> | <u>\$ 15,464,541</u> | <u>\$ 151,003</u>             |

**SYRACUSE CITY**  
**SEWER UTILITY FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                  | Budgeted Amounts    |                     | Actual              | Variance With<br>Final Budget |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                                                  | Original            | Final               |                     |                               |
| <b>OPERATING REVENUE:</b>                                        |                     |                     |                     |                               |
| Sewer service charges                                            | \$ 1,055,000        | \$ 1,070,000        | \$ 1,077,019        | \$ 7,019                      |
| Connection fees                                                  | 45,000              | 55,000              | 58,522              | 3,522                         |
| Total                                                            | <u>1,100,000</u>    | <u>1,125,000</u>    | <u>1,135,541</u>    | <u>10,541</u>                 |
| <b>OPERATING EXPENDITURES:</b>                                   |                     |                     |                     |                               |
| <b>Public Works:</b>                                             |                     |                     |                     |                               |
| Salaries, wages, and benefits                                    | 146,561             | 155,561             | 150,889             | 4,672                         |
| Contracted services                                              | 650,000             | 665,000             | 662,947             | 2,053                         |
| Operating expenses                                               | 89,480              | 89,480              | 75,031              | 14,449                        |
| Depreciation                                                     | 285,000             | 286,000             | 276,660             | 9,340                         |
| Total                                                            | <u>1,171,041</u>    | <u>1,196,041</u>    | <u>1,165,527</u>    | <u>30,514</u>                 |
| <b>OPERATING INCOME (LOSS)</b>                                   | <u>(71,041)</u>     | <u>(71,041)</u>     | <u>(29,986)</u>     | <u>41,055</u>                 |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                         |                     |                     |                     |                               |
| Interest                                                         | 4,000               | 6,000               | 5,530               | (470)                         |
| Total                                                            | <u>4,000</u>        | <u>6,000</u>        | <u>5,530</u>        | <u>(470)</u>                  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS:</b> | <u>(67,041)</u>     | <u>(65,041)</u>     | <u>(24,456)</u>     | <u>40,585</u>                 |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                      |                     |                     |                     |                               |
| Developers infrastructure contributions                          | -                   | -                   | 76,438              | 76,438                        |
| <b>NET CHANGE IN POSITION</b>                                    | <u>(67,041)</u>     | <u>(65,041)</u>     | <u>51,982</u>       | <u>117,023</u>                |
| <b>NET POSITION, BEGINNING OF YEAR</b>                           | <u>7,870,177</u>    | <u>7,870,177</u>    | <u>7,870,177</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                 | <u>\$ 7,803,136</u> | <u>\$ 7,805,136</u> | <u>\$ 7,922,159</u> | <u>\$ 117,023</u>             |

**SYRACUSE CITY**  
**GARBAGE UTILITY FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                  | Budgeted Amounts  |                   | Actual            | Variance With<br>Final Budget |
|------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                                                  | Original          | Final             |                   |                               |
| <b>OPERATING REVENUE:</b>                                        |                   |                   |                   |                               |
| Garbage collection fees                                          | \$ 1,108,560      | \$ 1,123,560      | \$ 1,131,482      | \$ 7,922                      |
| Green waste collection fees                                      | 93,600            | 103,600           | 105,059           | 1,459                         |
| Other                                                            | 15,000            | 15,000            | 19,300            | 4,300                         |
| Total                                                            | <u>1,217,160</u>  | <u>1,242,160</u>  | <u>1,255,841</u>  | <u>13,681</u>                 |
| <b>OPERATING EXPENDITURES:</b>                                   |                   |                   |                   |                               |
| <b>Public Works:</b>                                             |                   |                   |                   |                               |
| Salaries, wages, and benefits                                    | 49,598            | 51,598            | 48,601            | 2,997                         |
| Contractual services                                             | 1,088,000         | 1,096,000         | 1,073,342         | 22,658                        |
| Operating expenses                                               | 78,330            | 78,330            | 69,850            | 8,480                         |
| Depreciation                                                     | -                 | -                 | -                 | -                             |
| Total                                                            | <u>1,215,928</u>  | <u>1,225,928</u>  | <u>1,191,793</u>  | <u>34,135</u>                 |
| <b>OPERATING INCOME (LOSS)</b>                                   | <u>1,232</u>      | <u>16,232</u>     | <u>64,048</u>     | <u>47,816</u>                 |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                         |                   |                   |                   |                               |
| Interest                                                         | 500               | 500               | 1,937             | 1,437                         |
| Total                                                            | <u>500</u>        | <u>500</u>        | <u>1,937</u>      | <u>1,437</u>                  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS:</b> | <u>1,732</u>      | <u>16,732</u>     | <u>65,985</u>     | <u>49,253</u>                 |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                      |                   |                   |                   |                               |
| Transfer to/from other funds                                     | -                 | -                 | -                 | -                             |
| <b>NET CHANGE IN POSITION</b>                                    | <u>1,732</u>      | <u>16,732</u>     | <u>65,985</u>     | <u>49,253</u>                 |
| <b>NET POSITION, BEGINNING OF YEAR</b>                           | <u>314,960</u>    | <u>314,960</u>    | <u>314,960</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                 | <u>\$ 316,692</u> | <u>\$ 331,692</u> | <u>\$ 380,945</u> | <u>\$ 49,253</u>              |

**SYRACUSE CITY**  
**SECONDARY WATER UTILITY FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                  | Budgeted Amounts     |                      | Actual               | Variance With<br>Final Budget |
|------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                                                                  | Original             | Final                |                      |                               |
| <b>OPERATING REVENUE:</b>                                        |                      |                      |                      |                               |
| Water Sales                                                      | \$ 1,322,000         | \$ 1,337,000         | \$ 1,345,299         | \$ 8,299                      |
| Connection fees                                                  | 45,000               | 45,000               | 52,254               | 7,254                         |
| Total                                                            | <u>1,367,000</u>     | <u>1,382,000</u>     | <u>1,397,553</u>     | <u>15,553</u>                 |
| <b>OPERATING EXPENDITURES:</b>                                   |                      |                      |                      |                               |
| <b>Public Works:</b>                                             |                      |                      |                      |                               |
| Salaries, wages, and benefits                                    | 229,111              | 231,161              | 216,123              | 15,038                        |
| Water and pumping                                                | 285,000              | 285,000              | 271,212              | 13,788                        |
| Operating expenses                                               | 478,740              | 491,690              | 480,450              | 11,240                        |
| Depreciation                                                     | 430,000              | 430,000              | 415,766              | 14,234                        |
| Total                                                            | <u>1,422,851</u>     | <u>1,437,851</u>     | <u>1,383,551</u>     | <u>54,300</u>                 |
| <b>OPERATING INCOME (LOSS)</b>                                   | <u>(55,851)</u>      | <u>(55,851)</u>      | <u>14,002</u>        | <u>69,853</u>                 |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                         |                      |                      |                      |                               |
| Impact fees                                                      | 120,000              | 120,000              | 248,723              | 128,723                       |
| Interest revenue                                                 | 5,700                | 5,700                | 6,915                | 1,215                         |
| Total                                                            | <u>125,700</u>       | <u>125,700</u>       | <u>255,638</u>       | <u>129,938</u>                |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS:</b> | <u>69,849</u>        | <u>69,849</u>        | <u>269,640</u>       | <u>199,791</u>                |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                      |                      |                      |                      |                               |
| Developers infrastructure contributions                          | -                    | -                    | 59,897               | 59,897                        |
| Transfer to/from other funds                                     | (186,983)            | (186,983)            | (186,983)            | -                             |
| <b>NET CHANGE IN POSITION</b>                                    | <u>(117,134)</u>     | <u>(117,134)</u>     | <u>142,554</u>       | <u>259,688</u>                |
| <b>NET POSITION, BEGINNING OF YEAR</b>                           | <u>19,702,400</u>    | <u>19,702,400</u>    | <u>19,702,400</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                 | <u>\$ 19,585,266</u> | <u>\$ 19,585,266</u> | <u>\$ 19,844,954</u> | <u>\$ 259,688</u>             |

**SYRACUSE CITY**  
**STORM WATER UTILITY FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                      | Budgeted Amounts    |                     | Actual              | Variance With<br>Final Budget |
|----------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                                                      | Original            | Final               |                     |                               |
| <b>OPERATING REVENUES:</b>                                           |                     |                     |                     |                               |
| Storm water user fees                                                | \$ 288,000          | \$ 289,000          | \$ 293,778          | \$ 4,778                      |
| Total                                                                | <u>288,000</u>      | <u>289,000</u>      | <u>293,778</u>      | <u>4,778</u>                  |
| <b>OPERATING EXPENDITURES:</b>                                       |                     |                     |                     |                               |
| Payroll & benefits                                                   | 140,861             | 142,861             | 133,675             | 9,186                         |
| Operating costs                                                      | 143,280             | 143,280             | 113,089             | 30,191                        |
| Depreciation                                                         | 210,000             | 209,000             | 203,230             | 5,770                         |
| Total                                                                | <u>494,141</u>      | <u>495,141</u>      | <u>449,994</u>      | <u>45,147</u>                 |
| <b>OPERATING INCOME (LOSS)</b>                                       | <u>(206,141)</u>    | <u>(206,141)</u>    | <u>(156,216)</u>    | <u>49,925</u>                 |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                             |                     |                     |                     |                               |
| Storm water impact fees                                              | 180,000             | 180,000             | 282,644             | 102,644                       |
| Interest                                                             | 4,000               | 4,000               | 7,070               | 3,070                         |
| Total                                                                | <u>184,000</u>      | <u>184,000</u>      | <u>289,714</u>      | <u>105,714</u>                |
| <b>INCOME (LOSS) BEFORE CAPITAL<br/>CONTRIBUTIONS AND TRANSFERS:</b> | <u>(22,141)</u>     | <u>(22,141)</u>     | <u>133,498</u>      | <u>155,639</u>                |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                          |                     |                     |                     |                               |
| Developers infrastructure contributions                              | -                   | -                   | 250,979             | 250,979                       |
| <b>NET CHANGES IN POSITION</b>                                       | <u>(22,141)</u>     | <u>(22,141)</u>     | <u>384,477</u>      | <u>406,618</u>                |
| <b>NET POSITION, BEGINNING OF YEAR</b>                               | <u>6,694,688</u>    | <u>6,694,688</u>    | <u>6,694,688</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                     | <u>\$ 6,672,547</u> | <u>\$ 6,672,547</u> | <u>\$ 7,079,165</u> | <u>\$ 406,618</u>             |

**SYRACUSE CITY**  
**INFORMATION TECHNOLOGY FUND - INTERNAL SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|                                                                      | Budgeted Amounts |                  | Actual           | Variance With<br>Final Budget |
|----------------------------------------------------------------------|------------------|------------------|------------------|-------------------------------|
|                                                                      | Original         | Final            |                  |                               |
| <b>OPERATING REVENUE:</b>                                            |                  |                  |                  |                               |
| Department charges                                                   | \$ 181,602       | \$ 181,602       | \$ 181,602       | \$ -                          |
| Total                                                                | <u>181,602</u>   | <u>181,602</u>   | <u>181,602</u>   | <u>-</u>                      |
| <b>OPERATING EXPENDITURES:</b>                                       |                  |                  |                  |                               |
| General government:                                                  |                  |                  |                  |                               |
| Salaries, wages, and benefits                                        | 124,782          | 128,207          | 127,492          | 715                           |
| Operating costs                                                      | 42,131           | 38,706           | 36,562           | 2,144                         |
| Depreciation                                                         | -                | -                | -                | -                             |
| Total                                                                | <u>166,913</u>   | <u>166,913</u>   | <u>164,054</u>   | <u>2,859</u>                  |
| <b>OPERATING INCOME (LOSS)</b>                                       | <u>14,689</u>    | <u>14,689</u>    | <u>17,548</u>    | <u>2,859</u>                  |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                             |                  |                  |                  |                               |
| Interest income                                                      | 50               | 50               | 221              | 171                           |
| Total                                                                | <u>50</u>        | <u>50</u>        | <u>221</u>       | <u>171</u>                    |
| <b>INCOME (LOSS) BEFORE CAPITAL<br/>CONTRIBUTIONS AND TRANSFERS:</b> | <u>14,739</u>    | <u>14,739</u>    | <u>17,769</u>    | <u>3,030</u>                  |
| <b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>                          |                  |                  |                  |                               |
| Transfers in                                                         | -                | -                | -                | -                             |
| Transfers out                                                        | -                | -                | -                | -                             |
| <b>NET CHANGE IN POSITION</b>                                        | <u>14,739</u>    | <u>14,739</u>    | <u>17,769</u>    | <u>3,030</u>                  |
| <b>NET POSITION, BEGINNING OF YEAR</b>                               | <u>22,567</u>    | <u>22,567</u>    | <u>22,567</u>    | <u>-</u>                      |
| <b>NET POSITION, END OF YEAR</b>                                     | <u>\$ 37,306</u> | <u>\$ 37,306</u> | <u>\$ 40,336</u> | <u>\$ 3,030</u>               |

## STATISTICAL SECTION

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

| <b>Contents</b>                                                                                                                                                                                                                                                 | <b>Page</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>FINANCIAL TRENDS</b><br><i>These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.</i>                                                                           | 84          |
| <b>REVENUE CAPACITY</b><br><i>These schedules contain information to help the reader assess the City’s most significant local revenue sources, the sales tax and property tax.</i>                                                                              | 95          |
| <b>DEBT CAPACITY</b><br><i>These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.</i>                                  | 101         |
| <b>DEMOGRAPHICS AND ECONOMIC INFORMATION</b><br><i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.</i>                                         | 104         |
| <b>OPERATING INFORMATION</b><br><i>These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the government provides and the activities it performs.</i> | 106         |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**SYRACUSE CITY**  
**GOVERNMENT-WIDE REVENUES**  
**Last Ten Fiscal Years**

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| <b>Fiscal Year</b> | <b>Charges for Services</b> | <b>Operating Grants and Contributions</b> | <b>Capital Grants and Contributions</b> | <b>Taxes</b> | <b>Unrestricted Investment Earnings</b> | <b>Miscellaneous</b> | <b>Total</b>  |
|--------------------|-----------------------------|-------------------------------------------|-----------------------------------------|--------------|-----------------------------------------|----------------------|---------------|
| 2012-13            | \$ 10,176,102               | \$ 1,005,661                              | \$ 1,262,145                            | \$ 6,528,978 | \$ 72,820                               | \$ 112,014           | \$ 19,157,720 |
| 2011-12            | 8,782,781                   | 890,117                                   | 732,621                                 | 6,349,093    | 68,227                                  | 238,929              | 17,061,768    |
| 2010-11            | 8,410,723                   | -                                         | 5,493,654                               | 5,959,508    | 32,237                                  | 600,118              | 20,496,240    |
| 2009-10            | 7,668,076                   | 115,149                                   | 5,107,748                               | 5,667,730    | 31,268                                  | 1,025,895            | 19,615,866    |
| 2008-09            | 7,485,359                   | 255,432                                   | -                                       | 5,597,745    | 198,054                                 | 707,227              | 14,243,817    |
| 2007-08            | 6,986,464                   | -                                         | 144,000                                 | 5,340,527    | 582,373                                 | 840,803              | 13,894,167    |
| 2006-07            | 5,920,326                   | 865,103                                   | 386,843                                 | 4,132,221    | 679,690                                 | 2,935,145            | 14,919,328    |
| 2005-06            | 5,441,945                   | 814,478                                   | 1,503,364                               | 3,503,382    | 427,447                                 | 4,559,759            | 16,250,375    |
| 2004-05            | 4,823,724                   | 673,663                                   | 51,196                                  | 2,749,144    | 178,844                                 | 2,948,371            | 11,424,942    |
| 2003-04            | 4,255,492                   | 585,427                                   | -                                       | 2,247,177    | 103,713                                 | 2,894,597            | 10,086,406    |

**SYRACUSE CITY CORPORATION**  
**GOVERNMENT-WIDE EXPENSES BY FUNCTION**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>General Government</b> | <b>Public Safety</b> | <b>Public Works <sup>1</sup></b> | <b>Parks and Recreation</b> | <b>Interest and Fiscal Charges</b> | <b>Culinary Water Utility <sup>2</sup></b> | <b>Sewer Utility <sup>2</sup></b> | <b>Garbage Utility <sup>2</sup></b> | <b>Secondary Water Utility</b> | <b>Storm Water Utility <sup>1</sup></b> | <b>Total</b>  |
|--------------------|---------------------------|----------------------|----------------------------------|-----------------------------|------------------------------------|--------------------------------------------|-----------------------------------|-------------------------------------|--------------------------------|-----------------------------------------|---------------|
| 2012-13            | \$ 2,743,962              | \$ 4,349,143         | \$ 1,982,422                     | \$ 1,109,490                | \$ 559,958                         | \$ 1,694,016                               | \$ 1,165,527                      | \$ 1,191,793                        | \$ 1,383,551                   | \$ 449,994                              | \$ 16,629,856 |
| 2011-12            | 2,378,027                 | 3,923,458            | 1,907,183                        | 1,241,485                   | 687,182                            | 1,656,304                                  | 1,018,178                         | 1,140,839                           | 1,297,447                      | 424,943                                 | 15,675,046    |
| 2010-11            | 2,093,864                 | 3,843,940            | 2,114,678                        | 1,298,632                   | 684,474                            | 1,509,611                                  | 1,012,749                         | 1,148,287                           | 1,158,364                      | 426,122                                 | 15,290,721    |
| 2009-10            | 1,663,029                 | 3,723,979            | 2,121,006                        | 1,083,622                   | 696,289                            | 1,296,665                                  | 992,129                           | 1,072,037                           | 1,084,825                      | 536,507                                 | 14,270,088    |
| 2008-09            | 2,106,972                 | 3,944,700            | 3,809,582                        | 1,159,929                   | 783,675                            | 1,315,738                                  | 899,303                           | 1,071,645                           | 1,139,891                      | -                                       | 16,231,435    |
| 2007-08            | 1,685,040                 | 3,463,722            | 3,898,914                        | 1,004,514                   | 248,078                            | 3,331,631                                  | -                                 | -                                   | 1,109,224                      | -                                       | 14,741,123    |
| 2006-07            | 1,741,641                 | 2,677,933            | 1,994,719                        | 1,091,158                   | 198,925                            | 3,043,470                                  | -                                 | -                                   | 846,015                        | -                                       | 11,593,861    |
| 2005-06            | 942,801                   | 2,749,374            | 1,517,152                        | 796,333                     | 142,648                            | 2,986,192                                  | -                                 | -                                   | 1,129,502                      | -                                       | 10,264,002    |
| 2004-05            | 951,595                   | 2,277,896            | 1,325,077                        | 559,582                     | 93,907                             | 2,483,785                                  | -                                 | -                                   | 824,374                        | -                                       | 8,516,216     |
| 2003-04            | 999,187                   | 1,650,640            | 1,631,681                        | 485,077                     | 116,070                            | 2,275,780                                  | -                                 | -                                   | 759,798                        | -                                       | 7,918,233     |

Note:

<sup>1</sup> Prior to FY 2010, the Storm Water Utility Fund was combined with Public Works

<sup>2</sup> Prior to FY 2009, the Sewer Utility Fund and Garbage Utility Fund were combined with the Culinary Water Utility Fund

**SYRACUSE CITY CORPORATION**  
**GENERAL GOVERNMENTAL REVENUES AND OTHER FINANCING SOURCES**  
**Last Ten Fiscal Years**

| <b>FISCAL YEAR</b> | <b>TAXES</b> | <b>LICENSES AND PERMITS</b> | <b>IMPACT FEES</b> | <b>INTERGOV-ERNMENTAL</b> | <b>MANAGEMENT AND ADMIN FEES <sup>1,2</sup></b> | <b>CHARGES FOR SERVICES</b> | <b>FINES AND FORFEITURES</b> | <b>INTEREST AND MISC</b> | <b>TOTAL</b> |
|--------------------|--------------|-----------------------------|--------------------|---------------------------|-------------------------------------------------|-----------------------------|------------------------------|--------------------------|--------------|
| 2012-13            | \$ 4,849,920 | \$ 533,524                  | \$ 745,473         | \$ 1,005,661              | \$ 659,134                                      | \$ 1,356,488                | \$ 281,811                   | \$ 138,302               | \$ 9,570,313 |
| 2011-12            | 4,636,245    | 350,229                     | 337,850            | 1,009,609                 | 613,025                                         | 1,082,134                   | 342,441                      | 97,415                   | 8,468,948    |
| 2010-11            | 4,333,403    | 245,223                     | 226,713            | 845,653                   | 642,000                                         | 996,036                     | 331,246                      | 92,583                   | 7,712,857    |
| 2009-10            | 4,199,180    | 321,654                     | 482,160            | 821,797                   | -                                               | 907,170                     | 295,248                      | 67,410                   | 7,094,619    |
| 2008-09            | 4,253,282    | 357,501                     | 388,245            | 888,120                   | -                                               | 675,457                     | 261,720                      | 138,000                  | 6,962,325    |
| 2007-08            | 4,097,863    | 344,859                     | 589,458            | 1,090,769                 | -                                               | 602,888                     | 218,843                      | 183,278                  | 7,127,958    |
| 2006-07            | 3,132,601    | 819,988                     | 1,547,289          | 1,231,946                 | -                                               | 579,603                     | 208,880                      | 267,987                  | 7,788,294    |
| 2005-06            | 2,562,266    | 913,927                     | 2,348,471          | 1,640,792                 | -                                               | 582,145                     | 197,755                      | 267,468                  | 8,512,824    |
| 2004-05            | 2,002,561    | 749,411                     | 1,348,894          | 724,859                   | -                                               | 559,906                     | 179,377                      | 73,556                   | 5,638,564    |
| 2003-04            | 1,790,455    | 709,376                     | 1,481,496          | 609,626                   | -                                               | 480,870                     | 183,592                      | 71,221                   | 5,326,636    |

Note:

General government is limited to the City's general fund.

<sup>1</sup> Beginning in FY 2011, administrative fees charged to utilities funds were shown as a revenue instead of an offset to expenditures in the general fund

<sup>2</sup> Beginning in FY 2011, a management fee was charged to the redevelopment fund. This is included in management and admin fees above

**SYRACUSE CITY CORPORATION**  
**GENERAL GOVERNMENTAL EXPENDITURES (Budget Basis) AND OTHER USES BY FUNCTION**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>General Government</b> <sup>3</sup> | <b>Public Safety</b> | <b>Public Works</b> | <b>Parks and Recreation</b> | <b>Capital Outlay</b> <sup>2</sup> | <b>Debt Service</b> | <b>Other Financing Uses</b> <sup>1</sup> | <b>Total</b> |
|--------------------|----------------------------------------|----------------------|---------------------|-----------------------------|------------------------------------|---------------------|------------------------------------------|--------------|
| 2012-13            | \$ 2,112,668                           | \$ 3,817,012         | \$ 2,170,559        | \$ 1,050,209                | \$ -                               | \$ 260,128          | \$ -                                     | \$ 9,410,576 |
| 2011-12            | 2,012,733                              | 3,462,242            | 1,121,517           | 956,884                     | -                                  | 192,781             | 200,000                                  | 7,946,157    |
| 2010-11            | 1,689,503                              | 3,369,555            | 1,282,843           | 1,025,804                   | -                                  | 192,669             | 14,567                                   | 7,574,941    |
| 2009-10            | 1,174,765                              | 3,221,583            | 1,136,292           | 955,982                     | -                                  | 192,980             | 124,000                                  | 6,805,602    |
| 2008-09            | 1,576,733                              | 3,303,895            | 1,311,144           | 923,204                     | 1,088,081                          | 396,163             | 114,500                                  | 8,713,720    |
| 2007-08            | 1,522,231                              | 3,186,613            | 2,172,362           | 916,204                     | 825,112                            | 362,768             | 603,377                                  | 9,588,667    |
| 2006-07            | 1,587,366                              | 2,567,880            | 689,921             | 838,031                     | 1,919,101                          | 366,068             | 107,465                                  | 8,075,832    |
| 2005-06            | 849,138                                | 2,051,473            | 882,886             | 583,255                     | 3,504,683                          | 464,571             | 272,608                                  | 8,608,614    |
| 2004-05            | 893,866                                | 1,665,896            | 887,202             | 559,085                     | 3,066,146                          | -                   | 49,034                                   | 7,121,229    |
| 2003-04            | 953,575                                | 1,418,379            | 805,440             | 448,822                     | 722,082                            | -                   | -                                        | 4,348,298    |

Notes:

General government is limited to the City's general fund.

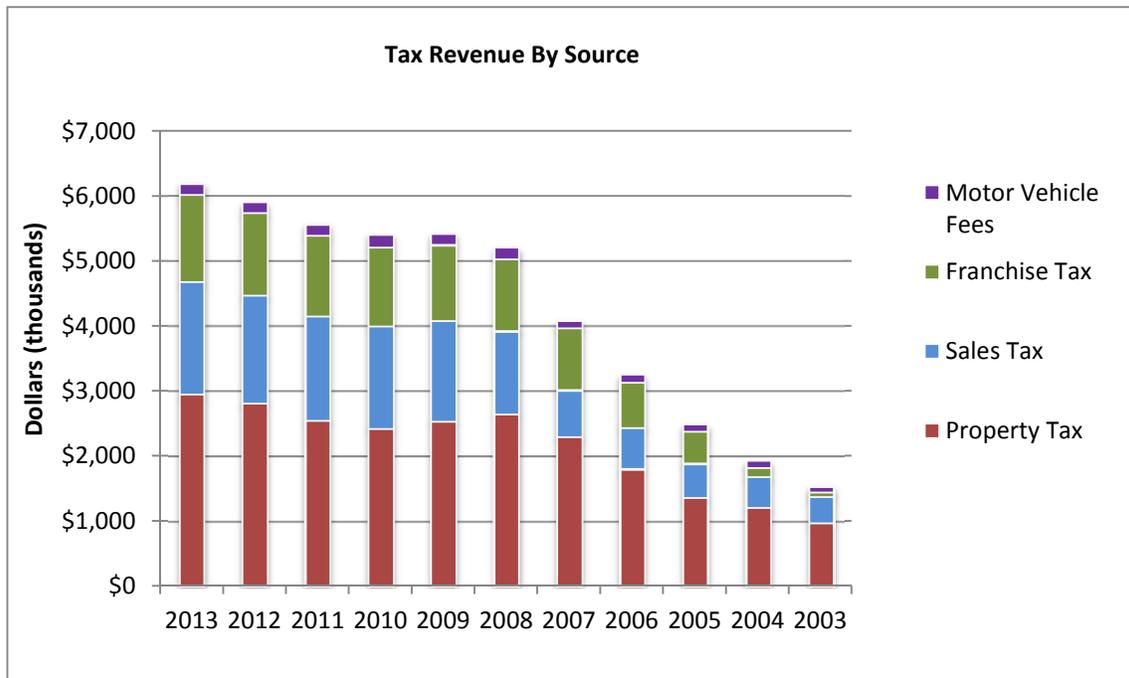
<sup>1</sup> Other financing uses includes transfers to other funds.

<sup>2</sup> Beginning in FY 2010, capital outlay expenditures are included under the function for which they were acquired.

<sup>3</sup> Beginning in FY 2011, administrative fees charged to utilities funds were shown as a revenue instead of an offset to expenditures in the general fund.

**SYRACUSE CITY CORPORATION**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

| <b>Fiscal Year</b> | <b>Sales Tax</b> | <b>Property Tax</b> | <b>Franchise Tax</b> | <b>Motor Vehicle Fees</b> | <b>Total</b> |
|--------------------|------------------|---------------------|----------------------|---------------------------|--------------|
| 2013               | \$ 2,953         | \$ 1,728            | \$ 1,338             | \$ 169                    | \$ 6,188     |
| 2012               | 2,820            | 1,650               | 1,267                | 166                       | 5,903        |
| 2011               | 2,551            | 1,606               | 1,229                | 177                       | 5,563        |
| 2010               | 2,429            | 1,569               | 1,209                | 202                       | 5,409        |
| 2009               | 2,543            | 1,535               | 1,165                | 175                       | 5,418        |
| 2008               | 2,655            | 1,265               | 1,107                | 178                       | 5,205        |
| 2007               | 2,299            | 719                 | 956                  | 114                       | 4,088        |
| 2006               | 1,805            | 635                 | 695                  | 122                       | 3,257        |
| 2005               | 1,366            | 525                 | 490                  | 111                       | 2,492        |
| 2004               | 1,208            | 480                 | 142                  | 102                       | 1,932        |
| 2003               | 980              | 403                 | 71                   | 89                        | 1,543        |



**SYRACUSE CITY CORPORATION**  
**NET POSITION BY COMPONENT**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

|                                             | Fiscal Year      |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                             | 2013             | 2012             | 2011             | 2010             | 2009             | 2008             | 2007             | 2006             | 2005             | 2004             |
| Governmental activities                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Net investment in capital assets            | \$ 40,992        | \$ 40,565        | \$ 41,578        | \$ 39,654        | \$ 42,374        | \$ 38,986        | \$ 27,251        | \$ 30,562        | \$ 23,606        | \$ 20,879        |
| Restricted                                  | 2,298            | 1,771            | 811              | 727              | 867              | 6,675            | 9,615            | 2,374            | 5,324            | 4,518            |
| Unrestricted                                | 1,618            | 1,812            | 811              | 314              | 726              | 672              | 514              | 2,260            | 447              | (43)             |
| Total governmental activities net position  | <u>\$ 44,908</u> | <u>\$ 44,148</u> | <u>\$ 43,200</u> | <u>\$ 40,695</u> | <u>\$ 43,967</u> | <u>\$ 46,333</u> | <u>\$ 37,380</u> | <u>\$ 35,196</u> | <u>\$ 29,377</u> | <u>\$ 25,354</u> |
| Business-type activities                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Net investment in capital assets            | \$ 45,048        | \$ 43,411        | \$ 43,820        | \$ 41,712        | \$ 35,180        | \$ 34,458        | \$ 27,598        | \$ 25,486        | \$ 22,679        | \$ 18,812        |
| Restricted                                  | 801              | 1,042            | 970              | 714              | 136              | 900              | 1,464            | 1,346            | 2,508            | 2,068            |
| Unrestricted                                | 4,867            | 5,005            | 4,229            | 3,892            | 2,385            | 1,964            | 2,797            | 1,949            | 177              | 372              |
| Total business-type activities net position | <u>\$ 50,716</u> | <u>\$ 49,458</u> | <u>\$ 49,019</u> | <u>\$ 46,318</u> | <u>\$ 37,701</u> | <u>\$ 37,322</u> | <u>\$ 31,859</u> | <u>\$ 28,781</u> | <u>\$ 25,364</u> | <u>\$ 21,252</u> |
| Primary government                          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Net investment in capital assets            | \$ 86,040        | \$ 83,976        | \$ 85,398        | \$ 81,366        | \$ 77,554        | \$ 73,444        | \$ 54,849        | \$ 56,048        | \$ 46,285        | \$ 39,691        |
| Restricted                                  | 3,099            | 2,813            | 1,781            | 1,441            | 1,003            | 7,575            | 11,079           | 3,720            | 7,832            | 6,586            |
| Unrestricted                                | 6,485            | 6,817            | 5,040            | 4,206            | 3,111            | 2,636            | 3,311            | 4,209            | 624              | 329              |
| Total primary government net position       | <u>\$ 95,624</u> | <u>\$ 93,606</u> | <u>\$ 92,219</u> | <u>\$ 87,013</u> | <u>\$ 81,668</u> | <u>\$ 83,655</u> | <u>\$ 69,239</u> | <u>\$ 63,977</u> | <u>\$ 54,741</u> | <u>\$ 46,606</u> |

**SYRACUSE CITY CORPORATION**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

|                                                 | Fiscal Year      |                  |                  |                  |                  |                  |                  |                  |                 |                 |
|-------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
|                                                 | 2013             | 2012             | 2011             | 2010             | 2009             | 2008             | 2007             | 2006             | 2005            | 2004            |
| <b>Expenses</b>                                 |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Governmental activities:                        |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| General government                              | \$ 2,744         | \$ 2,378         | \$ 2,094         | \$ 1,663         | \$ 2,107         | \$ 1,685         | \$ 1,741         | \$ 943           | \$ 952          | \$ 999          |
| Public safety                                   | 4,349            | 3,924            | 3,844            | 3,724            | 3,945            | 3,464            | 2,678            | 2,749            | 2,278           | 1,651           |
| Public works <sup>1</sup>                       | 1,983            | 1,907            | 2,115            | 2,121            | 3,809            | 3,899            | 1,995            | 1,517            | 1,325           | 1,632           |
| Parks and recreation                            | 1,109            | 1,241            | 1,299            | 1,084            | 1,160            | 1,004            | 1,091            | 796              | 559             | 485             |
| Interest and fiscal charges                     | 560              | 687              | 684              | 696              | 784              | 248              | 199              | 143              | 94              | 116             |
| Total governmental activities expenses          | <u>10,745</u>    | <u>10,137</u>    | <u>10,036</u>    | <u>9,288</u>     | <u>11,805</u>    | <u>10,300</u>    | <u>7,704</u>     | <u>6,148</u>     | <u>5,208</u>    | <u>4,883</u>    |
| Business-type activities:                       |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Culinary water utility                          | \$ 1,694         | \$ 1,656         | \$ 1,510         | \$ 1,297         | \$ 1,316         | \$ 3,332         | \$ 3,044         | \$ 2,986         | \$ 2,484        | \$ 2,276        |
| Sewer utility                                   | 1,165            | 1,018            | 1,013            | 992              | 899              | -                | -                | -                | -               | -               |
| Garbage utility                                 | 1,192            | 1,141            | 1,148            | 1,072            | 1,071            | -                | -                | -                | -               | -               |
| Secondary water utility                         | 1,384            | 1,298            | 1,158            | 1,085            | 1,140            | 1,109            | 846              | 1,130            | 824             | 759             |
| Storm water utility                             | 450              | 425              | 426              | 536              | -                | -                | -                | -                | -               | -               |
| Total business-type activities expenses         | <u>5,885</u>     | <u>5,538</u>     | <u>5,255</u>     | <u>4,982</u>     | <u>4,426</u>     | <u>4,441</u>     | <u>3,890</u>     | <u>4,116</u>     | <u>3,308</u>    | <u>3,035</u>    |
| Total primary government expenses               | <u>\$ 16,630</u> | <u>\$ 15,675</u> | <u>\$ 15,291</u> | <u>\$ 14,270</u> | <u>\$ 16,231</u> | <u>\$ 14,741</u> | <u>\$ 11,594</u> | <u>\$ 10,264</u> | <u>\$ 8,516</u> | <u>\$ 7,918</u> |
| <b>Program Revenues</b>                         |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Governmental activities:                        |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Charges for services:                           |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| General government                              | \$ 1,782         | \$ 1,540         | \$ 1,397         | \$ 809           | \$ 808           | \$ 730           | \$ 1,291         | \$ 466           | \$ 440          | \$ 430          |
| Public safety                                   | 549              | 476              | 433              | 205              | 296              | 275              | 127              | 139              | 159             | 154             |
| Public works                                    | 389              | 245              | 804              | 924              | 1,500            | 1,446            | 41               | 960              | 805             | 738             |
| Parks and recreation                            | 946              | 645              | 476              | 436              | 288              | 415              | 149              | 129              | 89              | 77              |
| Operating grants and contributions              | 1,006            | 890              | -                | 115              | 91               | -                | 865              | 814              | 674             | 585             |
| Capital grants and contributions                | 489              | 499              | 2,946            | 2,771            | -                | 44               | 387              | 1,323            | 51              | -               |
| Total governmental activities program revenues  | <u>5,161</u>     | <u>4,295</u>     | <u>6,056</u>     | <u>5,260</u>     | <u>2,983</u>     | <u>2,910</u>     | <u>2,860</u>     | <u>3,831</u>     | <u>2,218</u>    | <u>1,984</u>    |
| Business-type activities:                       |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Charges for services:                           |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Culinary water utility <sup>2</sup>             | \$ 1,896         | \$ 1,717         | \$ 1,528         | \$ 1,549         | \$ 1,343         | \$ 3,030         | \$ 3,315         | \$ 2,993         | \$ 2,750        | \$ 2,339        |
| Sewer utility <sup>2</sup>                      | 1,136            | 1,011            | 986              | 989              | 845              | -                | -                | -                | -               | -               |
| Garbage utility <sup>2</sup>                    | 1,256            | 1,225            | 1,170            | 1,137            | 1,113            | -                | -                | -                | -               | -               |
| Secondary water utility                         | 1,646            | 1,490            | 1,331            | 1,335            | 1,292            | 1,090            | 997              | 755              | 580             | 518             |
| Storm water utility <sup>1</sup>                | 576              | 434              | 286              | 284              | -                | -                | -                | -                | -               | -               |
| Capital grants and contributions                | 773              | 233              | 2,547            | 2,337            | 165              | 100              | -                | 180              | -               | -               |
| Total business-type activities program revenues | <u>7,283</u>     | <u>6,110</u>     | <u>7,848</u>     | <u>7,631</u>     | <u>4,758</u>     | <u>4,220</u>     | <u>4,312</u>     | <u>3,928</u>     | <u>3,330</u>    | <u>2,857</u>    |
| Total primary government program revenues       | <u>\$ 12,444</u> | <u>\$ 10,405</u> | <u>\$ 13,904</u> | <u>\$ 12,891</u> | <u>\$ 7,741</u>  | <u>\$ 7,130</u>  | <u>\$ 7,172</u>  | <u>\$ 7,759</u>  | <u>\$ 5,548</u> | <u>\$ 4,841</u> |

**SYRACUSE CITY CORPORATION**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

|                                                           | Fiscal Year       |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|-----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                           | 2013              | 2012              | 2011              | 2010              | 2009              | 2008              | 2007              | 2006              | 2005              | 2004              |
| Net (expense)/revenue:                                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities                                   | \$ (5,584)        | \$ (5,842)        | \$ (3,980)        | \$ (4,028)        | \$ (8,822)        | \$ (7,390)        | \$ (4,844)        | \$ (2,317)        | \$ (2,990)        | \$ (2,899)        |
| Business-type activities                                  | 1,398             | 572               | 2,593             | 2,649             | 332               | (221)             | 422               | (188)             | 22                | (178)             |
| Total primary government net expense                      | <u>\$ (4,186)</u> | <u>\$ (5,270)</u> | <u>\$ (1,387)</u> | <u>\$ (1,379)</u> | <u>\$ (8,490)</u> | <u>\$ (7,611)</u> | <u>\$ (4,422)</u> | <u>\$ (2,505)</u> | <u>\$ (2,968)</u> | <u>\$ (3,077)</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities:                                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Taxes                                                     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Property taxes                                            | \$ 2,238          | \$ 2,262          | \$ 2,180          | \$ 2,030          | \$ 1,890          | \$ 1,579          | \$ 877            | \$ 757            | \$ 636            | \$ 582            |
| Sales taxes                                               | 2,953             | 2,820             | 2,551             | 2,429             | 2,543             | 2,655             | 2,299             | 1,805             | 1,366             | 1,208             |
| Franchise taxes                                           | 1,338             | 1,267             | 1,229             | 1,209             | 1,165             | 1,107             | 956               | 941               | 746               | 457               |
| Impact fees <sup>3</sup>                                  | -                 | -                 | 227               | 482               | 232               | 262               | 1,877             | 3,112             | 1,677             | 1,801             |
| Unrestricted investment earnings                          | 36                | 33                | 11                | 10                | 143               | 440               | 484               | 299               | 117               | 68                |
| Other revenues (uses) not restricted to specific program: | 102               | 220               | 100               | 42                | 147               | 8,957             | 342               | 1,307             | 2,470             | 1,572             |
| Transfers                                                 | 187               | 187               | 186               | 190               | 336               | 1,343             | 193               | -                 | -                 | -                 |
| Total governmental activities                             | <u>6,854</u>      | <u>6,789</u>      | <u>6,484</u>      | <u>6,392</u>      | <u>6,456</u>      | <u>16,343</u>     | <u>7,028</u>      | <u>8,221</u>      | <u>7,012</u>      | <u>5,688</u>      |
| Business-type activities:                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Impact fees <sup>3</sup>                                  | \$ -              | \$ -              | \$ 253            | \$ 502            | \$ 328            | \$ 479            | \$ 993            | \$ 1,000          | \$ 962            | \$ 897            |
| Unrestricted investment earnings                          | 37                | 35                | 21                | 21                | 55                | 142               | 196               | 128               | 62                | 36                |
| Other revenues (uses) not restricted to specific program: | 10                | 19                | 21                | -                 | -                 | 6,406             | 1,660             | 2,535             | 3,066             | 1,274             |
| Transfers                                                 | (187)             | (187)             | (186)             | (190)             | (336)             | (1,343)           | (193)             | -                 | -                 | -                 |
| Total business-type activities                            | <u>(140)</u>      | <u>(133)</u>      | <u>109</u>        | <u>333</u>        | <u>47</u>         | <u>5,684</u>      | <u>2,656</u>      | <u>3,663</u>      | <u>4,090</u>      | <u>2,207</u>      |
| Total primary government                                  | <u>\$ 6,714</u>   | <u>\$ 6,656</u>   | <u>\$ 6,593</u>   | <u>\$ 6,725</u>   | <u>\$ 6,503</u>   | <u>\$ 22,027</u>  | <u>\$ 9,684</u>   | <u>\$ 11,884</u>  | <u>\$ 11,102</u>  | <u>\$ 7,895</u>   |
| <b>Change in Net Position</b>                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities                                   | \$ 1,270          | \$ 948            | \$ 2,504          | \$ 2,364          | \$ (2,366)        | \$ 8,953          | \$ 2,184          | \$ 5,904          | \$ 4,022          | \$ 2,789          |
| Business-type activities                                  | 1,258             | 439               | 2,702             | 2,982             | 379               | 5,463             | 3,078             | 3,475             | 4,112             | 2,029             |
| Total primary government                                  | <u>\$ 2,528</u>   | <u>\$ 1,387</u>   | <u>\$ 5,206</u>   | <u>\$ 5,346</u>   | <u>\$ (1,987)</u> | <u>\$ 14,416</u>  | <u>\$ 5,262</u>   | <u>\$ 9,379</u>   | <u>\$ 8,134</u>   | <u>\$ 4,818</u>   |

Note:

<sup>1</sup> Prior to FY 2010, the Storm Water Utility Fund was combined with Government Activities - Public Works.

<sup>2</sup> Prior to FY 2009, the Sewer Utility Fund and Garbage Utility Fund were combined with the Culinary Water Utility Fund.

<sup>3</sup> Beginning in FY2012, impact fee revenues were included in the program revenues above by department where charged.

**SYRACUSE CITY CORPORATION**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

|                                  | Fiscal Year      |                 |                 |                 |                  |                  |                  |                  |                 |                 |
|----------------------------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
|                                  | 2013             | 2012            | 2011            | 2010            | 2009             | 2008             | 2007             | 2006             | 2005            | 2004            |
| <b>Revenues</b>                  |                  |                 |                 |                 |                  |                  |                  |                  |                 |                 |
| Taxes                            | \$ 6,529         | \$ 6,349        | \$ 5,983        | \$ 5,693        | \$ 5,622         | \$ 5,340         | \$ 4,132         | \$ 3,258         | \$ 2,493        | \$ 1,932        |
| Licenses and permits             | 534              | 350             | 245             | 322             | 358              | 345              | 820              | 914              | 749             | 709             |
| Impact fees                      | 745              | 338             | 227             | 482             | 620              | 852              | 1,877            | 3,111            | 1,677           | 1,801           |
| Intergovernmental                | 1,081            | 1,087           | 846             | 937             | 979              | 1,135            | 1,232            | 2,140            | 730             | 610             |
| Administrative Fees <sup>1</sup> | 600              | 506             | 579             | -               | -                | -                | -                | -                | -               | -               |
| Charges for services             | 1,356            | 1,082           | 996             | 907             | 954              | 603              | 580              | 582              | 560             | 481             |
| Fines and forfeitures            | 282              | 343             | 331             | 295             | 262              | 219              | 209              | 198              | 179             | 184             |
| Investment earnings              | 36               | 33              | 12              | 8               | 143              | 440              | 484              | 299              | 117             | 67              |
| Management Fee <sup>2</sup>      | 59               | 107             | 63              | -               | -                | -                | -                | -                | -               | -               |
| Miscellaneous                    | 213              | 136             | 162             | 227             | 192              | 137              | 115              | 146              | 94              | 188             |
| Total revenues                   | <u>11,435</u>    | <u>10,331</u>   | <u>9,444</u>    | <u>8,871</u>    | <u>9,130</u>     | <u>9,071</u>     | <u>9,449</u>     | <u>10,648</u>    | <u>6,599</u>    | <u>5,972</u>    |
| <b>Expenditures</b>              |                  |                 |                 |                 |                  |                  |                  |                  |                 |                 |
| General government <sup>2</sup>  | 2,458            | 2,199           | 1,836           | 1,183           | 1,582            | 1,529            | 1,588            | 852              | 899             | 955             |
| Public safety                    | 3,817            | 3,449           | 3,370           | 3,222           | 3,304            | 3,187            | 2,568            | 2,051            | 1,666           | 1,419           |
| Public works                     | 2,171            | 533             | 1,283           | 1,253           | 1,615            | 2,257            | 804              | 883              | 710             | 627             |
| Parks and recreation             | 1,050            | 932             | 1,026           | 956             | 924              | 916              | 1,054            | 583              | 457             | 448             |
| Capital outlay                   | 236              | 1,352           | 124             | 405             | 6,521            | 9,043            | 6,886            | 7,810            | 3,359           | 739             |
| Other                            | -                | -               | -               | -               | -                | 39               | 43               | 67               | -               | -               |
| Debt service:                    |                  |                 |                 |                 |                  |                  |                  |                  |                 |                 |
| Principal retirement             | 1,010            | 813             | 681             | 778             | 700              | 774              | 364              | 440              | 321             | 311             |
| Interest and fiscal charges      | 578              | 660             | 684             | 706             | 777              | 114              | 124              | 143              | 77              | 93              |
| Total expenditures               | <u>\$ 11,320</u> | <u>\$ 9,938</u> | <u>\$ 9,004</u> | <u>\$ 8,503</u> | <u>\$ 15,423</u> | <u>\$ 17,859</u> | <u>\$ 13,431</u> | <u>\$ 12,829</u> | <u>\$ 7,489</u> | <u>\$ 4,592</u> |

**SYRACUSE CITY CORPORATION**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(Amounts Expressed in Thousands)**

|                                                            | Fiscal Year   |                 |               |               |                   |                   |                 |                   |                 |                 |
|------------------------------------------------------------|---------------|-----------------|---------------|---------------|-------------------|-------------------|-----------------|-------------------|-----------------|-----------------|
|                                                            | 2013          | 2012            | 2011          | 2010          | 2009              | 2008              | 2007            | 2006              | 2005            | 2004            |
| Excess of revenues over<br>(under) expenditures            | \$ 115        | \$ 393          | \$ 440        | \$ 368        | \$ (6,293)        | \$ (8,788)        | \$ (3,982)      | \$ (2,181)        | \$ (890)        | \$ 1,380        |
| <b>Other financing sources<br/>(uses)</b>                  |               |                 |               |               |                   |                   |                 |                   |                 |                 |
| Proceeds from borrowings                                   | -             | 6,770           | -             | -             | -                 | 5,924             | 9,576           | 1,000             | 2,100           | -               |
| Payment to ref. bonds escrow agt                           | -             | (5,572)         | -             | -             | -                 | -                 | -               | -                 | -               | -               |
| Sale of Capital Assets                                     | 14            | 156             | -             | -             | -                 | -                 | -               | -                 | -               | -               |
| Transfers in                                               | 187           | 187             | 201           | 414           | 1,258             | 1,117             | 258             | 362               | 49              | -               |
| Transfers out                                              | -             | -               | (322)         | (340)         | (1,062)           | (959)             | (65)            | (206)             | (49)            | -               |
| Total other financing<br>sources (uses)                    | 201           | 1,541           | (121)         | 74            | 196               | 6,082             | 9,769           | 1,156             | 2,100           | -               |
| Net change in fund balances                                | <u>\$ 316</u> | <u>\$ 1,934</u> | <u>\$ 319</u> | <u>\$ 442</u> | <u>\$ (6,097)</u> | <u>\$ (2,706)</u> | <u>\$ 5,787</u> | <u>\$ (1,025)</u> | <u>\$ 1,210</u> | <u>\$ 1,380</u> |
| Debt service as a percentage of<br>noncapital expenditures | 14.3%         | 17.2%           | 15.4%         | 18.3%         | 16.6%             | 10.1%             | 7.5%            | 11.6%             | 9.6%            | 10.5%           |

Note:

<sup>1</sup> Beginning in FY 2011, administrative fees charged to utilities funds were shown as a revenue instead of an offset to expenses in the general fund.

<sup>2</sup> Beginning in FY 2011, a management fee was charged to the redevelopment fund. The expenditure is included in general government.

**SYRACUSE CITY CORPORATION**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(Amounts Expressed in Thousands)**

|                           | Fiscal Year     |                 |                 |             |             |             |             |             |             |             |
|---------------------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                           | 2013            | 2012            | 2011            | 2010        | 2009        | 2008        | 2007        | 2006        | 2005        | 2004        |
| <b>General fund:</b>      |                 |                 |                 |             |             |             |             |             |             |             |
| Nonspendable              | \$ 112          | \$ 644          | \$ 17           | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Restricted                | 1,608           | 1,080           | 383             | -           | -           | -           | -           | -           | -           | -           |
| Committed                 | 66              | 93              | 71              | -           | -           | -           | -           | -           | -           | -           |
| Unassigned                | 1,716           | 1,324           | 1,000           | -           | -           | -           | -           | -           | -           | -           |
| <b>Total general fund</b> | <b>\$ 3,502</b> | <b>\$ 3,141</b> | <b>\$ 1,471</b> | <b>\$ -</b> |

|                                           |               |               |               |             |             |             |             |             |             |             |
|-------------------------------------------|---------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>All other governmental funds:</b>      |               |               |               |             |             |             |             |             |             |             |
| Restricted                                | \$ 690        | \$ 691        | \$ 428        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        |
| Committed                                 | 8             | 8             | 10            | -           | -           | -           | -           | -           | -           | -           |
| Assigned                                  | 149           | 193           | 190           | -           | -           | -           | -           | -           | -           | -           |
| <b>Total all other governmental funds</b> | <b>\$ 847</b> | <b>\$ 892</b> | <b>\$ 628</b> | <b>\$ -</b> |

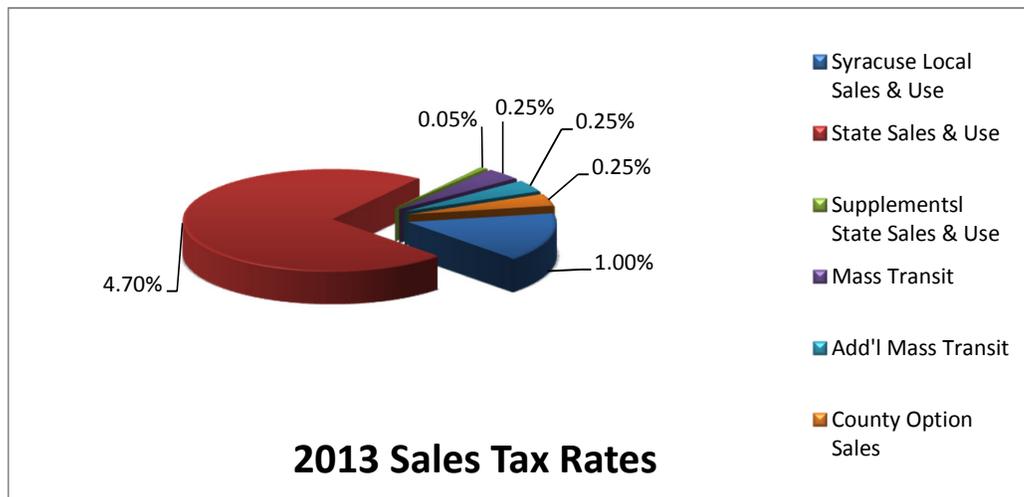
|                           | Fiscal Year |             |             |                 |               |                 |                 |                 |                 |                 |
|---------------------------|-------------|-------------|-------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                           | 2013        | 2012        | 2011        | 2010            | 2009          | 2008            | 2007            | 2006            | 2005            | 2004            |
| <b>General fund:</b>      |             |             |             |                 |               |                 |                 |                 |                 |                 |
| Reserved                  | \$ -        | \$ -        | \$ -        | \$ 474          | \$ 259        | \$ 1,046        | \$ 2,740        | \$ 2,308        | \$ 2,819        | \$ 2,606        |
| Designated, unreserved    | -           | -           | -           | 48              | 24            | -               | -               | -               | -               | -               |
| Unreserved                | -           | -           | -           | 625             | 285           | 430             | 797             | 1,323           | 594             | 189             |
| <b>Total general fund</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,147</b> | <b>\$ 568</b> | <b>\$ 1,476</b> | <b>\$ 3,537</b> | <b>\$ 3,631</b> | <b>\$ 3,413</b> | <b>\$ 2,795</b> |

|                                           |             |             |             |               |                 |                 |                 |                 |                 |                 |
|-------------------------------------------|-------------|-------------|-------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>All other governmental funds:</b>      |             |             |             |               |                 |                 |                 |                 |                 |                 |
| Reserved                                  | \$ -        | \$ -        | \$ -        | \$ 254        | \$ 608          | \$ 5,629        | \$ 6,874        | \$ 66           | \$ 1,114        | \$ 1,025        |
| Designated, unreserved reported in:       | -           | -           | -           | -             | -               | -               | -               | -               | -               | -               |
| Special revenue funds                     | -           | -           | -           | -             | -               | -               | -               | -               | -               | -               |
| Unreserved, reported in:                  | -           | -           | -           | -             | -               | -               | -               | -               | -               | -               |
| Special revenue funds                     | -           | -           | -           | (15)          | 206             | -               | -               | -               | 1               | -               |
| Debt service funds                        | -           | -           | -           | -             | -               | -               | -               | -               | 51              | -               |
| Capital projects funds                    | -           | -           | -           | 394           | 494             | 868             | 268             | 1,196           | 1,338           | 887             |
| <b>Total all other governmental funds</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 633</b> | <b>\$ 1,308</b> | <b>\$ 6,497</b> | <b>\$ 7,142</b> | <b>\$ 1,262</b> | <b>\$ 2,504</b> | <b>\$ 1,912</b> |

Note:  
Beginning in FY 2011, the fund balance categories were reclassified as a result of implementing GASB Statement 54. Fund balance has not been restated for prior years.

**SYRACUSE CITY CORPORATION**  
**SALES TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last Ten Fiscal Years**

| Fiscal Year | Syracuse City Local Sales & Use | State Sales & Use | Supplemental State Sales & Use | Mass Transit | Additional Mass Transit | County Option Sales | Total for Syracuse Residents |
|-------------|---------------------------------|-------------------|--------------------------------|--------------|-------------------------|---------------------|------------------------------|
| 2013        | 1.00%                           | 4.70%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2012        | 1.00%                           | 4.70%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2011        | 1.00%                           | 4.70%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2010        | 1.00%                           | 4.70%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2009        | 1.00%                           | 4.70%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2008        | 1.00%                           | 4.65%             | 0.05%                          | 0.25%        | 0.25%                   | 0.25%               | 6.45%                        |
| 2007        | 1.00%                           | 4.75%             | -                              | 0.25%        | 0.25%                   | 0.25%               | 6.50%                        |
| 2006        | 1.00%                           | 4.75%             | -                              | 0.50%        | -                       | 0.25%               | 6.50%                        |
| 2005        | 1.00%                           | 4.75%             | -                              | 0.50%        | -                       | 0.25%               | 6.50%                        |
| 2004        | 1.00%                           | 4.75%             | -                              | 0.50%        | -                       | 0.25%               | 6.50%                        |



Note:

Rates are given as of the second quarter of each year.

Source:

Utah State Tax Commission - Sales Tax Division

**SYRACUSE CITY CORPORATION**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**  
**(Amounts Expressed in Thousands)**

| Fiscal Year | Real Property |            | Personal Property |           | Centrally Assessed Property | Total Taxable Assessed Value | Total Direct City Tax Rate | Estimated Actual Market Value | Assessed Value as a Percentage of Actual Value |
|-------------|---------------|------------|-------------------|-----------|-----------------------------|------------------------------|----------------------------|-------------------------------|------------------------------------------------|
|             | Real Estate   | Building   | Mobile Homes      | Other     |                             |                              |                            |                               |                                                |
| 2013        | \$ 320,108    | \$ 612,472 | \$ -              | \$ 23,388 | \$ 15,136                   | \$ 971,104                   | 1.832                      | \$ 1,653,539                  | 58.73%                                         |
| 2012        | 317,384       | 608,728    | -                 | 24,689    | 14,840                      | 965,641                      | 1.821                      | 1,809,649                     | 53.36%                                         |
| 2011        | 336,032       | 681,079    | -                 | 19,412    | 15,426                      | 1,051,949                    | 1.631                      | 1,771,644                     | 59.38%                                         |
| 2010        | 339,540       | 637,430    | -                 | 21,423    | 20,827                      | 1,019,220                    | 1.613                      | 1,719,161                     | 59.29%                                         |
| 2009        | 425,187       | 597,489    | 18                | 21,169    | 19,464                      | 1,063,327                    | 1.500                      | n/a                           | n/a                                            |
| 2008        | 243,935       | 581,033    | 13                | 14,650    | 17,586                      | 857,217                      | 1.500                      | n/a                           | n/a                                            |
| 2007        | 195,090       | 474,826    | 12                | 12,574    | 16,385                      | 698,887                      | 1.043                      | n/a                           | n/a                                            |
| 2006        | 154,208       | 396,532    | 2                 | 12,246    | 12,301                      | 575,289                      | 1.043                      | n/a                           | n/a                                            |
| 2005        | 135,244       | 346,820    | 2                 | 11,406    | 10,151                      | 503,623                      | 1.043                      | n/a                           | n/a                                            |
| 2004        | 127,846       | 297,069    | 2                 | 10,999    | 9,979                       | 445,895                      | 1.047                      | n/a                           | n/a                                            |

Notes:

Taxable property value is based on the calendar year ending six months before the fiscal year ends.

Estimated actual market value is not available for the prior seven years.

Total property value is excluding fee-in-lieu.

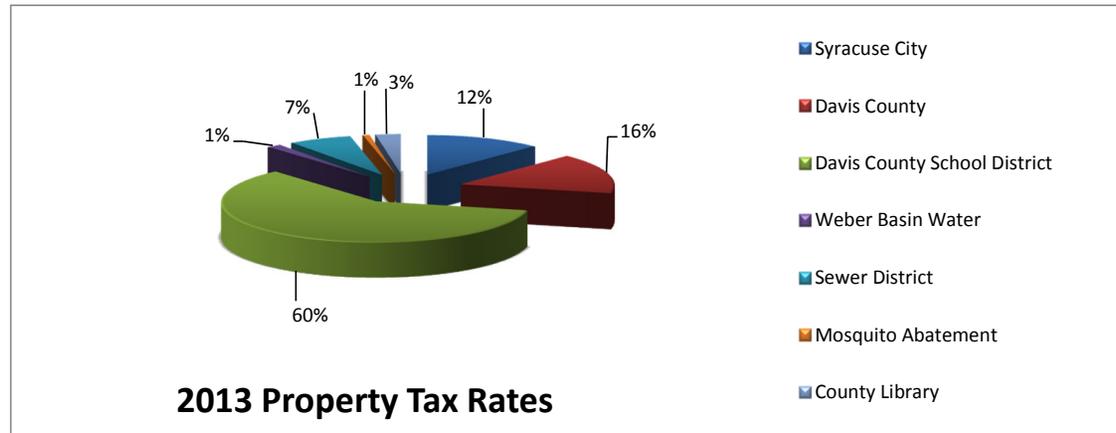
Sources:

Utah State Tax Commission - Property Tax Division website

Davis County

**SYRACUSE CITY CORPORATION**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last Ten Fiscal Years**  
**(Per \$1,000 Assessed Valuation)**

| Fiscal Year | Syracuse City <sup>1</sup> | Davis County | Davis County School District | Weber Basin Water Conservancy District | North Davis County Sewer District | Davis County Mosquito Abatement District | County Library | Total Levy for Syracuse Residents |
|-------------|----------------------------|--------------|------------------------------|----------------------------------------|-----------------------------------|------------------------------------------|----------------|-----------------------------------|
| 2013        | 1.832                      | 2.427        | 8.941                        | 0.215                                  | 0.993                             | 0.105                                    | 0.396          | 14.909                            |
| 2012        | 1.821                      | 2.383        | 8.861                        | 0.217                                  | 0.928                             | 0.104                                    | 0.392          | 14.706                            |
| 2011        | 1.631                      | 2.213        | 7.860                        | 0.207                                  | 0.864                             | 0.097                                    | 0.363          | 13.235                            |
| 2010        | 1.613                      | 2.108        | 7.118                        | 0.188                                  | 0.763                             | 0.093                                    | 0.348          | 12.231                            |
| 2009        | 1.500                      | 1.997        | 6.764                        | 0.181                                  | 0.763                             | 0.088                                    | 0.332          | 11.625                            |
| 2008        | 1.500                      | 2.189        | 7.176                        | 0.200                                  | 0.763                             | 0.099                                    | 0.375          | 12.302                            |
| 2007        | 1.043                      | 1.739        | 7.305                        | 0.178                                  | 0.763                             | 0.086                                    | 0.403          | 11.517                            |
| 2006        | 1.043                      | 1.921        | 7.684                        | 0.193                                  | 0.763                             | 0.091                                    | 0.426          | 12.121                            |
| 2005        | 1.043                      | 1.948        | 7.821                        | 0.198                                  | 0.763                             | 0.093                                    | 0.432          | 12.298                            |
| 2004        | 1.047                      | 1.954        | 7.731                        | 0.196                                  | 0.763                             | 0.094                                    | 0.434          | 12.219                            |



Notes:

<sup>1</sup> The direct Syracuse City property tax rate is used solely for general operations of the city government.

Overlapping rates are those of local and county governments that apply to property owners within Syracuse City. Not all overlapping rates apply to all Syracuse City property owners (e.g., the rates for special districts apply only to the property owners whose property is located within the geographic boundaries of the special district).

Source:

Utah State Tax Commission - Property Tax Division web site

**SYRACUSE CITY CORPORATION**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**Current Year and Four Years Ago**  
**(Amounts Expressed in Thousands)**

| Taxpayer                                    | Type of Business    | 2013                   |      |                                            | 2009                   |      |                                            |
|---------------------------------------------|---------------------|------------------------|------|--------------------------------------------|------------------------|------|--------------------------------------------|
|                                             |                     | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Wal-Mart                                    | Retail              | \$ 19,830              | 1    | 2.04%                                      | \$ 15,339              | 1    | 1.44%                                      |
| Antelope LC                                 | Medical             | 8,653                  | 2    | 0.89%                                      | 6,799                  | 3    | 0.64%                                      |
| Pacificorp                                  | Utility             | 8,562                  | 3    | 0.88%                                      | 13,734                 | 2    | 1.29%                                      |
| Boyer Syracuse Associates                   | Retail properties   | 6,105                  | 4    | 0.63%                                      | 6,769                  | 4    | 0.64%                                      |
| Gailey Tree LLC                             | Business properties | 5,441                  | 5    | 0.56%                                      | n/a                    | n/a  | n/a                                        |
| Shadowpoint LLC                             | Retail properties   | 4,734                  | 6    | 0.49%                                      | 4,714                  | 6    | 0.44%                                      |
| Questar Gas                                 | Utility             | 4,110                  | 7    | 0.42%                                      | 3,301                  | 8    | 0.31%                                      |
| RC Willey                                   | Retail              | 3,945                  | 8    | 0.41%                                      | 2,701                  | 10   | 0.25%                                      |
| Syracuse Stadium Cinemas LLC                | Business properties | 3,664                  | 9    | 0.38%                                      | n/a                    | n/a  | n/a                                        |
| Utah Onions Inc.                            | Agriculture         | 3,482                  | 10   | 0.36%                                      | n/a                    | n/a  | n/a                                        |
| Total taxable value of 10 largest taxpayers |                     | 68,526                 |      | 7.06%                                      | 53,357                 |      | 5.02%                                      |
| Total taxable value of other taxpayers      |                     | 902,605                |      | 92.94%                                     | 1,009,970              |      | 94.98%                                     |
| Total taxable value of all taxpayers        |                     | \$ 971,131             |      | 100.00%                                    | \$ 1,063,327           |      | 100.00%                                    |

Note:

Information from ten years ago was unavailable so the 2009 tax year was used.

Source:

Davis County Clerk/Auditor's office

**SYRACUSE CITY CORPORATION**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Tax Years**

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| <b>Tax Year</b> | <b>Total Tax Levy</b> | <b>Current Tax Collections</b> | <b>Percent of Levy Collected</b> | <b>Collection of Previous years Taxes</b> | <b>Total Tax Collections</b> | <b>Percent of Total Tax Collected to Total Levy</b> |
|-----------------|-----------------------|--------------------------------|----------------------------------|-------------------------------------------|------------------------------|-----------------------------------------------------|
| 2013            | \$ 1,779,063          | \$ 1,667,892                   | 93.75%                           | \$ 59,897                                 | \$ 1,727,789                 | 97.12%                                              |
| 2012            | 1,758,432             | 1,607,933                      | 91.44%                           | 42,352                                    | 1,650,285                    | 93.85%                                              |
| 2011            | 1,715,729             | 1,577,797                      | 91.96%                           | 27,934                                    | 1,605,731                    | 93.59%                                              |
| 2010            | 1,644,002             | 1,515,516                      | 92.18%                           | 53,035                                    | 1,568,551                    | 95.41%                                              |
| 2009            | 1,594,991             | 1,501,503                      | 94.14%                           | 33,483                                    | 1,534,986                    | 96.24%                                              |
| 2008            | 1,285,826             | 1,235,036                      | 96.05%                           | 29,718                                    | 1,264,754                    | 98.36%                                              |
| 2007            | 728,939               | 708,662                        | 97.22%                           | 10,566                                    | 719,228                      | 98.67%                                              |
| 2006            | 600,026               | 571,439                        | 95.24%                           | 19,536                                    | 590,975                      | 98.49%                                              |
| 2005            | 525,279               | 503,363                        | 95.83%                           | 22,087                                    | 525,450                      | 100.03%                                             |
| 2004            | 466,852               | 441,469                        | 94.56%                           | 38,512                                    | 479,981                      | 102.81%                                             |

Source:

Davis County Treasurer's office

**SYRACUSE CITY CORPORATION**  
**PROPERTY VALUE AND NEW CONSTRUCTION**  
**Last Ten Fiscal Years**  
(Dollar Values Expressed in Thousands)

| Year | Real Property Taxable Value <sup>1</sup> |             |           |            | Residential Construction <sup>2</sup> |           | Commercial Construction <sup>2</sup> |        | Other Construction <sup>2</sup> |          |
|------|------------------------------------------|-------------|-----------|------------|---------------------------------------|-----------|--------------------------------------|--------|---------------------------------|----------|
|      | Commercial                               | Residential | Other     | Total      | Units                                 | Value     | Units                                | Value  | Units                           | Value    |
| 2013 | \$ 787,373                               | \$ 107,187  | \$ 38,019 | \$ 932,579 | 162                                   | \$ 37,652 | 5                                    | \$ 192 | 186                             | \$ 2,152 |
| 2012 | 781,365                                  | 102,217     | 42,529    | 926,112    | 83                                    | 18,195    | 9                                    | 313    | 207                             | 1,509    |
| 2011 | 115,544                                  | 851,112     | 50,455    | 1,017,111  | 69                                    | 15,260    | 12                                   | 958    | 240                             | 1,882    |
| 2010 | 93,539                                   | 828,723     | 54,708    | 976,970    | 96                                    | 20,963    | 33                                   | 4,171  | 283                             | 2,394    |
| 2009 | 78,859                                   | 863,778     | 80,039    | 1,022,676  | 69                                    | 16,864    | 26                                   | 62,129 | 285                             | 2,479    |
| 2008 | 62,037                                   | 700,164     | 62,768    | 824,969    | 255                                   | 57,161    | 37                                   | 16,496 | 262                             | 2,297    |
| 2007 | 38,629                                   | 621,074     | 10,214    | 669,917    | 471                                   | 100,152   | 18                                   | 19,383 | 221                             | 2,305    |
| 2006 | 38,576                                   | 506,167     | 5,998     | 550,741    | 492                                   | 90,495    | 7                                    | 9,615  | 220                             | 1,664    |
| 2005 | 1,748                                    | 475,575     | 4,741     | 482,064    | 484                                   | 82,544    | 6                                    | 156    | 216                             | 2,260    |
| 2004 | 31,261                                   | 389,017     | 4,637     | 424,915    | 626                                   | 76,151    | 6                                    | 5,048  | 194                             | 1,732    |

Note:

Taxable property value, construction units and construction values are based on the calendar year ending six months before the fiscal year ends.

Sources:

<sup>1</sup> Utah State Tax Commission - Property Tax Division

<sup>2</sup> Syracuse City Community & Economic Development department

**SYRACUSE CITY CORPORATION**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**Last Ten Fiscal Years**

| Fiscal Year | Governmental Activities |                   |                         |                          |                       |                          |               | Business-Type Activities |                     | Total Primary Government | Percentage of Personal Income | Per Capita |
|-------------|-------------------------|-------------------|-------------------------|--------------------------|-----------------------|--------------------------|---------------|--------------------------|---------------------|--------------------------|-------------------------------|------------|
|             | Capital Lease           | MBA Revenue Bonds | Sales Tax Revenue Bonds | Special Assessment Bonds | Excise Tax Road Bonds | Capital Improvement Loan | Property Note | Capital Lease            | Water Revenue Notes |                          |                               |            |
| 2013        | \$ 853,726              | \$ 12,932,000     | \$ 1,125,000            | \$ -                     | \$ -                  | \$ -                     | \$ -          | \$ -                     | \$ -                | 14,910,726               | 2.43%                         | 593.63     |
| 2012        | 1,058,686               | 13,602,000        | 1,260,000               | -                        | -                     | -                        | -             | -                        | 113,000             | 16,033,686               | 2.75%                         | 647.67     |
| 2011        | -                       | 13,901,000        | 1,390,000               | -                        | -                     | -                        | -             | -                        | 226,000             | 15,517,000               | 2.87%                         | 626.80     |
| 2010        | -                       | 14,457,000        | 1,515,000               | -                        | -                     | -                        | -             | -                        | 339,000             | 16,311,000               | 5.90%                         | 670.38     |
| 2009        | -                       | 14,999,000        | 1,640,000               | 111,000                  | -                     | -                        | -             | -                        | 452,000             | 17,202,000               | 6.14%                         | 763.14     |
| 2008        | -                       | 15,304,000        | 1,760,000               | 216,000                  | 170,000               | -                        | -             | -                        | 565,000             | 18,015,000               | 6.78%                         | 817.01     |
| 2007        | -                       | 9,350,000         | 1,875,000               | 315,000                  | 330,000               | 1,000,000                | -             | -                        | 678,000             | 13,548,000               | 5.55%                         | 642.97     |
| 2006        | -                       | -                 | 1,990,000               | 409,000                  | 485,000               | 1,000,000                | -             | 138,148                  | 791,000             | 4,813,148                | 2.17%                         | 246.90     |
| 2005        | -                       | -                 | 2,100,000               | 497,000                  | 635,000               | -                        | 92,000        | 270,727                  | 904,000             | 4,498,727                | 2.21%                         | 252.10     |
| 2004        | -                       | -                 | -                       | 581,000                  | 780,000               | -                        | 184,000       | 397,963                  | 1,017,000           | 2,959,963                | 1.54%                         | 181.48     |

Notes:

Details regarding the city's outstanding debt can be found in the notes to the financial statements  
See the Schedule of Demographic and Economic Statistics for personal income and population data.

**SYRACUSE CITY CORPORATION**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of June 30, 2013**

| <u>Governmental Unit</u>                                       | <u>General Bonded<br/>Debt Outstanding</u> | <u>Est. Percentage<br/>Applicable to<br/>Syracuse City</u> | <u>Estimated Share of<br/>Overlapping Debt</u> |
|----------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------|------------------------------------------------|
| North Davis County Sewer District <sup>1</sup>                 | \$ 30,150,000                              | 11.80%                                                     | \$ 3,557,379                                   |
| State of Utah <sup>2</sup>                                     | 3,225,435,000                              | 0.51%                                                      | 16,339,696                                     |
| Weber Basin Water Conservancy District <sup>1</sup>            | 23,888,492                                 | 2.60%                                                      | 622,140                                        |
| Davis County <sup>2</sup>                                      | 20,555,240                                 | 6.15%                                                      | 1,263,250                                      |
| Davis County School District <sup>2</sup>                      | 419,175,000                                | 6.15%                                                      | 25,760,975                                     |
| Overlapping debt                                               |                                            |                                                            | \$ 47,543,440                                  |
| Syracuse City bonded debt                                      |                                            | 100.00%                                                    | 14,910,726                                     |
| Total direct and overlapping general<br>bonded obligation debt |                                            |                                                            | <u>\$ 62,454,166</u>                           |

Note:

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by taking Syracuse City's taxable property value and dividing by the governmental unit's taxable property value.

Sources:

<sup>1</sup> Individual governmental unit

<sup>2</sup> Davis County CAFR 2012

**SYRACUSE CITY CORPORATION**  
**LEGAL DEBT MARGIN INFORMATION**  
**Last Ten Fiscal Years**  
(Amounts Expressed in Thousands)

|                                                                         | Fiscal Year      |                  |                  |                  |                  |                   |                  |                  |                  |                  |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
|                                                                         | 2013             | 2012             | 2011             | 2010             | 2009             | 2008              | 2007             | 2006             | 2005             | 2004             |
| Debt Limit                                                              | \$ 38,844        | \$ 38,626        | \$ 42,078        | \$ 40,769        | \$ 42,533        | \$ 34,289         | \$ 27,955        | \$ 23,012        | \$ 20,145        | \$ 17,836        |
| Total net debt applicable to limit                                      | -                | -                | -                | -                | -                | -                 | -                | -                | -                | -                |
| Legal debt margin                                                       | <u>\$ 38,844</u> | <u>\$ 38,626</u> | <u>\$ 42,078</u> | <u>\$ 40,769</u> | <u>\$ 42,533</u> | <u>\$ 34,289</u>  | <u>\$ 27,955</u> | <u>\$ 23,012</u> | <u>\$ 20,145</u> | <u>\$ 17,836</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 0%               | 0%               | 0%               | 0%               | 0%               | 0%                | 0%               | 0%               | 0%               | 0%               |
| Total assessed value                                                    |                  |                  |                  |                  |                  | <u>\$ 971,104</u> |                  |                  |                  |                  |
| Debt limit (4% of total assessed value)                                 |                  |                  |                  |                  |                  | \$ 38,844         |                  |                  |                  |                  |
| Debt applicable to limit:                                               |                  |                  |                  |                  |                  |                   |                  |                  |                  |                  |
| Total bonded debt                                                       |                  |                  |                  |                  | \$ 14,057        |                   |                  |                  |                  |                  |
| Less:                                                                   |                  |                  |                  |                  |                  |                   |                  |                  |                  |                  |
| Special assessment bonds                                                |                  |                  |                  |                  | -                |                   |                  |                  |                  |                  |
| Revenue bonds                                                           |                  |                  |                  |                  | (14,057)         |                   |                  |                  |                  |                  |
| Amounts available for repayment of<br>general obligation bonds          |                  |                  |                  |                  | -                |                   |                  |                  |                  |                  |
| Other deductions allowed by law                                         |                  |                  |                  |                  | -                |                   |                  |                  |                  |                  |
| Total net debt applicable to limit                                      |                  |                  |                  |                  | <u>-</u>         |                   |                  |                  |                  |                  |
| Legal debt margin                                                       |                  |                  |                  |                  |                  | <u>\$ 38,844</u>  |                  |                  |                  |                  |

**SYRACUSE CITY CORPORATION**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Fiscal Years**

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| Year | Population <sup>1</sup> | Personal<br>Income <sup>1</sup> | Per Capita<br>Personal<br>Income <sup>1</sup> | Unemployment<br>Rate <sup>2</sup> | Total<br>Public School<br>Enrollment <sup>3</sup> |
|------|-------------------------|---------------------------------|-----------------------------------------------|-----------------------------------|---------------------------------------------------|
| 2012 | 25,118                  | \$ 614,737,932                  | 24,474                                        | 4.3%                              | 68,342                                            |
| 2011 | 24,756                  | 583,449,408                     | 23,568                                        | 5.6%                              | 67,736                                            |
| 2010 | 24,331                  | 539,960,800                     | 22,192                                        | 6.2%                              | 66,071                                            |
| 2009 | 22,541                  | 276,303,598                     | 12,258                                        | 5.9%                              | 65,452                                            |
| 2008 | 22,050                  | 279,942,855                     | 12,696                                        | 3.3%                              | 65,014                                            |
| 2007 | 21,071                  | 265,852,664                     | 12,617                                        | 2.6%                              | 64,553                                            |
| 2006 | 19,494                  | 243,901,527                     | 12,512                                        | 2.9%                              | 62,832                                            |
| 2005 | 17,845                  | 221,728,661                     | 12,425                                        | 4.0%                              | 62,349                                            |
| 2004 | 16,310                  | 203,607,585                     | 12,484                                        | 4.7%                              | 60,614                                            |
| 2003 | 14,336                  | 191,901,589                     | 13,386                                        | 5.1%                              | 60,025                                            |

Notes:

Figures for 2010 are from the 2010 US Census.

Population figures, other than 2010, are estimates as of July 1 based on the US Census' population estimates

Personal income figures, other than 2010, are estimates based on annual growth rates for the State of Utah.

Unemployment figures are rates for Davis County. Information on a city level is not available.

Sources:

<sup>1</sup> U S Census Bureau

<sup>2</sup> State Department of Workforce Services website - <https://jobs.utah.gov>

<sup>3</sup> State of Utah - State Office of Education web sites

**SYRACUSE CITY CORPORATION**  
**PRINCIPAL EMPLOYERS**  
**Prior Year and Ten Years Ago**

| Employer                      | Type of Business                | Fiscal Year     |      |                 |      |
|-------------------------------|---------------------------------|-----------------|------|-----------------|------|
|                               |                                 | 2012            |      | 2013            |      |
|                               |                                 | Employees       | Rank | Employees       | Rank |
| Hill Air Force Base           | United States Air Force / Logis | 10,000 - 14,999 | 1    | 20,000 - 25,000 | 1    |
| Davis County School District  | Public Education                | 7,000 - 9,999   | 2    | 5,000 - 7,000   | 2    |
| ATK Space Systems             | Manufacturing                   | 1,000 - 1,999   | 3    | 250 - 499       | n/a  |
| Wal-Mart                      | Retail                          | 1,000 - 1,999   | 4    | 250 - 499       | n/a  |
| Lifetime Products             | Manufacturing / Retail          | 1,000 - 1,999   | 5    | 1,000 - 2,000   | 3    |
| Lagoon, Inc                   | Amusement Park                  | 1,000 - 1,999   | 6    | 700 - 1,000     | 6    |
| Davis County                  | County Government               | 1,000 - 1,999   | 7    | 700 - 1,000     | 5    |
| Smith's Marketplace Dist.     | Retail                          | 1,000 - 1,999   | 8    | 700 - 1,000     | 4    |
| Utility Trailer               | Manufacturing                   | 500 - 999       | 9    | 500 - 700       | 7    |
| Davis Hospital                | Medical                         | 500 - 999       | 10   | 500 - 999       | n/a  |
| Albertson's                   | Retail                          | n/a             | n/a  | 500 - 999       | 8    |
| Amusement Services            | Retail                          | n/a             | n/a  | 500 - 999       | 9    |
| Associates Commerce Solutions | Retail                          | n/a             | n/a  | 500 - 999       | 10   |

Notes:

The Utah Department of Workforce Services provides employment information on a county basis.  
Syracuse City is the fifth largest city in Davis County.

Source:

Department of Workforce Services website - <http://jobs.utah.gov>  
Davis County Comprehensive Annual Financial Report 2012

**SYRACUSE CITY CORPORATION**  
**FULL-TIME CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**Last 4 Fiscal Years**

| <b>Function</b>      | <b>Full-time<br/>Employees<br/>as of June 30</b> |             |             |             |
|----------------------|--------------------------------------------------|-------------|-------------|-------------|
|                      | <b>2013</b>                                      | <b>2012</b> | <b>2011</b> | <b>2010</b> |
| General government   | 18                                               | 17          | 17          | 17          |
| Public safety        |                                                  |             |             |             |
| Firefighters         | 12                                               | 11          | 11          | 11          |
| Police               |                                                  |             |             |             |
| Officers             | 18                                               | 19          | 19          | 18          |
| Civilians            | 2                                                | 2           | 2           | 2           |
| Public works         | 13                                               | 14          | 13          | 12          |
| Parks and recreation | 6                                                | 6           | 7           | 8           |
| <b>Total</b>         | <b>69</b>                                        | <b>69</b>   | <b>69</b>   | <b>68</b>   |

Note:

Syracuse City began presenting these statistics in 2010. Comparative data prior to that time is not available.

Sources:

Payroll departmental data

**SYRACUSE CITY CORPORATION**  
**OPERATING INDICATORS BY FUNCTION**  
**Last 4 Fiscal Years**

| Function                               | Fiscal Year |           |           |           |
|----------------------------------------|-------------|-----------|-----------|-----------|
|                                        | 2013        | 2012      | 2011      | 2010      |
| Police                                 |             |           |           |           |
| Total incidents                        | 7,628       | 7,821     | 7,698     | 6,641     |
| Citations written                      | 2,023       | 1,871     | 2,614     | 2,105     |
| Total violations included on citations | 2,780       | 2,781     | 3,335     | 2,756     |
| Theft incidents                        | 332         | 621       | 465       | 364       |
| Assault incidents                      | 151         | 418       | 351       | 215       |
| Fire                                   |             |           |           |           |
| Number of calls dispatched             | 743         | 817       | 850       | 764       |
| Streets                                |             |           |           |           |
| Street sweeping:                       |             |           |           |           |
| Miles                                  | 784         | 705       | 627       | 1,919     |
| Hours                                  | 257         | 213       | 211       | 509       |
| Water                                  |             |           |           |           |
| Service connections                    | 6863        | 6,683     | 6,608     | 6,534     |
| Average daily consumption (gallons)    | 1,705,000   | 1,603,580 | 1,634,638 | 1,402,504 |
| Recreation                             |             |           |           |           |
| Community center memberships           | 1,929       | 1,328     | 1,261     | 852       |
| Sports programs participants           | 4,090       | 4,218     | 4,134     | 3,998     |

Note:

Syracuse City began presenting these statistics in 2010. Comparative data prior to that time is not available.

Sources:

Various City departmental data

**SYRACUSE CITY CORPORATION**  
**CAPITAL STATISTICS BY FUNCTION**  
**Last 4 Fiscal Years**

| Function                     | Fiscal Year |      |      |      |
|------------------------------|-------------|------|------|------|
|                              | 2013        | 2012 | 2011 | 2010 |
| Police                       |             |      |      |      |
| Stations                     | 1           | 1    | 1    | 1    |
| Patrol units                 | 10          | 10   | 10   | 10   |
| Fire                         |             |      |      |      |
| Stations                     | 1           | 1    | 1    | 1    |
| Streets                      |             |      |      |      |
| Streets (miles) <sup>1</sup> | 96          | 94   | 97   | 97   |
| Streetlights <sup>2</sup>    | 722         | 720  | 395  | 341  |
| Parks and recreation         |             |      |      |      |
| Community centers            | 1           | 1    | 1    | 1    |
| Parks                        | 12          | 12   | 12   | 12   |
| Park acreage                 | 107         | 107  | 107  | 107  |
| Trails (acreage)             | 29          | 29   | 29   | 29   |
| Covered picnic areas         | 10          | 10   | 10   | 10   |
| Baseball/Softball diamonds   | 4           | 4    | 4    | 4    |
| Soccer fields                | 5           | 3    | 3    | 2    |
| Tennis courts                | 2           | 2    | 2    | 2    |
| Gymnasiums                   | 2           | 2    | 2    | 1    |

Notes:

<sup>1</sup> A complete road survey and analysis was performed in 2012 and it was determined that actual street miles were 94 instead of the 97 miles represented in prior years.

<sup>2</sup> Syracuse City purchased all of the street lights owned by Rocky Mountain Power in May 2012.

Syracuse City began presenting these statistics in 2010. Comparative data prior to that time is not available.

Sources:

Various City departmental data

**INDEPENDENT AUDITOR'S REPORTS ON  
COMPLIANCE AND INTERNAL CONTROL**

**INDEPENDENT AUDITORS' 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**

To the Mayor and Council  
Syracuse City

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, the aggregate remaining fund information, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the general fund and major special revenue funds of Syracuse City as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Syracuse City's basic financial statements, and have issued our report thereon dated November 5, 2013.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Syracuse City's 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.

*Wood Richards & Associates, PC*

---

Ogden, UT  
November 5, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE  
WITH THE STATE OF UTAH LEGAL COMPLIANCE AUDIT GUIDE**

To the Mayor and Council and Management  
of Syracuse City

**REPORT ON COMPLIANCE**

We have audited Syracuse City's compliance with the general and major state program compliance requirements described in the State of Utah Legal Compliance Audit Guide for the year ended June 30, 2013.

The general compliance requirements applicable to Syracuse City are identified as follows:

|                      |                                          |
|----------------------|------------------------------------------|
| Cash Management      | Utah Retirement Systems Compliance       |
| Budgetary Compliance | Transfers from Utility Enterprise Funds  |
| Fund Balance         | Government Records Access Management Act |
| Justice Courts       | Conflicts of Interest                    |
| Impact Fees          | Nepotism                                 |

Syracuse City received the following major assistance programs from the State of Utah during the year ended June 30, 2013.

Class C Road Funds

**Management's Responsibility**

Compliance with the requirements referred to above is the responsibility of Syracuse City's management.

**Auditor's Responsibility**

Our responsibility is to express an opinion on Syracuse City's compliance based on our audit.

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 of Utah Legal Compliance Audit Guide. Those standards and the State of Utah Legal 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 material effect on Syracuse City and its major programs occurred. An audit includes examining, on a test basis, evidence about Syracuse 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. Our audit does not provide a legal determination of Syracuse City's compliance with those requirements.

## **Opinion**

In our opinion, Syracuse City, complied, in all material respects, with the general compliance requirements identified above and the compliance requirements that are applicable to each of its major state programs for the year ended June 30, 2013.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the State of Utah Legal Compliance Audit Guide and which is described in the accompanying schedule of findings and recommendations as item 2013-1.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of Syracuse 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, we considered Syracuse City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, 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 Syracuse City's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance 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 requirement will not be prevented, or detected and corrected, on a timely basis.

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 that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

## **Syracuse City's Response to Findings**

*The City's* responses to the findings identified in our audit are 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.

## Purpose of 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.

*Wood Richards & Associates, PC*

Ogden, Utah

November 5, 2013

**SYRACUSE CITY  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013**

**Finding #2013-01 – State Compliance – Transfers from Utility Enterprise Funds**

Finding: The State Legal Compliance Audit Guide requires departments of municipalities to pay for utility services at the same rate charged to other customers of the utility. If the entity has not charged its departments for utility services, the City should notify the rate payers and hold a public hearing in compliance with Utah Code. In other words, not charging the government's departments for utility services is a non-cash transfer to another fund and is subject to notice and hearing requirements in order to be allowable. This may be accomplished through the regular budget hearings.

Recommendation: We recommend the City either charge the departments for the utilities or follow the public hearing requirements for the budget to inform the rate payers of the non-cash transfer that will take place by not paying those charges.

Response: The City has already determined the charges that should be allocated to the departments and plans to take the necessary action for public hearings in order to be compliant with this requirement.



# COUNCIL AGENDA

December 10, 2013

## Agenda Item #7                      Annexation-Con Wilcox-Criddle Farms PRD Concept

### *Factual Summation*

Please see the following attachments:

- Aerial
- Proposed Concept Plan
- Proposed Annexation Agreement
- Proposed Annexation Ordinance

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director or Clint Drake, City Attorney.

**Item:** City Council Approval of the Annexation request by Con Wilcox, et. al. for the annexation of 20.61 Acres located at approximately 1200 S 4000 W, with a concept plan for a 99 unit

### **Background**

Staff has been working with the applicant since the November 12, 2013 Council Meeting to develop a proposed concept plan for a PRD subdivision on the site. The applicant wishes to construct single family detached homes on the property to be annexed. The draft concept plan contains 18.585 Acres, 14.868 Net Acres upon which the density calculation is based. The proposed density is 6.66 dwellings per acre.

The draft concept plan contains 50% open space, without including any park strip area, will have 20% improved open space with amenities (to be determined, but likely some type of playground or other recreational amenity). The concept also incorporates the Trail system into the development and provides two connections to the trail on 1200 South and one connection to the north for the future connection to the Emigrant Trail.

The details on the concept plan will be addressed once the property is annexed and a formal PRD application has been filed. At that time the Planning Commission and staff will address issues related to the architectural style of the homes, use and maintenance of the open space and trail, street cross sections, landscaping, including street trees, along with additional requirements of the PRD zone.

The PRD Zone would allow for a density up to 8 dwelling units per acre for this property (119 dwellings). The applicant is proposing a density of 6.66 dwellings per acre (99 dwellings).

### **Recommendation for City Council**

At this time staff is requesting approval from the Council to on the proposed annexation agreement detailing the terms of the annexation in relationship to the PRD zone and the density which will be allowed and with the attached proposed concept plan and Annexation Ordinance.

It should be noted that the concept plan is a draft and will be further refined through the development review process and may change slightly as engineering reviews the infrastructure design and layout, or open space connectivity is adjusted. The zoning, density, and draft concept with single family detached dwellings will be requirements of the annexation agreement.

**AGREEMENT FOR THE ANNEXATION AND DEVELOPMENT OF LAND BETWEEN  
SYRACUSE CITY AND WILLIAM CRIDDLE FARMS, LLC  
(Approximately 1200 South 4000 West)**

THIS AGREEMENT for the development of land (hereinafter referred to as this “Agreement”) is made and entered into this \_\_\_\_ **day of** \_\_\_\_\_, **2013**, between SYRACUSE CITY, a municipal corporation of the State of Utah (hereinafter referred to as “City”), and WILLIAM CRIDDLE FARMS, LLC (hereinafter referred to as “Owner”). City and Owner collectively referred to as the “Parties” and separately as “Party”.

**RECITALS**

WHEREAS, in furtherance of the objectives of the Syracuse City General Plan, City has considered an application for an annexation of property into the City and zone change therefore from the present zoning to PRD (Planned Residential Development), of said property, located at approximately 1200 South 4000 West on the west side of 4000 West in Syracuse City (hereinafter the “Subject Area”); and

WHEREAS, the total area proposed for annexation and rezone is contained in the Subject Area which consists of approximately 20.61 acres and is described in Exhibit “A” which is attached hereto and incorporated by this reference; and

WHEREAS, Owner is the Owner of the Subject Area and has presented a proposal for development of the Subject Area to the City, which provides for development in a manner consistent with the overall objectives of Syracuse City’s General Plan; and

WHEREAS, Parties desire to enter into this Agreement to provide for the annexation, and for the rezoning of the Subject Area, in a manner consistent with the overall objectives of the City’s General Plan and the intent reflected in that Plan; and

WHEREAS, City is willing to annex, and to grant PRD zoning approval for the Subject Area, subject to Owner agreeing to certain limitations and undertakings described herein, which Agreement will provide protection for the Subject Area and the surrounding properties and will enable the City Council to consider the approval of such development at this time; and

WHEREAS, City believes that entering into this Agreement with Owner is in the vital and best interest of the City and the health, safety, and welfare of its residents.

NOW, THEREFORE, each of the Parties hereto, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, covenant and agree as follows:

**ARTICLE I  
DEFINITIONS**

The following terms have the meaning and content set forth in this Article I, wherever used in this Agreement:

1.1 “City” shall mean Syracuse City, a body corporate and politic of the State of Utah. The principal office of City is located at 1979 West 1900 South, Syracuse, Utah 84075.

1.2 “Owner” shall mean WILLIAM CRIDDLE FARMS, LLC. The principal mailing addresses for Owner is listed in paragraph 7.2.

1.3 “Subject Area” shall have the meaning set forth in the Recitals accompanying hereto.

## **ARTICLE II CONDITIONS PRECEDENT**

2.1 This Agreement shall not take effect until City has approved this Agreement pursuant to a resolution of the Syracuse City Council.

2.2 Owner agrees to restrict the uses permitted under a PRD zoning designation and as set forth in this Agreement.

## **ARTICLE III CITY’S UNDERTAKINGS**

3.1 Subject to the satisfaction of the conditions set forth in Section 2.2 and Article II, City shall approve the annexation of the Subject Area, and the rezone of the Subject Area from its present zoning to PRD, with an effective date of no sooner than the effective date and adoption of this Agreement by the City Council. Any annexation or zoning amendment shall occur upon a finding by the City Council that it is in the best interest of the health, safety and welfare of the citizens of Syracuse City to make such a change at this time.

3.2 The proposed zoning change is as reflected on Exhibit “A.”

## **ARTICLE IV OWNER’S UNDERTAKINGS**

4.1 Conditioned upon City’s performance of its undertakings set forth in Article III with regard to the annexation and to the zoning change of the Subject Property, and provided Owner has not terminated this Agreement pursuant to Section 7.8, Owner agrees to the following:

- 1) Zoning- Development of the property designated for PRD zoning, once zoned PRD, shall comply with all applicable City rules, regulations and codes and the provisions of this Agreement.
- 2) Density- The Subject Area shall be limited to no greater than 6.7 units per acre.
- 3) Single Family Units- All units within the subject area shall be single family detached homes.
- 4) Open Space- Development of the proposed property shall contain no less than fifty percent (50%) open space. No less than twenty percent (20%) of said open space shall be improved with amenities. The type of amenities will be addressed during the development process and may be included in a development agreement.
- 5) Trail System- A trail system shall be included in the development and shall connect to any existing or future trails on properties abutting the Subject Area. Specifically the subject area shall have two trail connections on the south portion of the Subject Area on 1200 South and a future connection to the Emigrant Trail to the north of the Subject Area.
- 6) Conceptual Plan- The development of the Subject Area shall be substantially similar to the Conceptual Rendering that is attached hereto as Exhibit “B” and incorporated by this reference. During the development process amendments to the conceptual rendering may be necessary to accommodate matters such as changes to infrastructure design and layout for engineering purposes or slight adjustments to open space to enhance usability and connectivity.

- 7) Development Agreement- The Parties agree to be bound by the all City rules, regulations, and codes, this Agreement. Additionally, before development may begin the Parties shall enter into a development agreement. The development agreement may address any matters contained in this Agreement as well as matters such as architectural style, use and maintenance of open space and trails, home owners' association, street cross sections, landscaping and any other matters relating to the development of the Subject Area.
- 8) These enumerations are not to be construed as approvals thereof, as any required approval process must be pursued independent hereof.
- 9) Owner agrees to limit development to the uses allowed in the PRD zone and this Agreement on all properties within the Subject Area, and if other uses are desired, Owner agrees to seek amendment of this Agreement before pursuing the development of those uses. The City may but under no circumstances shall the City be required to amend this Agreement.
- 10) Any conflict between the provisions of this Agreement and the City's codified requirements shall be resolved in favor of the more strict requirement unless expressly waived by the City Council.

## **ARTICLE V GENERAL REQUIREMENTS AND RIGHTS OF CITY**

5.1 Issuance of Permits - Owner. Owner, or its assignee, shall have the sole responsibility for obtaining all necessary building permits in connection with Owner's Undertakings and shall make application for such permits directly to the Syracuse City Community Development Department and other appropriate departments and agencies having authority to issue such permits in connection with the performance of Owner's Undertakings. City shall not unreasonably withhold or delay the issuance of its permits.

5.2 Completion Date. The Owner shall, in good faith, reasonably pursue completion of the development. Each phase or completed portion of the project must independently meet the requirements of this Agreement and the City's ordinances and regulations, such that it will stand alone, if no further work takes place on the project.

5.3 Access to the Subject Area. For the purpose of assuring compliance with this Agreement, so long as they comply with all safety rules of Owner and its contractor, representatives of City shall have the right of access to the Subject Area without charges or fees during the period of performance of Owner's Undertakings. City shall indemnify, defend and hold Owner harmless from and against all liability, loss, damage, costs or expenses (including attorneys' fees and court costs) arising from or as a result of the death of a person or any accident, injury, loss or damage caused to any person, property or improvements on the Subject Area arising from the negligence or omissions of City, or its agents or employees, in connection with City's exercise of its rights granted in this paragraph.

## **ARTICLE VI REMEDIES**

6.1 Remedies for Breach. In the event of any default or breach of this Agreement or any of its terms or conditions, the defaulting Party or any permitted successor to such Party shall, upon written notice from the other, proceed immediately to cure or remedy such default or breach, and in

any event cure or remedy the breach within thirty (30) days after receipt of such notice. In the event that such default or breach cannot reasonably be cured within said thirty (30) day period, the Party receiving such notice shall, within such thirty (30) day period, take reasonable steps to commence the cure or remedy of such default or breach, and shall continue diligently thereafter to cure or remedy such default or breach in a timely manner. In case such action is not taken or diligently pursued, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to:

6.1.1 cure or remedy such default or breach, including, but not limited to, proceedings to compel specific performance by the Party in default or breach of its obligations; and

6.1.2 If the remedy of reversion is pursued, the defaulting Owner agrees not to contest the reversion of the zoning on undeveloped portions of the Subject Area, by the City Council to the previous zoning on the property, and hereby holds the City harmless for such reversion.

6.2 Enforced Delay Beyond Parties' Control. For the purpose of any other provisions of this Agreement, neither City nor Owner, as the case may be, nor any successor in interest, shall be considered in breach or default of its obligations with respect to its construction obligations pursuant to this Agreement, in the event the delay in the performance of such obligations is due to unforeseeable causes beyond its fault or negligence, including, but not restricted to, acts of God or of the public enemy, acts of the government, acts of the other Party, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes or unusually severe weather, or delays of contractors or subcontractors due to such causes or defaults of contractors or subcontractors. Unforeseeable causes shall not include the financial inability of the Parties to perform under the terms of this Agreement.

6.3 Extension. Any Party may extend, in writing, the time for the other Party's performance of any term, covenant or condition of this Agreement or permit the curing of any default or breach upon such terms and conditions as may be mutually agreeable to the Parties; provided, however, that any such extension or permissive curing of any particular default shall not operate to eliminate any other obligations and shall not constitute a waiver with respect to any other term, covenant or condition of this Agreement nor any other default or breach of this Agreement.

6.4 Rights of Owner. In the event of a default by Owner's assignee, Owner may elect, in its discretion, to cure the default of such assignee; provided, Owner's cure period shall be extended by thirty (30) days.

## **ARTICLE VII GENERAL PROVISIONS**

7.1 Successors and Assigns of Owner. This Agreement shall be binding upon Owner and its successors and assigns, and where the term "Owner" is used in this Agreement it shall mean and include the successors and assigns of Owner, except that City shall have no obligation under this Agreement to any successor or assign of Owner not approved by City. Notwithstanding the foregoing, City shall not unreasonably withhold or delay its consent to any assignment or change in Ownership (successor or assign of Owner) of the Subject Area. Upon approval of any assignment by City, or in the event Owner assign all or part of this Agreement to an assignee, Owner shall be relieved from further obligation under that portion of the Agreement for which the assignment was made and approved by City.

7.2 Notices. All notices, demands and requests required or permitted to be given under this Agreement (collectively the “Notices”) must be in writing and must be delivered personally or by nationally recognized overnight courier or sent by United States certified mail, return receipt requested, postage prepaid and addressed to the Parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally or on the next business day if sent by overnight courier, or three (3) business days after deposit in the mail if mailed. The initial addresses of the Parties shall be:

To Owner: WILLIAM CRIDDLE FARMS, LLC  
1455 South 1000 West  
Clearfield, Utah 84015  
Attn: Con Wilcox, Managing Member

To City: SYRACUSE CITY CORPORATION  
1979 West 1900 South  
Syracuse, Utah 84075  
Attn: City Manager

Upon at least ten (10) days’ prior written notice to the other Party, either Party shall have the right to change its address to any other address within the United States of America

If any Notice is transmitted by facsimile or similar means, the same shall be deemed served or delivered upon confirmation of transmission thereof, provided a copy of such Notice is deposited in regular mail on the same day of such transmission.

7.3 Third Party Beneficiaries. Any claims of third party benefits under this Agreement are expressly denied, except with respect to permitted assignees and successors of Owner.

7.4 Governing Law. It is mutually understood and agreed that this Agreement shall be governed by the laws of the State of Utah, both as to interpretation and performance. Any action at law, suit in equity, or other judicial proceeding for the enforcement of this Agreement or any provision thereof shall be instituted only in the courts of the State of Utah.

7.5 Integration Clause. This document constitutes the entire agreement between the Parties and may not be amended except in writing, signed by the City and the Owner.

7.6 Exhibits Incorporated. Each Exhibit attached to and referred to in this Agreement is hereby incorporated by reference as though set forth in full where referred to herein.

7.7 Attorneys’ Fees. In the event of any action or suit by a Party against the other Party for reason of any breach of any of the covenants, conditions, agreements or provisions on the part of the other Party arising out of this Agreement, the prevailing Party in such action or suit shall be entitled to have and recover from the other Party all costs and expenses incurred therein, including reasonable attorneys’ fees.

7.8 Termination. Except as otherwise expressly provided herein, the obligation of the Parties shall terminate upon the satisfaction of the following conditions:

7.8.1 With regard to Owner’s Undertakings, performance of Owner of Owner’s Undertakings as set forth herein.

7.8.2 With regard to City's Undertakings, performance by City of City's Undertakings as set forth herein.

Upon an Owner's request (or the request of Owner's assignee), the other Party agrees to enter into a written acknowledgment of the termination of this Agreement, or part thereof, so long as such termination (or partial termination) has occurred.

7.9 Recordation. This Agreement will be recorded in the Davis County Recorder's Office.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives effective as of the day and year first above written.

**SYRACUSE CITY CORPORATION,**

By: \_\_\_\_\_  
JAMIE NAGLE, Mayor

**ATTEST:**

By: \_\_\_\_\_  
CASSIE BROWN, City Recorder

Signed by

\_\_\_\_\_  
CON LAYNE WILCOX  
Managing Member, William Criddle Farms,  
LLC

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Notary

Signed by

\_\_\_\_\_  
G. DOUGLAS WILCOX  
Managing Member, William Criddle Farms,  
LLC

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_

Notary

## EXHIBIT "A"

Legal Description of Wilcox property located at approximately 4000 West Street and 1200 South Street

Beginning at the East Quarter Corner of Section 7, Township 4 North, Range 2 West, Salt Lake Base and Meridian, and running;

Thence North  $89^{\circ}57'53''$  West 662.87 feet along the quarter section line to the mid-point of the south line of the Southeast Quarter of the Northeast Quarter of said Section 7;

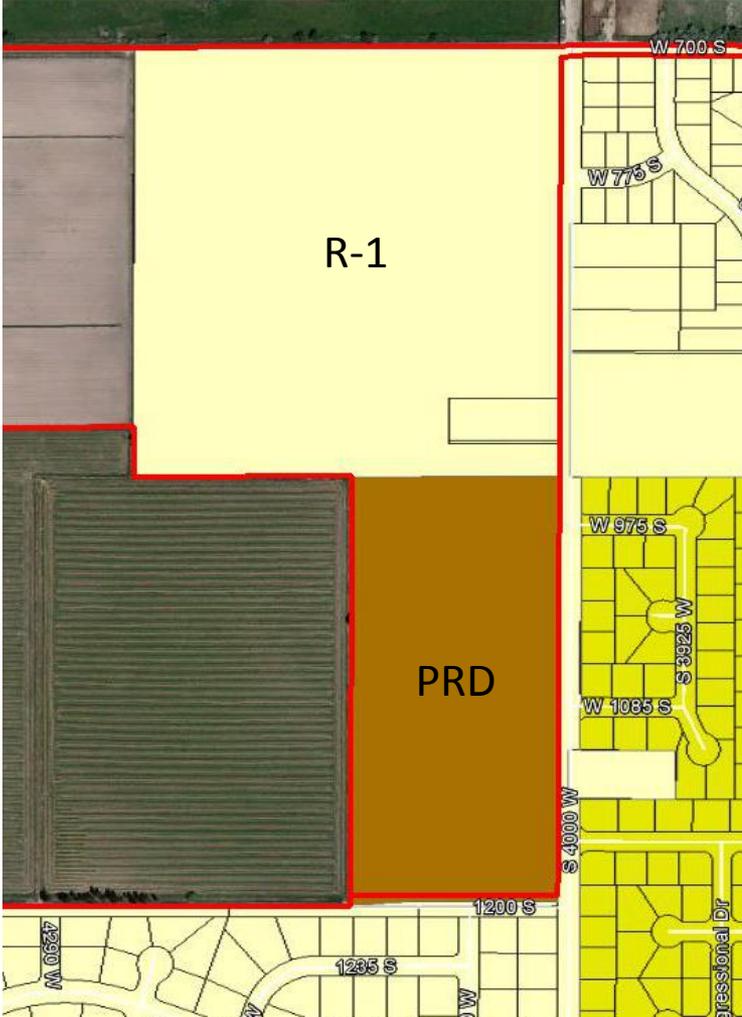
Thence North  $0^{\circ}14'27''$  East 1317.95 feet along the north/southline dividing the Southeast Quarter of the Northeast Quarter of said Section 7 into aliquot parts to the mid-point of the north line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $89^{\circ}58'20''$  East 662.83 feet along the north line of the Southeast Quarter of the Northeast Quarter of said Section 7 to the section line, being the mid-point of the east line of the Northeast Quarter of said Section 7;

Thence South  $0^{\circ}14'20''$  West 1318.69 feet along the section line to the point of beginning.

Contains 873,844 square feet, 20.061 acres.

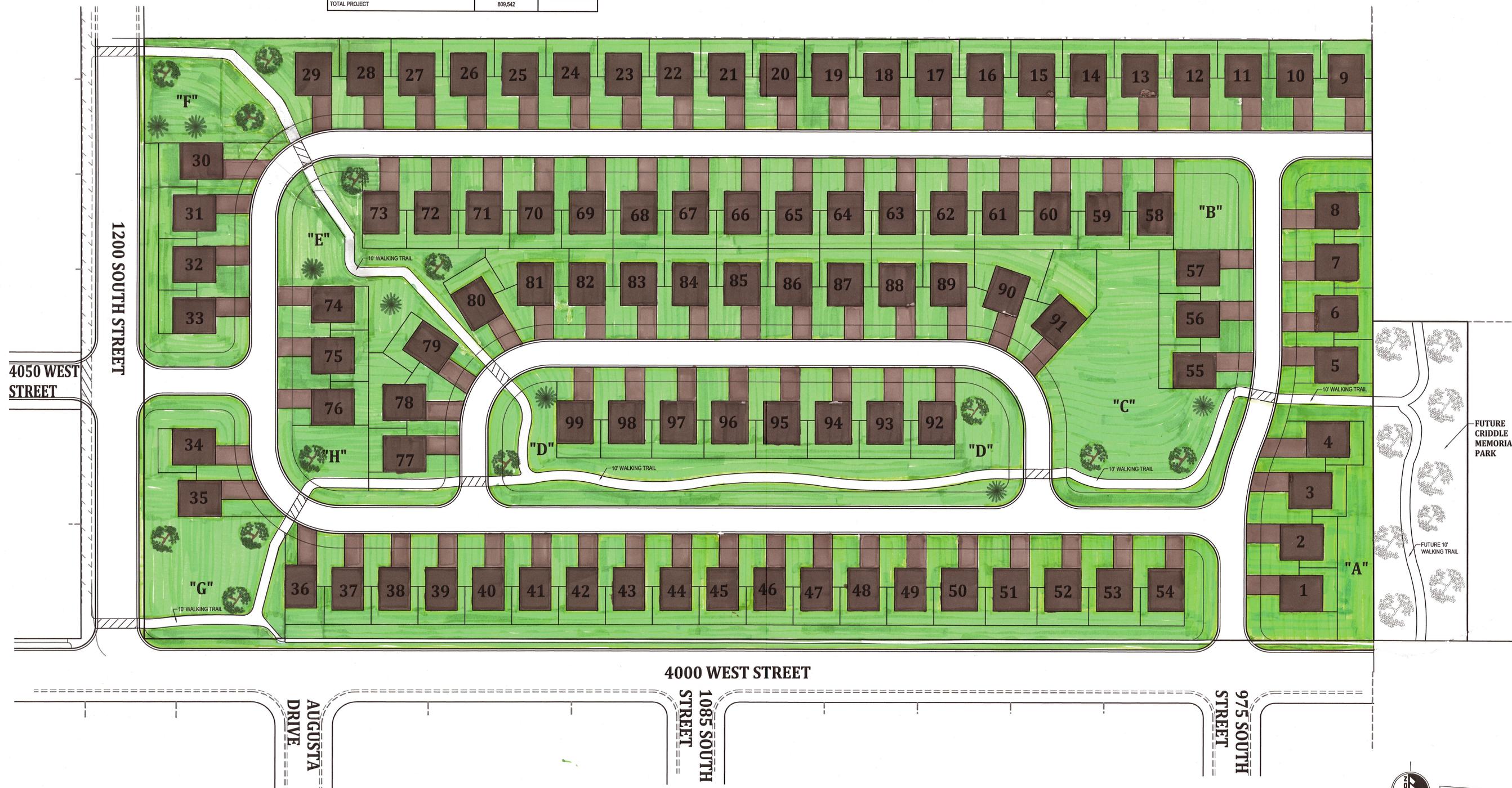
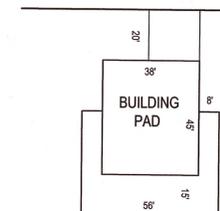
# Criddle Farm Annexation Request



| LAND USE PERCENTAGE           |          |         |
|-------------------------------|----------|---------|
| USE                           | SQ.FT.   | PERCENT |
| SINGLE FAMILY RESIDENTIAL PAD | 169,290  | 29.36%  |
| COMMON AREA (PARCELS A-H)     | 130,420  | 22.62%  |
|                               | A 10,331 |         |
|                               | B 5,410  |         |
|                               | C 29,810 |         |
|                               | D 26,346 |         |
|                               | E 17,771 |         |
|                               | F 17,141 |         |
|                               | G 18,634 |         |
|                               | H 4,977  |         |
| COMMON AREA (FRONT/SIDE)      | 152,886  | 26.51%  |
| LIMITED COMMON ARE (BACKSIDE) | 124,100  | 21.52%  |
| NET ACREAGE (LESS ROADS)      | 576,696  | 100.00% |
| PUBLIC ROADS                  | 232,848  |         |
| TOTAL PROJECT                 | 809,542  |         |

| LAND AREA TABLE                        |              |
|----------------------------------------|--------------|
| TOTAL PROJECT                          | 18.585 ACRES |
| NET ACREAGE (20% REDUCTION FOR ROADS)  | 14.868 ACRES |
| UNITS PER ACRE CALCULATION             |              |
| ALLOWABLE DENSITY (8 UNITS PER ACRE)   | 119 UNITS    |
| ACTUAL DENSITY - (6.66 UNITS PER ACRE) | 99 UNITS     |

**SINGLE FAMILY RESIDENTIAL PAD DETAIL**



**LAYTON**  
1485 West Hillfield Rd. Suite 204  
Layton UT 84041  
Phone: 801.547.1100  
Fax: 801.593.6315

**SALT LAKE CITY**  
Phone: 801.255.0529

**TOOELE**  
Phone: 435.843.3590

**CEDAR CITY**  
Phone: 435.865.1453

**RICHFIELD**  
Phone: 435.590.0187

WWW.ENSIGNUTAH.COM

FOR:  
WILCOX FARMS  
1455 SOUTH 1000 WEST  
CLEARFIELD, UT 84015

CONTACT:  
CON WILCOX  
PHONE: 801-000-0000  
FAX:

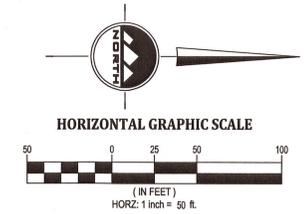
**CRIDDLE FARMS P.R.D.**

700 SOUTH 4000 WEST  
SYRACUSE, UTAH

| NO. | DATE | REVISION   | BY |
|-----|------|------------|----|
| 1   |      | FOR REVIEW |    |
| 2   |      |            |    |
| 3   |      |            |    |
| 4   |      |            |    |
| 5   |      |            |    |
| 6   |      |            |    |
| 7   |      |            |    |
| 8   |      |            |    |

**CONCEPT PLAT**

PROJECT NUMBER: L2101A  
DATE: 12/31/13  
DRAWN BY: A.SHELBY  
CHECKED BY: K.RUSSELL  
PROJECT MANAGER: K.RUSSELL



**ORDINANCE 13-14**

**AN ORDINANCE DECLARING THE ANNEXATION OF 20.061 ACRES OF PROPERTY LOCATED AT APPROXIMATELY 4000 W. 1200 S. INTO THE CITY OF SYRACUSE, DAVIS COUNTY, UTAH, AND ESTABLISHING ZONING FOR THE PROPERTY**

**WHEREAS** a majority of the owners of real property and the owners of not less than one-third of the real property as shown on the last assessment rolls in territory lying contiguous to Syracuse City have petitioned the City for annexation; and

**WHEREAS** the petition was accompanied by an accurate plat or map of the territory to be annexed, prepared under the supervision of Syracuse City Engineer or a competent surveyor and certified by the Engineer or surveyor; and

**WHEREAS** the petition and plat map have been filed in the office of the Syracuse City Recorder; and

**WHEREAS** notice of intent was advertised as provided by state law with no protests having been received within the 30-day protest period; and

**WHEREAS** the City Council held a public hearing with notice provided to the residents of the affected territory and adjacent property owners;

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

**Section 1. Annexation.** The property described in Exhibit "A" is hereby declared annexed into the City of Syracuse, Utah.

**Section 2. Zoning.** The property being annexed into Syracuse is hereby zoned as Planned Residential Development (PRD).

**Section 3. Severability.** If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

**Section 4. Effective Date.** This Ordinance shall become effective immediately upon publication or posting.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 10th DAY OF DECEMBER, 2013.**

**SYRACUSE CITY**

ATTEST:

---

Cassie Z. Brown, City Recorder

---

Mayor Jamie Nagle

Voting by the City Council:

|                          | “AYE” | “NAY” |
|--------------------------|-------|-------|
| Councilmember Duncan     | _____ | _____ |
| Councilmember Johnson    | _____ | _____ |
| Councilmember Lisonbee   | _____ | _____ |
| Councilmember Peterson   | _____ | _____ |
| Councilmember Shingleton | _____ | _____ |

## EXHIBIT "A"

Legal Description of Wilcox property located at approximately 4000 West Street and 1200 South Street

Beginning at the East Quarter Corner of Section 7, Township 4 North, Range 2 West, Salt Lake Base and Meridian, and running;

Thence North  $89^{\circ}57'53''$  West 662.87 feet along the quarter section line to the mid-point of the south line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $0^{\circ}14'27''$  East 1317.95 feet along the north/southline dividing the Southeast Quarter of the Northeast Quarter of said Section 7 into aliquot parts to the mid-point of the north line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $89^{\circ}58'20''$  East 662.83 feet along the north line of the Southeast Quarter of the Northeast Quarter of said Section 7 to the section line, being the mid-point of the east line of the Northeast Quarter of said Section 7;

Thence South  $0^{\circ}14'20''$  West 1318.69 feet along the section line to the point of beginning.

Contains 873,844 square feet, 20.061 acres.

046 1 of 2

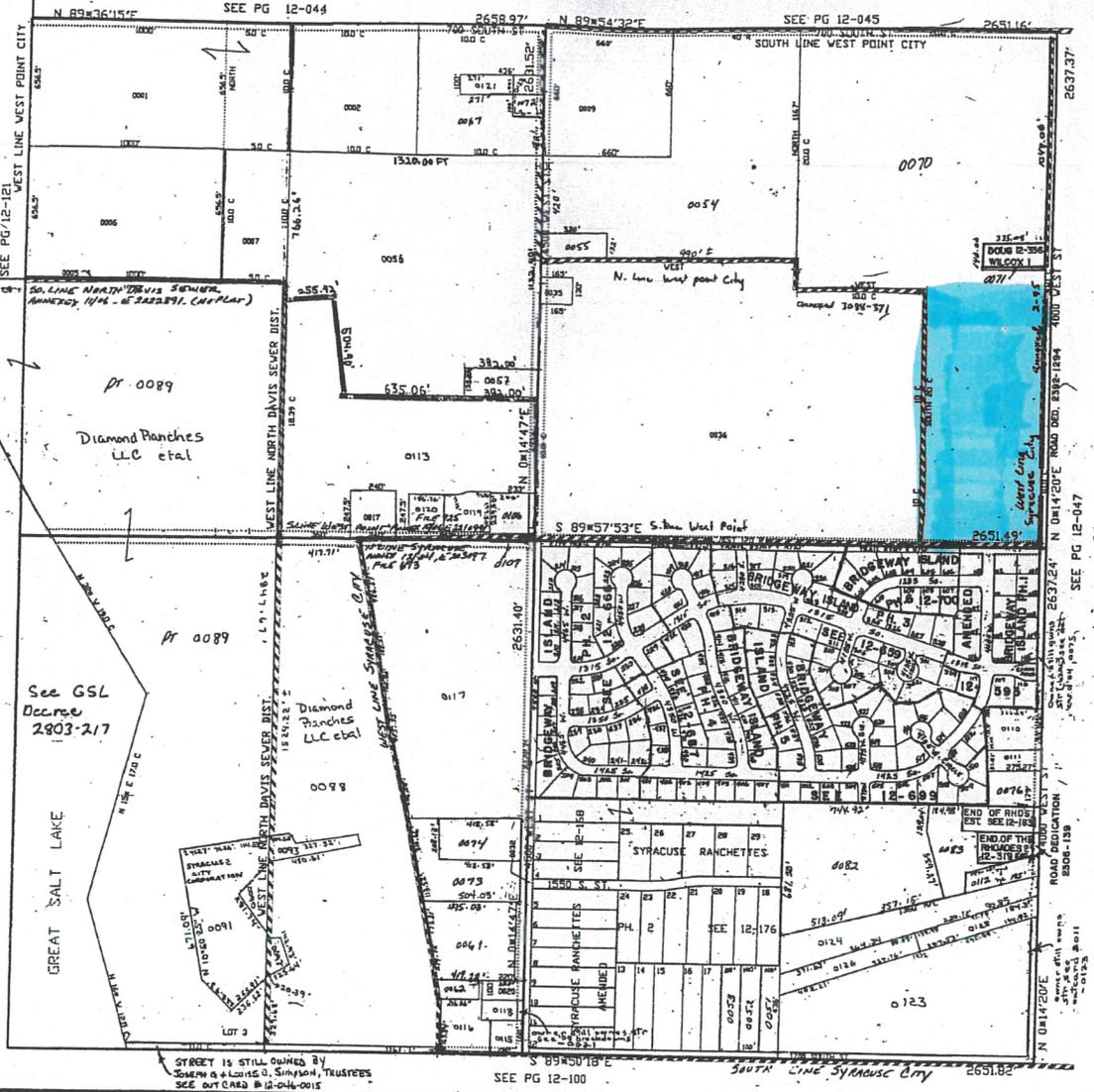
12

| PID  | OWNER                | ACRE   | PID  | OWNER                       | ACRE   | PID  | OWNER                          | ACRE   | PID  | OWNER                       | ACRE  |
|------|----------------------|--------|------|-----------------------------|--------|------|--------------------------------|--------|------|-----------------------------|-------|
| 0001 | Cannie, D Manning    | 20.173 | 0029 | Joseph D Simpson TR         | 310    | 0051 | John D Rowe - TRS              | 1.00   | 0071 | Cannie, D Manning           | 7.71  |
| 0002 | Cannie, D Manning    | 10.000 |      |                             |        | 0052 | Brad's Unsicker                | 1.00   | 0070 | William Criddle Farm LLC    | 59.92 |
| 0005 | DAVIS COUNTY CORP    | .140   |      |                             |        | 0053 | Gary Mark Hamblin              | 1.00   | 0073 | William Glenn D & Kathy S   | .09   |
| 0006 | Ardis G Manning (TR) | 15.130 |      |                             |        | 0054 | Lara S Selfert (TR)            | 22.70  | 0072 | Wages, Shana & Jeffrey A TR | .89   |
| 0007 | Ardis G Manning (TR) | 5.000  |      |                             |        | 0055 | Susan L Elbrader - TR          | 1.0    | 0074 | Tracy, Kevin B & Kristina   | 3.25  |
| 0008 | Lara S Selfert (TR)  | 10.000 |      |                             |        | 0056 | Manning Properties LLC         | 57.871 | 0075 | Tracy, Kevin B & Kristina   | 3.00  |
|      |                      |        |      |                             |        | 0057 | Manning Properties LLC         | 1.071  | 0076 | Ardis G Manning             | 1.11  |
| 0017 | Laura G Payne        | 7.135  | 0035 | Brittany L Gallegos         | .490   | 0061 | Comp of Pres Bishop LDS Church | 4.139  |      |                             |       |
|      |                      |        | 0036 | WADSWORTH, GLEN L & NANCY B | 61.310 | 0062 | Comp of Pres Bishop LDS Church | 2.50   |      |                             |       |

PREVIOUS  
12-046  
LAST

NORTH

SCALE  
1" = 400'



ALL SECTION 7 T4NR2W Salt Lake Meridian Davis County, Utah

DAVIS COUNTY GEO-GRAPHIC INFORMATION DIVISION



PETITION FOR ANNEXATION OF TERRITORY TO SYRACUSE CITY, UTAH

1979 West 1900 South Syracuse, Utah 84075 Phone: 825-1477 FAX: 825-3001



Petition No. 2013-02

Filed in the Office of the City Recorder

By J. Clout

Date 8-13-13

Fee: Up to 2 acres \$230.00 + \$173.00/acre 2.1-5 acres \$575.00 + \$144.00/acre 5.1-10 acres \$1,007.00 + \$115.00/acre 10+ acres \$1,582.00 + \$87.00/acre Additional \$300.00 to include rezone request

1858 Ac = 1619

Check # 2695149 \$3199.00

TO THE SYRACUSE CITY COUNCIL:

The undersigned real property owners respectfully petition and pray that the described lands and territory in Davis County, Utah, attached hereto as Exhibit A, be immediately annexed to Syracuse City.

In support of this petition, the petitioners respectfully declare and represent that they are a majority of the owners of the private real property located within the above-described territory and are the owners of not less than one-third (1/3) in value of all said territory as shown by the last assessment rolls of Davis County, State of Utah, and that the said territory lies contiguous to the Corporate limits of Syracuse City, a Municipal Corporation of Utah.

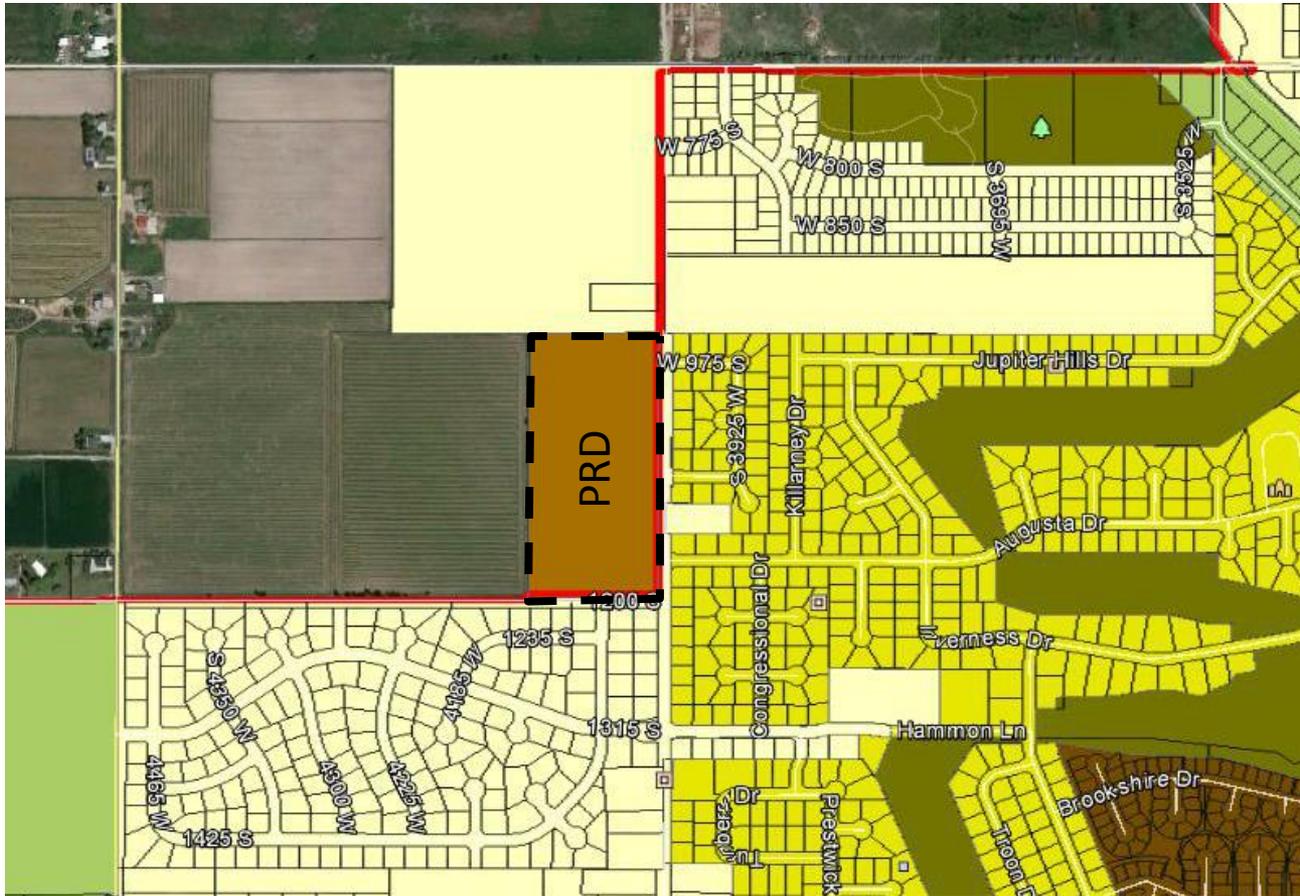
Signature Printed Name Address Con Douglas Wilcox managing member 6 Douglas Wilcox 2918 South 4000 West Syracuse Utah 84075

Con Layne Wilcox managing member Con Layne Wilcox 1455 South 1000 West Clarendon UT 84015

(Petitioners must submit a copy of this petition to the Davis County Clerk the same day it is filed with Syracuse City.)

Con Wilcox 801-663-5927

# Con Wilcox Annexation



**Syracuse City  
Davis County, Utah  
Annexation Policy Plan  
Nov. 26, 2002**

# **Syracuse City Annexation Policy Plan**

**November 26, 2002**

**STATEMENT OF PURPOSE.** The City of Syracuse has determined it to be necessary to manage and access the impact and implementation of annexation goals of the Syracuse City Annexation Policy Plan and to promote health, safety, and welfare of the City.

**CRITERIA FOR ANNEXATION.** Syracuse City will favor a petition for annexation of territory in the areas outlined in “Appendix A” and pursuant to the following criteria. The City, in acceptance of an annexation petition shall confirm:

1. The petition for annexation complies with Utah State Code 10-2-403.
2. Promotes the goals of government to protect and promote the public health, safety and general welfare of the citizens of Syracuse, present and future.
3. Encourages systematic growth and development within the City and the keeping of a cohesive and orderly community.
4. Considers in conjunction with the Syracuse City General Plan the need over the next 20 years for additional land suitable for residential, commercial and industrial development.
5. Considers population growth projections for Syracuse City and adjoining areas for the next 20 years.
6. Assures availability, maintenance, extension and/or adequate capacity of public facilities and services.
7. Considers the City’s future and current financial requisites for municipal services in developed and undeveloped unincorporated areas of Davis County.
8. Promotes the most efficient relationships between land uses in Syracuse City and its neighboring communities and service districts by avoiding gaps or overlaps with expansion areas of other municipalities.
9. Ensures the pace and quality of annexations shall be within the management capability of Syracuse City by the use of well-conceived land management practice.

**AREA OF EXPANSION.** Attached hereto as “Appendix A” is a map of the unincorporated territory into which Syracuse favors expansion of its boundaries

**CHARACTER OF SYRACUSE CITY.** Syracuse is a community located in the northwest part of Davis County. The population according to the 2000 US Census is approximately 10,000 people. The majority of the area is agriculture in nature but with high growth of residential dwellings and small amounts of land devoted to commercial and industrial uses. Annexations will continue to change the character of the community by removing agricultural land and placing the residential growth into a changing character of a bedroom community. Future annexations will characteristically harmonize with existing development patterns of Syracuse City, which is single family residential use intermixed with commercial development and institutional uses. It is essential to the citizens of Syracuse that the City should strive to maintain its historical character while managing new growth.

**NEED AND FINANCING OF MUNICIPAL SERVICES.** The needs for municipal services within future annexation area of Syracuse are extensive and will require detailed planning and implementation. The City’s general plan and associated capital improvement plan will guide the City’s development and replacement of municipal infrastructure and services. Nonetheless, continued growth of Syracuse City into unincorporated Davis County shall require funding of this growth from development as it occurs. The City will require development to install and pay for expansion of municipal services to newly annexed areas that impact the City by growth.

New annexations should create areas in which services can be provided efficiently. The annexation should not create topographically isolated areas, areas for which the provisions of services would be costly or difficult.

**TAX CONSEQUENCES.** Municipal finances used to provide services will be developed through property and sales tax revenue, user fees and impact fees from growth. If land use is changed to residential, there will be a significant tax increase, the amount depending on the value of the new residence(s). Property taxes collected from annexed areas, which go to the City, would be offset by the costs of providing services. New growth areas should be mainly considered as residential property tax, which historically, provides diminutive financial resources to the City. As a consequence, Syracuse shall aggressively pursue the development of sales tax revenue to support future growth of municipal services such as transportation, sanitation, police and fire protection. Annexation growth will require the City to develop commercial and tourism related tax support with limited property tax increases to residential property.

**MUNICIPAL BOUNDARIES.** Syracuse City will continue to expand mainly to the south and west of current city boundaries with limited growth to the north and

inconsequential growth to the east of current boundaries. The Great Salt Lake and wetlands to the south and west will eventually inhibit continued expansion into these areas, however, there are large expansion possibilities remaining within Davis County adjoining the Great Salt Lake and surrounding 3700 south. These areas will eventually annex into the City's corporate limits

The north boundary expansion of Syracuse has all but ceased with exception of a minor enlargement of the existing boundary immediately south of 700 south and west of 4000 west. Recent annexations by West Point City have inhibited future growth into this northwest area. Syracuse will continue to expand westerly towards 4500 west. Syracuse has purchased (from Hooper Water Improvement District) and operates culinary water lines within this West Point Annexation. Consideration of this culinary water service area should mandate annexations of the Wilcox property west of 4000 west. West Point City will require the majority of coordination with possible annexation areas. Syracuse has justified with West Point City not to annex the Manning property located west of 4500 west and north of 1200 south in order to not divide the ownership of the land between two municipalities. The City will annex all the territory south of 1200 south west to the Great Salt Lake.

Syracuse should also pursue acquisition of the undeveloped Tanner family property currently located within the corporate boundaries of Clearfield City, located next to the northeast of the current City boundary approximately 1200 south 1000 west. This property would prove very valuable in future expansion of the City's cemetery. The current east boundary lines with Clearfield and Layton will not be adjusted.

**AFFECTED ENTITIES.** Syracuse City has complied with section Utah State Code 10-2-401 in the adoption of the annexation policy plan. Davis County would be the primary affected entity by removal of land from county jurisdiction. There would negligible impact to the County. North Davis Sewer District and Davis County School District are entities, which serve the area and will be affected with future growth annexations. Syracuse received no statements from affected entities concerning the City's annexation plans. West Point and Syracuse have mutually agreed to coordinate boundaries near 700 south and 4500 west. These boundaries are identified on Appendix A

**Approved and adopted by the City Council of Syracuse, Davis County, Utah this 26<sup>th</sup> day of November, 2002 as attested by the following signatures.**

---

Fred Panucci, Mayor

---

Kathryn W. Holt, City Recorder  
-Attest-

# Appendix A Annexation Policy Plan

Adopted 11/26/2002

WEST POINT

CLEARFIELD

LAYTON

GREAT SALT LAKE

-  Future Cemetary Annexation
-  Future Annexation Plan
-  City Boundary
-  Parcels
-  CLEARFIELD
-  LAYTON
-  WEST POINT
-  Great Salt Lake

1 inch equals 0.6 miles





# COUNCIL AGENDA

December 10, 2013

Agenda Item “d”

Capital Projects Update

*Factual Summation*

- Any questions about this agenda item may be directed at Finance Director Stephen Marshall or Public Works Director Robert Whiteley.
- We wanted to give a brief summary of the capital projects that were started and completed during calendar year 2013. A lot of improvements were made in our city and we wanted to show the progress we have made along with the savings we have experienced for each of these projects.



SYRACUSE  
EST. CITY 1935

# Capital Projects Summary

December 10th, 2013

---



SYRACUSE  
EST. CITY 1935

# Completed projects for 2013

- **2013 Completed Projects:**

- 1000 West – 2700 South to Bluff Street
  - 1000 West – 1700 South to Cemetery
  - 700 South & 2500 West Project
  - Marilyn, David, and Valerie Project
  - 2400 West Project
  - Doral Drive, 3000 West, and Bluff Road Project
-



SYRACUSE  
EST. CITY 1935

## 1000 West Project – 2700 South to Bluff Street



1000 West & 3300 South Before



1000 West & 3300 South After



SYRACUSE  
EST. CITY 1935

## 1000 West Project – 2700 South to Bluff Street

### PROJECT SUMMARY:

|                                         |                     |
|-----------------------------------------|---------------------|
| Budgeted Amount                         | \$1,358,000.00      |
| Approved Bid Amount                     | \$1,136,000.00      |
| Actual Cost                             | \$1,091,367.78      |
| <b>Total Savings – Budget to Actual</b> | <b>\$266,632.22</b> |
| <b>Total Savings – Bid to Actual</b>    | <b>\$44,632.22</b>  |

### ACTUAL COST SUMMARY BY FUND :

| Class C Roads | Culinary     | Secondary    | Sec. Impact  | Total          |
|---------------|--------------|--------------|--------------|----------------|
| \$28,632.39   | \$494,824.35 | \$207,911.77 | \$359,999.27 | \$1,091,367.78 |



SYRACUSE  
EST. CITY 1935

## 1000 West Project - 1700 South to Cemetery including 1025 West



1025 South Street Before



1025 South Street After



SYRACUSE  
EST. CITY 1935

## 1000 West Project - 1700 South to Cemetery including 1025 West

### PROJECT SUMMARY:

|                                         |                     |
|-----------------------------------------|---------------------|
| Budgeted Amount                         | \$706,468.75        |
| Approved Bid Amount                     | \$503,252.95        |
| Actual Cost                             | \$510,189.47        |
| <b>Total Savings – Budget to Actual</b> | <b>\$196,279.28</b> |
| <b>Total Savings – Bid to Actual</b>    | <b>- \$6,936.52</b> |

### ACTUAL COST SUMMARY BY FUND :

| Class C Roads | Culinary     | Cul. Impact  | Total        |
|---------------|--------------|--------------|--------------|
| \$69,188.76   | \$154,480.37 | \$286,520.34 | \$510,189.47 |



SYRACUSE  
EST. CITY 1935

# 700 South & 2500 West Road Project



700 South @ Bluff Trail Crossing Before



700 South @ Bluff Trail Crossing After



SYRACUSE  
EST. CITY 1935

## 700 South & 2500 West Road Project

### PROJECT SUMMARY:

|                                         |                     |
|-----------------------------------------|---------------------|
| Budgeted Amount                         | \$3,160,828.91      |
| Approved Bid Amount                     | \$2,770,275.00      |
| Actual Cost                             | \$2,411,909.35      |
| <b>Total Savings – Budget to Actual</b> | <b>\$748,919.56</b> |
| <b>Total Savings – Bid to Actual</b>    | <b>\$358,365.65</b> |

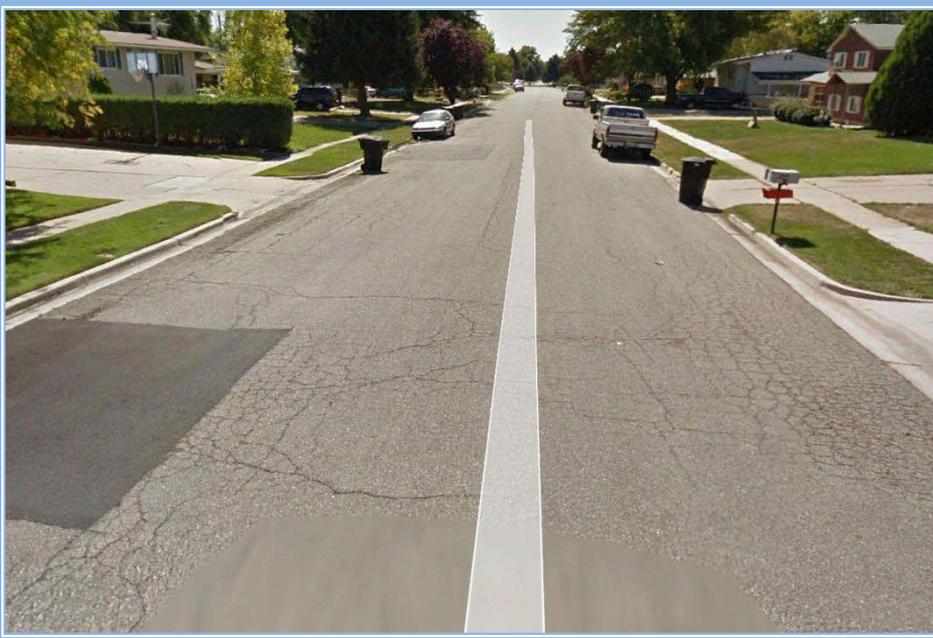
### ACTUAL COST SUMMARY BY FUND :

| Class C<br>Roads | Trans. Impact  | Culinary     | Secondary    | Sewer        | S.D. Impact  | Total          |
|------------------|----------------|--------------|--------------|--------------|--------------|----------------|
| \$147,812.59     | \$1,219,592.97 | \$100,443.57 | \$386,664.23 | \$170,013.46 | \$387,382.53 | \$2,411,909.35 |



SYRACUSE  
EST. CITY 1935

# Marilyn, David, & Valerie Street Projects



David Street Looking South Before



David Street Looking South After



SYRACUSE  
EST. CITY 1935

# Marilyn, David, & Valerie Street Projects



Marilyn Drive & Melanie Drive Before



Marilyn Drive & Melanie Drive After



SYRACUSE  
EST. CITY 1935

## Marilyn, David, & Valerie Street Projects

### PROJECT SUMMARY:

|                                         |                      |
|-----------------------------------------|----------------------|
| Budgeted Amount                         | \$820,000.00         |
| Approved Bid Amount                     | \$778,039.96         |
| Actual Cost                             | \$802,050.72         |
| <b>Total Savings – Budget to Actual</b> | <b>\$17,949.28</b>   |
| <b>Total Savings – Bid to Actual</b>    | <b>- \$24,010.76</b> |

### ACTUAL COST SUMMARY BY FUND :

| Class C Roads | Culinary     | Storm Drain | Secondary   | Sewer       | Total        |
|---------------|--------------|-------------|-------------|-------------|--------------|
| \$146,552.61  | \$548,930.55 | \$79,706.25 | \$15,219.61 | \$11,641.70 | \$802,050.72 |



SYRACUSE  
EST. CITY 1935

# 2400 West Road Project



2400 West Street Before



2400 West Street After



SYRACUSE  
EST. CITY 1935

## 2400 West Road Project

### PROJECT SUMMARY:

|                                         |                    |
|-----------------------------------------|--------------------|
| Budgeted Amount                         | \$218,000.00       |
| Approved Bid Amount                     | \$218,004.00       |
| Actual Cost                             | \$205,069.25       |
| <b>Total Savings – Budget to Actual</b> | <b>\$12,930.75</b> |
| <b>Total Savings – Bid to Actual</b>    | <b>\$12,934.75</b> |

### ACTUAL COST SUMMARY BY FUND :

| Class C Roads | Total        |
|---------------|--------------|
| \$205,069.25  | \$205,069.25 |



SYRACUSE  
EST. CITY 1935

# Doral Drive, Bluff Road, 3000 West & Gentile Street Road Project



3000 West Looking North Before



3000 West Looking North After



SYRACUSE  
EST. CITY 1935

## Doral Drive, Bluff Road, 3000 West & Gentile Street Road Project

### PROJECT SUMMARY:

|                                         |                    |
|-----------------------------------------|--------------------|
| Budgeted Amount                         | \$500,000.00       |
| Approved Bid Amount                     | \$450,143.00       |
| Actual Cost                             | \$441,004.96       |
| <b>Total Savings – Budget to Actual</b> | <b>\$58,995.04</b> |
| <b>Total Savings – Bid to Actual</b>    | <b>\$9,138.04</b>  |

### ACTUAL COST SUMMARY BY FUND :

| Class C Roads | Storm Drain | Total        |
|---------------|-------------|--------------|
| \$392,772.53  | \$48,232.43 | \$441,004.96 |



**SYRACUSE CITY**  
**Syracuse City Council Regular Meeting Agenda**  
**December 10, 2013 – 7:00 p.m.**  
City Council Chambers  
Municipal Building, 1979 W. 1900 S.

1. Meeting called to order  
Invocation or thought\*\*  
Pledge of Allegiance  
Adopt agenda
2. Presentation of the Syracuse City and Wendy's "Award for Excellence" to Jaylynne Herfel, and Trey Arevalo.
3. Request to be on the agenda by Anna Jeffs: recognition of elected officials whose terms of office end December 31, 2013.
4. Approval of Minutes:
  - a. Work Session Meeting of November 12, 2013
  - b. Regular Meeting of November 12, 2013
5. Public Comment: This is an opportunity to address the Council regarding your concerns or ideas. Please limit your comments to three minutes.
6. Authorize Administration to write-off outstanding utility billing amounts for accounts associated with bankruptcy.
7. Authorize Mayor Nagle to execute agreement between Syracuse City and Con Wilcox for the annexation and development of land located at approximately 1200 South and 4000 West.
8. Final Plat Approval – Country Fields Subdivision Phases 1 and 2, located at approximately 1200 S. 2750 W.
9. Final Plat Approval – Harvest Point Subdivision Phase 7, located at approximately 1100 W. 2150 S.
10. Councilmember Reports
11. Mayor Report
12. City Manager Report
13. Adjourn

~~~~~

In compliance with the Americans Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the City Offices at 801-825-1477 at least 48 hours in advance of the meeting.

**CERTIFICATE OF POSTING**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Syracuse City limits on this 6<sup>th</sup> day of December, 2013 at Syracuse City Hall on the City Hall Notice Board and at <http://www.syracuseut.com/>. A copy was also provided to the Standard-Examiner on December 6, 2013.

CASSIE Z. BROWN, CMC  
SYRACUSE CITY RECORDER

\*\*Members of the public who desire to offer a thought or invocation at Syracuse City Council Meetings shall contact the City Administrator at least two (2) weeks in advance of the meeting. Request will be honored on a first come, first serve basis. In the event there are no requests to offer a comment or prayer, the Mayor may seek opening comment or prayer from those members of the public attending the meeting or from City Staff or City Council.



# COUNCIL AGENDA

December 10, 2013

**Agenda Item #2**

Presentation of the Syracuse City and Wendy's "Award for Excellence" to Jaylynne Herfel and Trey Arevalo.

***Factual Summation***

- Any questions regarding this item can be directed at CED Director Sherrie Christensen. Please see the attached memos regarding the Award recipients for December 2013.

***Recommendation***

The Community & Economic Development Department hereby recommends that the Mayor and City Council present the "Syracuse City & Wendy's Award for Excellence to Jaylynne Herfel and Trey Arevalo.



**Mayor**  
Jamie Nagle

**City Council**  
Brian Duncan  
Craig Johnson  
Karianne Lisonbee  
Douglas Peterson  
Larry D. Shingleton

**Interim City Manager**  
Steve Marshall

## MEMORANDUM

**To:** Mayor and City Council

**From:** Community & Economic Development Department

**Date:** December 10<sup>th</sup>, 2013

**Subject:** Presentation of the Syracuse City & Wendy's Award for Excellence to Jaylynn Herfel and Trey Arevalo

---

### Background

The City wishes to recognize citizens who strive for excellence in athletics, academics, arts and/or community service. To that end, in an effort to recognize students and individuals residing in the City, the Community and Economic Development, in conjunction with Jeff Gibson, present the recipients for the "Syracuse City & Wendy's Award for Excellence."

### "Syracuse City & Wendy's Award for Excellence"

This monthly award recognizes the outstanding performance of a male and female who excel in athletics, academics, arts and/or community service. The following are the individuals selected for the award and the reasoning for their selection:

#### Jaylynn Herfel

There are so many reasons why Jaylynn deserves recognition, and one is her dedication to her school work. Jaylynn completes all of her school work on time and accurately. She will also complete her homework at school if she knows that she can't do it at home. Jaylynn is always kind and courteous to every student. She will go out of her way to help others. Jaylynn actively participates in all classroom activities with a positive attitude. She is always willing to lend a hand to the teacher and her fellow classmates. I admire how humble and compassionate she is. She arrives on time each day and has not missed a day of school this year. She always has a smile and her enthusiastic approach is contagious. She is eager to learn and it is my pleasure to have her in my class.

- Nominated by Ms. Jensen

## Trey Arevalo

Trey is an incredible student. He has never had a missing assignment in my class, nor has he had a late assignment. Trey always turns his homework in on time and his work is always quality work, never sloppy or rushed. Trey's grades reflect his attitude towards his education, all top grades. He takes his learning seriously and tries his best in all he does. This positive attitude Trey has in the classroom is also reflected outside of school and on the football field. Trey plays several sports on city and rec teams in Syracuse. Trey has played football for the city's recreation league (WFFL) for several years now. Trey's football team (comprised of youth from Syracuse City) has gone on to the "Mini-Bowl" the last three years, winning two of those championships. Going to the "Mini-Bowl" is a HUGE deal to any team, so being able to go even once is an honor, let alone more than once. Most kids would come back from winning a championship and act all high and mighty. Trey came back from this amazing win and did not brag once. He showed an excellent attitude of sportsmanship to those around him. I am very impressed with this young man both in the classroom and outside of my class and this is why I would like to nominate Trey Arevalo.

-Nominated by Mrs. Kutterer

Both students will:

- Receive a certificate and be recognized at a City Council meeting
- Have their picture put up in City Hall and the Community Center
- Have a write up in the City Newsletter, Facebook, Twitter, and website
- Be featured on the Wendy's product TV
- Receive \$10 gift certificate to Wendy's

## **Recommendation**

The Community & Economic Development Department hereby recommends that the Mayor and City Council present the "Syracuse City & Wendy's Award for Excellence" to Jaylynn Herfel and Trey Arevalo.



# COUNCIL AGENDA

December 10, 2013

## Agenda Item #3

Request to be on the agenda by Anna Jeffs: recognition of elected officials whose terms of office end December 31, 2013

### *Factual Summation*

- Syracuse City resident, Anna Jeffs, has requested time on the City Council agenda to recognize elected officials whose terms of office expire December 31, 2013.



# COUNCIL AGENDA

December 10, 2013

Agenda Item #4

Approval of Minutes.

***Factual Summation***

- Please see the draft minutes of the following meetings:
  - a. Work Session Meeting of November 12, 2013.
  - b. Regular Meeting of November 12, 2013.
  
- Any question regarding this agenda item may be directed at Cassie Brown, City Recorder.

Minutes of the Syracuse City Council Work Session Meeting, November 12, 2013.

Minutes of the Work Session meeting of the Syracuse City Council held on November 12, 2013, at 6:00 p.m., in the Council Work Session Room, 1979 West 1900 South, Syracuse City, Davis County, Utah.

Present: Councilmembers: Craig A. Johnson  
Karianne Lisonbee  
Douglas Peterson  
Larry D. Shingleton

Excused: Mayor Jamie Nagle and Councilmember Brian Duncan  
Acting City Manager/Finance Director Steve Marshall  
City Recorder Cassie Z. Brown

City Employees Present:  
Public Works Director Robert Whiteley  
City Attorney Clint Drake  
Fire Chief Eric Froerer  
Police Chief Garrett Atkin  
Community Development Director Sherrie Christensen

The purpose of the Work Session was to hear public comments, have a discussion regarding the proposed annexation of property located at 4000 W. 1200 S., discuss a proposed ordinance regarding a parks, trails, and recreation impact fee, discuss a proposed cooperative agreement with the Utah Department of Transportation (UDOT) relating to the construction of 3000 West from 700 South to Bluff Road, and discuss Council business.

[6:03:46 PM](#)

**Proposed annexation of property located at 4000 West 1200 South**

A staff memo explained that on August 13, 2013 Con Wilcox filed a petition to annex into Syracuse City 20.61 acres of property located at approximately 4000 West 1200 South. The City Engineer has reviewed the annexation petition and his comments have been addressed by the petitioner. On August 27, 2013 the Council voted to accept the annexation and staff immediately began the certification process pursuant to the provisions of Title 10-2-403 of the Utah Code Annotated. The annexation petition was certified shortly thereafter and a notice of certification was published in the Standard-Examiner for three consecutive weeks; the notice was meant to outline the annexation protest process. The same notice was also sent to all affected entities. The protest period expired October 3, 2013 and no valid protests were filed. This item was discussed at the October 8 work session and business meetings and a decision was made to table the proposed ordinance in order to notify

1 property owners within 300 feet of the subject property of the proposed annexation. Notifications were sent to 52 property  
2 owners on Tuesday, October 15, 2013. The item was removed from the October 22, 2013 agenda upon a request from the  
3 petitioner. An additional notification regarding the proposed annexation was mailed to the same 52 property owners on  
4 November 4 explaining that the item would be discussed during the November 12 work session and business meetings.

5 Community Development Director Christensen summarized the staff memo.

6 [6:05:45 PM](#)

7 Annexation applicant, Con Wilcox, addressed the Council regarding his annexation petition.

8 [6:11:39 PM](#)

9 Council discussion regarding the issue began and concluded with an explanation that discussion regarding the item  
10 would continue during the business meeting.

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12 [6:22:26 PM](#)

13 **Proposed Ordinance regarding Parks, Trails,**  
14 **and Recreation Impact Fee**

15 A staff memo from Acting City Manager/Finance Director Marshall explained staff is currently in the process of  
16 evaluating and updating the City's impact fee plans for. The first update is to the parks, trails, and recreation impact fee plan.  
17 Historically the City has charged a park purchase impact fee and a park development impact fee. This proposed update to our  
18 parks, trails, and recreation impact fee plan would consolidate these two plans into one aggregate plan. The maximum  
19 proposed fee for the new parks, trails, and recreation impact fee is \$2,393.56. Impact fees can be charged to new development  
20 to help pay a proportionate share of the cost of planned facilities needed to serve the growth and development of the city.  
21 Impact fees are allowed per Utah Code 11-36A. Under that code, there are two separate plans required in order to charge a  
22 parks, trails, and recreation impact fee. They are the Impact Fee Analysis and the Impact Fee Facilities Plan. An impact fee  
23 enactment ordinance is also required.

24 According to Utah Code 11-36a-301:

1           (1)     *Before imposing an impact fee, each local political subdivision or private entity shall, except as*  
2                     *provided in Subsection (3), prepare an **impact fee facilities plan** to determine the public facilities*  
3                     *required to serve development resulting from new development activity.*

4           According to Utah Code 11-36a-303:

5           (1)     *Subject to the notice requirements of Section 11-36a-504, each local political subdivision or*  
6                     *private entity intending to impose an impact fee shall prepare a **written analysis** of each impact*  
7                     *fee.*

8           11-36a-401. Impact fee enactment.

9           (1)     (a) *A local political subdivision or private entity wishing to impose impact fees shall pass an*  
10                     ***impact fee enactment** in accordance with Section 11-36a-402.*

11                     (b) *An impact fee imposed by an impact fee enactment may not exceed the highest fee justified*  
12                     *by the impact fee analysis.*

13           (2)     *An impact fee enactment may not take effect until **90 days** after the day on which the impact fee*  
14                     *enactment is approved.*

15           The City Council packet for the meeting included the impact fee enactment as attached Ordinance 13-17; it was  
16           accompanied by Exhibit A – impact fee facilities plan, and Exhibit B – impact fee analysis. The packet also included  
17           Ordinance 13-18 amending certain sections of the Syracuse  
18           City municipal code; specifically Title III and Title VIII in relation to impact fee updates. I have included a redline document  
19           that shows the proposed changes. These ordinances can both be approved tonight; however, there is a 90 day protest period  
20           before the ordinances would take effect. This would mean an implementation date of February 10, 2014 or later.

21           Mr. Marshall reviewed his staff memo.

22           [6:24:17 PM](#)

23           Suzie Becker, Zion’s Bank, provided additional information about the process to determine the proposed impact fee.

24           [6:32:48 PM](#)

25           Council and staff discussion regarding the item began and concluded with an explanation that discussion regarding  
26           the item would continue during the business meeting.

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1 [6:40:58 PM](#)

2 **Cooperative Agreement with Utah Department**  
3 **of Transportation relating to the construction of**  
4 **3000 West from 700 South to Bluff Road.**

5 A staff memo from Public Works Director Whiteley explained Rex Harris with UDOT has been working with staff  
6 to develop the proposed agreement. The City was approved to receive a grant to improve 3000 West between 700 South and  
7 Bluff Road. The grant was approved for funding in 2017 in the amount of \$3.699 Million. The federal grant is administered  
8 through Wasatch Front Regional Council (WFRC). WFRC and UDOT have been working together with cities to advance  
9 project funding as well as reduce federally-required expenses and streamline processes. The Technical Advisory Committee  
10 has approved WFRC to program funding for our project two years ahead of schedule and work with UDOT to transfer the  
11 federal funds to state funds using UDOT's Transportation Investment Fund (TIF). This transfer will allow the city full control  
12 of following local requirements for design, bidding, and construction processes, rather than federal processes. This will  
13 streamline the project, utilize the funding more efficiently, reduce the cost of the project, and allow the project to be  
14 completed sooner. The transfer will allow UDOT access to \$524,850 from the grant, approximately 15%. These costs were  
15 built into the grant and are typically anticipated as additional expenses that are incurred due to federal processes that will not  
16 be required with the transfer to state funds. The funding transfer will provide up to \$3,144,150 of grant funding administered  
17 through UDOT's TIF to be utilized for our project with construction anticipated in 2015. Staff recommends the Council  
18 approve the agreement with UDOT for funding the 3000 West street project.

19 UDOT Representative Harris approached the Council and reviewed the staff memo. There was input from Mr.  
20 Whiteley and Mr. Marshall throughout his presentation.

21 [6:48:55 PM](#)

22 Council discussion regarding the item began.  
23

24 [6:50:29 PM](#)

25 **Council business**  
26

1           A few brief items of miscellaneous Council business were discussed.

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4           The meeting adjourned at 6:55 p.m.

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9           \_\_\_\_\_  
10          Jamie Nagle  
11          Mayor

\_\_\_\_\_  
Cassie Z. Brown, CMC  
City Recorder

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12          Date approved: \_\_\_\_\_

Minutes of the Syracuse City Council Regular Meeting, November 12, 2013.

Minutes of the Special meeting of the Syracuse City Council held on November 12, 2013, at 7:10 p.m., in the Council Chambers, 1979 West 1900 South, Syracuse City, Davis County, Utah.

Present: Councilmembers: Brian Duncan  
Craig A. Johnson  
Karianne Lisonbee  
Douglas Peterson  
Larry D. Shingleton

Excused: Mayor Jamie Nagle  
Acting City Manager/Finance Director Steve Marshall  
City Recorder Cassie Z. Brown

City Employees Present:  
Public Works Director Robert Whiteley  
City Attorney Clint Drake  
Fire Chief Eric Froerer  
Police Chief Garret Atkin  
Parks and Recreation Director Kresta Robinson  
Planner Noah Steele

1. Meeting Called to Order/Adopt Agenda

7:10:39 PM

Mayor Pro Tem Duncan called the meeting to order at 7:05 p.m. as a regularly scheduled meeting, with notice of time, place, and agenda provided 24 hours in advance to the newspaper and each Councilmember. He asked all visitors present if any wished to provide an invocation or thought; Councilmember Shingleton offered an invocation. Boy Scout AJ Thompson then led all present in the Pledge of Allegiance.

7:13:29 PM

COUNCILMEMBER LISONBEE MADE A MOTION TO ADOPT THE AGENDA. COUNCILMEMBER PETERSON SECONDED THE MOTION; ALL VOTED IN FAVOR.

2. Presentation of the Syracuse City and Wendy's "Award for Excellence"

to Krystal Wolfley, Adrian Porras, Joana Avila, and Bridger Hamblin.

7:13:42 PM

The City wishes to recognize citizens who strive for excellence in athletics, academics, arts and/or community service. To that end, in an effort to recognize students and individuals residing in the City, the Community and Economic

1 Development, in conjunction with Jeff Gibson, present the recipients for the “Syracuse City & Wendy’s Award for  
2 Excellence”. This monthly award recognizes the outstanding performance of a male and female who excel in athletics,  
3 academics, arts, and/or community service. The monthly award recipients will each receive a certificate and be recognized at  
4 a City Council meeting; have their photograph placed at City Hall and the Community Center; be written about in the City  
5 Newsletter, City’s Facebook and Twitter Feed, and City’s website; be featured on the Wendy’s product television; and  
6 receive a \$10 gift certificate to Wendy’s.

7 Mayor Pro-Tem Duncan noted both students receiving the award for October 2013 are from West Point Junior High  
8 School and he read the award nomination provided by each of their respective teachers.

9 Krystal Wolfley

10 Krystal is very pleasant to be around. She is an outstanding student in and out of the classroom. In addition, she is  
11 a great example to others. She is very positive and an outstanding student at West Point Jr. High

12 - Nominated by West Point Jr. High Administration

13  
14 Adrian Porras

15 Adrian is a great student with a very positive attitude and a teacher favorite. He is always willing to help others  
16 around him. In addition, he speaks two languages and is a great asset to West Point Jr. High.

17 -Nominated by West Point Jr. High Administration

18  
19 Mayor Pro-Tem Duncan then noted both students receiving the award for November 2013 are from Buffalo Point  
20 Elementary School and he read the award nomination provided by each of their respective teachers.

21 Joana Avila

22 Joana Avila is being nominated by Buffalo Point Elementary for the Syracuse City Excellence Award because she  
23 strives for excellence in all aspects of life. She is a 5<sup>th</sup> grade student with perfect attendance that is dedicated to her  
24 schoolwork. One of her past teachers, Mrs. Bennion, says that Joana is conscientious and doesn’t give up when she  
25 doesn’t know the answer to a problem. She asks questions and works hard to complete her task. Above all she is  
26 compassionate and thoughtful of others. She notices others’ needs and does what she can to help. She is the first  
27 person to volunteer for any request. She has the most beautiful smile and personality that show her true inner kind-

1           heartedness. She sets an excellent example for other students. Mrs. Mori, the Vice Principal, will always remember a  
2           discussion with Joana after school a couple of years ago. She was asking students what they were going to do over  
3           the Fall Break. Most students responded that they were going to Disneyland or another type of vacation. Joana's  
4           response was that they were going to her Grandma's house to rake leaves and help with yard work. Joana was  
5           genuinely excited, which showed her true caring spirit. We admire Joana Avila and are honored that she attends  
6           Buffalo Point Elementary.

7                   - Nominated by Buffalo Point Elementary Administration

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9           Bridger Hamblin

10          Bridger Hamblin is being nominated by Buffalo Point Elementary for the Syracuse City Excellence Award because  
11          he demonstrates overall excellence in all that he does. Bridger's teacher says that he is not only a great student  
12          academically; he is a respectful young man. He is focused and hard working in his class and turns in all of his  
13          work on time. He treats other students with kindness and sets an excellent example for others. Bridger always has a  
14          smile on his face. He is a student that demonstrates excellent sportsmanship and is talented in many ways. He  
15          recently led his Syracuse football team to a victory in the Mini Bowl Championship at the end of October. We  
16          congratulate him on this success and also acknowledge that he doesn't put anything ahead of his schoolwork.  
17          Bridger has perfect attendance and last term he received a perfect score in all subject areas. Way to go Bridger! We  
18          are proud to have Bridger attending Buffalo Point Elementary.

19                   -Nominated by Buffalo Point Elementary Administration

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21          [7:20:27 PM](#)

22          3. Recognition of Police Officer Colin Handy for his  
23          life saving efforts.

24          The following letter was included in the Council packet regarding Officer Handy.

25                   Colin Handy  
26                   Patrol Division  
27                   Syracuse Police Department

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Re. Letter of Commendation

Colin,

On September 13, 2013, you responded on a medical call. Upon arrival, you quickly realized the patient was struggling to breath. You performed first aid to include checking for responsiveness, applying a sternal rub, and opening and maintaining the patient’s airway. You were on scene alone for three minutes until medical arrived. Chief Froerer noted that a person only has four to six minutes without oxygen before they start suffering brain damage; Chief Froerer also noted that your actions were a major contributing factor to the patient surviving this ordeal.

We want to express our gratitude for your quick thinking and response in this situation. Your actions reflected positively on the City and Department. Additionally, your actions represented the Department’s guiding principles of Pride, Accountability, Cooperation, and Excellence.

Sincerely,

Jamie Nagle

Mayor

Garret Atkin

Police Chief

Mayor Pro-Tem Duncan read the letter for the record and provided Officer Handy with a copy of the letter of commendation signed by Mayor Nagle and Chief Atkin.

[7:22:49 PM](#)

4. Approval of Minutes:

The minutes of the Work Session and Special Meeting of October 22, 2013 were reviewed.

1 [7:23:19 PM](#)

2 COUNCILMEMBER PETERSON MADE A MOTION TO APPROVE THE MINUTES OF THE WORK  
3 SESSION AND SPECIAL MEETINGS OF OCTOBER 22, 2013. COUNCILMEMBER LISONBEE SECONDED THE  
4 MOTION; ALL VOTED IN FAVOR.

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6 [7:23:34 PM](#)

7 5. Public comments

8 [7:23:36 PM](#)

9 Justin Byington stated he is present on behalf of the Bridgeway Island Homeowners Association (HOA); he has  
10 comments regarding the proposed development north of Bridgeway Island. He stated the current density of Bridgeway Island  
11 is three to four units per acre and the planned development is estimated at eight to 12 units per acre; his main concern is  
12 relative to the consistency of the surrounding areas, including Bridgeway Island and any other proposed developments. He  
13 stated the Bridgeway Island HOA would prefer a development with a similar density.

14

15 [7:24:42 PM](#)

16 Sarah Nelson stated she addressed the Council a few weeks ago about this same issue, but she wanted to reiterate her  
17 opinion regarding the annexation and potential development of the land located at 1200 South and 4000 West. She stated  
18 that she would appreciate the annexation being sent back to the current Planning Commission for them to review relative to  
19 the concerns regarding the density. She stated she would also appreciate that the density of the development be similar to the  
20 density of existing developments in the area.

21

22 [7:25:12 PM](#)

23 Barbara Casey stated a majority of the residents that moved to Bridgeway Island did so to get away from high  
24 density developments and stacked housing and they would like to keep the area as it currently exists. She stated she is  
25 hopeful the plans for the development can be consistent with other developments in the area. She added it would also be nice  
26 to possibly consider providing more green space while maintaining the existing farms and ranches.

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Eve Shelton stated she is opposed to zoning the property at 4000 West and 1200 South for high density housing. She stated she recognizes the property was designated for high density housing, but she would urge the Council to consider changing the zoning so that it matches the zoning of adjacent neighborhoods. She stated it seems fair for the Council to consider the views of the current neighbors regarding zoning the property; she and her neighbors are opposed to high density housing in that area and she asked the Council to support them.

[7:26:51 PM](#)

TJ Jensen congratulated those candidates that were successful in recent Municipal Election; Councilmember Duncan, Michael Gailey, and Terry Palmer. He stated he feels the next four years will be much smoother than the last four years; many of the issues that the Council had to deal with over the last four years are behind them and he thinks the right people were elected overall. He then referenced the proposed contract with UDOT relative to the construction of 3000 West from 700 South to Bluff Road and he pointed out 3000 West is part of the City's Master Trails Plan. He stated the Plan was not adopted in time for it to be considered with the development of the Wasatch Front Regional Council (WFRC) 2010 Plan, but there is a designated bike route along 3000 West and he is hopeful that UDOT would participate in maintaining those areas and bringing the bike route to fruition. He then referenced the proposed annexation that the other residents spoke about; at the time the property was discussed by the Planning Commission in 2006 he was in attendance as an audience member and he will address the Council this evening as a resident; there were a few reasons why the Planning Commission wanted to scatter Planned Residential Development (PRD) zoning throughout the City. He stated they did not want one massive cluster of PRD in the City and they felt that spreading the load amongst all the residents would benefit everyone. He added he talked to the Police Chief about the R-4 property that is one-half mile to the east of the proposed PRD development and other than a recent rash of automobile burglaries throughout the City, it is not a high crime area. He stated that R-4 is a higher density zoning than the annexation petitioner is requesting. He added the subject property is close to two golf courses and if it were an active adult community the location would be absolutely great; the residents could almost walk to Glen Eagle Golf Course. He added that as the City's population grows older it is necessary to think about those that are retiring

1 that may be looking for smaller homes with very low maintenance; the subject property would be a great place for an active  
2 adult community and it would benefit the City as a whole. He asked that the Council take his comments into consideration.

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4 [7:30:10 PM](#)

5 6. Authorize Mayor Nagle to execute Cooperative Agreement  
6 with Utah Department of Transportation relating to the construction  
7 of 3000 West from 700 South to Bluff Road.

8 A staff memo from Public Works Director Whiteley explained Rex Harris with UDOT has been working with staff  
9 to develop the proposed agreement. The City was approved to receive a grant to improve 3000 West between 700 South and  
10 Bluff Road. The grant was approved for funding in 2017 in the amount of \$3.699 Million. The federal grant is administered  
11 through Wasatch Front Regional Council (WFRC). WFRC and UDOT have been working together with cities to advance  
12 project funding as well as reduce federally-required expenses and streamline processes. The Technical Advisory Committee  
13 has approved WFRC to program funding for our project two years ahead of schedule and work with UDOT to transfer the  
14 federal funds to state funds using UDOT's Transportation Investment Fund (TIF). This transfer will allow the city full control  
15 of following local requirements for design, bidding, and construction processes, rather than federal processes. This will  
16 streamline the project, utilize the funding more efficiently, reduce the cost of the project, and allow the project to be  
17 completed sooner. The transfer will allow UDOT access to \$524,850 from the grant, approximately 15%. These costs were  
18 built into the grant and are typically anticipated as additional expenses that are incurred due to federal processes that will not  
19 be required with the transfer to state funds. The funding transfer will provide up to \$3,144,150 of grant funding administered  
20 through UDOT's TIF to be utilized for our project with construction anticipated in 2015. Staff recommends the Council  
21 approve the agreement with UDOT for funding the 3000 West street project.

22 [7:30:41 PM](#)

23 Public Works Director Whiteley and UDOT Representative Harris reviewed the staff memo and provided a  
24 description of the purpose of the agreement.

25 [7:32:05 PM](#)

26 Council discussion regarding the item commenced.

1 [7:35:07 PM](#)

2 COUNCILMEMBER PETERSON MADE A MOTION TO AUTHORIZE MAYOR NAGLE TO EXECUTE A  
3 COOPERATIVE AGREEMENT WITH UTAH DEPARTMENT OF TRANSPORTATION (UDOT) RELATING TO THE  
4 CONSTRUCTION OF 3000 WEST FROM 700 SOUTH TO BLUFF ROAD. COUNCILMEMBER JOHNSON  
5 SECONDED THE MOTION.

6 [7:35:26 PM](#)

7 Council discussion regarding the motion commenced.

8 [7:35:40 PM](#)

9 Mayor Pro Tem Duncan stated there has been a motion and second and he called for a vote on the motion. ALL  
10 VOTED IN FAVOR.

11

12 [7:35:54 PM](#)

13 7. Canvass and certify the results of the Syracuse City

14 General Election held November 5, 2013

15 A memo from the City Recorder explained the Syracuse City General Election was held November 5, 2013 at the  
16 Syracuse Community Center. Early voting for the General Election was held October 22 through November 1, 2013 at City  
17 Hall.

18 [7:36:00 PM](#)

19 City Recorder Brown summarized her staff memo and she briefly reviewed the final canvass report containing the  
20 results of the Election.

21 [7:37:29 PM](#)

22 COUNCILMEMBER LISONBEE MADE A MOTION TO CERTIFY THE RESULTS OF THE MUNICIPAL  
23 GENERAL ELECTION HELD NOVEMBER 5, 2013. COUNCILMEMBER SHINGLETON SECONDED THE MOTION.  
24 ALL VOTED IN FAVOR.

25

1 [7:37:50 PM](#)

2 8. Proposed Ordinance 13-14 declaring the annexation of 20.061  
3 acres of property located at approximately 4000 West and 1200  
4 South into the City of Syracuse, Davis County, Utah, and establishing  
5 zoning for the property.

6 A staff memo explained that on August 13, 2013 Con Wilcox filed a petition to annex into Syracuse City 20.61  
7 acres of property located at approximately 4000 West 1200 South. The City Engineer has reviewed the annexation petition  
8 and his comments have been addressed by the petitioner. On August 27, 2013 the Council voted to accept the annexation and  
9 staff immediately began the certification process pursuant to the provisions of Title 10-2-403 of the Utah Code Annotated.  
10 The annexation petition was certified shortly thereafter and a notice of certification was published in the Standard-Examiner  
11 for three consecutive weeks; the notice was meant to outline the annexation protest process. The same notice was also sent to  
12 all affected entities. The protest period expired October 3, 2013 and no valid protests were filed. This item was discussed at  
13 the October 8 work session and business meetings and a decision was made to table the proposed ordinance in order to notify  
14 property owners within 300 feet of the subject property of the proposed annexation. Notifications were sent to 52 property  
15 owners on Tuesday, October 15, 2013. The item was removed from the October 22, 2013 agenda upon a request from the  
16 petitioner. An additional notification regarding the proposed annexation was mailed to the same 52 property owners on  
17 November 4 explaining that the item would be discussed during the November 12 work session and business meetings.

18 [7:38:05 PM](#)

19 Community Development Director Christensen summarized the staff memo.

20 [7:38:49 PM](#)

21 Council and staff discussion regarding the item commenced.

22 [7:45:40 PM](#)

23 Annexation petitioner, Con Wilcox, then addressed the City Council regarding his request and he responded to the  
24 Council and staff regarding their discussions to this point.

25 [7:51:53 PM](#)

1 Council discussion regarding the item continued, with extensive discussion between the Council, staff, and Mr.  
2 Wilcox. The conclusion of the discussion was that Mr. Wilcox will work with City staff to negotiate an annexation  
3 agreement for the Council to consider at a future meeting.

4 [8:32:42 PM](#)

5 COUNCILMEMBER LISONBEE MADE A MOTION TO TABLE CONSIDERATION OF PROPOSED  
6 ORDINANCE 13-14 DECLARING THE ANNEXATION OF 20.061 ACRES OF PROPERTY LOCATED AT  
7 APPROXIMATELY 4000 WEST AND 1200 SOUTH INTO THE CITY OF SYRACUSE, DAVIS COUNTY, UTAH, AND  
8 ESTABLISHING ZONING FOR THE PROPERTY; DIRECT STAFF TO WORK WITH MR. WILCOX TO DEVELOP  
9 AN ANNEXATION AGREEMENT FOR THE COUNCIL TO CONSIDER THAT TAKES INTO CONSIDERATION THE  
10 CONCERNS EXPRESSED THIS EVENING BY MR. WILCOX, THE CITY COUNCIL, AND THE NEARBY  
11 RESIDENTS. COUNCILMEMBER JOHNSON SECONDED THE MOTION. ALL VOTED IN FAVOR.

12 [8:33:32 PM](#)

13 Council discussion regarding the motion ensued.

14 [8:34:10 PM](#)

15 Mayor Pro-Tem Duncan stated there has been a motion and second and he called for a vote on the motion. ALL  
16 VOTED IN FAVOR, WITH THE EXCEPTION OF COUNCILMEMBER PETERSON, WHO VOTED IN OPPOSITION.

17

18 [8:34:19 PM](#)

19 9. Public Hearing – Proposed Resolution R13-27 adjusting  
20 the Fiscal Year 2013-2014 Budget.

21 A staff memo from Acting City Manager/Finance Director Marshall explained a proposed budget opening and  
22 potential funding options for the general fund at was discussed at the last City Council meeting. The PowerPoint presentation  
23 included in the Council packet for tonight's meeting has been amended to reflect the changes that were recommended during  
24 that meeting; changes are highlighted in red. Staff has also included with this PowerPoint slide a sliding scale for fund  
25 balance percentages and the associated amount of fund balance that would be available to be used in this budget opening.

1 Also included in the packet is a budget spreadsheet that itemizes the proposed changes by fund. There are a few additional  
2 items that are on the spreadsheet that were not discussed at the last council meeting. They include the following:

- 3 ○ **Street Light Fund:** Street light participation revenue and street light installation of \$25,000. This is  
4 for developers who pay the city directly to install street lights instead of them doing it.
- 5 ○ **Secondary Water Fund:** Added reimbursement of insurance claim for secondary water tower that  
6 was hit by lightning. Also added the expense to replace the equipment that was destroyed totaling  
7 \$22,500.
- 8 ○ **Garbage and Storm Water Fund:** Made adjustments for the \$0.55 increase and decrease to these  
9 respective funds with no net change overall.

10 The Council packet also included the capital projects listing that was discussed at the last council meeting. This  
11 recommendation would carry over capital projects from FY2013 that were not yet complete at June 30, 2013. The total  
12 budgeted costs of all these carryover projects along with the FY2014 budgeted capital projects will be \$5,746,058.

13 [8:34:27 PM](#)

14 Mr. Marshall reviewed his staff memo.

15 [8:39:52 PM](#)

16 Mayor Pro-Tem Duncan opened the public hearing.

17 [8:39:57 PM](#)

18 TJ Jensen stated he noticed the proposal regarding tazers changed since the last time this issue was discussed; he  
19 spoke with Mr. Marshall regarding the reason for the change today and it is relative to the warranty associated with the tazers.  
20 He stated that if the City is not going to get a rebate for turning in old tazers, there is not a reason to hurry to purchase new  
21 tazers and, therefore, there is an opportunity to save money by purchasing tazers over multiple years.

22 [8:41:09 PM](#)

23 There being no further persons appearing to be heard, Mayor Pro Tem Duncan closed the public hearing.

24 [8:41:13 PM](#)

1 COUNCILMEMBER PETERSON MADE A MOTION TO ADOPT PROPOSED RESOLUTION R13-27  
2 ADJUSTING THE FISCAL YEAR 2013-2014 BUDGET. COUNCILMEMBER SHINGLETON SECONDED THE  
3 MOTION. ALL VOTED IN FAVOR.

4 [8:41:46 PM](#)

5 Council discussion on the motion ensued.

6 [8:59:44 PM](#)

7 Mayor Pro Tem Duncan stated there has been a motion and second and he called for a vote on the motion. ALL  
8 VOTED IN FAVOR, WITH THE EXCEPTION OF COUNCILMEMBER LISONBEE, WHO VOTED IN OPPOSITION.

9

10 [9:00:25 PM](#)

11 10. Public Hearing – Authorize Administration to dispose of Surplus Property.

12 A staff memo explained Police Chief Garret Atkin and Public Works Director Robert Whiteley have each compiled  
13 and attached a list of items that the City would like to dispose of. Staff will be present to review the list of items with the  
14 Governing Body as well as answer any question regarding this action. This list was reviewed during the October 22, 2013  
15 work session meeting.

Item	Make	Model / Description	QTY	Color
Battery Charger	Motorola	5 spot chargers for obsolete radios	4	Black
Battery Charger	Mobile Vision	Mic charger for obsolete video system	1	Black
Black Box	Motorola	Miscellaneous parts for obsolete radio system	2	Black
Christmas Tree Holder		Damaged	1	Green
Computer Stand		Does not fit current vehicles	3	Black
Console Box		Does not fit current vehicles	3	Black
Cup Holder		Does not fit current vehicles	1	Black
Digital Box		Recorder (Mobile)	1	Black
Fuse Box Kit		Does not fit current vehicles	1	Black
Head Lights		Does not fit current vehicles	4	Clear
Light Bars (8inches)		No LEDs	7	Black
Lighter Plug		Obsolete equipment	1	Black
Max Tree	Motorola	Holder for obsolete radios	1	Black
Maxon		Obsolete radios	3	Black
Lapel mic systems	Motorola	Obsolete equipment	11	Black
Lapel mic systems	Motorola	Obsolete equipment	1	Metal
Plastic Container (LG)		Large storage / No Lids	3	Black
Power Supply	Strobe	Cigarette adapter	1	Silver
Radios	Motorola/Icom	Hand Held	7	Black
Radio Antenna		Obsolete equipment	9	Silver
Siren Kit		Obsolete equipment	1	Black
Vehicle	Toyota	Over 200K miles/Has been used a long time	1	White
Vehicle Antenna (w/7 wires)		Broken	1	Black
Video Box		Obsolete equipment	2	Black
Vision System	Mobile	Obsolete equipment	1	Black

1 Public Works Surplus Equipment

2 1) 2007 Ditch Witch FX60 Vac Trailer

3 2) Picnic tables: 8 aluminum, 3 wood, 1 coated perforated metal, misc. parts and hardware.

4 [9:00:56 PM](#)

5 Mayor Pro Tem Duncan opened the public hearing. There were not persons appearing to be heard and the public  
6 hearing was closed.

7 [9:01:09 PM](#)

8 COUNCILMEMBER JOHNSON MADE A MOTION TO AUTHORIZE ADMINISTRATION TO DISPOSE OF  
9 SURPLUS PROPERTY. COUNCILMEMBER DUNCAN SECONDED THE MOTION. ALL VOTED IN FAVOR.

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[9:01:47 PM](#)

11. Public Hearing:

a. Proposed Ordinance 13-17 amending a Capital Facilities

Plan and Impact Fee Analysis for Parks, Trails, and Recreation;

providing for the calculation and collection of such fees;

providing for appeal, accounting, and severability of the same,

and other related matters.

b. Proposed Ordinance 13-18 amending various sections of Titles

III and VIII of the Syracuse City Municipal Code pertaining to

Impact Fees.

A staff memo from Acting City Manager/Finance Director Marshall explained staff is currently in the process of evaluating and updating the City’s impact fee plans for. The first update is to the parks, trails, and recreation impact fee plan. Historically the City has charged a park purchase impact fee and a park development impact fee. This proposed update to our parks, trails, and recreation impact fee plan would consolidate these two plans into one aggregate plan. The maximum proposed fee for the new parks, trails, and recreation impact fee is \$2,393.56. Impact fees can be charged to new development to help pay a proportionate share of the cost of planned facilities needed to serve the growth and development of the city. Impact fees are allowed per Utah Code 11-36A. Under that code, there are two separate plans required in order to charge a parks, trails, and recreation impact fee. They are the Impact Fee Analysis and the Impact Fee Facilities Plan. An impact fee enactment ordinance is also required.

According to Utah Code 11-36a-301:

- (1) *Before imposing an impact fee, each local political subdivision or private entity shall, except as provided in Subsection (3), prepare an **impact fee facilities plan** to determine the public facilities required to serve development resulting from new development activity.*

According to Utah Code 11-36a-303:

1           (1)     *Subject to the notice requirements of Section 11-36a-504, each local political subdivision or*  
2                     *private entity intending to impose an impact fee shall prepare a **written analysis** of each impact*  
3                     *fee.*

4           11-36a-401. Impact fee enactment.

5           (1)     (a) *A local political subdivision or private entity wishing to impose impact fees shall pass an*  
6                     ***impact fee enactment** in accordance with Section 11-36a-402.*

7                     (b) *An impact fee imposed by an impact fee enactment may not exceed the highest fee justified*  
8                     *by the impact fee analysis.*

9           (2)     *An impact fee enactment may not take effect until **90 days** after the day on which the impact fee*  
10                    *enactment is approved.*

11           The City Council packet for the meeting included the impact fee enactment as attached Ordinance 13-17; it was  
12 accompanied by Exhibit A – impact fee facilities plan, and Exhibit B – impact fee analysis. The packet also included  
13 Ordinance 13-18 amending certain sections of the Syracuse  
14 City municipal code; specifically Title III and Title VIII in relation to impact fee updates. I have included a redline document  
15 that shows the proposed changes. These ordinances can both be approved tonight; however, there is a 90 day protest period  
16 before the ordinances would take effect. This would mean an implementation date of February 10, 2014 or later.

17 [9:01:54 PM](#)

18           Mayor Pro Tem Duncan opened the public hearing regarding proposed Ordinance 13-17. There were no persons  
19 appearing to be heard and the public hearing was closed.

20 [9:02:11 PM](#)

21           COUNCILMEMBER PETERSON MADE A MOTION TO ADOPT PROPOSED ORDINANCE 13-17  
22 AMENDING A CAPITAL FACILITIES PLAN AND IMPACT FEE ANALYSIS FOR PARKS, TRAILS, AND  
23 RECREATION; PROVIDING FOR THE CALCULATION AND COLLECTION OF SUCH FEES; PROVIDING FOR  
24 APPEAL, ACCOUNTING, AND SEVERABILITY OF THE SAME; AND OTHER RELATED MATTERS.  
25 COUNCILMEMBER SHINGLETON SECONDED THE MOTION.

26 [9:02:21 PM](#)

27           Mr. Marshall reviewed his staff memo.

1 [9:03:37 PM](#)

2 Council discussion regarding the motion ensued.

3 [9:03:46 PM](#)

4 Mayor Pro Tem Duncan stated there has been a motion and second and he called for a vote. ALL VOTED IN  
5 FAVOR.

6

7 [9:03:57 PM](#)

8 Mayor Pro Tem Duncan opened the public hearing regarding proposed ordinance 13-18. There were not persons  
9 appearing to be heard and the public hearing was closed.

10 [9:04:11 PM](#)

11 COUNCILMEMBER JOHNSON MADE A MOTION TO ADOPT PROPOSED ORDINANCE 13-18  
12 AMENDING VARIOUS SECTIONS OF TITLES III AND VIII OF THE SYRACUSE CITY MUNICIPAL CODE  
13 PERTAINING TO IMPACT FEES. COUNCILMEMBER LISOBEE SECONDED THE MOTION.

14 [9:04:44 PM](#)

15 Mr. Marshall reviewed his staff memo.

16 [9:05:13 PM](#)

17 Council discussion regarding the motion ensued.

18 [9:05:40 PM](#)

19 Mayor Pro Tem Duncan stated there has been a motion and second and he called for a vote. ALL VOTED IN  
20 FAVOR.

21

22 [9:05:49 PM](#)

23 12. Councilmember Reports

24 Councilmember Lisonbee's report began at [9:05:55 PM](#). She was followed by Councilmembers Shingleton,  
25 Duncan, Johnson, and Peterson.

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13. Mayor's report.

Mayor Nagle was not present to make a report.

[9:13:23 PM](#)

14. City Manager's Report.

Acting City Manager Marshall's report began at [9:13:27 PM](#).

At [9:13:56 PM](#) p.m. COUNCILMEMBER SHINGLETON MADE A MOTION TO ADJOURN.

COUNCILMEMBER LISONBEE SECONDED THE MOTION; ALL VOTED IN FAVOR.

\_\_\_\_\_  
Jamie Nagle  
Mayor

\_\_\_\_\_  
Cassie Z. Brown, CMC  
City Recorder

Date approved:



# COUNCIL AGENDA

December 10, 2013

## Agenda Item #6

Authorize Administration to write-off outstanding utility billing amounts for accounts associated with bankruptcy.

### *Factual Summation*

- Periodically it becomes necessary to adjust utility billing accounts by writing-off outstanding amounts that are no longer collectable due to bankruptcy.
- Please see the attached spreadsheet of accounts with outstanding amounts. Any questions regarding this item can be directed at Acting City Manager/Finance Director Steve Marshall.

### *Recommendation*

Authorize Administration to write-off outstanding utility billing amounts for accounts associated with bankruptcy.





# COUNCIL AGENDA

December 10, 2013

## Agenda Item #7                      Annexation-Con Wilcox-Criddle Farms PRD Concept

### *Factual Summation*

Please see the following attachments:

- Aerial
- Proposed Concept Plan
- Proposed Annexation Agreement
- Proposed Annexation Ordinance

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director or Clint Drake, City Attorney.

**Item:** City Council Approval of the Annexation request by Con Wilcox, et. al. for the annexation of 20.61 Acres located at approximately 1200 S 4000 W, with a concept plan for a 99 unit

### **Background**

Staff has been working with the applicant since the November 12, 2013 Council Meeting to develop a proposed concept plan for a PRD subdivision on the site. The applicant wishes to construct single family detached homes on the property to be annexed. The draft concept plan contains 18.585 Acres, 14.868 Net Acres upon which the density calculation is based. The proposed density is 6.66 dwellings per acre.

The draft concept plan contains 50% open space, without including any park strip area, will have 20% improved open space with amenities (to be determined, but likely some type of playground or other recreational amenity). The concept also incorporates the Trail system into the development and provides two connections to the trail on 1200 South and one connection to the north for the future connection to the Emigrant Trail.

The details on the concept plan will be addressed once the property is annexed and a formal PRD application has been filed. At that time the Planning Commission and staff will address issues related to the architectural style of the homes, use and maintenance of the open space and trail, street cross sections, landscaping, including street trees, along with additional requirements of the PRD zone.

The PRD Zone would allow for a density up to 8 dwelling units per acre for this property (119 dwellings). The applicant is proposing a density of 6.66 dwellings per acre (99 dwellings).

### **Recommendation for City Council**

At this time staff is requesting approval from the Council to on the proposed annexation agreement detailing the terms of the annexation in relationship to the PRD zone and the density which will be allowed and with the attached proposed concept plan and Annexation Ordinance.

It should be noted that the concept plan is a draft and will be further refined through the development review process and may change slightly as engineering reviews the infrastructure design and layout, or open space connectivity is adjusted. The zoning, density, and draft concept with single family detached dwellings will be requirements of the annexation agreement.

**AGREEMENT FOR THE ANNEXATION AND DEVELOPMENT OF LAND BETWEEN  
SYRACUSE CITY AND WILLIAM CRIDDLE FARMS, LLC  
(Approximately 1200 South 4000 West)**

THIS AGREEMENT for the development of land (hereinafter referred to as this “Agreement”) is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2013, between SYRACUSE CITY, a municipal corporation of the State of Utah (hereinafter referred to as “City”), and WILLIAM CRIDDLE FARMS, LLC (hereinafter referred to as “Owner”). City and Owner collectively referred to as the “Parties” and separately as “Party”.

**RECITALS**

WHEREAS, in furtherance of the objectives of the Syracuse City General Plan, City has considered an application for an annexation of property into the City and zone change therefore from the present zoning to PRD (Planned Residential Development), of said property, located at approximately 1200 South 4000 West on the west side of 4000 West in Syracuse City (hereinafter the “Subject Area”); and

WHEREAS, the total area proposed for annexation and rezone is contained in the Subject Area which consists of approximately 20.61 acres and is described in Exhibit “A” which is attached hereto and incorporated by this reference; and

WHEREAS, Owner is the Owner of the Subject Area and has presented a proposal for development of the Subject Area to the City, which provides for development in a manner consistent with the overall objectives of Syracuse City’s General Plan; and

WHEREAS, Parties desire to enter into this Agreement to provide for the annexation, and for the rezoning of the Subject Area, in a manner consistent with the overall objectives of the City’s General Plan and the intent reflected in that Plan; and

WHEREAS, City is willing to annex, and to grant PRD zoning approval for the Subject Area, subject to Owner agreeing to certain limitations and undertakings described herein, which Agreement will provide protection for the Subject Area and the surrounding properties and will enable the City Council to consider the approval of such development at this time; and

WHEREAS, City believes that entering into this Agreement with Owner is in the vital and best interest of the City and the health, safety, and welfare of its residents.

NOW, THEREFORE, each of the Parties hereto, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, covenant and agree as follows:

**ARTICLE I  
DEFINITIONS**

The following terms have the meaning and content set forth in this Article I, wherever used in this Agreement:

1.1 “City” shall mean Syracuse City, a body corporate and politic of the State of Utah. The principal office of City is located at 1979 West 1900 South, Syracuse, Utah 84075.

1.2 “Owner” shall mean WILLIAM CRIDDLE FARMS, LLC. The principal mailing addresses for Owner is listed in paragraph 7.2.

1.3 “Subject Area” shall have the meaning set forth in the Recitals accompanying hereto.

## **ARTICLE II CONDITIONS PRECEDENT**

2.1 This Agreement shall not take effect until City has approved this Agreement pursuant to a resolution of the Syracuse City Council.

2.2 Owner agrees to restrict the uses permitted under a PRD zoning designation and as set forth in this Agreement.

## **ARTICLE III CITY’S UNDERTAKINGS**

3.1 Subject to the satisfaction of the conditions set forth in Section 2.2 and Article II, City shall approve the annexation of the Subject Area, and the rezone of the Subject Area from its present zoning to PRD, with an effective date of no sooner than the effective date and adoption of this Agreement by the City Council. Any annexation or zoning amendment shall occur upon a finding by the City Council that it is in the best interest of the health, safety and welfare of the citizens of Syracuse City to make such a change at this time.

3.2 The proposed zoning change is as reflected on Exhibit “A.”

## **ARTICLE IV OWNER’S UNDERTAKINGS**

4.1 Conditioned upon City’s performance of its undertakings set forth in Article III with regard to the annexation and to the zoning change of the Subject Property, and provided Owner has not terminated this Agreement pursuant to Section 7.8, Owner agrees to the following:

- 1) Zoning- Development of the property designated for PRD zoning, once zoned PRD, shall comply with all applicable City rules, regulations and codes and the provisions of this Agreement.
- 2) Density- The Subject Area shall be limited to no greater than 6.7 units per acre.
- 3) Single Family Units- All units within the subject area shall be single family detached homes.
- 4) Open Space- Development of the proposed property shall contain no less than fifty percent (50%) open space. No less than twenty percent (20%) of said open space shall be improved with amenities. The type of amenities will be addressed during the development process and may be included in a development agreement.
- 5) Trail System- A trail system shall be included in the development and shall connect to any existing or future trails on properties abutting the Subject Area. Specifically the subject area shall have two trail connections on the south portion of the Subject Area on 1200 South and a future connection to the Emigrant Trail to the north of the Subject Area.
- 6) Conceptual Plan- The development of the Subject Area shall be substantially similar to the Conceptual Rendering that is attached hereto as Exhibit “B” and incorporated by this reference. During the development process amendments to the conceptual rendering may be necessary to accommodate matters such as changes to infrastructure design and layout for engineering purposes or slight adjustments to open space to enhance usability and connectivity.

- 7) Development Agreement- The Parties agree to be bound by the all City rules, regulations, and codes, this Agreement. Additionally, before development may begin the Parties shall enter into a development agreement. The development agreement may address any matters contained in this Agreement as well as matters such as architectural style, use and maintenance of open space and trails, home owners' association, street cross sections, landscaping and any other matters relating to the development of the Subject Area.
- 8) These enumerations are not to be construed as approvals thereof, as any required approval process must be pursued independent hereof.
- 9) Owner agrees to limit development to the uses allowed in the PRD zone and this Agreement on all properties within the Subject Area, and if other uses are desired, Owner agrees to seek amendment of this Agreement before pursuing the development of those uses. The City may but under no circumstances shall the City be required to amend this Agreement.
- 10) Any conflict between the provisions of this Agreement and the City's codified requirements shall be resolved in favor of the more strict requirement unless expressly waived by the City Council.

## **ARTICLE V GENERAL REQUIREMENTS AND RIGHTS OF CITY**

5.1 Issuance of Permits - Owner. Owner, or its assignee, shall have the sole responsibility for obtaining all necessary building permits in connection with Owner's Undertakings and shall make application for such permits directly to the Syracuse City Community Development Department and other appropriate departments and agencies having authority to issue such permits in connection with the performance of Owner's Undertakings. City shall not unreasonably withhold or delay the issuance of its permits.

5.2 Completion Date. The Owner shall, in good faith, reasonably pursue completion of the development. Each phase or completed portion of the project must independently meet the requirements of this Agreement and the City's ordinances and regulations, such that it will stand alone, if no further work takes place on the project.

5.3 Access to the Subject Area. For the purpose of assuring compliance with this Agreement, so long as they comply with all safety rules of Owner and its contractor, representatives of City shall have the right of access to the Subject Area without charges or fees during the period of performance of Owner's Undertakings. City shall indemnify, defend and hold Owner harmless from and against all liability, loss, damage, costs or expenses (including attorneys' fees and court costs) arising from or as a result of the death of a person or any accident, injury, loss or damage caused to any person, property or improvements on the Subject Area arising from the negligence or omissions of City, or its agents or employees, in connection with City's exercise of its rights granted in this paragraph.

## **ARTICLE VI REMEDIES**

6.1 Remedies for Breach. In the event of any default or breach of this Agreement or any of its terms or conditions, the defaulting Party or any permitted successor to such Party shall, upon written notice from the other, proceed immediately to cure or remedy such default or breach, and in

any event cure or remedy the breach within thirty (30) days after receipt of such notice. In the event that such default or breach cannot reasonably be cured within said thirty (30) day period, the Party receiving such notice shall, within such thirty (30) day period, take reasonable steps to commence the cure or remedy of such default or breach, and shall continue diligently thereafter to cure or remedy such default or breach in a timely manner. In case such action is not taken or diligently pursued, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to:

6.1.1 cure or remedy such default or breach, including, but not limited to, proceedings to compel specific performance by the Party in default or breach of its obligations; and

6.1.2 If the remedy of reversion is pursued, the defaulting Owner agrees not to contest the reversion of the zoning on undeveloped portions of the Subject Area, by the City Council to the previous zoning on the property, and hereby holds the City harmless for such reversion.

6.2 Enforced Delay Beyond Parties' Control. For the purpose of any other provisions of this Agreement, neither City nor Owner, as the case may be, nor any successor in interest, shall be considered in breach or default of its obligations with respect to its construction obligations pursuant to this Agreement, in the event the delay in the performance of such obligations is due to unforeseeable causes beyond its fault or negligence, including, but not restricted to, acts of God or of the public enemy, acts of the government, acts of the other Party, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes or unusually severe weather, or delays of contractors or subcontractors due to such causes or defaults of contractors or subcontractors. Unforeseeable causes shall not include the financial inability of the Parties to perform under the terms of this Agreement.

6.3 Extension. Any Party may extend, in writing, the time for the other Party's performance of any term, covenant or condition of this Agreement or permit the curing of any default or breach upon such terms and conditions as may be mutually agreeable to the Parties; provided, however, that any such extension or permissive curing of any particular default shall not operate to eliminate any other obligations and shall not constitute a waiver with respect to any other term, covenant or condition of this Agreement nor any other default or breach of this Agreement.

6.4 Rights of Owner. In the event of a default by Owner's assignee, Owner may elect, in its discretion, to cure the default of such assignee; provided, Owner's cure period shall be extended by thirty (30) days.

## **ARTICLE VII GENERAL PROVISIONS**

7.1 Successors and Assigns of Owner. This Agreement shall be binding upon Owner and its successors and assigns, and where the term "Owner" is used in this Agreement it shall mean and include the successors and assigns of Owner, except that City shall have no obligation under this Agreement to any successor or assign of Owner not approved by City. Notwithstanding the foregoing, City shall not unreasonably withhold or delay its consent to any assignment or change in Ownership (successor or assign of Owner) of the Subject Area. Upon approval of any assignment by City, or in the event Owner assign all or part of this Agreement to an assignee, Owner shall be relieved from further obligation under that portion of the Agreement for which the assignment was made and approved by City.

7.2 Notices. All notices, demands and requests required or permitted to be given under this Agreement (collectively the “Notices”) must be in writing and must be delivered personally or by nationally recognized overnight courier or sent by United States certified mail, return receipt requested, postage prepaid and addressed to the Parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally or on the next business day if sent by overnight courier, or three (3) business days after deposit in the mail if mailed. The initial addresses of the Parties shall be:

To Owner: WILLIAM CRIDDLE FARMS, LLC  
1455 South 1000 West  
Clearfield, Utah 84015  
Attn: Con Wilcox, Managing Member

To City: SYRACUSE CITY CORPORATION  
1979 West 1900 South  
Syracuse, Utah 84075  
Attn: City Manager

Upon at least ten (10) days’ prior written notice to the other Party, either Party shall have the right to change its address to any other address within the United States of America

If any Notice is transmitted by facsimile or similar means, the same shall be deemed served or delivered upon confirmation of transmission thereof, provided a copy of such Notice is deposited in regular mail on the same day of such transmission.

7.3 Third Party Beneficiaries. Any claims of third party benefits under this Agreement are expressly denied, except with respect to permitted assignees and successors of Owner.

7.4 Governing Law. It is mutually understood and agreed that this Agreement shall be governed by the laws of the State of Utah, both as to interpretation and performance. Any action at law, suit in equity, or other judicial proceeding for the enforcement of this Agreement or any provision thereof shall be instituted only in the courts of the State of Utah.

7.5 Integration Clause. This document constitutes the entire agreement between the Parties and may not be amended except in writing, signed by the City and the Owner.

7.6 Exhibits Incorporated. Each Exhibit attached to and referred to in this Agreement is hereby incorporated by reference as though set forth in full where referred to herein.

7.7 Attorneys’ Fees. In the event of any action or suit by a Party against the other Party for reason of any breach of any of the covenants, conditions, agreements or provisions on the part of the other Party arising out of this Agreement, the prevailing Party in such action or suit shall be entitled to have and recover from the other Party all costs and expenses incurred therein, including reasonable attorneys’ fees.

7.8 Termination. Except as otherwise expressly provided herein, the obligation of the Parties shall terminate upon the satisfaction of the following conditions:

7.8.1 With regard to Owner’s Undertakings, performance of Owner of Owner’s Undertakings as set forth herein.

7.8.2 With regard to City's Undertakings, performance by City of City's Undertakings as set forth herein.

Upon an Owner's request (or the request of Owner's assignee), the other Party agrees to enter into a written acknowledgment of the termination of this Agreement, or part thereof, so long as such termination (or partial termination) has occurred.

7.9 Recordation. This Agreement will be recorded in the Davis County Recorder's Office.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives effective as of the day and year first above written.

**SYRACUSE CITY CORPORATION,**

By: \_\_\_\_\_  
JAMIE NAGLE, Mayor

**ATTEST:**

By: \_\_\_\_\_  
CASSIE BROWN, City Recorder

Signed by

\_\_\_\_\_  
CON LAYNE WILCOX  
Managing Member, William Criddle Farms,  
LLC

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Notary

Signed by

\_\_\_\_\_  
G. DOUGLAS WILCOX  
Managing Member, William Criddle Farms,  
LLC

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_

Notary

## EXHIBIT "A"

Legal Description of Wilcox property located at approximately 4000 West Street and 1200 South Street

Beginning at the East Quarter Corner of Section 7, Township 4 North, Range 2 West, Salt Lake Base and Meridian, and running;

Thence North  $89^{\circ}57'53''$  West 662.87 feet along the quarter section line to the mid-point of the south line of the Southeast Quarter of the Northeast Quarter of said Section 7;

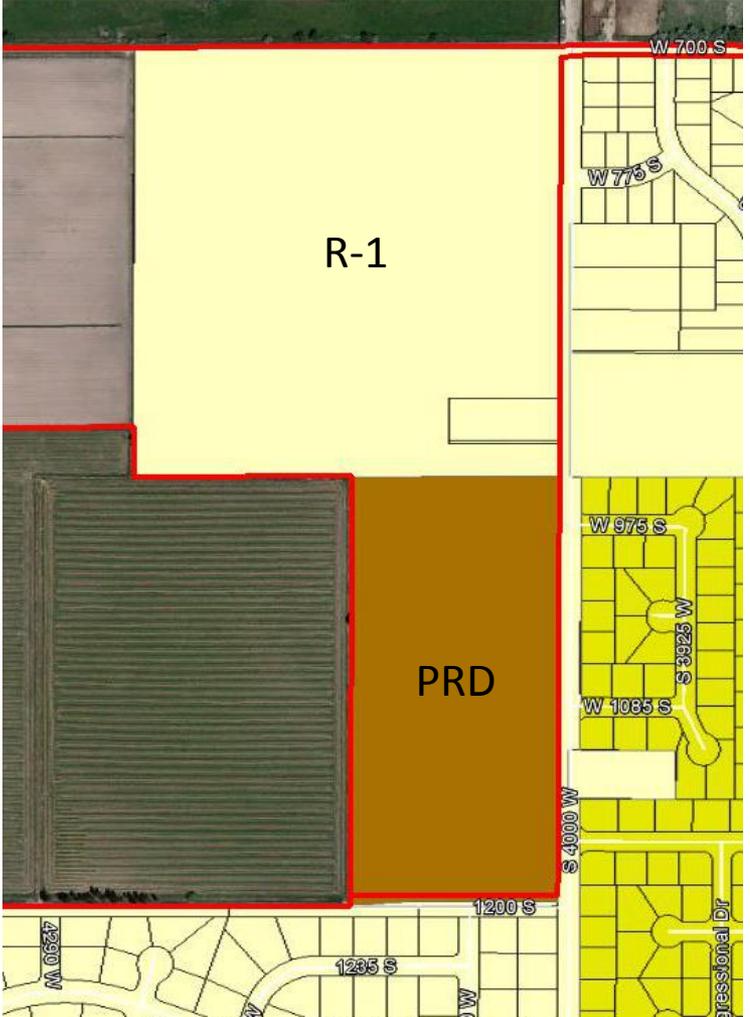
Thence North  $0^{\circ}14'27''$  East 1317.95 feet along the north/southline dividing the Southeast Quarter of the Northeast Quarter of said Section 7 into aliquot parts to the mid-point of the north line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $89^{\circ}58'20''$  East 662.83 feet along the north line of the Southeast Quarter of the Northeast Quarter of said Section 7 to the section line, being the mid-point of the east line of the Northeast Quarter of said Section 7;

Thence South  $0^{\circ}14'20''$  West 1318.69 feet along the section line to the point of beginning.

Contains 873,844 square feet, 20.061 acres.

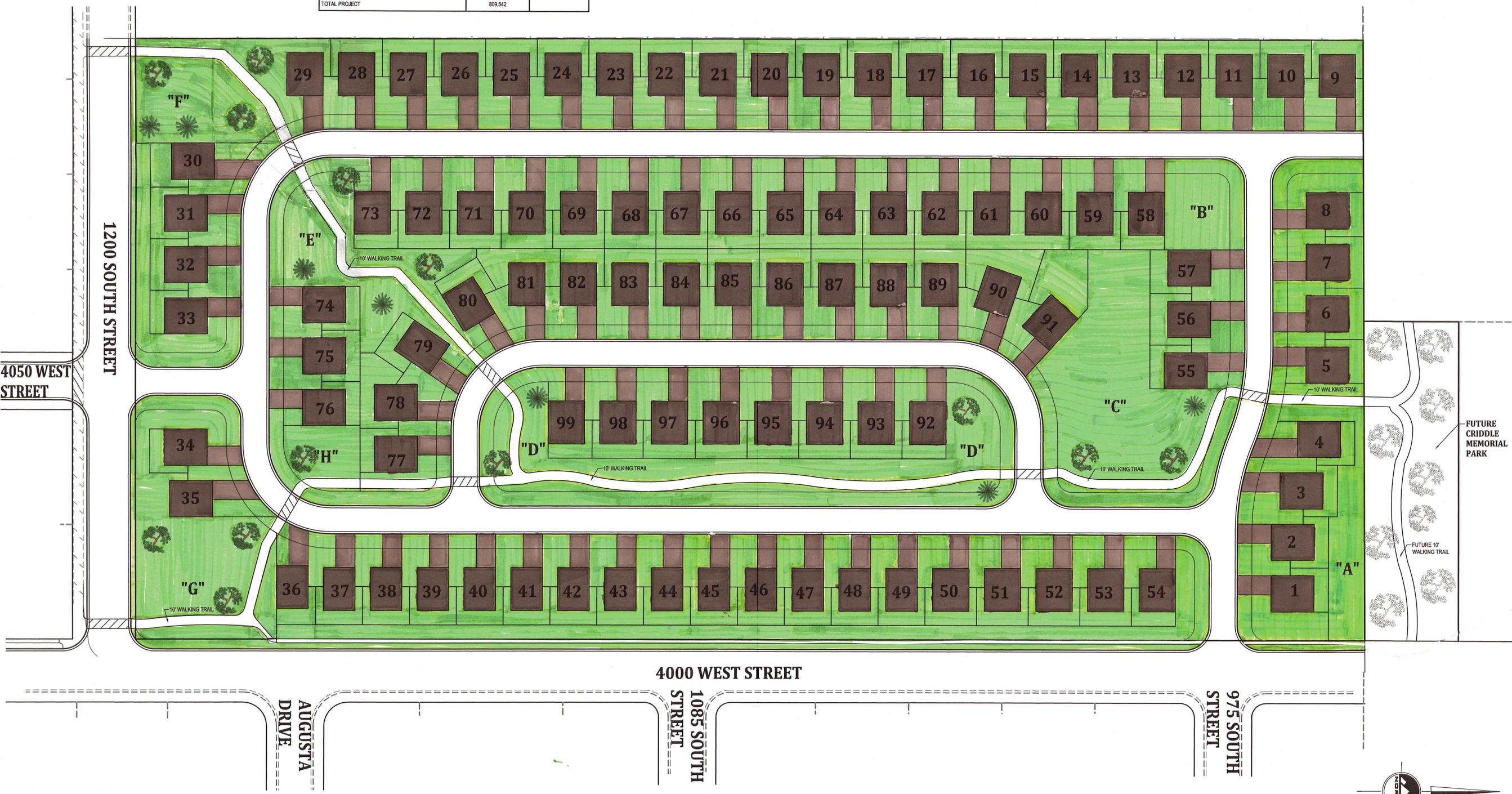
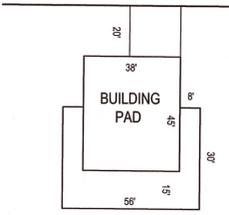
# Criddle Farm Annexation Request



LAND USE PERCENTAGE		
USE	SQ.FT.	PERCENT
SINGLE FAMILY RESIDENTIAL PAD	169,290	29.36%
COMMON AREA (PARCELS A-H)	130,420	22.62%
	A 10,331	
	B 5,410	
	C 29,810	
	D 26,346	
	E 17,771	
	F 17,141	
	G 18,634	
	H 4,977	
COMMON AREA (FRONT/SIDE)	152,886	26.51%
LIMITED COMMON ARE (BACKSIDE)	124,100	21.52%
NET ACREAGE (LESS ROADS)	576,696	100.00%
PUBLIC ROADS	232,848	
TOTAL PROJECT	809,542	

LAND AREA TABLE	
TOTAL PROJECT	18.585 ACRES
NET ACREAGE (20% REDUCTION FOR ROADS)	14.868 ACRES
UNITS PER ACRE CALCULATION	
ALLOWABLE DENSITY (8 UNITS PER ACRE)	119 UNITS
ACTUAL DENSITY - (6.66 UNITS PER ACRE)	99 UNITS

**SINGLE FAMILY RESIDENTIAL PAD DETAIL**



**LAYTON**  
1485 West Hillfield Rd. Suite 204  
Layton UT 84041  
Phone: 801.547.1100  
Fax: 801.593.6315

**SALT LAKE CITY**  
Phone: 801.255.0529

**TOOELE**  
Phone: 435.843.3590

**CEDAR CITY**  
Phone: 435.865.1453

**RICHFIELD**  
Phone: 435.590.0187

WWW.ENSIGNUTAH.COM

FOR:  
WILCOX FARMS  
1455 SOUTH 1000 WEST  
CLEARFIELD, UT 84015

CONTACT:  
CON WILCOX  
PHONE: 801-000-0000  
FAX:

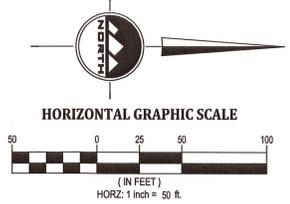
**CRIDDLE FARMS P.R.D.**

700 SOUTH 4000 WEST  
SYRACUSE, UTAH

NO.	DATE	REVISION	BY
1		FOR REVIEW	
2			
3			
4			
5			
6			
7			
8			

**CONCEPT PLAT**

PROJECT NUMBER: L2101A  
DATE: 12/31/13  
DRAWN BY: A.SHELBY  
CHECKED BY: K.RUSSELL  
PROJECT MANAGER: K.RUSSELL



**ORDINANCE 13-14**

**AN ORDINANCE DECLARING THE ANNEXATION OF 20.061 ACRES OF PROPERTY LOCATED AT APPROXIMATELY 4000 W. 1200 S. INTO THE CITY OF SYRACUSE, DAVIS COUNTY, UTAH, AND ESTABLISHING ZONING FOR THE PROPERTY**

**WHEREAS** a majority of the owners of real property and the owners of not less than one-third of the real property as shown on the last assessment rolls in territory lying contiguous to Syracuse City have petitioned the City for annexation; and

**WHEREAS** the petition was accompanied by an accurate plat or map of the territory to be annexed, prepared under the supervision of Syracuse City Engineer or a competent surveyor and certified by the Engineer or surveyor; and

**WHEREAS** the petition and plat map have been filed in the office of the Syracuse City Recorder; and

**WHEREAS** notice of intent was advertised as provided by state law with no protests having been received within the 30-day protest period; and

**WHEREAS** the City Council held a public hearing with notice provided to the residents of the affected territory and adjacent property owners;

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

**Section 1. Annexation.** The property described in Exhibit "A" is hereby declared annexed into the City of Syracuse, Utah.

**Section 2. Zoning.** The property being annexed into Syracuse is hereby zoned as Planned Residential Development (PRD).

**Section 3. Severability.** If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

**Section 4. Effective Date.** This Ordinance shall become effective immediately upon publication or posting.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SYRACUSE CITY, STATE OF UTAH, THIS 10th DAY OF DECEMBER, 2013.**

**SYRACUSE CITY**

ATTEST:

---

Cassie Z. Brown, City Recorder

---

Mayor Jamie Nagle

Voting by the City Council:

	“AYE”	“NAY”
Councilmember Duncan	_____	_____
Councilmember Johnson	_____	_____
Councilmember Lisonbee	_____	_____
Councilmember Peterson	_____	_____
Councilmember Shingleton	_____	_____

## EXHIBIT "A"

Legal Description of Wilcox property located at approximately 4000 West Street and 1200 South Street

Beginning at the East Quarter Corner of Section 7, Township 4 North, Range 2 West, Salt Lake Base and Meridian, and running;

Thence North  $89^{\circ}57'53''$  West 662.87 feet along the quarter section line to the mid-point of the south line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $0^{\circ}14'27''$  East 1317.95 feet along the north/southline dividing the Southeast Quarter of the Northeast Quarter of said Section 7 into aliquot parts to the mid-point of the north line of the Southeast Quarter of the Northeast Quarter of said Section 7;

Thence North  $89^{\circ}58'20''$  East 662.83 feet along the north line of the Southeast Quarter of the Northeast Quarter of said Section 7 to the section line, being the mid-point of the east line of the Northeast Quarter of said Section 7;

Thence South  $0^{\circ}14'20''$  West 1318.69 feet along the section line to the point of beginning.

Contains 873,844 square feet, 20.061 acres.

046 1 of 2

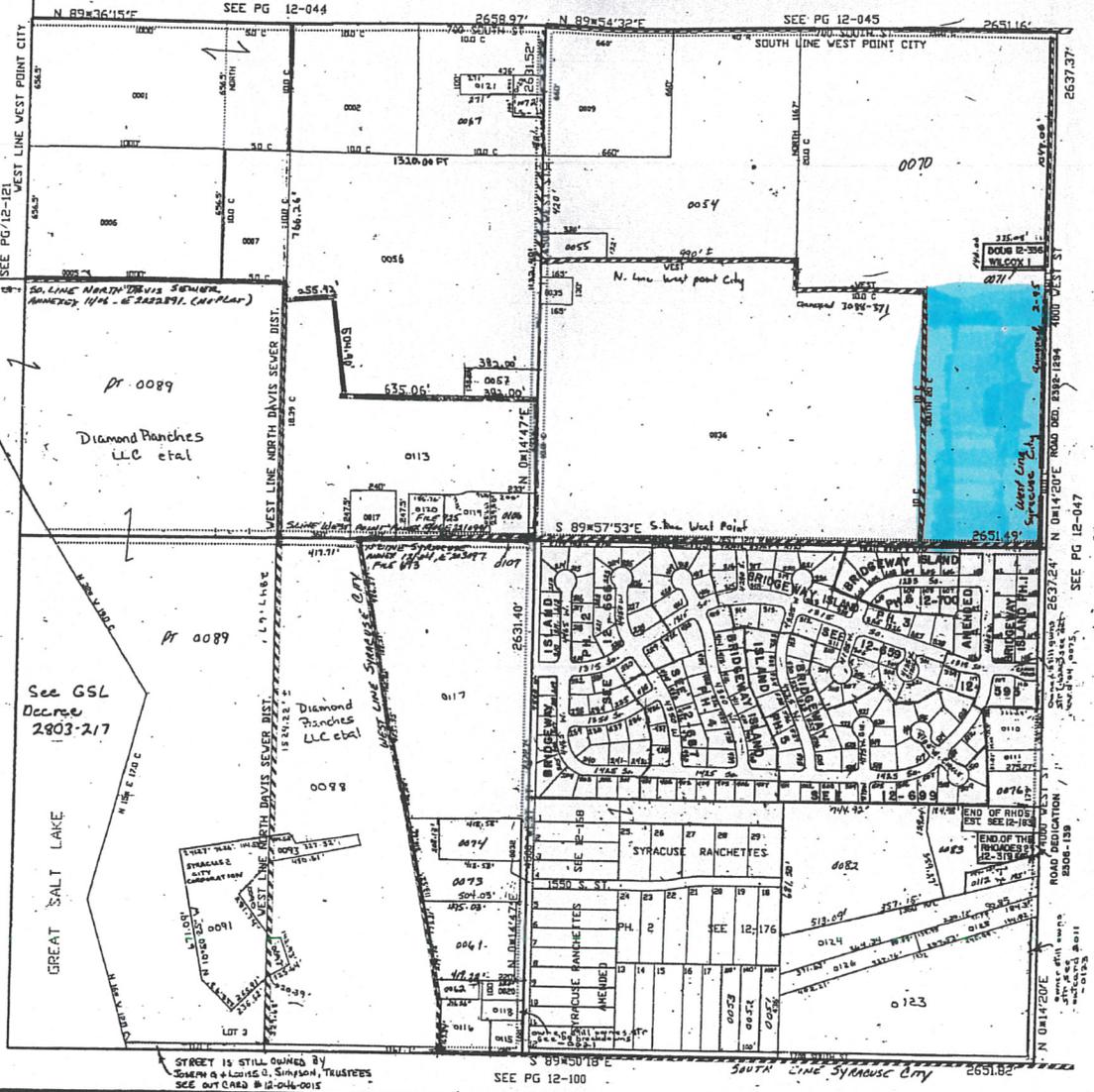
12

PID	OWNER	ACRE	PID	OWNER	ACRE	PID	OWNER	ACRE	PID	OWNER	ACRE
0001	Cannie, D Manning	20.173	0029	Joseph D Simpson TR	310	0051	John D Rowe - TRS	1.00	0071	Cannie, D Manning	7.71
0002	Cannie, D Manning	10.000				0052	Brad's Unsicker	1.00	0070	William Criddle Farm LLC	59.92
0005	DAVIS COUNTY CORP	.140				0053	Gary Mark Hamblin	1.00	0073	William Glenn D & Kathy S	.09
0006	Ardis G Manning (TR)	15.130				0054	Lara S Selfert (TR)	22.70	0072	William Glenn D & Kathy S	.09
0007	Ardis G Manning (TR)	5.000				0055	Susan L Elbrader - TR	1.0	0074	William Glenn D & Kathy S	.09
0008	Lara S Selfert (TR)	10.000				0056	Manning Properties LLC	57.871	0075	Tracy, Kevin B & Kristina	3.25
						0057	Manning Properties LLC	1.071	0076	Tracy, Kevin B & Kristina	3.00
						0058	Brittany L Gallegos	.490	0077	Ardis G Manning	1.11
0017	Laura G Payne	7.135	0038	Wade, Glen L & Nancy B	61.310	0061	Comp of Pres Bishop LDS Church	4.139			
						0062	Comp of Pres Bishop LDS Church	2.59			

PREVIOUS  
12-046  
LAST

NORTH

SCALE  
1" = 400'



ALL SECTION 7 T4NR2W Salt Lake Meridian Davis County, Utah

DAVIS COUNTY GEO-GRAPHIC INFORMATION DIVISION



PETITION FOR ANNEXATION OF TERRITORY TO SYRACUSE CITY, UTAH

1979 West 1900 South Syracuse, Utah 84075 Phone: 825-1477 FAX: 825-3001



Petition No. 2013-02

Filed in the Office of the City Recorder

By J. Clout

Date 8-13-13

Fee: Up to 2 acres \$230.00 + \$173.00/acre 2.1-5 acres \$575.00 + \$144.00/acre 5.1-10 acres \$1,007.00 + \$115.00/acre 10+ acres \$1,582.00 + \$87.00/acre Additional \$300.00 to include rezone request

1858 Ac = 1619

Check # 2695149 \$3199.00

TO THE SYRACUSE CITY COUNCIL:

The undersigned real property owners respectfully petition and pray that the described lands and territory in Davis County, Utah, attached hereto as Exhibit A, be immediately annexed to Syracuse City.

In support of this petition, the petitioners respectfully declare and represent that they are a majority of the owners of the private real property located within the above-described territory and are the owners of not less than one-third (1/3) in value of all said territory as shown by the last assessment rolls of Davis County, State of Utah, and that the said territory lies contiguous to the Corporate limits of Syracuse City, a Municipal Corporation of Utah.

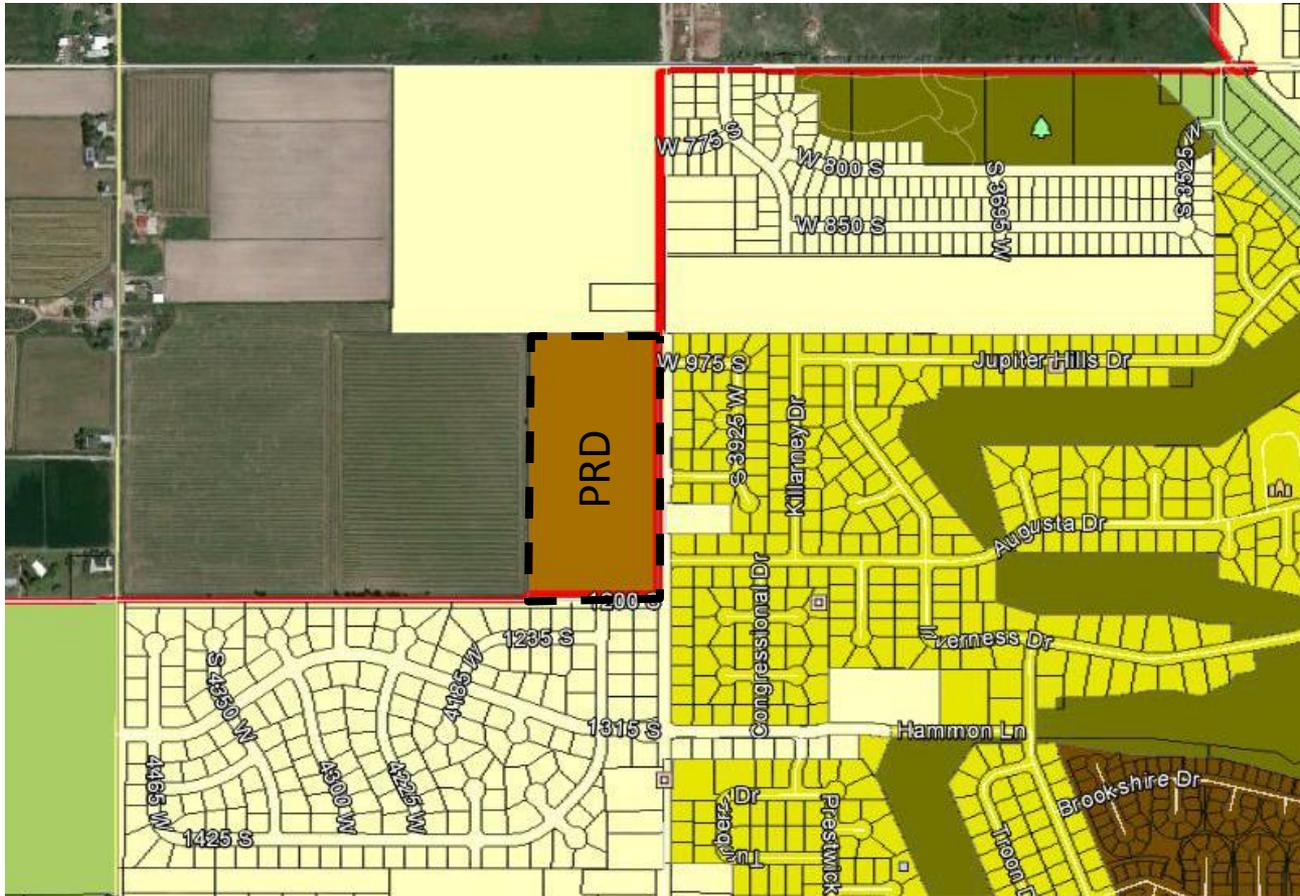
Signature Printed Name Address Con Douglas Wilcox managing member 6 Douglas Wilcox 2918 South 4000 West Syracuse Utah 84075

Con Layne Wilcox managing member Con Layne Wilcox 1455 South 1000 West Clarendon UT 84015

(Petitioners must submit a copy of this petition to the Davis County Clerk the same day it is filed with Syracuse City.)

Con Wilcox 801-663-5927

# Con Wilcox Annexation



**Syracuse City  
Davis County, Utah  
Annexation Policy Plan  
Nov. 26, 2002**

# **Syracuse City Annexation Policy Plan**

**November 26, 2002**

**STATEMENT OF PURPOSE.** The City of Syracuse has determined it to be necessary to manage and access the impact and implementation of annexation goals of the Syracuse City Annexation Policy Plan and to promote health, safety, and welfare of the City.

**CRITERIA FOR ANNEXATION.** Syracuse City will favor a petition for annexation of territory in the areas outlined in “Appendix A” and pursuant to the following criteria. The City, in acceptance of an annexation petition shall confirm:

1. The petition for annexation complies with Utah State Code 10-2-403.
2. Promotes the goals of government to protect and promote the public health, safety and general welfare of the citizens of Syracuse, present and future.
3. Encourages systematic growth and development within the City and the keeping of a cohesive and orderly community.
4. Considers in conjunction with the Syracuse City General Plan the need over the next 20 years for additional land suitable for residential, commercial and industrial development.
5. Considers population growth projections for Syracuse City and adjoining areas for the next 20 years.
6. Assures availability, maintenance, extension and/or adequate capacity of public facilities and services.
7. Considers the City’s future and current financial requisites for municipal services in developed and undeveloped unincorporated areas of Davis County.
8. Promotes the most efficient relationships between land uses in Syracuse City and its neighboring communities and service districts by avoiding gaps or overlaps with expansion areas of other municipalities.
9. Ensures the pace and quality of annexations shall be within the management capability of Syracuse City by the use of well-conceived land management practice.

**AREA OF EXPANSION.** Attached hereto as “Appendix A” is a map of the unincorporated territory into which Syracuse favors expansion of its boundaries

**CHARACTER OF SYRACUSE CITY.** Syracuse is a community located in the northwest part of Davis County. The population according to the 2000 US Census is approximately 10,000 people. The majority of the area is agriculture in nature but with high growth of residential dwellings and small amounts of land devoted to commercial and industrial uses. Annexations will continue to change the character of the community by removing agricultural land and placing the residential growth into a changing character of a bedroom community. Future annexations will characteristically harmonize with existing development patterns of Syracuse City, which is single family residential use intermixed with commercial development and institutional uses. It is essential to the citizens of Syracuse that the City should strive to maintain its historical character while managing new growth.

**NEED AND FINANCING OF MUNICIPAL SERVICES.** The needs for municipal services within future annexation area of Syracuse are extensive and will require detailed planning and implementation. The City’s general plan and associated capital improvement plan will guide the City’s development and replacement of municipal infrastructure and services. Nonetheless, continued growth of Syracuse City into unincorporated Davis County shall require funding of this growth from development as it occurs. The City will require development to install and pay for expansion of municipal services to newly annexed areas that impact the City by growth.

New annexations should create areas in which services can be provided efficiently. The annexation should not create topographically isolated areas, areas for which the provisions of services would be costly or difficult.

**TAX CONSEQUENCES.** Municipal finances used to provide services will be developed through property and sales tax revenue, user fees and impact fees from growth. If land use is changed to residential, there will be a significant tax increase, the amount depending on the value of the new residence(s). Property taxes collected from annexed areas, which go to the City, would be offset by the costs of providing services. New growth areas should be mainly considered as residential property tax, which historically, provides diminutive financial resources to the City. As a consequence, Syracuse shall aggressively pursue the development of sales tax revenue to support future growth of municipal services such as transportation, sanitation, police and fire protection. Annexation growth will require the City to develop commercial and tourism related tax support with limited property tax increases to residential property.

**MUNICIPAL BOUNDARIES.** Syracuse City will continue to expand mainly to the south and west of current city boundaries with limited growth to the north and

inconsequential growth to the east of current boundaries. The Great Salt Lake and wetlands to the south and west will eventually inhibit continued expansion into these areas, however, there are large expansion possibilities remaining within Davis County adjoining the Great Salt Lake and surrounding 3700 south. These areas will eventually annex into the City's corporate limits

The north boundary expansion of Syracuse has all but ceased with exception of a minor enlargement of the existing boundary immediately south of 700 south and west of 4000 west. Recent annexations by West Point City have inhibited future growth into this northwest area. Syracuse will continue to expand westerly towards 4500 west. Syracuse has purchased (from Hooper Water Improvement District) and operates culinary water lines within this West Point Annexation. Consideration of this culinary water service area should mandate annexations of the Wilcox property west of 4000 west. West Point City will require the majority of coordination with possible annexation areas. Syracuse has justified with West Point City not to annex the Manning property located west of 4500 west and north of 1200 south in order to not divide the ownership of the land between two municipalities. The City will annex all the territory south of 1200 south west to the Great Salt Lake.

Syracuse should also pursue acquisition of the undeveloped Tanner family property currently located within the corporate boundaries of Clearfield City, located next to the northeast of the current City boundary approximately 1200 south 1000 west. This property would prove very valuable in future expansion of the City's cemetery. The current east boundary lines with Clearfield and Layton will not be adjusted.

**AFFECTED ENTITIES.** Syracuse City has complied with section Utah State Code 10-2-401 in the adoption of the annexation policy plan. Davis County would be the primary affected entity by removal of land from county jurisdiction. There would negligible impact to the County. North Davis Sewer District and Davis County School District are entities, which serve the area and will be affected with future growth annexations. Syracuse received no statements from affected entities concerning the City's annexation plans. West Point and Syracuse have mutually agreed to coordinate boundaries near 700 south and 4500 west. These boundaries are identified on Appendix A

**Approved and adopted by the City Council of Syracuse, Davis County, Utah this 26<sup>th</sup> day of November, 2002 as attested by the following signatures.**

---

Fred Panucci, Mayor

---

Kathryn W. Holt, City Recorder  
-Attest-

# Appendix A Annexation Policy Plan

Adopted 11/26/2002

WEST POINT

CLEARFIELD

LAYTON

GREAT SALT LAKE

-  Future Cemetary Annexation
-  Future Annexation Plan
-  City Boundary
-  Parcels
-  CLEARFIELD
-  LAYTON
-  WEST POINT
-  Great Salt Lake

1 inch equals 0.6 miles





# COUNCIL AGENDA

December 10, 2013

Agenda Item #8

Final Plat-Country Fields Subdivision

### ***Factual Summation***

Please see the following attachments:

- Aerial
- Final plat drawing
- City Engineer's review
- Planning Department's review
- Fire Department's review

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

**Item:** City Council Approval of the Country Fields Subdivision, Phase 1 & 2: Castle Creek Homes request for Final Subdivision approval located at approximately 1200 S 2750 W, 42 lots, 19.052 Acres, Residential 1 (R-1) Zone

### **Background**

The Planning Commission held a public meeting on December 3, 2013 for Final Plan approval of Country Fields Subdivision, Phase 1 & 2. All items noted in staff report have been addressed by the Planning Commission. All requirements of sketch, preliminary and final have been met.

### **Recommendation for City Council Approval of the Country Fields Subdivision, Phase 1 & 2**

The Syracuse City Planning Commission hereby recommends that the City Council approve the final plat for the Country Fields Subdivision, Phase 1 & 2, located at approximately 1200 S 2750 W, subject to meeting all requirements of the City's Municipal Codes and City staff reviews.



# COUNTRY FIELDS SUBDIVISION PHASE 1

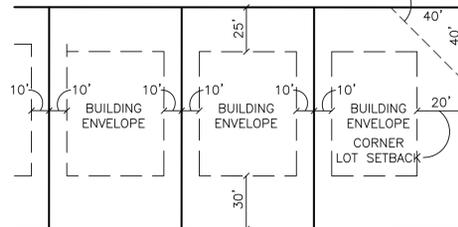
PART OF THE WEST HALF OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY  
SYRACUSE CITY, DAVIS COUNTY, UTAH  
NOVEMBER, 2013

## NARRATIVE

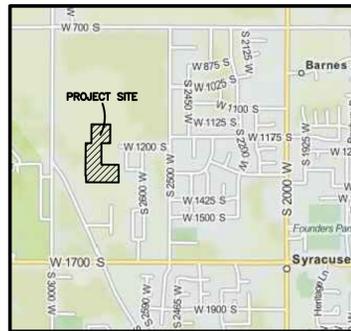
THE PURPOSE OF THIS PLAT IS TO DIVIDE THE BELOW DESCRIBED PROPERTY INTO STREETS AND LOTS AS SHOWN. ALL BOUNDARY CORNERS AND REAR LOT CORNERS WERE SET WITH A 5/8" REBAR AND PLASTIC CAP STAMPED "REEVE & ASSOCIATES". ALL FRONT LOT CORNERS WERE SET WITH A LEAD PLUG IN THE TOP BACK OF CURB AT THE EXTENSION OF THE SIDE LOT LINES.

## CURVE TABLE

#	RADIUS	ARC LENGTH	CHD LENGTH	TANGENT	CHD BEARING	DELTA
C1	105.00'	7.33'	7.33'	3.67'	N01°54'40"W	4°00'04"
C2	105.00'	79.31'	77.44'	41.65'	N25°33'00"W	43°16'36"
C3	105.00'	61.81'	60.92'	31.83'	N64°03'10"W	33°43'45"
C4	75.00'	117.63'	105.94'	74.82'	N44°50'29"W	89°51'41"
C5	45.00'	39.21'	37.98'	20.95'	N24°52'13"W	49°55'10"
C6	25.00'	33.70'	31.21'	19.97'	N88°26'51"W	77°14'06"
C7	25.00'	15.57'	15.32'	8.05'	N63°04'16"W	35°41'33"
C8	50.00'	16.62'	16.54'	8.39'	N54°44'54"W	19°02'48"
C9	50.00'	66.67'	61.84'	39.34'	S77°31'52"W	76°23'40"
C10	50.00'	66.67'	61.84'	39.34'	S01°08'12"W	76°23'40"
C11	50.00'	78.54'	70.71'	50.00'	S82°03'46"E	90°00'16"
C12	633.00'	139.20'	138.92'	69.88'	S80°04'39"E	12°35'59"
C13	600.00'	176.76'	176.12'	89.02'	S81°19'57"E	16°52'45"
C14	220.00'	21.68'	21.67'	10.85'	S86°56'55"E	5°38'48"
C15	220.00'	35.14'	35.10'	17.61'	S79°32'58"E	9°09'06"
C16	250.00'	64.57'	64.39'	32.47'	S82°22'22"E	14°47'54"
C17	280.00'	53.33'	53.25'	26.75'	N80°25'49"W	10°54'48"
C18	8.00'	12.55'	11.30'	7.98'	S44°50'29"W	89°51'41"
C19	8.00'	12.59'	11.33'	8.02'	S45°09'31"W	90°08'19"
C20	8.00'	12.58'	11.32'	8.01'	S45°11'39"W	90°04'04"
C21	8.00'	12.08'	10.97'	7.53'	N43°06'31"W	86°32'16"
C22	8.00'	12.56'	11.31'	7.99'	S44°48'21"E	89°55'56"
C23	8.00'	12.58'	11.32'	8.01'	N45°11'39"E	90°04'04"
C24	8.00'	12.57'	11.31'	8.00'	N45°13'41"E	90°00'00"
C25	8.00'	12.02'	10.92'	7.48'	S42°48'46"E	86°06'54"



## SET-BACK DETAIL



VICINITY MAP  
NOT TO SCALE

## BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS PLAT IS THE SECTION LINE BETWEEN A FOUND SURVEY SPIKE AT THE WEST QUARTER CORNER AND A FOUND BRASS CAP MONUMENT AT THE CENTER OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY. SHOWN HEREON AS: S89°46'19"E 2648.71'

## BOUNDARY DESCRIPTION

PART OF THE WEST HALF OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY. DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT, SAID POINT BEING S89°46'19"E 780.12 FEET FROM THE WEST QUARTER CORNER OF SAID SECTION 9; THENCE S89°46'19"E 171.00 FEET; THENCE N00°05'17"E 417.42 FEET; THENCE S89°46'19"E 417.42 FEET; THENCE S00°05'17"W 417.42 FEET; THENCE N89°46'19"W 239.69 FEET; THENCE S00°09'37"W 474.45 FEET; THENCE S89°50'23"E 384.00 FEET; THENCE S00°09'37"W 242.10 FEET; THENCE S10°38'31"W 60.18 FEET; THENCE S00°13'41"W 92.62 FEET; THENCE N89°46'19"W 710.31 FEET; THENCE N00°13'41"E 148.95 FEET; THENCE S89°29'37"W 16.69 FEET; THENCE N00°34'14"E 719.18 FEET TO THE POINT OF BEGINNING.

CONTAINING 626,880 SQUARE FEET OR 14.391 ACRES

## SURVEYOR'S CERTIFICATE

I, JERRY FLETCHER, DO HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND LAND SURVEYORS ACT; AND THAT I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS, AND HAVE PLACED MONUMENTS AS REPRESENTED ON THIS PLAT, AND THAT THIS PLAT OF COUNTRY FIELDS SUBDIVISION PHASE 1 IN SYRACUSE CITY, DAVIS COUNTY, UTAH, HAS BEEN DRAWN CORRECTLY TO THE DESIGNATED SCALE AND IS A TRUE AND CORRECT REPRESENTATION OF THE HEREIN DESCRIBED LANDS INCLUDED IN SAID SUBDIVISION, BASED UPON DATA COMPILED FROM RECORDS IN THE DAVIS COUNTY RECORDER'S OFFICE AND FROM SAID SURVEY MADE BY ME ON THE GROUND. I FURTHER CERTIFY THAT THE REQUIREMENTS OF ALL APPLICABLE STATUTES AND ORDINANCES OF SYRACUSE CITY, DAVIS COUNTY CONCERNING ZONING REQUIREMENTS REGARDING LOT MEASUREMENTS HAVE BEEN COMPLIED WITH.

SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

6436064

UTAH LICENSE NUMBER

JERRY FLETCHER

## OWNERS DEDICATION AND CERTIFICATION

WE THE UNDERSIGNED OWNERS OF THE HEREIN DESCRIBED TRACT OF LAND, DO HEREBY SET APART AND SUBDIVIDE THE SAME INTO LOTS AND STREETS AS SHOWN ON THE PLAT AND NAME SAID TRACT COUNTRY FIELDS SUBDIVISION PHASE 1, AND DO HEREBY DEDICATE TO PUBLIC USE ALL THESE PARTS OR PORTIONS OF SAID TRACT OF LAND DESIGNATED AS STREETS, THE SAME TO BE USED AS PUBLIC THOROUGHFARES AND ALSO TO GRANT AND DEDICATE A PERPETUAL RIGHT-OF-WAY AND EASEMENT OVER, UPON AND UNDER THE LANDS DESIGNATED HEREON AS PUBLIC UTILITY, STORM WATER AND STORM DRAIN EASEMENTS, THE SAME TO BE USED FOR THE INSTALLATION MAINTENANCE AND OPERATION OF PUBLIC UTILITY SERVICE LINE, STORM DRAINAGE FACILITIES, IRRIGATION CANALS OR FOR THE PERPETUAL PRESERVATION OF WATER CHANNELS IN THEIR NATURAL STATE WHICHEVER IS APPLICABLE AS MAY BE AUTHORIZED BY THE GOVERNING AUTHORITY, WITH NO BUILDINGS OR STRUCTURES BEING ERECTED WITHIN SUCH EASEMENTS AND ALSO TO GRANT TO SYRACUSE CITY A STORM DRAIN EASEMENT OVER PARCEL A FOR MAINTENANCE AND OPERATION OF DETENTION BASIN AND UTILITIES.

SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

## ACKNOWLEDGMENT

STATE OF UTAH )ss.  
COUNTY OF \_\_\_\_\_ )

ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, \_\_\_\_\_ (AND) \_\_\_\_\_ SIGNER(S) OF THE ABOVE OWNER'S DEDICATION AND CERTIFICATION, WHO BEING BY ME DULY SWORN, DID ACKNOWLEDGE TO ME \_\_\_\_\_ SIGNED IT FREELY, VOLUNTARILY, AND FOR THE PURPOSES THEREIN MENTIONED.

COMMISSION EXPIRES \_\_\_\_\_

NOTARY PUBLIC

## ACKNOWLEDGMENT

STATE OF UTAH )ss.  
COUNTY OF \_\_\_\_\_ )

ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, \_\_\_\_\_ (AND) \_\_\_\_\_ BEING BY ME DULY SWORN, ACKNOWLEDGED TO ME THEY ARE \_\_\_\_\_ AND \_\_\_\_\_ OF SAID CORPORATION AND THAT THEY SIGNED THE ABOVE OWNER'S DEDICATION AND CERTIFICATION FREELY, VOLUNTARILY, AND IN BEHALF OF SAID CORPORATION FOR THE PURPOSES THEREIN MENTIONED.

COMMISSION EXPIRES \_\_\_\_\_

NOTARY PUBLIC

## ROCKY MOUNTAIN POWER

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
BY ROCKY MOUNTAIN POWER.

ROCKY MOUNTAIN POWER

## QUESTAR

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
BY QUESTAR.

QUESTAR

## CENTURYLINK

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
BY CENTURYLINK.

CENTURYLINK

## PROJECT INFORMATION

Surveyor: J. FLETCHER  
Designer: N. ANDERSON  
Begin Date: 11-05-13  
Project Name: COUNTRY FIELDS SUBD. PH. 1  
Number: 3784-48  
Scale: \_\_\_\_\_  
Revision: \_\_\_\_\_  
Page: 1 of 2

## DAVIS COUNTY RECORDER

ENTRY NO. \_\_\_\_\_ FEE PAID \_\_\_\_\_  
AND RECORDED, \_\_\_\_\_ AT \_\_\_\_\_  
IN BOOK \_\_\_\_\_ OF \_\_\_\_\_  
THE OFFICIAL RECORDS, PAGE \_\_\_\_\_

RECORDED FOR:

DAVIS COUNTY RECORDER

DEPUTY,

## SYRACUSE CITY ATTORNEY

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
BY THE SYRACUSE CITY ATTORNEY.

SYRACUSE CITY ATTORNEY

## SYRACUSE CITY PLANNING COMMISSION

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
BY THE SYRACUSE CITY PLANNING COMMISSION.

CHAIRMAN, SYRACUSE CITY PLANNING COMMISSION

## SYRACUSE CITY ENGINEER

I HEREBY CERTIFY THAT THIS OFFICE HAS EXAMINED THIS PLAT AND IT IS CORRECT IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE.

SYRACUSE CITY ENGINEER DATE

## SYRACUSE CITY COUNCIL

PRESENTED TO THE SYRACUSE CITY COUNCIL THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT WHICH TIME THIS SUBDIVISION WAS APPROVED AND ACCEPTED.

SYRACUSE CITY MAYOR ATTEST: \_\_\_\_\_ CITY RECORDER



**Reeve & Associates, Inc.**  
200 CHAMBERS STREET, SUITE 14, SALT LAKE CITY, UTAH 84143  
TEL: (801) 461-3100 FAX: (801) 461-3168 WWW.WEB-REVEE.COM  
LAND PLANNERS • CIVIL ENGINEERS • LAND SURVEYORS  
TRAFFIC ENGINEERS • STRUCTURAL ENGINEERS • LANDSCAPE ARCHITECTS

# COUNTRY FIELDS SUBDIVISION PHASE 1

PART OF THE WEST HALF OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY  
SYRACUSE CITY, DAVIS COUNTY, UTAH  
NOVEMBER, 2013

CENTER OF SECTION 9,  
TOWNSHIP 4 NORTH, RANGE 2  
WEST, SALT LAKE BASE AND  
MERIDIAN, U.S. SURVEY. FOUND  
BRASS CAP MONUMENT



**NOTE**  
ALL INTERIOR LOT LINES HAVE 7.5  
FOOT PUBLIC UTILITY EASEMENTS.  
ALL OTHER LOT LINES HAVE 10  
FOOT PUBLIC UTILITY EASEMENTS.

**PROJECT INFORMATION**  
 Project Name: COUNTRY FIELDS SUBD. PH. 1  
 Number: 3784-48  
 Designer: N. ANDERSON  
 Scale: 1" = 60'  
 Begin Date: 11-08-13  
 Page: 2 of 2

**IRA**  
**Reeve & Associates, Inc.**  
 600 DOWNEY STREET, SUITE 100, DAVIS, UTAH 84003  
 TEL: (435) 335-1111 FAX: (435) 335-1112  
 WWW.IRA-UTAH.COM  
 TRAFFIC ENGINEERS • SURVEYORS • ENGINEERS • LANDSCAPE ARCHITECTS

**DAVIS COUNTY RECORDER**

ENTRY NO. \_\_\_\_\_ FEE PAID \_\_\_\_\_  
 AND RECORDED, FILED FOR RECORD \_\_\_\_\_ AT \_\_\_\_\_  
 IN BOOK \_\_\_\_\_ OF \_\_\_\_\_  
 THE OFFICIAL RECORDS, PAGE \_\_\_\_\_  
 RECORDED FOR: \_\_\_\_\_  
 DAVIS COUNTY RECORDER \_\_\_\_\_  
 DEPUTY \_\_\_\_\_

Reeve & Associates, Inc. - Solutions You Can Build On

Reeve & Associates, Inc. - Solutions You Can Build On

# COUNTRY FIELDS SUBDIVISION PHASE 2

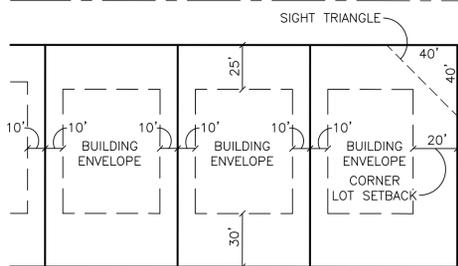
PART OF THE WEST HALF OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY  
 SYRACUSE CITY, DAVIS COUNTY, UTAH  
 NOVEMBER, 2013



VICINITY MAP  
 NOT TO SCALE

### CURVE TABLE

#	RADIUS	ARC LENGTH	CHD LENGTH	TANGENT	CHD BEARING	DELTA
C1	20.00'	26.23'	24.39'	15.38'	S37°24'24"E	75°08'02"
C2	20.00'	31.42'	28.28'	20.00'	S45°09'37"W	90°00'00"
C3	25.00'	19.68'	19.17'	10.38'	S67°17'25"E	45°05'57"
C4	60.00'	72.00'	67.75'	41.05'	S79°06'59"E	68°45'06"
C5	60.00'	71.05'	66.97'	40.36'	N32°35'01"E	67°50'54"
C6	60.00'	40.44'	39.68'	21.02'	N20°38'59"W	38°37'06"
C7	25.00'	17.51'	17.15'	9.13'	N19°53'58"W	40°07'09"
C8	25.00'	17.51'	17.15'	9.13'	N20°13'12"E	40°07'09"
C9	60.00'	136.19'	108.78'	128.82'	N24°44'46"W	130°03'05"
C10	60.00'	47.44'	46.21'	25.04'	S67°34'41"W	45°18'00"
C11	20.00'	20.98'	20.03'	11.57'	S74°58'38"W	60°05'54"

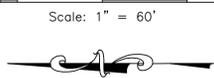


### SET-BACK DETAIL

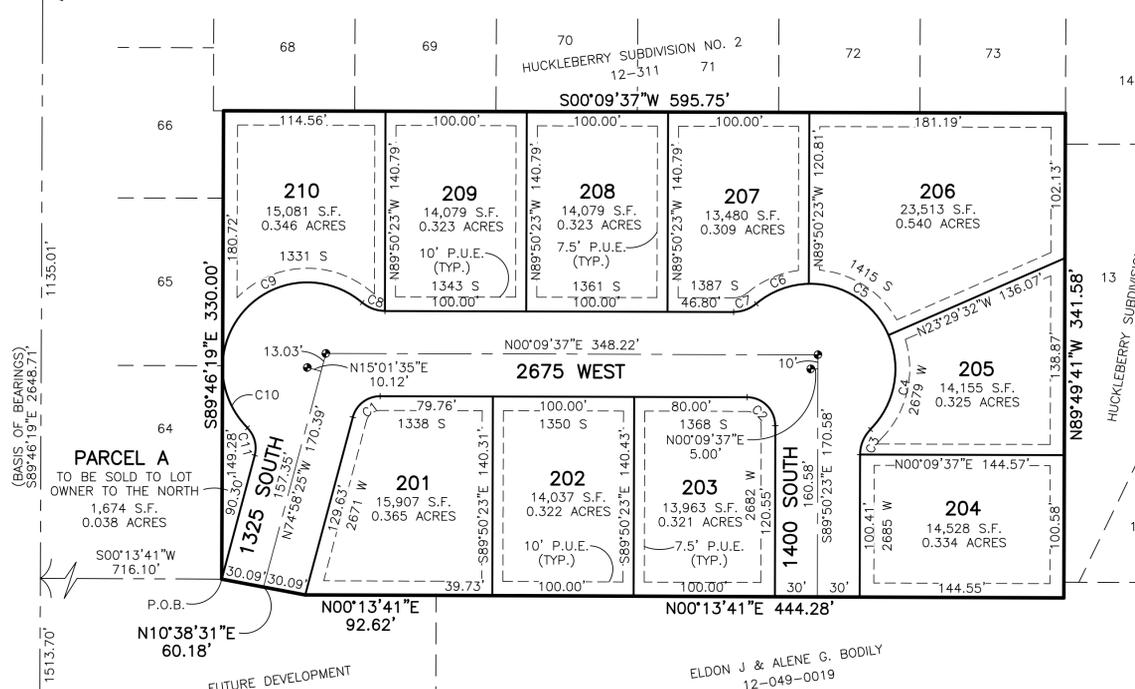
### LEGEND

- = SET STREET MONUMENT
- = BOUNDARY LINE
- = LOT LINE
- = ADJOINING PROPERTY
- = ROAD CENTERLINE
- = EASEMENT
- = SECTION LINE

Scale: 1" = 60'



CENTER OF SECTION 9,  
 TOWNSHIP 4 NORTH, RANGE 2  
 WEST, SALT LAKE BASE AND  
 MERIDIAN, U.S. SURVEY. FOUND  
 BRASS CAP MONUMENT



WEST QUARTER CORNER OF  
 SECTION 9, TOWNSHIP 4 NORTH,  
 RANGE 2 WEST, SALT LAKE BASE  
 AND MERIDIAN, U.S. SURVEY.  
 FOUND SURVEY SPIKE

### NARRATIVE

THE PURPOSE OF THIS PLAT IS TO DIVIDE THE BELOW DESCRIBED PROPERTY INTO STREETS AND LOTS AS SHOWN. ALL BOUNDARY CORNERS AND REAR LOT CORNERS WERE SET WITH A 5/8" REBAR AND PLASTIC CAP STAMPED "REEVE & ASSOCIATES". ALL FRONT LOT CORNERS WERE SET WITH A LEAD PLUG IN THE TOP BACK OF CURB AT THE EXTENSION OF THE SIDE LOT LINES.

### BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS PLAT IS THE SECTION LINE BETWEEN A FOUND SURVEY SPIKE AT THE WEST QUARTER CORNER AND A FOUND BRASS CAP MONUMENT AT THE CENTER OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY. SHOWN HEREON AS: S89°46'19"E 2648.71'

### BOUNDARY DESCRIPTION

PART OF THE WEST HALF OF SECTION 9, TOWNSHIP 4 NORTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY. DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT, SAID POINT BEING S89°46'19"E 1513.70 FEET AND S00°13'41"W 716.10 FEET FROM THE WEST QUARTER CORNER OF SAID SECTION 9; THENCE S89°46'19"E 330.00 FEET; THENCE S00°09'37"W 595.75 FEET; THENCE N89°50'23"W 140.79 FEET; THENCE N00°13'41"E 444.28 FEET; THENCE N10°38'31"E 60.18 FEET TO THE POINT OF BEGINNING.

CONTAINING 203,023 SQUARE FEET OR 4.661 ACRES

### SURVEYOR'S CERTIFICATE

I, JERRY FLETCHER, DO HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND LAND SURVEYORS ACT; AND THAT I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS, AND HAVE PLACED MONUMENTS AS REPRESENTED ON THIS PLAT, AND THAT THIS PLAT OF COUNTRY FIELDS SUBDIVISION PHASE 2 IN SYRACUSE CITY, DAVIS COUNTY, UTAH, HAS BEEN DRAWN CORRECTLY TO THE DESIGNATED SCALE AND IS A TRUE AND CORRECT REPRESENTATION OF THE HEREIN DESCRIBED LANDS INCLUDED IN SAID SUBDIVISION, BASED UPON DATA COMPILED FROM RECORDS IN THE DAVIS COUNTY RECORDER'S OFFICE AND FROM SAID SURVEY MADE BY ME ON THE GROUND; I FURTHER CERTIFY THAT THE REQUIREMENTS OF ALL APPLICABLE STATUTES AND ORDINANCES OF SYRACUSE CITY, DAVIS COUNTY CONCERNING ZONING REQUIREMENTS REGARDING LOT MEASUREMENTS HAVE BEEN COMPLIED WITH.

SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

6436064

UTAH LICENSE NUMBER JERRY FLETCHER

### OWNERS DEDICATION AND CERTIFICATION

WE THE UNDERSIGNED OWNERS OF THE HEREIN DESCRIBED TRACT OF LAND, DO HEREBY SET APART AND SUBDIVIDE THE SAME INTO LOTS AND STREETS AS SHOWN ON THE PLAT AND NAME SAID TRACT COUNTRY FIELDS SUBDIVISION PHASE 2, AND DO HEREBY DEDICATE TO PUBLIC USE ALL THESE PARTS OR PORTIONS OF SAID TRACT OF LAND DESIGNATED AS STREETS, THE SAME TO BE USED AS PUBLIC THOROUGHFARES AND ALSO TO GRANT AND DEDICATE A PERPETUAL RIGHT-OF-WAY AND EASEMENT OVER, UPON AND UNDER THE LANDS DESIGNATED HEREON AS PUBLIC UTILITY, STORM WATER AND STORM DRAIN EASEMENTS, THE SAME TO BE USED FOR THE INSTALLATION MAINTENANCE AND OPERATION OF PUBLIC UTILITY SERVICE LINE, STORM DRAINAGE FACILITIES, IRRIGATION CANALS OR FOR THE PERPETUAL PRESERVATION OF WATER CHANNELS IN THEIR NATURAL STATE WHICHEVER IS APPLICABLE AS MAY BE AUTHORIZED BY THE GOVERNING AUTHORITY, WITH NO BUILDINGS OR STRUCTURES BEING ERRECTED WITHIN SUCH EASEMENTS.

SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

### ACKNOWLEDGMENT

STATE OF UTAH )ss.  
 COUNTY OF \_\_\_\_\_ )  
 ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, \_\_\_\_\_ (AND) \_\_\_\_\_ (SIGNER(S) OF THE ABOVE OWNER'S DEDICATION AND CERTIFICATION, WHO BEING BY ME DULY SWORN, DID ACKNOWLEDGE TO ME \_\_\_\_\_ SIGNED IT FREELY, VOLUNTARILY, AND FOR THE PURPOSES THEREIN MENTIONED.

COMMISSION EXPIRES \_\_\_\_\_ NOTARY PUBLIC

### ACKNOWLEDGMENT

STATE OF UTAH )ss.  
 COUNTY OF \_\_\_\_\_ )  
 ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, \_\_\_\_\_ (AND) \_\_\_\_\_ BEING BY ME DULY SWORN, ACKNOWLEDGED TO ME THEY ARE \_\_\_\_\_ AND \_\_\_\_\_ OF SAID CORPORATION AND THAT THEY SIGNED THE ABOVE OWNER'S DEDICATION AND CERTIFICATION FREELY, VOLUNTARILY, AND IN BEHALF OF SAID CORPORATION FOR THE PURPOSES THEREIN MENTIONED.

COMMISSION EXPIRES \_\_\_\_\_ NOTARY PUBLIC

**ROCKY MOUNTAIN POWER**  
 APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
 BY ROCKY MOUNTAIN POWER.  
 \_\_\_\_\_  
 ROCKY MOUNTAIN POWER

**QUESTAR**  
 APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
 BY QUESTAR.  
 \_\_\_\_\_  
 QUESTAR

**CENTURYLINK**  
 APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_,  
 BY CENTURYLINK.  
 \_\_\_\_\_  
 CENTURYLINK

**SYRACUSE CITY PLANNING COMMISSION**  
 APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,  
 20\_\_\_\_, BY THE SYRACUSE CITY PLANNING COMMISSION.  
 \_\_\_\_\_  
 CHAIRMAN, SYRACUSE CITY PLANNING COMMISSION

**SYRACUSE CITY ENGINEER**  
 I HEREBY CERTIFY THAT THIS OFFICE HAS EXAMINED THIS PLAT AND IT IS CORRECT IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE.  
 \_\_\_\_\_  
 SYRACUSE CITY ENGINEER DATE

**SYRACUSE CITY COUNCIL**  
 PRESENTED TO THE SYRACUSE CITY COUNCIL THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT WHICH TIME THIS SUBDIVISION WAS APPROVED AND ACCEPTED.  
 \_\_\_\_\_  
 SYRACUSE CITY MAYOR ATTEST: \_\_\_\_\_ CITY RECORDER

**PROJECT INFORMATION**  
 Surveyor: J. FLETCHER Project Name: COUNTRY FIELDS SUBD. PH. 2  
 Designer: N. ANDERSON Number: 3784-48  
 Begin Date: 11-05-13 Scale: \_\_\_\_\_  
 Page: 1 of 1 Revision: \_\_\_\_\_

**DAVIS COUNTY RECORDER**  
 ENTRY NO. \_\_\_\_\_ FEE PAID \_\_\_\_\_  
 AND RECORDED, \_\_\_\_\_ AT \_\_\_\_\_ IN BOOK \_\_\_\_\_ OF THE OFFICIAL RECORDS, PAGE \_\_\_\_\_  
 RECORDED FOR:  
 \_\_\_\_\_  
 DAVIS COUNTY RECORDER  
 \_\_\_\_\_ DEPUTY.



300 OWNERS STREET, SUITE 104, SCENIC, UTAH 84403  
 TEL: (801) 621-3100 FAX: (801) 621-3168 WWW.REEVE-ASSOCIATES.COM  
 LAND PLANNERS • CIVIL ENGINEERS • LAND SURVEYORS  
 TRAFFIC ENGINEERS • STRUCTURAL ENGINEERS • LANDSCAPE ARCHITECTS



## Engineer Final Plan Review – Country Fields Subdivision

### 1200 South Street & 2700 West Street

*Completed by Brian Bloemen on November 27, 2013*

Below are the engineering comments for the final plan review of the Country Fields Subdivision. Public Works recommends approval of the subdivision.

**Plat:**

1. On the Phase 2 plat, Phase 1 is shown as a future development. This will need to be changed to Country Fields Subdivision Phase 1.

**Plans:**

1. A street light is required on “doglegs”; therefore a street light will be required at 1325 South & 2675 West.
2. Consult with Clearfield Irrigation Company for relocating the existing irrigation box on 1200 South out of the curb and gutter.
3. The utility locations in 1200 South can be extended in their existing alignments. It is not necessary to install bends on the culinary and secondary lines to relocate the alignments to current City standards.
4. Change the land drain inverts so the flow lines of the land drain are higher than the top of the 15” and 24” storm drain pipes. A Tideflex check valve shall be installed on the end of both land drain pipes in the storm drain box.
5. On sheet 5 remove the sewer and land drain mains from the profile from stations 15+50 to 16+50.
6. A new easement will need to be granted to the City for the sewer and storm drain outfall to Bluff Road. Contact City staff for an easement template.
7. The rear lot storm drain through lots 201-203 need to be moved into the street.
8. All sewer and land drain services shall tie into the main, not into manholes.
9. The sewer and storm drain appear to be going through an existing building. Clarify how this will be done.
10. Show the proposed culinary main through the church subdivision on a plan sheet.

If you have any further comments or questions please feel free to contact me at 801-614-9682.

Sincerely,

Robert Whiteley  
Public Works Director



SYRACUSE  
EST. CITY 1935

## Subdivision Final Plan Review Checklist

**Subdivision:** Country Fields

**Date:** 11/27/13

**Completed By:** Jenny Schow

<b>8-6-010: Final Plat:</b>		<b>Planning Staff Review:</b>
1.	Proposed name of subdivision (to be approved by Planning Commission and County Recorder).	Yes
2.	Accurate angular and linear dimensions for all lines, angles and curves used to describe boundaries, streets, easements, areas reserved for public use, etc.	Yes
3.	Identification system for lots, blocks, and names of streets. Lot lines show dimensions in feet and hundredths.	Yes
4.	Street addresses shown for each lot as assigned by the City.	Yes
5.	True angles and distances to nearest street lines or official monuments as accurately described and shown by appropriate symbol.	Yes
6.	Radii, internal angles, points and curvatures, tangent bearings and the length of all arcs.	Yes
7.	Accurate location of all monuments to be Installed, shown by appropriate symbol.	Yes
8.	Dedication to City of all streets, highways and other public uses and easements included in the proposed subdivision.	Yes
9.	Street monuments shown on Final Plat as approved by City Engineer.	Yes
10.	Pipes or other iron markers shown on the plat.	Refer to City Engineer
11.	Accurate outlines and dimensions of any areas to be dedicated or reserved for public use, with the purposes indicated thereon, and any areas to be reserved by deed or covenant for common sue of all property owners.	N/A
12.	All boundary, lot and other geometrics (bearings, distances, curve data etc.) on Final Plat accurate to not less than one part in five thousand (1/5000).	Refer to City Engineer
13.	Location, function, ownership and manner of maintenance of common open space not reserved or dedicated for public use.	N/A
14.	Legal boundary description of the subdivision and acreage included.	Yes
15.	Current inset City map showing location of subdivision.	Yes
16.	Standard signatures forms/boxes reflected on the Final Plat as designated by City Code	Yes

<b>8-6-020: Final Plan and Profile</b>	<b>See Engineer Review</b>
--	----------------------------

<b>Conditional Items of Final Plan Approval for Preconstruction</b>	
1.	Construction Drawing Prints and PDF files
2.	Schedule a preconstruction meeting
3.	Bond estimate using the City template
4.	Final Inspection Fees as calculated in the approved bond estimate
5.	Offsite Improvement Agreement
6.	BMP Facilities Maintenance Agreement
7.	Streetlight Agreement
8.	SWPPP NOI
9.	SWPPP City Permit

<b>Conditional Items of Final Plan Approval for Recording</b>	
1.	Escrow Agreement
2.	Water Shares
3.	Title Report - must be dated within 30 days or recording
4.	Recording fees: \$37/page +\$1/lot and any common space as well as \$1/land-owner signatures over two



MEMORANDUM

TO: Community Development, Attention: Jenny Schow  
FROM: Jo Hamblin, Fire Marshal  
RE: Country Fields Subdivision  
CC: Engineering

DATE: November 27, 2013

I have reviewed the plan submitted on November 26, 2013 for the above referenced project. The Fire Prevention Division of this department has the following comments/concerns.

1. The minimum fire flow requirement is 1000 gallons per minute for 60 consecutive minutes for residential one and two family dwellings. Fire flow requirements may be increased for residential one and two family dwellings with a building footprint equal to or greater than 3,600 square feet or for buildings other than one and two family dwellings. Provide documentation that the fire flow has been confirmed through the Syracuse City Engineering Division, Water Model.
2. Fire hydrants and access roads shall be installed prior to construction of any buildings. All hydrants shall be placed with the 4 ½" connection facing the point of access for Fire Department Apparatus. Provide written assurance that this will be met.
3. Prior to beginning construction of any buildings, a fire flow test of the new hydrants shall be conducted to verify the actual fire flow for this project. The Fire Prevention Division of this department shall witness this test and shall be notified a minimum of 48 hours prior to the test.

These plans have been reviewed for Fire Department requirements only. Other departments must review these plans and will have their requirements. The Fire Department has no concerns with these plans as long as the developer is compliant with the 2012 IFC and other applicable codes. This review by the Fire Department must not be construed as final approval from Syracuse City.

Sincerely,

Jo Hamblin  
Deputy Chief/ Fire Marshal  
Syracuse City Fire Department



# COUNCIL AGENDA

December 10, 2013

Agenda Item #9

Final Plat-Harvest Point Subdivision-Phase 7.

## *Factual Summation*

Please see the following attachments:

- Aerial
- Final plat drawing
- City Engineer's review
- Planning Department's review
- Fire Department's review

Any question regarding this agenda item may be directed at Sherrie Christensen, Community & Economic Development Director.

**Item:** City Council Approval of the Harvest Point Subdivision, Phase 7: THR Investments request for Final Subdivision approval located at approximately 1100 W 2150 S, 10 lots, 3.856 Acres, Residential 2 (R-2) Zone

## **Background**

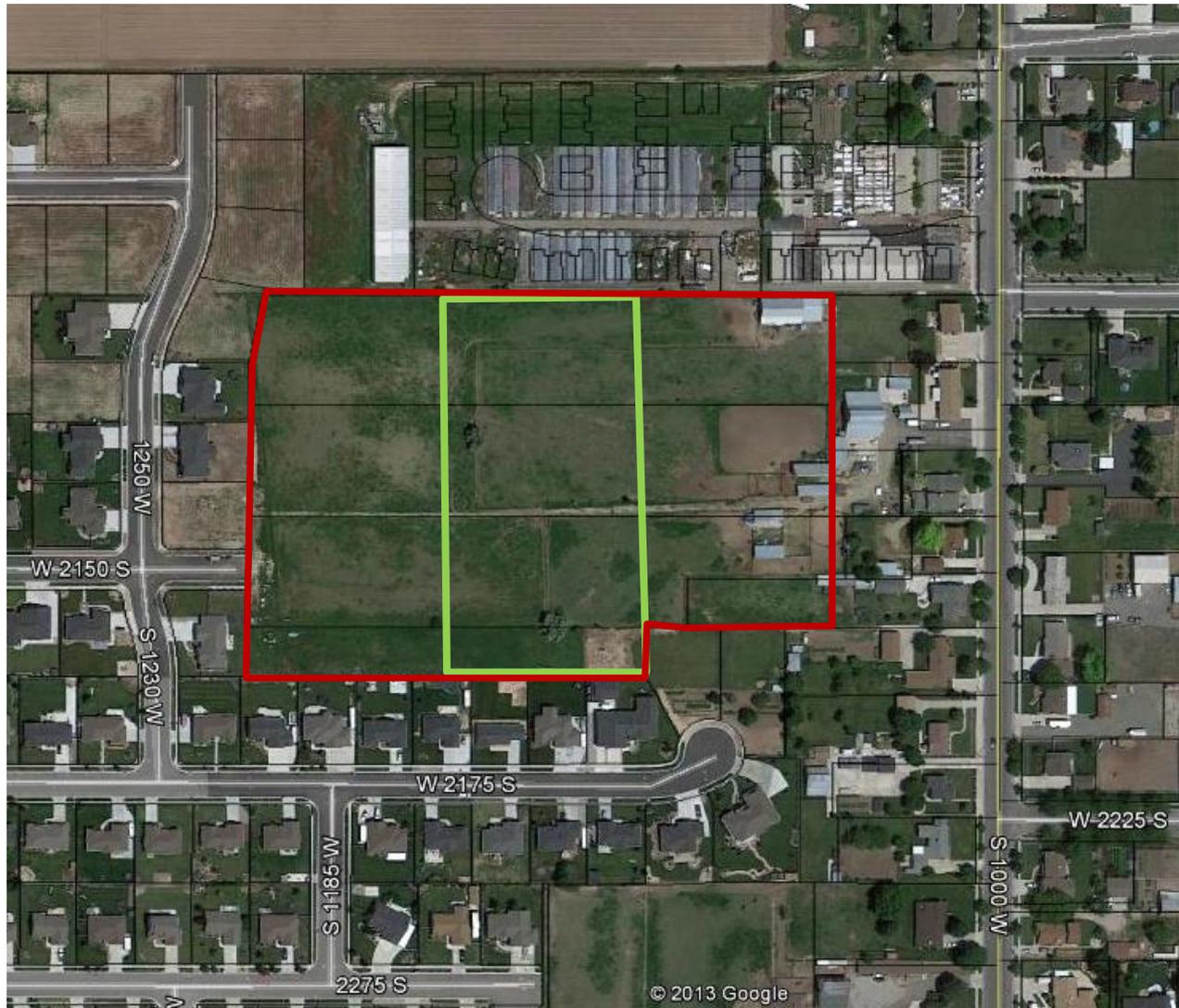
The Planning Commission held a public meeting on November 19, 2013 for Final Plan approval of Harvest Point Subdivision, Phase 7. All items noted in staff report have been addressed by the Planning Commission. All requirements of sketch, preliminary and final have been met.

## **Recommendation for City Council Approval of the Harvest Point Subdivision, Phase 7**

The Syracuse City Planning Commission hereby recommends that the City Council approve the final plat for the Harvest Point Subdivision, Phase 7, located at approximately 1100 W 2150 S, subject to meeting all requirements of the City's Municipal Codes and City staff reviews.

# Harvest Point Subdivision 1100 W 2150 S

□ Boundary □ Phase 7

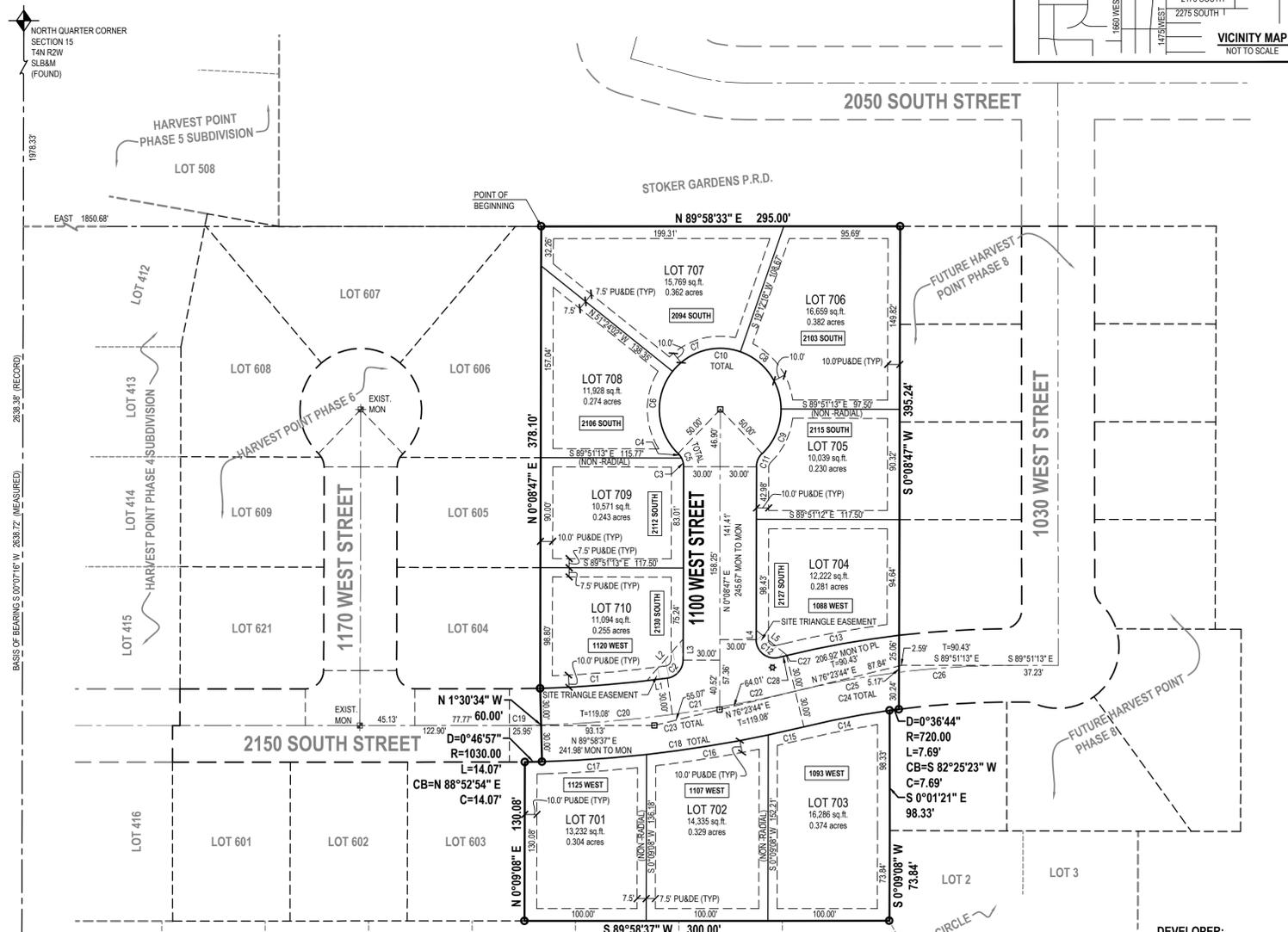
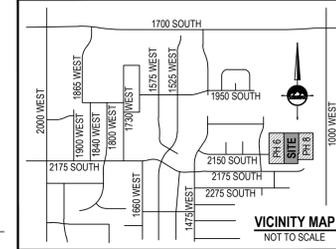


CURVE TABLE						
CURVE #	LENGTH	RADIUS	TANGENT	CHORD	BEARING	DELTA
C1	104.96	970.00	52.53	104.91	S 85°23'26" W	6°12'00"
C2	21.51	15.00	13.07	19.71	S 41°13'07" W	82°08'39"
C3	7.27	15.00	3.71	7.20	S 13°44'36" E	27°46'46"
C4	4.82	15.00	2.43	4.80	S 36°50'12" E	18°24'27"
C5	12.09	15.00	6.40	11.77	S 22°56'49" E	46°11'13"
C6	73.86	50.00	45.53	67.33	S 3°43'14" E	84°38'24"
C7	61.62	50.00	35.41	57.79	S 73°54'08" W	70°36'20"
C8	61.47	50.00	35.30	57.67	N 35°34'34" W	70°26'16"
C9	40.75	50.00	21.58	39.63	N 22°59'17" E	46°41'26"
C10	237.69	50.00	47.97	69.23	N 89°51'13" W	272°22'26"
C11	12.09	15.00	6.40	11.77	N 23°14'24" E	46°11'13"
C12	27.06	15.00	18.98	23.54	N 51°31'45" W	103°21'05"
C13	94.03	780.00	47.07	93.97	S 79°50'57" W	6°54'25"
C14	71.90	720.00	35.98	71.87	S 79°15'22" W	5°43'17"
C15	29.89	1030.00	14.94	29.89	S 77°13'36" W	1°39'45"
C16	101.37	1030.00	50.72	101.32	S 80°52'38" W	5°38'19"
C17	86.18	1030.00	43.11	86.15	S 86°05'37" W	4°47'38"
C18	217.43	1030.00	109.12	217.03	S 82°26'35" W	12°05'42"
C19	25.94	1000.00	12.97	25.94	N 89°14'02" E	1°29'11"
C20	108.21	1000.00	54.16	108.16	N 85°23'26" E	6°12'00"
C21	39.33	1000.00	19.67	39.33	N 81°09'50" E	2°15'13"
C22	63.56	1000.00	31.79	63.54	N 78°12'58" E	3°38'29"
C23	237.04	1000.00	119.08	236.49	N 83°11'10" E	13°34'53"
C24	180.00	750.00	90.43	179.57	S 83°16'16" W	13°45'03"
C25	86.81	750.00	43.45	86.76	S 79°42'41" W	6°37'55"
C26	93.19	750.00	46.65	93.13	S 86°35'13" W	7°07'08"
C27	0.58	780.00	0.29	0.58	S 76°25'00" W	0°02'23"
C28	6.77	970.00	3.38	6.77	S 76°35'43" W	0°23'59"

LINE TABLE		
LINE #	LENGTH	DIRECTION
L1	16.93	S 82°47'27" W
L2	45.34	N 41°06'53" E
L3	17.19	S 0°08'47" W
L4	7.62	N 0°08'47" E
L5	32.79	S 51°10'31" E

## HARVEST POINT PHASE 7 SUBDIVISION

LOCATED IN THE NORTHEAST QUARTER  
OF SECTION 15  
TOWNSHIP 4 NORTH RANGE 2 WEST  
SALT LAKE BASE & MERIDIAN  
SYRACUSE CITY, DAVIS COUNTY, UTAH



- GENERAL NOTES:**
- PROPERTY IS ZONED R-2.
    - FRONT YARD SETBACK IS 25'
    - REAR YARD SETBACK IS 30'
    - SIDE YARD SETBACK IS 8'
    - CORNER LOT SIDE YARD SETBACK IS 20'
  - ALL PUBLIC UTILITY AND DRAINAGE EASEMENTS (PU & DE) ARE 10' FRONT, 7.5' SIDE AND 10' REAR UNLESS OTHERWISE NOTED HEREON.



- LEGEND**
- EXISTING STREET MONUMENT
  - PROPOSED STREET MONUMENT
  - PROPOSED STREET LIGHT WITH INDUCTION BULB
  - SECTION CORNER
  - PU&DE= PUBLIC UTILITY & DRAINAGE EASEMENT
  - SET 5/8" REBAR WITH YELLOW PLASTIC CAP OR NAIL STAMPED "ENSIGN ENG. & LAND SURV."
  - EASEMENTS

Note: Utilities shall have the right to install, maintain, and operate their equipment above and below ground and all other related facilities within the public utility easements identified on this plat map as may be necessary or desirable in providing utility services within and without the lots identified herein, including the right of access to such facilities and the right to require removal of any obstructions including structures, trees and vegetation that may be placed within the P.U.E. the utility may require the lot owner to remove all structures within the P.U.E. at the lot owner's expense, or the utility may remove such structures at the lot owner's expense. At no time may any permanent structures be placed within the P.U.E. or any other obstruction which interferes with the use of the P.U.E. without the prior written approval of the utilities with facilities in the P.U.E.

SECTION 15  
T4N R2W  
SLBAM  
(FOUND)



LAYTON  
1485 West Hillfield Rd.  
Suite 204  
Layton UT 84041  
Phone: 801.541.1100  
Fax: 801.553.6315  
WWW.ENSIGNUTAH.COM

SALT LAKE CITY  
Phone: 801.255.0529  
TOOELE  
Phone: 435.843.3590  
CEDAR CITY  
Phone: 435.865.1453  
RICHFIELD  
Phone: 435.590.0187

**CITY ATTORNEY'S APPROVAL**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
BY THE SYRACUSE CITY ATTORNEY.

\_\_\_\_\_  
SYRACUSE CITY ATTORNEY

**PLANNING COMMISSION APPROVAL**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
BY THE SYRACUSE CITY PLANNING COMMISSION.

\_\_\_\_\_  
CHAIRMAN, SYRACUSE CITY PLANNING COMMISSION

**CITY ENGINEER'S APPROVAL**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
BY SYRACUSE CITY ENGINEER.

\_\_\_\_\_  
SYRACUSE CITY ENGINEER

**CITY COUNCIL APPROVAL**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
BY THE SYRACUSE CITY COUNCIL.

ATTEST:  
\_\_\_\_\_  
CITY RECORDER

\_\_\_\_\_  
CITY MAYOR

**DAVIS COUNTY RECORDER**

ENTRY NO. \_\_\_\_\_  
FEE PAID \_\_\_\_\_ FILED FOR RECORD AND RECORDED  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
AT \_\_\_\_\_ IN BOOK \_\_\_\_\_ OF OFFICIAL  
RECORDS PAGE \_\_\_\_\_

\_\_\_\_\_  
DAVIS COUNTY RECORDER

BY \_\_\_\_\_  
DEPUTY RECORDER

**SHEET 1 OF 1** job no. L-1340  
LATEST REVISION July 18, 2013

**SURVEYOR'S CERTIFICATE**

I, KEITH R. RUSSELL, do hereby certify that I am a Licensed Land Surveyor, and that I hold certificate No. 164386 prescribed under laws of the State of Utah. 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, and have subdivided said tract of land into lots and streets, hereafter to be known as HARVEST POINT PHASE 7 SUBDIVISION and that the same has been correctly surveyed and staked on the ground as shown on this plat. I further certify that all lots meet frontage width and area requirements of the applicable zoning ordinances.

**BOUNDARY DESCRIPTION**

Beginning at the Northeast Corner of Lot 605, Harvest Point Phase 4 Subdivision, also being on the south line of Stoker Gardens P.R.D. at a point South 0°07'16" West 1978.33 feet along the quarter section line and East 1850.68 feet from the North Quarter Corner of Section 15, Township 4 North, Range 2 West, Salt Lake Base and Meridian, and running:  
 thence North 89°58'33" East 295.00 feet along the south line of Stoker Gardens P.R.D.;  
 thence South 0°08'47" West 395.24 feet;  
 thence southwesterly 7.69 feet along the arc of a 720.00 foot radius curve to the left (center bears South 07°16'15" East, chord bears South 82°25'23" West 7.69 feet through a central angle of 0°36'44");  
 thence South 0°01'23" East 98.33 feet to the Northwest Corner of Lot 2, Thurgood Circle Subdivision;  
 thence South 0°09'08" West 73.84 feet along the west line of said Lot 2 to the Northeast Corner of Lot 1, Thurgood Circle Subdivision;  
 thence South 89°58'37" West 300.00 feet along the north line of Lot 1, Thurgood Circle Subdivision and beyond to and along the north line of Hawthorne II Phase 6 Subdivision to the Southeast Corner of Lot 603, Harvest Point Phase 6 Subdivision;  
 thence North 0°09'08" East 130.08 feet along the east line to the Northeast Corner of Lot 603, Harvest Point Phase 6 Subdivision, being on the south line of 2150 South Street;  
 thence northwesterly 14.07 feet along the arc of a 1030.00 foot radius curve to the left (center bears North 0°43'37" West, chord bears North 88°52'54" East 14.07 feet through a central angle of 0°46'57"); along the south line of 2150 South Street to a Southeast Corner of Harvest Point Phase 6 Subdivision;  
 thence North 01°30'34" West 60.00 feet along the east line to the Southeast Corner of Lot 604, Harvest Point Phase 6 Subdivision;  
 thence North 0°08'47" East 378.10 feet along the east line of Harvest Point Phase 6 Subdivision to the point of beginning.

Contains: 167,957 square feet, 3.856 acres, 10 lots.

**OWNER'S DEDICATION**

Known all men by these presents that \_\_\_\_\_, the \_\_\_\_\_ under signed owner ( ) of the above described tract of land, having caused same to be subdivided into lots and streets to be hereafter known as

## HARVEST POINT PHASE 7 SUBDIVISION

do hereby dedicate for perpetual use of the public all parcels of land shown on this plat as intended for Public use. \_\_\_\_\_ in witness whereof have hereunto set \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20\_\_\_\_.

\_\_\_\_\_  
Keith R. Russell  
License No. 164386

**ACKNOWLEDGMENT**

STATE OF UTAH  
County of Davis )

On the \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20\_\_\_\_, personally appeared before me, the undersigned Notary public, in and for said County of Davis in said State of Utah, the signer ( ) of the above Owner's dedication, \_\_\_\_\_ in number, who duly acknowledged to me that \_\_\_\_\_ signed it freely and voluntarily and for the uses and purposes therein mentioned.

MY COMMISSION EXPIRES \_\_\_\_\_ NOTARY PUBLIC  
RESIDING IN DAVIS COUNTY

**ACKNOWLEDGMENT**

STATE OF UTAH  
County of Davis )

On the \_\_\_\_\_ day of \_\_\_\_\_, A.D. 20\_\_\_\_, personally appeared before me, the undersigned Notary public, in and for said County of Davis in said State of Utah, the signer ( ) of the above Owner's dedication, \_\_\_\_\_ in number, who duly acknowledged to me that \_\_\_\_\_ signed it freely and voluntarily and for the uses and purposes therein mentioned.

MY COMMISSION EXPIRES \_\_\_\_\_ NOTARY PUBLIC  
RESIDING IN DAVIS COUNTY

**CORPORATE ACKNOWLEDGMENT**

STATE OF UTAH  
County of Davis )

On the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me \_\_\_\_\_ who is \_\_\_\_\_ who duly acknowledged to me that he/she executed the same by authority.

Notary Public  
Residing at: \_\_\_\_\_  
My Commission Expires: \_\_\_\_\_

**HARVEST POINT PHASE 7 SUBDIVISION**

LOCATED IN THE NORTHEAST QUARTER  
OF SECTION 15  
TOWNSHIP 4 NORTH RANGE 2 WEST  
SALT LAKE BASE & MERIDIAN  
SYRACUSE CITY, DAVIS COUNTY, UTAH

DEVELOPER:  
CHRIS W. THURGOOD CONSTRUCTION  
PO BOX 160247  
CLEARFIELD CITY, UTAH 84016  
(801) 775-8737



## **Engineer Final Review – Harvest Point Subdivision Phase 7**

### **2150 South Street & 1100 West Street**

*Completed by Brian Bloemen on November 13, 2013*

Below are the engineering comments for the final plan review of the Harvest Point Subdivision Phase 7. Public Works recommends final approval of the subdivision.

#### **Plat:**

1. Add signature blocks for Questar, Rocky Mountain Power and Century Link to the plat.
2. The call to the POB says, "Lot 606, Harvest Point Phase 4..." This should be Phase 6.
3. The call South 0°01'23" East in the boundary description differs from what is shown on the plat.

#### **Plans:**

4. All ADA ramps shall meet current ADA standards.
5. Gradually lower conflicting water mains under storm drain crossings, do not loop the lines.
6. Correct the street name error under the "Notice To Contractor" on sheet PP-1.

If you have any further comments or questions please feel free to contact me at 801-614-9682.

Sincerely,

Robert Whiteley  
Public Works Director



SYRACUSE  
EST. CITY 1935

## Subdivision Final Plan Review – Harvest Point 7 Final

Completed by Jenny Schow, Planner 11/13/2013

**Recommendation:** City staff recommends that the Planning Commission examine the review as outlined below. Please pay specific attention to the items highlighted in yellow.

8-6-010: Final Plat:		Planning Staff Review:
1.	Proposed name of subdivision (to be approved by Planning Commission and County Recorder).	Yes
2.	Accurate angular and linear dimensions for all lines, angles and curves used to describe boundaries, streets, easements, areas reserved for public use, etc.	Yes
3.	Identification system for lots, blocks, and names of streets. Lot lines show dimensions in feet and hundredths.	Yes
4.	Street addresses shown for each lot as assigned by the City.	Yes
5.	True angles and distances to nearest street lines or official monuments as accurately described and shown by appropriate symbol.	Yes
6.	Radii, internal angles, points and curvatures, tangent bearings and the length of all arcs.	Yes
7.	Accurate location of all monuments to be Installed, shown by appropriate symbol.	See City Engineer
8.	Dedication to City of all streets, highways and other public uses and easements included in the proposed subdivision.	Yes
9.	Street monuments shown on Final Plat as approved by City Engineer.	See City Engineer
10.	Pipes or other iron markers shown on the plat.	Yes
11.	Accurate outlines and dimensions of any areas to be dedicated or reserved for public use, with the purposes indicated thereon, and any areas to be reserved by deed or covenant for common sue of all property owners.	N/A
12.	All boundary, lot and other geometrics (bearings, distances, curve data etc.) on Final Plat accurate to not less than one part in five thousand (1/5000).	Refer to City Engineer
13.	Location, function, ownership and manner of maintenance of common open space not reserved or dedicated for public use.	N/A
14.	Legal boundary description of the subdivision and acreage included.	Yes
15.	Current inset City map showing location of subdivision.	Yes
16.	Standard signatures forms/boxes reflected on the Final Plat as designated by City Code	Please add a signature boxes for the Utility Companies

<b>Conditional Items of Final Plan Approval for Preconstruction</b>	
1.	Construction Drawing Prints and PDF files
2.	Schedule a preconstruction meeting
3.	Bond estimate using the City template
4.	Final Inspection Fees as calculated in the approved bond estimate
5.	Offsite Improvement Agreement
6.	BMP Facilities Maintenance Agreement
7.	Streetlight Agreement
8.	SWPPP NOI
9.	SWPPP City Permit

<b>Conditional Items of Final Plan Approval for Recording</b>	
1.	Escrow Agreement
2.	Water Shares
3.	Title Report - must be dated within 30 days or recording
4.	Recording fees: \$37/page +\$1/lot and any common space as well as \$1/land-owner signatures over two



MEMORANDUM

TO: Community Development, Attention: Jenny Schow  
FROM: Jo Hamblin, Fire Marshal  
RE: Harvest Point Subdivision Phase 7  
CC: Engineering

DATE: November 6, 2013

I have reviewed the plan submitted on November 4, 2013 for the above referenced project. The Fire Prevention Division of this department has the following comments/concerns.

1. The minimum fire flow requirement is 1000 gallons per minute for 60 consecutive minutes for residential one and two family dwellings. Fire flow requirements may be increased for residential one and two family dwellings with a building footprint equal to or greater than 3,600 square feet or for buildings other than one and two family dwellings. Provide documentation that the fire flow has been confirmed through the Syracuse City Engineering Division, Water Model.
2. Fire hydrants and access roads shall be installed prior to construction of any buildings. All hydrants shall be placed with the 4 ½" connection facing the point of access for Fire Department Apparatus. Provide written assurance that this will be met.
3. Prior to beginning construction of any buildings, a fire flow test of the new hydrants shall be conducted to verify the actual fire flow for this project. The Fire Prevention Division of this department shall witness this test and shall be notified a minimum of 48 hours prior to the test.

These plans have been reviewed for Fire Department requirements only. Other departments must review these plans and will have their requirements. This review by the Fire Department must not be construed as final approval from Syracuse City.

Sincerely,

Jo Hamblin  
Deputy Chief/ Fire Marshal  
Syracuse City Fire Department

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1869 South 3000 West, Syracuse, Utah 84075  
801-614-9614 (Station)  
801-776-1976 (Fax)