

OF NOTE



And could go even lower

The U.S. trade gap fell sharply in November for the second month in a row and sank to the lowest level in three years, reflecting a decline in Chinese imports and the reemergence of the U.S. as an energy superpower. The trade gap dropped 8.2 percent to \$43.1 billion, the smallest deficit since October 2016.

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Utah housing affordability in 'fight of our lives'

Brice Wallace
The Enterprise

Mike Ostermiller has a vision of Utah's future when it comes to housing affordability. In fact, he said last week, it exists today. And it's not pretty.

Speaking during a breakout panel session focused on affordable housing and housing affordability issues at the Emerging Leaders Summit in Salt Lake City, Ostermiller suggested that Utah could be in for troubles faced elsewhere if those issues are not resolved.

"Drive to California," Ostermiller, an attorney, housing-related lobbyist and CEO of the Northern Wasatch Association of Re-

altors, told the crowd. "Call any of your friends or family members that live anywhere in California and ask them about housing. Ask them what they paid for their house. Ask them how much it costs for rent. Ask them how far away they have to live from where they work. Ask them what their property taxes are. And California is just one of many examples within a 10-hour drive of where we're living right now.

"We know exactly what's going to happen. In Utah, we're in the fight of our lives here for affordable housing."

A 2018 study commissioned by the Salt Lake Chamber and conducted by the Kem C. Gardner Policy Institute showed that housing prices in Utah were on the rise, threatening the cost of living, econom-

ic prosperity and quality of life in the state. Utah has 54,000 more families and individuals than there are housing units. Panelists said the problem is a supply-and-demand issue, with the rate of housing development unable to keep up with Utah's population growth.

Cate Klundt, vice chair of the Emerging Leaders Initiative and who works with the Utah Association of Realtors, said one of the largest groups affected by the problem is people between 18 and 35 years old. "That means there are a lot of millennials and people in that age group that would like to buy a home but they can't," Klundt said.

One thing that has made Utah a unique place to live is its affordability, where people can own a home in a safe neighborhood

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Ground was broken last week for Salt Lake City's first four-star large hotel since the 2002 Olympics. Financing arranged through the city's Commercial Property Assessed Clean Energy program will fund energy-efficiency aspects of the facility that will be the on-site hotel for the Calvin L. Rampton Salt Palace Convention Center.

Record C-PACE loan enough to get downtown Hyatt underway

Portman Holdings, the Atlanta-based developer of the planned Hyatt Regency hotel at the Calvin L. Rampton Salt Palace Convention Center in Salt Lake City, has closed on \$54.7 million in Commercial Property Assessed Clean Energy (C-PACE) funding that will allow the company to proceed immediately with the project. The funding is being provided by CleanFund Commercial PACE Capital Inc. of Sausalito, California, through provisions of Salt Lake City's recently revamped C-PACE program.

With the financing in place, Salt Lake City and the developer held a groundbreaking ceremony for the project on Jan. 10.

The C-PACE contribution to the \$377 million in total project costs will be used to fund C-PACE-eligible energy efficiency improvements such as heating and cooling systems, interior lighting and equipment, fans, heat rejection, pumps and water sys-

Jobs optimism continues to fuel positive attitude

All the good news about the job market in Utah is having its effect on how consumers feel about their economic outlook. In December, the number of Utahns who believed jobs are hard to get dropped to 8 percent — the lowest number in over a year — and that helped drive the Zions Bank Utah Consumer Attitude Index (CAI) up 2.1 points to 119.1. The year-over-year CAI is now up 3.3 points. By comparison, the national Consumer Confidence Index decreased 0.3 points to 126.5 at the end of the year.

The Utah Present Situation Index, a sub-index of the CAI, rose 3.6 points to 133.4 in December, driven by the two-percentage-point drop in job availability pessimism. Utahns also believe business conditions are favorable with 95 percent feeling that business conditions are either good or normal. The Utah Present Situation Index has increased 1.3 points since December 2018.

Another CAI sub-index, the Utah Expectations Index, edged up by one point to 109.5 in December. Job availability was once again a bright spot as Utahns' expectations improved compared to November. In December, 12 percent of Utahns believed that there will be fewer jobs available six

see C-PACE page 15

see CAI page 14



Cowdrey named CEO of Imagine Learning

Jeremy Cowdrey has been appointed as CEO Provo-based Imagine Learning. Cowdrey's appointment was announced by the board of parent company Weld North Education of New York City.

Imagine Learning is an educational technology company providing supplemental digital curriculum for pre-kindergarten through eighth-grade students.

Cowdrey was most recently president of Imagine Learning, having joined the organization in 2006 and serving in prior positions of executive vice president of sales and marketing and as regional partnership director.

"We are excited to appoint Jeremy to CEO of Imagine Learning at such an important period of growth, innovation and investment for the

business," said Jonathan Grayer, CEO of Weld North Education. "During his successful tenure at Imagine Learning, Jeremy has been instrumental in leading the business forward, working to support educators with data-driven, adaptive learning tools designed to inspire teaching and learning breakthroughs."

"We are privileged to provide our teachers with a complete suite of adaptive digital curriculum and assessment solutions that encourage learning and set our students on the course for success in academic settings and future careers. I look forward to continuing to work with our dedicated and talented team at Imagine Learning as we partner with school districts to help all students enjoy learning and fulfill their unique potential," said Cowdrey.

23 films meant \$59M to Utah in 2019

More films received state incentives to shoot in Utah in 2019 than in 2018, bringing along more employment for actors and crews.

The Utah Film Commission said on its website that 23 incentivized projects last year resulted in a \$59 million injection into the state's economy and resulted in 1,500 jobs. That compares with 16 productions in 2018 that had a \$63 million economic impact and more than 1,300 jobs.

In 2019, two major networks were shooting in Utah and 780 film permits were approved across the state, up from 550 in 2018. Productions ranged from

local and out-of-state feature films to TV series and documentaries.

Content created in Utah also premiered throughout the year, including BYUtv's "Dwight In Shining Armor," the second season of Paramount Network's "Yellowstone" and the "High School Musical: The Musical: The Series" on Disney+. Features such as "The Fighting Preacher" and "Out of Liberty" were theatrically released in 2019.

In 2018, the productions included documentaries, a television pilot and four series.

In 2020, Disney will film the

second season of "High School Musical: The Musical: The Series." Two made-in-Utah films will premiere at the 2020 Sundance Film Festival: "The Killing of Two Lovers," starring Clayne Crawford, and "Nine Days," starring Winston Duke, Zazie Beetz and Benedict Wong. Other productions filmed in Utah to watch for in 2020 include "Good Joe Bell," starring Mark Wahlberg and Connie Britton, and "Echo Boomers," starring Michael Shannon, as well as a thriller series titled "Wireless," starring Tye Sheridan and Andie MacDowell.

Dept. of Health awards medical cannabis licenses

The Utah Department of Health has announced the winners in its application process to award 14 pharmacy locations that will receive medical cannabis licenses. The 14 pharmacies were chosen in a competitive bidding process that saw 60 different companies submit applications for 130 possible locations.

With the issuance of the licenses, the department expects some of the locations to be up and running by March. However, some locations may open later than the allowed March target date.

"Some of the companies to whom the department intends to award licenses do not yet have ownership of their proposed locations and, in some cases, their proposed locations may change. Their operating plans are pending department approval and their owners must still pass criminal background checks," the Department of Health said in a statement.

The companies that will receive licenses and the locations of the pharmacies are:

- Beehive's Own (two licenses), Salt Lake City and a location to be determined in Box Elder, Morgan or Rich counties.
- Bloom Medicinals, Cedar City.
- Columbia Care, Springville.
- Curaleaf, Lindon.
- Deseret Wellness (two licenses), Park City and Provo.
- Dragonfly Wellness, Salt Lake City.
- Justice Grown Utah (two licenses), Salt Lake City and St. George.
- Pure UT, Vernal.
- True North of Utah (two li-

censes), Logan and Ogden.

• Wholesome Therapy, West Bountiful.

Dragonfly Wellness, True North of Utah and Wholesome Therapy also hold marijuana cultivation licenses. Medical cannabis pharmacy licensees will pay an annual licensing fee of \$50,000 to \$69,500 to the state, depending upon the type of license they received and the location of the pharmacy.

License applications were evaluated and scored by an evaluation committee based on several criteria, including experience in the medical cannabis or other highly regulated industries, disciplinary action or investigation in other jurisdictions, an operating plan that will best ensure the safety and security of cardholders and the community, the extent to which an applicant can reduce the cost of medical cannabis, connections to the local community and a strategic plan that has a high likelihood of success.

"The evaluation committee spent hundreds of hours evaluating applications from companies seeking a limited number of licenses. It was a highly competitive process and some qualified applicants will be left disappointed, but that is the nature of a highly competitive process," said Richard Oborn, director of the Center for Medical Cannabis at the department of health. "The Utah Department of Health is committed to ensuring patients have safe and reliable access to medical cannabis and we are confident the companies selected are best prepared to meet the needs of Utah patients and provide the best value to Utah communities."

Visible buys Kansas company

Visible Supply Chain Management of Salt Lake City, a provider of shipping and fulfillment services for small and midsize businesses, has acquired Kansas Continental Express (KCX), an Emporia, Kansas-based provider of shipping logistics and freight transportation throughout North America. KCX will join the Visible family of companies and will be taken on the parent company name.

"Most important to Visible is our customers' continued success and the purchase of KCX will expand our offering to new regions and extend new opportunities to both KCX and Visible clients," said Casey Adams, president of Visible. "The relationship is mutually advantageous; it made sense

for us to join forces."

Founded in 1990, KCX has provided shipping logistics and freight transportation from Canada to Mexico. KCX's Midwest location provides synergies across numerous lines and opens new markets for Visible, the company said.

"As Visible's growth continues throughout the country, we look to partner with companies like KCX that also have a strong position in the logistics world," said Jared Starling, CEO of Visible. "We are especially excited to join the Emporia business community and work with the highly talented and qualified KCX workforce."

Visible was founded in 1992 and employs over 800 people.



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Survey prelims suggest lack of understanding about incentives

Preliminary results about state government incentive programs to recruit and retain economic development projects reveal opportunities to better inform people about them.

Final results of an unscientific survey undertaken by the Economic Development Corporation of Utah (EDC Utah) and the Salt Lake Chamber about Utah state incentives are pending, but some preliminary results showed a lack of familiarity about some of the incentive programs and a misunderstanding about how grant funds are derived.

Theresa Foxley, president and CEO of EDC Utah, said during a December briefing to the Governor's Office of Economic Development (GOED) board that the preliminary results showed that only 54 percent of chamber member companies surveyed were familiar with Industrial Assistance Fund and Custom-Fit Train-

see **SURVEY** page 9

Traeger reaches settlement with Dansons, former owners

Utah's Traeger Grills has reached a settlement in its case against former company owners Joseph, Brian and Mark Traeger along with claims against grill manufacturer Dansons U.S. LLC, the maker of grills with the Louisiana and Pit Boss brands.

The suits alleged that Traeger family members and Dansons illegally used the Traeger name and reputation to promote Dansons' outdoor grilling products.

Joseph Traeger is the person credited with inventing the pellet grill, an outdoor cooker that uses compressed wood pellets that feed a fire from an automated hopper. The Traeger family adapted the technique and started the Traeger grill company in the 1980s. The company eventually sold for \$12.4 million in 2006 to a new corporate parent. According to the Traeger complaint, \$9 million of that went to secure "the exclusive and perpetual right to use the Traeger name, likenesses and reputation in the wood pellet grill industry," which transferred to Jeremy Andrus and Trilantic Partners when they purchased the company in 2014.

Traeger filed multiple complaints against Traeger family members and Dansons in 2018 in Florida and Arizona for using images and designs unique to Traeger. Andrus, now the Traeger CEO, said the lawsuits were aimed at addressing what he believed were blatant violations of Traeger Grills' intellectual property rights.

"This is a significant step forward in the effort to protect our brand," Andrus said in a statement in late December. "As we said from the beginning, we respect the right of the Traeger family to earn a living, so long as they do not violate their contracts with us.

The settlement agreement reached today provides strong protections against the future misuse of the Traeger name, barn or likenesses to confuse consumers or promote other grills as if they were genuine Traegers."

Traeger said it was granted permanent injunctive relief from Traeger family members and Dansons using the Traeger name, likenesses and reputations, including the Traeger barn logo, to promote Dansons or other grills as if they were genuine Traegers.

Under the terms of the settlement, the Traeger family members and Dansons will be permanently enjoined from "using or publishing or assisting or consenting to others in using or publishing, in any catalog, disclaimer, brochure, social media post, or other commercial advertisement, any pictures, images, text or videos of the Traeger word trademark; the names of Joe, Brian, and Mark Traeger; images prominently displaying the whole barn silhouette of the Traeger Barn located in Mt. Angel, Oregon; images of Joe, Mark or Brian Traeger or references to Joe Traeger as the founder or creator of the wood pellet grill in connection with the advertising, marketing, or sale of wood pellet grills and associated products."

The settlement also prohibits public appearances by members of the Traeger family in promotion of the Dansons grill.

"We are pleased to put these aspects of the lawsuits behind us and will continue to press forward with our remaining claims against Dansons for misappropriating our trade secrets and copying virtually every aspect of our brand," Andrus said. "We remain committed to protecting the Traeger brand, our investment and the trust and loyalty of our community."

Weber/Davis joint effort has a name

The regional economic development initiative launched by Weber and Davis counties last June has a new name — the Northern Utah Economic Alliance (NUEA) — as well as a new logo, according to the organization's president, Chris Roybal.

NUEA's core mission is to create high-paying jobs in targeted industries to sustain long-term growth, Roybal said. NUEA will brand and promote the Northern Utah region, which represents a residential and business base of nearly 20 percent of Utah's total population and economy. NUEA's goals include assisting local businesses with expansion and retention initiatives, and showcasing Davis and Weber Counties to attract new businesses in aerospace, technology, outdoor products and other high-growth industries. The organization will highlight the region's strong labor pool and commercial real estate opportunities, according to the organization.

"This joint effort between

the two counties started more than two years ago," said Weber County Commissioner Gage Froerer. "Both county commissions recognized that by working together, we can grow the Northern Utah economy more quickly and effectively than if we worked separately."



The two counties and the Economic Development Corporation of Utah (EDC Utah) contracted with Method Communications, a Utah-based marketing and public relations firm, to conduct research and engage focus groups to develop NUEA's name, brand and messaging platform.

"NUEA is leading out in creating a regional economic development strategy," said Davis

County Commissioner Bob Stevenson. "It's coordinating with municipalities and businesses and providing organizational structure and resources to implement and deliver on strategy."

NUEA was approved by the county commissions on June 18, 2019. Prior to those approvals, the commissions awarded a three-year contract to launch and support the new entity to EDC Utah.

"With our new name and branding, we are moving forward with efforts to promote the region nationally and internationally," said Roybal. "We recently launched a direct mail campaign to more than 800 site selection consultants, and we expect to have our website up and running in a matter of weeks. These marketing milestones are important and indicative of the region's growing momentum."

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Vasilios Priskos came to Salt Lake City from Greece as a 2-year-old, the son of blue-collar immigrants. He was introduced to the downtown Salt Lake City business community as a 17-year-old when his family bought a restaurant at 400 S. Main St. That same business community honored Priskos recently with the unveiling of an 8-foot bronze statue located at the entrance of Vasilios Priskos Walkway (143 S. Main St.), celebrating his life and community contributions. Priskos was the founder of Internet Properties, a major downtown property owner, developer, real estate magnate and advocate for historic preservation and for downtown Salt Lake City's continued development. Vasilios passed away in 2017 of cancer at the age of 53.

"It is a great privilege to be the sculptor of such a significant monument that honors Vasilios Priskos," said local artist Daniel Fairbanks. "His contributions to the renaissance of downtown Salt Lake City are legendary, and this monument will ensure that his memory endures for generations to come."

"Having this statue on Main Street, in the heart of downtown Salt Lake, is a tremendous honor for our family," said a Priskos family representative. "While this dedication honors Vasilios' incredible life, its significance runs deeper. This statue represents the vibrancy of downtown, Main Street and our community at large. When people see this statue, we hope they think of Vasilios' vision for downtown and the role our city plays on a national scale. We'd like to thank Vasilios' friends, colleagues and everyone in between for making this happen."

"Husband, father, entrepreneur and philanthropist, Vasilios Priskos touched the lives of many in our community. His death left a hole in our hearts and took from us a true champion of downtown," said outgoing Salt Lake City Mayor Jackie Biskupski. "For those of us involved in this project, providing a place for Vasilios' spirit to be a part of the comings and goings of the city he loved and nurtured was not only fitting, it was appropriate."

Middle-market businesses are under pressure from trade wars, recession fears

The new year is here and with it comes a 2020 election, along with uncertainty surrounding tariffs, trade and how long the economic expansion will continue. These items are all weighing on middle-market business owners and C-suite executives as they plan for the new year and beyond.

To understand what impact current macroeconomic conditions and government policies have on the business environment, KeyBank surveyed 400 owners and executives of middle-market businesses, defined as those in the \$10 million to \$2 billion range. Here are the key findings:

Executives are feeling trepidation about what's ahead

Warning bells are ringing for many middle-market business leaders. Despite the overall strength of the economy, the federal government's trade policy continues to send ripples of tension throughout the private sector. Middle-market businesses are being riled by import and export tariffs, pointedly more so than last year at this time.

Meanwhile, economic growth is slowing after a record-long expansion. The gross domestic product growth rate hovered at an annual rate of 1.9 percent for the third quarter, falling short of the federal administration's 3 percent goal. The data shows that while consumer spending remains robust, corporations are sharply pulling back.

Under pressure: U.S. trade policy in 2019

In an attempt to shrink a trade imbalance, curb intellectual property theft and address other factors, the U.S. began imposing tariffs on China in 2018. In September 2019, the trade war heightened as a 15 percent tariff on \$125 billion in Chinese imports was met with retaliatory tariffs from China on \$75 billion in U.S. goods. Then, in October 2019, the U.S. broadened the trade war, setting tariffs on up to \$7.5 billion of European goods including aircraft, food and beverages. With more tariffs hitting on Dec. 15, American businesses are bracing for impact.

Tariffs, volatility top the list of economic concerns

Tariffs topped the list of factors causing a poor outlook of the U.S. economy, according to two-

thirds of respondents who had a good, fair or poor outlook of the economy. Following closely behind are the potential for an economic recession (63 percent), changes in trade agreements (62 percent) and a volatile political landscape (55 percent). These closely linked concerns suggest that executives are worried about macroeconomic factors that are outside their control.

When asked if tariffs are hurting their business, the answer is a resounding yes. In September, nearly half of middle-market leaders reported negative impacts from tariffs. At the same time in 2018, only 34 percent reported negative impact.

The sectors most affected by tariffs are automotive, technology and agriculture. While the U.S. steel industry has benefited from the 25 percent tariff on steel imports and 10 percent tariff on aluminum, other industries that rely on those raw materials to build cars, housing, appliances, and/or infrastructure are suffering from the higher costs.

Middle-market businesses curb investment, cut costs

Middle-market companies are beginning to curtail investment. Commerce Department data in October showed business investment has declined for six straight months, falling 3 percent in the third quarter, the largest drop since the end of 2015. Supporting these figures, 69 percent of the surveyed middle-market executives that are experiencing an adverse effect from the federal trade policy and the resulting economic uncertainty say they've reduced their business investment plans.

Taking a look at where firms are reducing investment, equipment purchases (61 percent of respondents), staffing expansions (43 percent) and facility renovations (43 percent) are bearing the brunt. Middle-market business owners appear to be hunkering down for a recession by slowing expansion in favor of more critical operating needs.

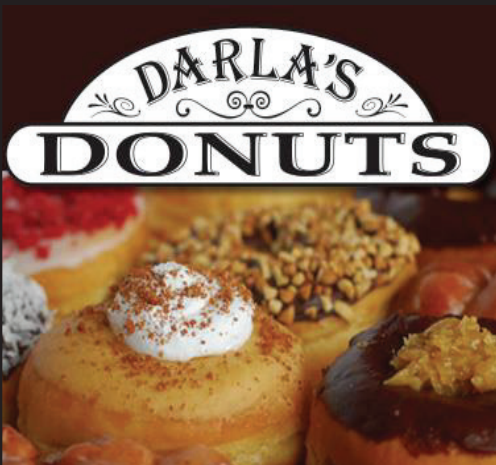
In addition to restraining investment, firms are also implementing other cost-savings measures. A large share of the businesses surveyed have raised



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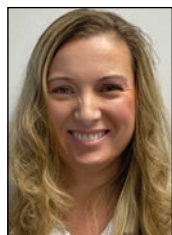
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CONSTRUCTION

• **Pentalon Construction**, Salt Lake City, has hired **Jeff Young** as a project manager, promoted **Tonya Timothy** to project manager, and promoted **Brian Stewart** to senior project manager.



Jeff Young



Tonya Timothy



Brian Stewart

Young has worked in the construction industry for more than 19 years, advancing from foreman to project manager. He has experience in multifamily and commercial construction. He graduated from Brigham Young University in construction management. Timothy over 22 years of experience in the construction industry, serving in multiple positions over the years while working for commercial and multi-family general contractors as well as a geotechnical engineering firm. She has worked for Pentalon for five years. Stewart has worked in the construction industry for more than 25 years, including work in CPM scheduling, cost forecasting and training techniques.

ECONOMIC INDICATORS

• **Utah** in 2019 was ranked as the No. 8 growth state in the U.S., based on **U-Haul** data analyzing national migration trends. Utah was No. 4 in 2018 and No. 21 in 2017. Growth states are calculated by the net gain of one-way U-Haul

trucks entering a state versus leaving that state during a calendar year. Utah arrivals of one-way U-Haul trucks were up more than 2 percent, while departures were up 3 percent from the state's 2018 numbers. Still, arrivals accounted for 50.4 percent of all one-way U-Haul traffic in Utah. St. George, Provo, Bountiful and Logan led Utah's gains. The top growth state in 2019 was Florida, followed by Texas, North Carolina, South Carolina and Washington. Illinois and California led in out-migration.



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INTERNATIONAL

• The deadline for companies to register for the governor-led April trade mission to **Saudi Arabia** and the **United Arab Emirates** is Jan. 17. Delegates on the trade mission to the cities of Riyadh, Abu Dhabi and Dubai will engage with high-level business and investment leaders, receive market briefings by in-country experts and the U.S. Commercial Service, attend VIP networking receptions, participate in company visits and take part in customized B2B meetings. The trade mission takes place April 14-24. Small and medium-sized companies may be eligible for grants administered by World Trade Center Utah to offset some costs and to receive

customized trade services at no cost. Details are at <https://wtcutah.com/trade-missions/20-2/>.

INVESTMENTS

• **Avii**, a Lehi-based provider of a platform for tax, audit, advisory, compliance and management consulting firms, has received its first external investment, from **Blue Diamond Capital LLC**, Provo. The amount and terms of the agreement were not disclosed. The infusion joins more than \$2.5 million in internal funding from operational profit. The company said the new investment will accelerate hiring of marketing, sales and software development positions to support the company's rapid growth during 2020.

LAW

• **Maschoff Brennan**, Salt Lake City, has named **Mikhael Mikhalev** as its newest shareholder. Mikhalev joined the firm in 2012. His practice focuses on U.S. and international patent preparation and prosecution, patentability evaluation clearance and non-infringement opinions, and intellectual property due diligence. He received his J.D. from the University of Utah's S.J. Quinney College of Law.



Mikhael Mikhalev

OUTDOORS/ RECREATION

• The grant application period for **Utah Office of Outdoor Recreation** grants begins Jan. 15. The office administers three grants programs authorized by the Utah Legislature: the Utah Outdoor Recreation Grant, Recreation Restoration Infrastructure grant, and the Utah Children's Outdoor Recreation & Education program. The Utah Outdoor Recreation Grant (UORG) helps fund outdoor recreation infrastructure projects that improve recreation amenities for residents as well as attract tourists to the region. The Recreation Restoration Infrastructure (RRI) grant funds restoration or rehabilitation of existing outdoor recreation infrastructure. The Utah Children's Outdoor Recreation & Education (UCORE) grant funds programming that provides Utah's youth (ages 6-18) with outdoor recreation skill-building and nature-focused, hands-on learning. Applications for UORG and RRI grant cycle will be accepted until March 20. Applications for UCORE will be accepted until Feb. 20. Over five years, the Utah Outdoor Recreation Grant award-

ed funding for 155 outdoor recreation projects featuring more than 25 types of outdoor recreation activities throughout the state. The grants provide matching grant funding to local governments and nonprofits to build outdoor recreation infrastructures such as trails, boat ramps and more. In the 2020 grant cycle, UORG award amounts will range from \$1,000 to \$150,000, with an additional award amount called the Regional Asset Tier that includes award amounts of up to \$500,000 to support larger infrastructure projects.



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RECOGNITIONS

• **Gov. Gary Herbert** has been selected to receive the "**Giant in Our City 2020**" award, presented by the **Salt Lake Chamber**. The black-tie, invited award event is scheduled for March 26 at the Grand America Hotel in Salt Lake City. Herbert is the 21st recipient of the award.

• The **South Valley Chamber** and **Sandy City** are partnering to honor small-business leaders in Sandy. Recipients of the **Sandy City Peak Awards 2020** are **Business Person of the Year, Daniel J. Luke**, Diversify; **Business Person of the Year,**

Fernanda and Vivien Bohme, Bohme; **Business of the Year, City Works**; **Community Service Award, Whole Kids Emotional Wellness**; **Developer of the Year, Wadsworth Development**; **Innovative Company of the Year, Dental Select**; **Public Private Partnership Award, Chemtech-Ford**; **Mayor's Excellence Award, M-Vac Systems Inc.**; and **Residents' Choice, Pixels Foto and Frame**. They will be honored at the Peak Awards event Feb. 27 at the Salt Lake Community College Miller Campus in Sandy.

• **TheraLight LLC**, a Lindon-based medical device company focused on photomedicine technology, has received an award from **Global Health & Pharma**, a publication and information-sharing platform. TheraLight was recognized as the "Most Innovative Infrared Light Therapy Provider" in the 2019 International Life Sciences Awards category. The awards recognize visionary firms and individuals for harnessing disruptive ideas that will drive the healthcare industry forward.

RESTAURANTS

• **HallPass**, described as Utah's first food hall, has opened at 153 S. Rio Grande St. at The Gateway in Salt Lake City. Anchored by Las Vegas-based **SkinnyFATS**, it has more than 11,000 square feet of communal dining and chef-driven fare. It is open nightly for dinner, with lunch service expected to follow soon. It has eight restaurants and two bars, with restaurants including **SkinnyFATS**, **Waffadopolis**, **Beer Zombies Tap Room & Beer Garden**, **Blaze of Thunder**, **Raining Ramen**, **CodSpeed**, **Hibachican**, **Colossal Lobster**, **Guac Pusher** and a password-protected speakeasy. Live music and DJs will entertain diners on weekends.

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Calendar

Calendar listings are provided as a free service to our readers. Information about upcoming events may be sent to brice@slenterprise.com. The submission deadline is one week before publication.

Jan. 14, 7:45-9 a.m.

Breakfast Meeting, an ACG (Association for Corporate Growth) event. Speaker is Robert Whiteman, chairman and CEO of Franklin Covey. Location is Marriott City Center, 220 S. State St., Salt Lake City. Details are at www.acg.org/Utah/events.

Jan. 14, 8 a.m.-4 p.m.

“Effective Time Management,” part of the Salt Lake Community College Frontline Leader Workshop Series. Location is SLCC’s Miller Campus, 9750 S. 300 W., Sandy. Cost is \$250. Details are at <http://www.slcc.edu/workforce/courses/frontlineleader.aspx>.

Jan. 14, 9-10:30 a.m.

“Jump Start: Intro to Entrepreneurship,” a Women’s Business Center of Utah event. Location is the Women’s Business Center of Utah, 175 E. 400 S., Suite 600, Salt Lake City. Free. Details are at wbcutah.org.

Jan. 14, 11:30 a.m.-1 p.m.

“Women Rock Business: 21st Century Entrepreneurship,” a ChamberWest Professional Growth Series event. Speaker is Ann Marie Wallace, state director of Women’s Business Center of Utah. Location is Megaplex Theatres, 3620 S. 2400 W., West Valley City. Cost is \$20 for members with RSVP. Details are at (801) 977-8755 or chamber@chamberwest.com.

Jan. 14, 7:30 p.m.

“Browning Presents,” featuring political commentator David Brooks, hosted by the Telitha E. Lindquist College of Arts & Humanities at Weber State University. Brooks has covered business, crime and politics over a long career in journalism. Location is Val A. Browning Austad Auditorium at Weber State University. Cost is \$15 for adults, \$8 for students and may be purchased at weberstatetickets.com or by calling (801) 626-8500.

Jan. 15, 8 a.m.-noon

“Improving Behavior: Setting and Achieving Performance Goals for All Workers,” a Small Business Development Center (SBDC) event. Location is Tooele Technical College, Board Room, 88 S. Tooele Blvd., Tooele. Cost is \$98. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 15, 8-9:30 a.m.

“Curb the Cost of Rising Healthcare,” a South Valley Chamber event. Location is the South Valley Chamber, 9800 S. Monroe St., Suite 806, Sandy. Free. Registration can be completed at Eventbrite.com.

Jan. 15, 8-10 a.m.

Speed Networking, a Murray Area Chamber of Commerce event. Location is Residence Inn by Marriott, 171 E. 5300 S., Murray. Free. Registration is required. Details are at murraychamber.org.

Jan. 15, 3:30-5 p.m.

“Business Connections and Bowling,” a ChamberWest event. Location is All-Star Bowling & Entertainment, 3601 S. 2700 W., Valley Fair Mall, West Valley City. Cost is \$15 for members, \$20 for nonmembers. Details are at chamberwest.com.

Jan. 15

Small Business Development Center (SBDC) Workshops, including “Quickbooks Workshop” and “Tax Planning,” both at 5:30-6:30 p.m.; and “Simple Steps” at 6:30-8 p.m. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 16, 9-10 a.m.

“Coffee With Clancy: The Power of Networking” a Women’s Business Center of Utah event featuring Clancy Stone, business advisor for the northern region for the Women’s Business Center of Utah, and Vanessa Ramirez, co-founder of the Ladybird Society and founder of Connexion Utah. Location is Carlucci’s Bakery, 314 Broadway, No. 1, Salt Lake City. Free. Details are at www.wbcutah.org.

Jan. 16, 11:30 a.m.-1 p.m.

“Multiplying Lasting Profitable Relationships,” a West Jordan Chamber of Commerce event. Presenter is Clay Neves of Personal Sales Dynamics. Location is Mountain America Credit Union, 3065 W. 5400 S., Taylorsville. Free for members, \$10 for nonmembers. Details are at westjordanchamber.com.

Jan. 16, 11:30 a.m.-1 p.m.

Chamber Luncheon, a Davis Chamber of Commerce event. Location is Boondocks, 525 Deseret Drive, Kaysville. Cost is \$20 for members, \$30 for guests. Details are at davischamberofcommerce.com.

Jan. 16, 3-5 p.m.

Public Policy Forum, a Utah

Technology Council event focusing on important issues regarding government’s impact on business. Location is Utah State Capitol, 350 State St., Salt Lake City. Free. Registration can be completed at Eventbrite.com.

Jan. 16, 6-8 p.m.

“Start Smart,” a Small Business Development Center (SBDC) workshop. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 17, 7:30 a.m.-noon

Utah Economic Outlook & Public Policy Summit 2020, hosted by the Salt Lake Chamber, in collaboration with the Kem C. Gardner Policy Institute at the University of Utah. Location is Salt Lake City Marriott Downtown at City Creek, 75 S. West Temple, Salt Lake City. Cost is \$80 for members, \$100 for nonmembers. Details are at slchamber.com.

Jan. 17, 8-10 a.m.

Utah County Speednet, a Utah Valley Chamber speed networking event. Location is SCERA Center for the Arts, 745 S. State St., Orem. Free. Details are at thechamber.org.

Jan. 18, 8:30 a.m.-3 p.m.

“2020 Business Summit: Bringing Business and Community Together,” presented by the Utah Chinese Association. Speakers include U.S. Rep. Ben McAdams and Scott Anderson, Zions Bank CEO. Location is Little America, 500 S. Main St., Salt Lake City. Registration can be completed at Eventbrite.com.

Jan. 21, 8-9:30 a.m.

“State of the Economy for 2020,” a “Better Your Business” Breakfast Seminar presented by the Utah Department of Workforce Services (DWS). Speaker is Mark Knold, DWS chief economist. Location is DWS, 5735 S. Redwood Road, Taylorsville. Free. RSVPs can be completed by emailing jenjones@utah.gov.

Jan. 21, 8 a.m.-4 p.m.

“Effective Time Management,” part of the Salt Lake Community College Frontline Leader Workshop Series. Location is SLCC’s Westpointe Campus, 1060 N. Flyer Way, Salt Lake City. Cost is \$250. Details are at <https://www.slcc.edu/workforce/courses/index.aspx>.

Jan. 21, 11:30 a.m.-1 p.m.

Business Alliance Networking Luncheon, a Davis Chamber of Commerce event. Location

is Boondocks Fun Center, 525 Deseret Drive, Kaysville. Free. No RSVP required. Details are at davischamberofcommerce.com.

Jan. 22, 8-9:30 a.m.

“Are We Experiencing a Kinder, Gentler National Labor Relations Board?” an Employers Council event that is part of a five-part Legal Breakfast Briefing Series. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$99 for this session, \$420 for all five sessions. Other sessions are March 25, May 27, Aug. 26 and Oct. 28. Details are at employerscouncil.org.

Jan. 22, 8-9:30 a.m.

Chamber Launch, a Salt Lake Chamber event. Location is Radisson Hotel Salt Lake City Downtown, 215 W. South Temple, Salt Lake City. Free. Details are at slchamber.com.

Jan. 22, 5-7 p.m.

“Under the Aspens,” presented by Cambia Grove Utah and hosted by Jennifer Napier-Pearce, editor of *The Salt Lake Tribune*. Speaker is Elisabeth Rosenthal, award-winning reporter, former physician and author of *An American Sickness — How Healthcare Became Big Business and How Young Can Take It Back*. Location is Church & State, 370 S. 300 E., Salt Lake City. Cost is \$20. Registration can be completed at Eventbrite.com.

Jan. 22, 6:30-8 p.m.

“Simple Steps,” a Small Business Development Center (SBDC) workshop. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 23, 8:30 a.m.-4 p.m.

“Supervision: Critical Skills for Effective Leaders,” an Employers Council event. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$225. Details are at employerscouncil.org.

Jan. 23, 5-7 p.m.

Business After Hours, a Salt Lake Chamber event. Location is HallPass, 153 S. Rio Grande St., Suite 107, Salt Lake City. Cost is \$7 for early-bird members (ends Jan. 16), \$10 for members the week of the event, \$15 for nonmembers. Details are at slchamber.com.

Jan. 23, 6-9 p.m.

Annual Vision Dinner, a South Jordan Chamber of

Commerce event. Location is Bingham High School, 2160 S. Jordan Parkway, South Jordan. Cost is \$60. Details are at southjordanchamber.org.

Jan. 23, 6-7 p.m.

Small Business Development Center (SBDC) Workshops, including “Accounting Clinic,” “Intellectual Properties” and “Legal Clinic.” Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 24, 7:30-8:30 a.m.

“Eggs & Issues,” a Murray Area Chamber of Commerce event. Speaker Aimee Winder Newton of the Salt Lake County Council will discuss tax reform. Location to be announced. Free unless ordering from the menu. Open to everyone. Details are at murraychamber.org.

Jan. 24, 5:30-8:30 p.m.

RAPS (Regulatory Affairs Professionals Society) Utah Chapter Annual Networking Event. Location is BioFire Diagnostics LLC, 515 S. Colorow Drive, Salt Lake City. Free for members, \$5 for nonmembers. Details are at raps.org/events.

Jan. 24, 6-9 p.m.

2020 Business Awards Banquet, a Davis Chamber of Commerce event. Location is the Davis Conference Center, 1651 N. 700 W., Layton. Details are at davischamberofcommerce.com.

Jan. 25, 9-10:30 a.m.

Legislative Preview 2020, a Murray Area Chamber of Commerce event. Location is Intermountain Medical, Doty Education Center, 5151 S. Cottonwood St., Building 6, Murray. Free, and open to the public. Details are at murraychamber.org.

Jan. 28, 11 a.m.-1 p.m.

“Business Women’s Forum: Transformational Learning: The Key to Advancing Your Career as Women.” Presenter is Susan R. Madsen, Orin R. Woodbury Professor of Leadership and Ethics at Utah Valley University. Location is Hilton Garden Inn Salt Lake City Downtown, 250 W. 600 S., Salt Lake City. Cost is \$27 for members, \$35 for nonmembers. Details are at slchamber.com.

Jan. 28, 11:30 a.m.-1 p.m.

2020 Athena Leadership Award Ceremony & Luncheon,

see CALENDAR page 9



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CALENDAR

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an Ogden-Weber Chamber of Commerce event. Award recipient is Kimberli Green. Location is Timbermine Steakhouse, 1701 Park Blvd., Ogden. Cost is \$30. Details are at ogdenweberchamber.com.

Jan. 28, 11:30 a.m.-1 p.m.

Women in Business, a South Valley Chamber event. Speakers Vanessa and Nate Quigley, Chatbooks founders, will discuss how they built and ran a subscription-based photo book service based in Provo. Location is Salt Mine Productive Workspace, 7984 S. 1300 E., Sandy. Cost is \$20 for members, \$25 for nonmembers. Registration can be completed at Eventbrite.com.

Jan. 28, 3-4:30 p.m.

"MasterClass: Professional Bio & Headshots," a Women's Business Center of Utah event. Location is Women's Business Center of Utah, 175 E. 400 S., Suite 600, Salt Lake City. Cost is \$15 (free for clients). Details are at wbcutah.org.

Jan. 29, 11:30 a.m.-1 p.m.

"From Daybreak to Deseret Ranch: The Art of Master Planned Communities," a ULI (Urban Land Institute) Utah event. Speaker is Don White, vice president of planning at Deseret Ranch and past chair of ULI Utah. Location is Zions Bank, Founders Room (18th floor), 1 S. Main St., Salt Lake City. Cost is \$35 for members, \$50 for nonmembers. Details are at <https://utah.uli.org/events/>.

Jan. 29, 12:30-4:30 p.m.

"Employment Rules: Key Utah Laws Employers Must Know," an Employers Council event. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$145. Details are at employerscouncil.org.

Jan. 29, 3-5 p.m.

"Starting Your Business 101," a Small Business Development Center (SBDC) event. Location is Salt Lake Community College, Room 110, 9750 S. 300 W., Sandy. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 29, 6:30-8 p.m.

"Simple Steps," a Small Business Development Center (SBDC) workshop. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Jan. 30-31

Silicon Slopes Tech Summit

2020. Event includes keynote presentations, breakout sessions, entertainment and networking opportunities. Location is Salt Palace Convention Center, 100 S. West Temple, Salt Lake City. Cost is \$195 for an all-access pass. Details are at siliconslopesummit.com.

Jan. 30, 7:30-9:30 a.m.

Annual Legislative Breakfast, a Utah Technology Council event featuring a discussion of pressing issues with legislators. Location is Utah State Capitol, 350 State St., Salt Lake City. Free. Registration can be completed at Eventbrite.com.

Jan. 30, 8:30-10:30 a.m.

"ADA and FMLBA: Briefing for Managers and Supervisors," an Employers Council event. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$99. Details are at employerscouncil.org.

Jan. 30, 9-10 a.m.

"Coffee With Clancy," a Women's Business Center of Utah event featuring Clancy Stone, business advisor for the northern region for the Women's Business Center of Utah, and Meili Myles, co-owner of BGR Burgers Grilled Right. Location is Millcreek Coffee Roasters, 657 Main St., Salt Lake City. Free. Details are at www.wbcutah.org.

Jan. 30, 3-4:30 p.m.

"Jump Start: Intro to Entrepreneurship," a Women's Business Center of Utah event. Location is the Women's Business Center of Utah, 175 E. 400 S., Suite 600, Salt Lake City. Free. Details are at wbcutah.org.

Jan. 31, 8 a.m.-noon

"Going Global — Ready or Not: Media Management in a Competitive World," a Salt Lake Chamber event. Speaker is Bill Nixon. Location is the Salt Lake Chamber, 175 E. 400 S., Suite 600, Salt Lake City. "Going Global" workshop costs \$99 for members, \$149 for nonmembers. Course fee for "Mastering Media Management" is \$350 for members, \$550 for nonmembers (includes four workshops during 2020). Details are at slchamber.com.

Feb. 4, 8:30-11 a.m.

"Pay the IRS Less Without Going to Jail," a Small Business Development Center (SBDC) event. Location is Salt Lake Community College, 9750 S. 300 W., Sandy. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 4, 11:30 a.m.-1 p.m.

Business Alliance Networking Luncheon, a Davis Chamber

of Commerce event. Location is Boondocks Fun Center, 525 Deseret Drive, Kaysville. Free. No RSVP required. Details are at davischamberofcommerce.com.

Feb. 4, 12:30-4:30 p.m.

"Basic I-9 Compliance," an Employers Council event. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$145. Details are at employerscouncil.org.

Feb. 6, 7:30-9 a.m.

Morning Speaker Series, an Ogden-Weber Chamber of Commerce event. Location is Weber Center, 2380 Washington Blvd., Ogden. Free for chamber members and first-time guests. Details are at ogdenweberchamber.com.

Feb. 6, 8-9:30 a.m.

"The Alarming Truth About Mental Health & Addiction at Work," a South Valley Chamber event. Speaker is James Hadlock, co-founder and chief evangelist at BluNovus. Location is Mountain America Corporate Headquarters, 9800 S. Monroe St., Suite 806, Sandy. Free. Registration can be completed at Eventbrite.com.

Feb. 6, 8:30 a.m.-4 p.m.

"Supervisory Skills Program," an Employers Council event over four consecutive Thursdays. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$740. Details are at employerscouncil.org.

Feb. 6, 9-10 a.m.

"Coffee With Clancy: Avoiding Common Legal Mistakes with Running a Business," a Women's Business Center of Utah event featuring Clancy Stone, business advisor for the northern region for the Women's Business Center of Utah, and Dana Ball, a former litigation attorney. Location is Athena Beans Coffee House & Bistro, 111 W. 9000 S., Sandy. Free. Details are at www.wbcutah.org.

Feb. 7, 8:30-11:30 a.m.

"Grow Your Business: Idea Validation," a Small Business Development Center (SBDC) event. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 7, 8-10 a.m.

First Friday Face to Face, a West Jordan Chamber of Commerce event. Location is Megaplex Theatres, second floor, The District, 3761 W. Parkway Plaza Drive, South Jordan. Details are at westjordanchamber.com.

Feb. 7, 8-10 a.m.

Friday Forum, a Utah Valley Chamber event. Location is Utah Valley Convention Center, 220 W. Center St., No. 200, Provo. Details are at thechamber.org.

Feb. 7, 8:30 a.m.-3:30 p.m.

"Investigations in the Workplace," an Employers Council event. Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$205. Details are at employerscouncil.org.

Feb. 10, 9:30 a.m.-2 p.m.

Women in Business Day at the Capitol, a South Valley Chamber Women in Business event. Location is Utah State Capitol, 350 State St., State Office Building Auditorium (first floor),

Salt Lake City. Cost is \$20 for members, \$25 for nonmembers. Registration can be completed at Eventbrite.com.

Feb. 11, 8 a.m.-4 p.m.

"Managing Conflict," part of the Salt Lake Community College Frontline Leader Workshop Series. Location is SLCC's Miller Campus, 9750 S. 300 W., Sandy. Cost is \$250. Details are at <https://www.slcc.edu/workforce/courses/index.aspx>.

Feb. 11, 8:30 a.m.-12:30 p.m.

"Coaching Employees: A Step-By-Step Process," an Employers Council event.

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SURVEY

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ing incentives, and only 39.6 percent were familiar with Economic Development Tax Incentive Financing, or EDTIF — easily the most-used recruitment/retention incentive that GOED offers.

EDTIF is a post-performance, refundable tax credit for up to 30 percent of new state revenues generated over the life of the project, which typically is 5-10 years.

"And this is concerning," Foxley said of those results. "Half, essentially, of the Salt Lake Chamber's members don't feel like they have a lot of familiarity with our incentives toolbox."

In a question about how Utah treats incentives, about 40 percent of respondents indicated that Utah provides post-performance tax rebates. However, 10.3 percent said Utah gives away land or property as an incentive, about 6 percent said Utah does not incentivize local companies, and 17.7 percent said Utah provides upfront money to companies considering moving operations into the state.

About two decades ago, Utah moved away from upfront incentives, preferring post-performance incentives instead. That means that companies earn refunds on a portion of the state taxes they paid but receive the refunds only after meeting its incentive obligations, which typically involve creating high-paying jobs.

"So, you see, we have a communications issue here with our key businesses that make up the chamber," Foxley said of the 17.7 percent figure. And the fact that economic activity by incentivized companies funds the incentives "needs to be part of our messaging," she said.

On a more-positive note, about 28 percent of respondents said Utah should offer more-com-

petitive incentives, and about the same amount said current incentives should not change. Only 8 percent said Utah should offer no incentives.

Foxley said it was "a little bit surprising" that "more than a plurality say, 'Keep doing what you're doing or get even more competitive.'"

As for support for the types of incentives, 54 percent support post-performance tax credits, 59.6 support workforce training credits and 26.5 percent back infrastructure grants. Only 8.5 percent would support upfront cash incentives.

More than 90 percent of respondents support post-performance tax credits or support them in some cases. "So, that's a pretty good validation for what we're doing from a post-performance standpoint," Foxley said.

The final results could help GOED and EDCUtah better understand where to tailor its messaging.

"There's a lack of communication as to what we do, how it works and how it functions, and the role it plays," Jerry Oldroyd, board chairman, said of the incentive programs. "We really do need to do a better job of communicating our successes and how it works, how the programs work. That alarms me that there's that many people who don't understand what the incentives are."

Kori Ann Edwards, GOED's managing director of operations, found it reassuring that while the results indicate that many people don't understand the incentives programs, they nonetheless want to see them remain in place or even grow.

"So, that also shows me there's a lot of trust: [an] 'I may not understand it but it seems like it's working, so keep it going' kind of reflection," she said. "So, I see trust in that. That's my positive takeaway, I guess."

Succeeding in Your Business

What to know when an LLC makes a Subchapter S election

"I have operated a service business for the past few years as a limited liability company (LLC) and have been quite successful.

"My accountant is recommending that I change my LLC so it's taxed like a Subchapter S corporation. I understand she is trying to save me money on taxes by doing this, but I'm confused by what I'm reading on the Internet. Do I then have to operate as a corporation, with a board of directors, shares of stock and all that?"

First of all, let me say that if you are relying on the Internet for legal and tax advice, you are certain to end up confused.

Your LLC is being taxed as a partnership (or, if you are the sole owner, as a sole proprietorship). The LLC does not pay taxes, and everything flows through to your personal bottom line: You pay taxes based on your personal tax rate and file Schedule C on your personal Form 1040 each year.

By electing to have your LLC taxed as if it were a Subchapter S corporation, you could elect to take money out of the company as either compensation for your services or a distribution of corporate profits. Doing this reduces the amount of Social Security (FICA) and Medicare taxes you pay — a significant tax break if your LLC

is generating more than \$100,000 per year in income.

You don't have to form an actual corporation to get the benefit of Subchapter S tax treatment. Your LLC can elect to be taxed as a corporation (by filing IRS Form 8832) and then take the "sub S" election (by filing IRS Form 2553) within the first 75 days of your company's tax year (between Jan. 1 and March 15 for a calendar-year company).

When your LLC elects Subchapter S tax treatment this way, it does not become a corporation for state law purposes. You will not need a board of directors or shares of stock and you will not have to follow any other corporate formalities (such as drafting corporate resolutions each time you want to do something that is outside of the ordinary course of business). The rights and obligations of your LLC's owners and managers continue to be governed by your state's LLC statute and your LLC operating agreement.

What changes is the way your LLC is taxed, and your LLC will be subject to the many tax rules that apply to Subchapter S corporations. So, for example:

- You will file Form 1120-S, rather than Schedule C, which is due on April 15 each year (the same as your Form 1040).

- You can't have more than one class of LLC membership interest. If an investor wants preferred stock in your company, he or she will be out of luck.

- You can't have more than 100 LLC owners (called "members"). This would rule out any attempt to raise capital via crowdfunding, as even a moderately successful offering will leave you with more than 100 investors.

- All of the LLC owners must be either U.S. citizens or green card holders. You cannot incentivize your key distributor in France or your app developer in Poland by giving them shares in your company the way you can with an LLC.

If you are running a local service business, complying with these rules will be a piece of cake. But there are a couple of hoops you will need to jump through.

First, your LLC operating agreement will need to be revised. The tax provisions in that agreement (those relating to how income and loss are allocated to the owners, and how distributions of cash and property are handled) were designed for a partnership and will need to be changed to reflect those more commonly found in the shareholder agreement of a Subchapter S corporation. Your accountant will probably not be comfortable doing this. You will need a lawyer's help here.

Second, your operating agreement

needs a provision voiding any transfer of ownership interests that would terminate the LLC's Sub S election (for example, an inadvertent transfer by will to a non-U.S. citizen).

Third, you will need to be careful when issuing stock to employees, contractors and others to make sure you aren't creating a prohibited second class of stock. According to Thomas Riggs, a CPA and tax lawyer with the firm of PKF O'Connor Davies LLP in New York City, it's OK to give nonvoting shares to employees as long as the absence of voting rights is the only difference between their shares and yours.

Lastly, by taking a Sub S election, your LLC will no longer be able to issue tax-advantaged profits interests to employees and contractors enabling them to participate in the company's future growth. You will have to issue them options the same way a corporation would, according to Riggs.

The bottom line: Make sure the tax benefits you will get from the Sub S election are worth the cost, in time and dollars, of complying with the Sub S rules.

Cliff Ennico (crennico@gmail.com) is a syndicated columnist, author and former host of the PBS television series "Money Hunt."

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17 ways to get more work done (and be happy doing it)

Most everyone has figured out that performance expectations keep going up. To put it bluntly, we face the challenge of doing more in less time. And it's not about to change anytime soon.

In the past, those with lots of experience fared well. But not today. Experience can hold us back — like running against a strong wind. Experience is about what we've done in the past and it has value in a never-changing environment. On the other hand, expertise prepares us for what we must do next so we can face the future with confidence.

The question, then, is how to transition from experience to expertise, from looking backward for answers to looking forward with solutions. Here are 17 ways to do it:

1. Have the right mindset. Experience short-circuits the thinking process. We go from zero to 60 in a split second. We tear into tasks because we've been there before and know what to do. It takes an analytical mindset when entering uncharted territory.

2. Figure out what you need to know. More often than not, problems, misunderstandings and confusion occur because we didn't ask enough questions — or, more likely *any* questions. We get off on the wrong foot by not knowing what we need to know.

3. Give yourself time. Some say they do their best work in a crisis or at the last

minute. It's also easy to deceive ourselves. Where does that leave us when we run out of time? The answer: In trouble and making excuses — and feeling overwhelmed.

4. Work on it and let it sit. The best solutions rarely, if ever, occur on the first attempt, whether it's writing a report or working on a project. The human mind needs "noodling" time to work in the background without pressure. Remember, everything can be improved.

5. Avoid confrontations. It isn't easy, particularly since we seem to possess an "urge to be right," a gyroscope of the mind.

When coming into contact with an opposing view, the mind pushes back to regain its balance. It helps to view it as a signal to take a closer look before having a confrontation.

6. Never assume things will go smoothly. Why do we never get over being surprised when things go wrong? It's as if someone is playing cruel jokes on us or deliberately throwing us curve balls to cause us grief. It's best to be prepared by anticipating what might go wrong.

7. Second-guess yourself. To avoid getting blindsided, ask yourself "what if?" questions to foresee possible outcomes. Then, when asked about alternatives, you can say you considered various options and why you chose this one.

8. Learn something new. If you can

do your job without thinking about it, you're probably bored *and* underproductive. The human mind gets moving and stays active by coming up with new ideas, making improvements and solving problems.

9. Go beyond what's expected of you. It's easy to put up an "I've reached my limit" or an "I'm not paid to do that" sign. Everyone feels that way at times. If we do, we can count on dismal days ahead.

10. Be present. It's easy to be at work and not be present. The average employee spends just under eight hours a week on personal stuff, most of it on email and social media. For those aged 18 to 34, add two hours a week, according to a staffing firm Office Team survey. That's a day a week of not being present.

11. Ask questions. Have you started on a task and got into it only to discover you're on the wrong track? Most of us have — too many times. It occurs when we're too sure of ourselves or reluctant (embarrassed) to ask questions. Asking the right questions is a sign that your thinking about what you're doing.

12. Look for possibilities. Instead of just doing your work each day, take it to another level and interact with it so you get feedback from what you're doing. Ask yourself, "Is it clear?" "Is it complete?" "Will the recipient understand it?" "Is it necessary?" "Will it make the right impression?" "What have I missed?" "Should I start over?" "Is it time for another set of

eyes?"

13. Take a chance. It's invigorating to try something new. You may have been thinking about it for a long time and it doesn't really make any difference what it is. By taking your mind off all the annoying daily irritations, it can help invigorate your outlook and improve your productivity.

14. Have clear goals. Tedium sets in on any job. One day you realize that what was interesting and challenging is now tiring and unpleasant — perhaps even intolerable. If so, it's "goal think" time. Start by asking what you want to accomplish today, then add another for the coming month, and so on. When you know where you're going, the tedium fades away.

15. Eliminate confusion. We may not be in a position to control the confusion around us, but we can avoid adding to it. We can make sure our messages are accurate and complete so there's no misunderstanding, our address book and other files are current so we don't need to bother others, meet deadlines so we don't leave others waiting, and so on.

16. Raise your standards. Others respond to us based on how they view us. How do they see you? Do they see you as someone who gets things done, who takes quality seriously and who demands a lot from yourself? Make a conscious decision as to how you want to be perceived.





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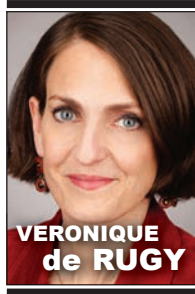
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Opinion

It's a new year and resolution time for Congress and the administration

Mark Twain once wrote, "New Year's is a harmless annual institution, of no particular use to anybody save as a scape-goat for promiscuous drunks, and friendly calls, and humbug resolutions, and we wish you to enjoy it with a looseness suited to the greatness of the occasion." I love this quote, which is unfortunately, all too accurate. Yet, I can't help but hope that as this new year begins, some in Congress and in the administration might find it worthwhile to follow a few resolutions that I offer below:



VERONIQUE
de RUGY

Resolution No. 1: Don't apply new tariffs.

Last year's trade policy was chaotic. This was largely a result of the president's random announcements, often on Twitter, that he'd apply tariffs on goods coming into the country. In some cases, the tariffs were meant to negotiate radically different trade deals than the ones we already had, a goal never achieved, so far. In other cases, tariff threats were a way to get foreign governments to do things that have nothing to do with trade, such as reducing the number of immigrants crossing the U.S.-Mexico border or forcing Brazil and Argentina to somehow keep economic turmoil from

causing the value of their currencies to fall. In yet other instances, the president's announcements seemed to be triggered by some weird need to show that he's still in control and untamed.

No matter the reasons, this behavior needs to stop in 2020. Tariffs are import taxes mostly shouldered by American consumers. They make it harder for many U.S.-based factories to hire and maintain a workforce as production costs go up. And the continued uncertainty driven by the randomness of tariff announcements undoes the most important aspect of the 2017 tax reform. Capital expenditures are falling, and with them goes the hope of further increases in worker productivity and wages. That means that tariffs will make it easier to argue that the tax cuts did not work.

Resolution No. 2: Don't let DACA expire.

President Barack Obama implemented the Deferred Action for Childhood Arrivals in 2012 to allow individuals with no record of felonies and serious misdemeanors, but who arrived in this country illegally as children with their parents, to receive a renewable two-year period of deferred

action from deportation. Under DACA, these people — the "Dreamers" — would also be eligible for U.S. work permits.

As we may find out in June when the Supreme Court renders its opinion on the issue, this provision could be unconstitutional. That means that Congress must act so that the roughly 800,000 people affected by DACA don't become eligible for deportation.

These individuals arrived in America as children. They were raised and lived in this country for their entire lives. For most of them, the United States is the only country they know. They celebrate Thanksgiving in November and Independence Day in July, just like the kids who were born here. It would be terrible, indeed inhumane, to send them back to countries they don't know, don't feel as though they belong and whose language they might not even speak. It's time for Congress to finally stop procrastinating and not let DACA expire.

Resolution No. 3: Stop growing future generations' tax burden.

According to the Heritage Foundation, as of today, the debt per capita — that is, for each and every man, woman and child in this country — is \$69,200. That's the per-person amount that it would take to repay all the money the federal govern-

ment has borrowed so far to fund its excessive spending. Unfortunately, this sum, as gargantuan as it is, pales in comparison to what's coming our way. If we include all the money the government doesn't have but has promised to spend (primarily on Social Security, Medicare and Medicaid), the figure grows to \$240,000.

Congress needs to prevent this fiscal disaster from hitting future generations. It goes without saying, but Congress should start by halting growth in unfunded spending. There's no good excuse, for example, for Congress to enact irresponsible bills like "Medicare for All." Congress should also undertake serious entitlement reform so as to reduce the amount of unfunded liabilities we face.

"Now is the accepted time to make your regular annual good resolutions. Next week you can begin paving hell with them as usual," Twain writes. Here's to hoping that Congress will agree to be more responsible in the new year.

Happy 2020, everyone!

Veronique de Rugy is a senior research fellow at the Mercatus Center at George Mason University, in Fairfax, Virginia.

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It's not all bad: Here are Trump's Top 10 achievements for 2019

In his third year in office, President Trump continued to deliver an extraordinary list of accomplishments. Today, I offer my annual list of the 10 best things Trump did last year:

10. He continued to deliver for the forgotten Americans. Unemployment is at record lows. In 2019, the number of job openings outnumbered the unemployed workers to fill them by the widest gap ever; wages are rising, and low-wage workers are experiencing the fastest pay increases. Fifty-seven percent of Americans say they are better off financially since Trump took office.

9. He implemented tighter work requirement for food stamps. With unemployment at historic lows, there is no reason more people should not be earning their success through productive work. The rules apply only to able-bodied, childless adults. When we require people to work for public assistance, we not only help meet their material needs but also help them achieve the dignity and pride that come with being a contributing member of our community. Work is a blessing, not a punishment.

8. He has got NATO allies to cough up more money for our collective security. Allies have increased defense spending by \$130 billion since 2016. And the White House reports almost twice as many allies are meeting their commitment to spend 2 percent of gross domestic product on defense today than before Trump arrived.

7. He stood with the people of Hong Kong. He warned China not to use vio-

lence to suppress pro-democracy protests and signed the Hong Kong Human Rights and Democracy Act. Hong Kong people marched with American flags and sang our national anthem in gratitude.



MARC
THIESSEN

6. His withdrawal from the Intermediate-Range Nuclear Forces Treaty is delivering China and North Korea a strategic setback. The United States is now testing new, previously banned intermediate-range missiles. These weapons will allow us to compete with China's massive investment in these capabilities and also provide a fallback in the likely case negotiations with North Korea fail — obviating the need for temporary deployments of U.S. carrier battle groups and allowing us to put North Korea permanently in our crosshairs.

5. His "maximum pressure" campaign is crippling Iran. Iran's economy is contracting, inflation is spiraling and the regime has been forced to cut funding for its terrorist proxies, including Hezbollah and Hamas, the Iranian military and the Islamic Revolutionary Guard Corps. And now the Iranian people are engaged in the largest popular uprising since the 1979 revolution.

4. His tariff threats forced Mexico to crack down on illegal immigration. Mexico is for the first time in recent history enforcing its own immigration laws — sending thousands of National Guard forces to its southern border to stop caravans of Central American migrants. Plus, Congress has approved the U.S.-Mexico-Canada free-trade agreement, which would not have

been possible without the threat of tariffs.

3. He delivered the biggest blow to Planned Parenthood in three decades. Thanks to Trump's Protect Life Rule that prohibits Title X family planning funds from going to any clinic that performs on-site abortions, Planned Parenthood announced this year that it is leaving the Title X program, barring a court victory.

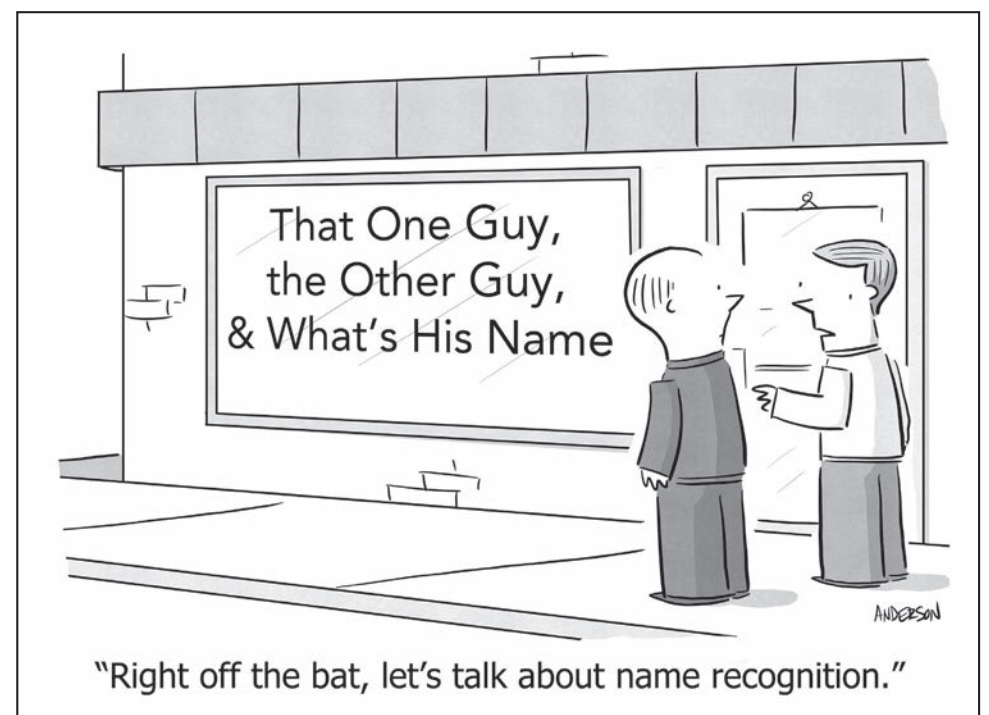
2. He ordered the operation that killed Islamic State leader Abu Bakr al-Baghdadi. It was a high-risk mission that required U.S. forces to fly hundreds of miles into terrorist-controlled territory.

1. He has continued to appoint con-

servative judges at a record pace. The Senate recently confirmed Trump's 50th pick for the federal circuit courts of appeal, which have final say over about 60,000 cases a year. In three years, Trump has appointed just five fewer circuit court judges than Obama appointed in eight years. And he has flipped three of these courts from liberal to conservative majorities, giving conservatives the majority in seven out of 13.

There are many other significant

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CALENDAR

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Location is Employers Council, Utah office, 175 W. 200 S., Suite 2005, Salt Lake City. Cost is \$145. Details are at employerscouncil.org.

Feb. 12-March 4, 8 a.m.-noon

"Lean Six Sigma: Green Belt," a Salt Lake Community College Workforce Training course on Wednesdays to teach waste reduction strategies and learn process improvement skills using Lean Six Sigma initiatives. Location is SLCC's Miller Campus, 9750 S. 300 W., Sandy. Cost is \$1,450. Details are at <https://www.slcc.edu/workforce/courses/index.aspx>.

Feb. 12, 11:30 a.m.-1:30 p.m.

"Meet the Money: Funding Options for Utah Small Business," a Small Business Development Center (SBDC) event. Panelists are Bryce Hansen of the Salt Lake SBDC (moderator), Neely Evanoff of Kiva SLC/Women's Business Center, Brandon Orr of Utah Microloan Fund, and David Soper or Rob Leonard of Hillcrest Bank. Location is Kiln Salt Lake, 26 S. Rio Grande St., Suite 2072, Salt Lake City. Cost is \$5. Details

are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 12, 5-7 p.m.

Business After Hours, an Ogden-Weber Chamber of Commerce event. Location to be determined. Free for chamber members and first-time guests, \$10 for nonmembers. Details are at ogdenweberchamber.com.

Feb. 13, 1-3 p.m.

"Bring Some Sanity to Your Health Insurance Renewal: How to Develop a Winning Health Plan," presented by Hays Cos. of Utah and designed for employers who are serious about optimizing recruitment and retention while minimizing costs to build a sustainable health plan. Speakers are Dave Ross, executive vice president and director of underwriting services at Hays Cos.; and Erik Templin, employee benefits practice leader at Hays Cos. Location is Loveland Living Planet Aquarium, 12033 Lone Peak Parkway, Draper. Free. Details are at (801) 505-6500.

Feb. 13, 5:45-10 p.m.

2020 Annual Gala & After Party, an Ogden-Weber Chamber of Commerce event. Location is Peery's Egyptian Theater and Ogden Eccles Conference Center, 2415 Washington Blvd., Ogden.

Cost is \$100. Details are at ogdenweberchamber.com.

Feb. 14, 7:45-9 a.m.

Women in Business Networking, an Ogden-Weber Chamber of Commerce event. Location is Weber Center, 2380 Washington Blvd., Ogden. Free for WIB members. Details are at ogdenweberchamber.com.

Feb. 14, 8:30-11:30 a.m.

"Grow Your Business: Business Foundation," a Small Business Development Center (SBDC) event. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 14, 11 a.m.-1 p.m.

"Sweet Success: Growing into a Small Business," a Women's Business Center of Utah event. Location is Kiln, 26 S. Rio Grande St., Suite 2072, Salt Lake City. Cost is \$35. Details are at wbcutah.org.

Feb. 18, 8 a.m.-4 p.m.

"Managing Conflict," part of the Salt Lake Community College Frontline Leader Workshop Series. Location is SLCC's Westpointe Campus, 1060 N. Flyer Way, Salt Lake City. Cost is \$250. Details are at

<https://www.slcc.edu/workforce/courses/index.aspx>.

Feb. 18, 11:30 a.m.-1 p.m.

Business Alliance Networking Luncheon, a Davis Chamber of Commerce event. Location is Boondocks Fun Center, 525 Deseret Drive, Kaysville. Free. No RSVP required. Details are at davischamberofcommerce.com.

Feb. 19, 8:30-11 a.m.

"Customers Forever: Keep More Customers, Make More Money," a Small Business Development Center (SBDC) event. Location is Salt Lake Community College, 9750 S. 300 W., Sandy. Cost is \$10. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 19

Small Business Development Center (SBDC) Workshops, including "Quickbooks" and "Tax Planning" at 5:30-6:30 p.m. and "Simple Steps" at 6:30-8 p.m. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 20, 8 a.m.-5 p.m.

Employer Tax Workshop, a Small Business Development Center (SBDC) event. Location is Salt Lake Community College,

9750 S. 300 W., Sandy. Cost is \$10. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 20, 9-10 a.m.

"Coffee With Clancy," a Women's Business Center of Utah event featuring Clancy Stone, business advisor for the northern region for the Women's Business Center of Utah. Location is Ritual Chocolate, 1105 Iron Horse Drive, Park City. Free. Details are at www.wbcutah.org.

Feb. 20, 11:30 a.m.-1 p.m.

"Multiplying Lasting Profitable Relationships," a West Jordan Chamber of Commerce event. Presenter is Clay Neves of Personal Sales Dynamics. Location is Mountain America Credit Union, 3065 W. 5400 S., Taylorsville. Free for members, \$10 for nonmembers. Details are at westjordanchamber.com.

Feb. 20, 11:30 a.m.-1 p.m.

Annual Athena Award Ceremony, a Davis Chamber of Commerce event. Location is Davis Conference Center, 1651 N. 700 W., Layton. Cost is \$20. Details are at davischamberofcommerce.com.

Feb. 20, 5-8:30 p.m.

Annual Awards Gala

see CALENDAR page 14



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HOUSING

from page 1

with good schools, where people can feel good about raising a family and have a short distance to get to work, Ostermiller said. "And those days are coming to an end if we're not careful," he added.

"Will businesses want to come to Utah and relocate and bring economic vitality and big [numbers of] employees and bring cool products and services to Utah? Not as much, not if their employees don't have a place to live. So, it's, I think, of critical importance both to our quality of life, to our way of living, but also to our economy as a whole."

Cameron Diehl, executive director of the Utah League of Cities and Towns, said housing affordability and attainment issues are common in many U.S. metro areas. Among the causes are a construction industry hit hard during the recession and now with fewer workers than it had in 2007, immigration policy changes depressing the amount of available labor, higher costs of building materials and population growth. Utah, with the nation's top economy, has a population growing every year the equivalent of the city of Taylorsville.

A recent study indicated Utahns liked the benefits of population growth but were worried about its effect on their quality of life. The goal, he said, should be to have housing choices available "for everybody in different life cycles."

Much of last week's pan-

el discussion focused on local government entities. Ostermiller said Utah has been "way too slow" to get past "a really antiquated and obsolete and outdated way of thinking" that prefers only half-acre lots with single-family, detached housing. "If we have higher-density housing than that," he said of that thinking, "it brings riffraff, it brings drug dealers, it adds a burden to traffic and schools that we can't overcome, and so we just don't want that in our communities."

While many municipal and county leaders understand the need for more housing, and more types of housing, they are unwilling or unable to make it a reality because of vocal constituents opposed to certain types of housing, he said. Those elected leaders want to answer to their constituents and to stay in office, "so they're faced with a really difficult situation and often they say, 'I'm not going to do it, I'm not going to allow it,'" Ostermiller said.

Some flexibility for cities came last year in the form of SB34. The bill requires cities to use certain planning tools in their moderate-income housing plans in order to be eligible for state transportation dollars. Cameron noted that it contains 23 proven tactics available to cities. "SB34 has been a major game-changer in just the way that cities are approaching planning and integrating land use, housing and transportation," he said.

However, panelists put the onus on all Utahns to learn more about housing affordability issues. Ostermiller said the government and the Legislature have

roles to play, but people need to "get out there and start shaping opinions on this issue and start educating and start giving people, I think, helpful information."

State Sen. Jacob Anderegg, R-Lehi, noted that cities and the state do not build affordable housing but are partners in the effort. "And if we try to solve the issue from a governmental side, we're going to create a lot of problems," he said. "If we let the market just do what it's going to do, period, and not give any thought to it, we're going to have a lot of problems."

Anderegg encouraged people to be "a source and a resource" for others and said they should "disseminate correct information" to help address issues related to growth of the state's population, currently on track to double in the next 35 years.

Brynn Murdock, policy and strategic communications specialist at the Utah House of Representatives, vice president of YIMBY ("Yes" In My Back Yard) Utah and formerly manager of the Salt Lake Chamber's Housing Gap Coalition, suggested that people get involved through social media and learn about how housing developments are approved.

"We can stick our heads in the sand and pretend like it's not happening and then we're left with the consequences of a lack of planning, with poor air quality and transportation issues," Murdock said. "But if we plan smart and all work together and can rally around this, we can maintain the quality of life that we have and keep Utah the place that we all love."

GRAHAM

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17. Take on a challenge. Nose around to see what you can find, drop a few hints and even raise your hand. But be sure it's something you want to sink your teeth into. If it is, you'll have a great time doing it.

Not only will you get your work done, but it will be more than you thought possible and you'll be happier at the same time. Better yet, your employer and your customers will be happier, too.

As it turns out, happiness doesn't depend on what others do for us, but what we do for ourselves.

John Graham of GrahamComm is a marketing and sales strategy consultant and business writer. He is the creator of "Magnet Marketing," and publishes a free monthly e-bulletin, "No Nonsense Marketing & Sales Ideas." Contact him at johnrgraham.com.

YERGENSEN

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prices, reduced profit margins or cut costs by using cheaper materials or components, trimming overhead, or reducing staffing.

And, as they did in 2018, nearly half of those negatively impacted by tariffs have passed the additional costs of tariffs along to their customers rather than absorbing them.

Recession warning bells are ringing

The economic expansion has surpassed 120 months — the longest on record — and many business owners fear the aging growth cycle, inverted yield curve and rising federal deficit are signs of an impending downturn.

Executives also anticipate that consumer trends will soon turn, affecting corporate profitability. That's because high consumer spending has been helping shore up economic growth even amidst declining business confidence and industry and government spending.

But now, consumers are beginning to feel the pinch of new

tariffs targeting goods such as consumer electronics and specialty imported foods. While consumer spending stayed high through the holiday season, consumer confidence is gradually declining after reaching soaring levels a year ago. A commensurate decline in consumer spending could push the economy into a recession.

With all those issues at play, over half of middle-market executives expect a downturn to occur within the next year. Nearly two-thirds anticipate it to have a negative or very negative impact. As a result, forward-looking middle-market business leaders are now focusing on ways to improve operations and identify new revenue streams.

Business sentiment may be waning, but middle-market owners and executives still have plenty of opportunity to set their businesses up for success.

Drew Yergensen is the commercial bank leader for KeyBank in Utah. He can be reached at drew_yergensen@keybank.com.

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CALENDAR

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2020, a ChamberWest event. Theme is "Calling All Troops: Operation ChamberWest." Hall of Fame Award recipient is West Valley City Mayor Ron Bigelow. Location is Maverik Center, 3200 S. Decker Lake Drive, West Valley City. Three finalists and winners in five award categories will be announced. Details are at (801) 977-8755 or chamber@chamberwest.com.

Feb. 20, 6-8 p.m.

"The Ins and Outs of Google My Business," a Small Business Development Center (SBDC) event. Location is the Orem/Provo SBDC, Utah Valley University, 815 W. 1250 S., Orem. Details are at <https://clients.utahsbdc.org/events.aspx>.

Feb. 21, 8 a.m.-6 p.m.

35th Annual Investor's Choice Venture Capital Conference, a VentureCapital.

org event. Location is Marriott Downtown at City Creek, 75 S. West Temple, Salt Lake City. Luncheon keynote speaker is Jon Huntsman Jr., former Utah governor and former U.S. ambassador to China and Russia. Event is preceded by Feb. 20, which includes a ski and snowboard day at Snowbird Ski Resort, 9385 Snowbird Center Drive, Snowbird; and an investor reception 6-8 p.m. at the Zions Bank Founders Room, 1 S. Main St., Salt Lake City. Registration can be completed at www.ic-2020.eventbrite.com.

Feb. 22, 9:30 a.m.-4:30 p.m.

"**Spice Kitchen Incubator: Food Entrepreneur Roundtable 2020**," providing an opportunity to meet with and learn from food industry experts on topics related to business startup and scale-up. Location is Utah Cultural Celebration Center, 1355 W. 3100 S., West Valley City. Cost is \$15 for Spice Kitchen participants, \$20 for the general public. Details are at wbcutah.org.

CAI

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months from now, a 3 percent drop from last November.

Utah consumers are also more optimistic about their personal household income increasing, with 39 percent of thinking that their income will increase in the next six months, compared to 33 percent who held that expectation a year earlier.

Consumers' positive perceptions regarding the job market are supported by strong fundamentals. The Utah Department of Workforce Services announced recently that Utah's unemployment rate just dropped to the lowest level ever recorded in Utah at 2.4 percent, compared to the nationwide unemployment rate of 3.5 percent. Job growth in Utah held steady at 3.3 percent, more than twice the national rate of 1.5 percent.

"It's heartening to see such strong numbers regarding Utah's job market," said Scott Anderson, Zions Bank president and CEO. "Forbes just ranked Utah as the third-best state in the nation for business in 2019. And earlier this year, *U.S. News* ranked Utah as the fourth-best state in the nation overall. The good signs for Utah's economy keep coming and that bodes well for our residents."

Economic uncertainty inhibited some growth in 2019, as *The Wall Street Journal* noted in

Decumbent. Some of the largest contributors to uncertainty in the United States and around the world have been trade tensions and Brexit.

"Global markets play an important role in Utah's economy," said Randy Shumway, chairman and partner of Cicero Group, a management consulting firm that does data collection and analysis for the CAI. "In 2018, international imports and exports equaled 16.6 percent of Utah's GDP. That's up 1.2 percent since 2017. Having more predictable international markets will allow businesses to plan and compete more aggressively."

THIESSEN

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achievements that did not make the top 10. Despite an inexcusable 55-day delay, he gave Ukraine the lethal aid that the Obama-Biden administration refused to deliver. He secured the release of additional American citizens held abroad. He launched cyberattacks on Iran, approved a major arms sale to Taiwan, imposed visa restrictions on Chinese officials over Beijing's oppression of the Uighurs and refused to make major concessions to North Korea.

Follow Marc A. Thiessen on Twitter, @marcthiessen.

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C-PACE

from page 1

tems. As a result, the hotel's energy performance is projected to exceed the local energy code compliance level by over 20 percent, the developer said.

C-PACE is an innovative financing structure, now available in 31 states, that makes it possible for owners and developers of commercial, industrial and other non-residential properties to obtain low-cost, long-term financing for energy efficiency, water conservation, seismic strengthening and renewable energy projects. The Salt Lake City project is the largest single amount ever financed by C-PACE nationally. The loan closed on Dec. 30.

Salt Lake City has set aggressive sustainability goals to be 100 percent renewable by 2030 and cut carbon emissions by 80 percent by 2040. Outgoing Mayor Jackie Biskupski said, "C-PACE was the lowest cost of capital for the developer, Portman Holdings, which enabled the project to proceed. We expect that C-PACE is going to be a catalyst to enable the city to meet our sustainability goals."

Opening in 2022, the Hyatt Regency Salt Lake City will be the first four-star large hotel opening in the city since the 2002 Winter Olympic Games. The 700-room, upscale, full-service hotel will serve as the Salt Palace Convention Center's on-site hotel.

"The project has always had an ambitious construction and capital plan," said Portman Holdings' president, John Portman

IV. "We were fortunate enough to work with talented and capable people with the city and county to learn what sustainable financing resources were available to the project. Once we were introduced to C-PACE, we immediately saw the opportunity to cost-effectively fund the sustainable elements of the project. CleanFund provided the capital in an upfront manner and was a delight to work with. We are very pleased with how they approached the deal and the partnership, especially given the overall complexity of the project."

Salt Lake City wanted the project to move forward and with no further tax incentives available, the city reached out to the Utah C-PACE program.

"We recently redesigned the Utah C-PACE program with new legislation that not only addresses the potential credit risks of C-PACE and enabled the program to work as it was originally intended. The goal of the C-PACE program is to make it easy and affordable for Utah's commercial buildings owners to invest in upgrades that will not only benefit their bottom line and their tenants, but also the planet," said Theddi Wright Chappell, director of the Utah C-PACE Program.

"The Hyatt Regency Salt Lake City project was the most heavily sought-after project with an extremely competitive RFP process," said Woolsey McKernon, managing director of CleanFund. "In the end, CleanFund provided the most attractive financing package that worked for Portman Holdings."



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