



**AMENDED  
ALPINE CITY COUNCIL MEETING AGENDA**

**NOTICE** is hereby given that the **CITY COUNCIL** of Alpine City, Utah will hold a Public Meeting on **Tuesday, October 8, 2019 7:00 pm** at Alpine City Hall, 20 North Main, Alpine, Utah as follows:

**I. CALL MEETING TO ORDER \*Council Members may participate electronically by phone.**

- |                                 |                         |
|---------------------------------|-------------------------|
| <b>A. Roll Call</b>             | <b>Mayor Troy Stout</b> |
| <b>B. Prayer:</b>               | <b>Kimberly Bryant</b>  |
| <b>C. Pledge of Allegiance:</b> | <b>By invitation</b>    |

**II. CONSENT CALENDAR**

- A. Approve City Council Minutes of September 24, 2019**
- B. Pay Request – 2019 Overlay Project: Staker Paving**

**III. PUBLIC COMMENT**

**IV. REPORTS AND PRESENTATIONS**

- A. FY 2019 Audit Report – Greg Ogden**

**V. ACTION/DISCUSSION ITEMS**

- A. FY 2019 Audit Report:** The City Council will consider approving the 2019 Audit Report.
- B. Alpine Ridge Estates PRD Concept Plan:** The City Council will review the proposed 15 lot PRD located at 430 N. 400. This item is for information only.
- C. Site Plan – Snoasis Shave Ice relocation to 195 E 200 N:** The City Council will consider approving the site plan for Snoasis which proposes relocating from 424 S. Alpine Highway to 195 E. 200 N.
- D. Request to waive the height restriction by 6.5 feet for lot 21 in the Willow Canyon Subdivision:** The City Council will consider a request by the Gage family to waive the height restriction for lot 21.
- E. Verizon Cell Tower:** The City Council will consider approving a location for the proposed Verizon cell tower in one of three proposed locations.
- F. Fence - Healey Parking Lot/Stonehedge Private Open Space:** The City Council will consider participating in the construction of a fence between the Healey parking and the Stonehedge
- G. Request for an exception to the side yard setback in the BC zone for the property located at 235 S. Main - Paul Anderson:** The City Council will consider approving a zero side yard setback as requested for the proposed commercial building to be located on Main Street.
- H. PI Rate Study Proposal – Lewis Young Robertson & Burningham, Inc:** The City Council will consider approving a proposal for a PI Rate Study.

**VI. STAFF REPORTS**

**VII. COUNCIL COMMUNICATION**

**VIII. EXECUTIVE SESSION:** Discuss litigation, property acquisition, or the professional character, conduct or competency of personnel.

**ADJOURN**

Mayor Troy Stout  
September 20, 2019

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL CITY COUNCIL MEETINGS. If you need a special accommodation to participate, please call the City Recorder's Office at (801) 756-6347 x 4.

CERTIFICATE OF POSTING. The undersigned duly appointed recorder does hereby certify that the above agenda notice was on the bulletin board located inside City Hall at 20 North Main and sent by e-mail to The Daily Herald located in Provo, UT, a local newspaper circulated in Alpine, UT. This agenda is also available on our web site at [www.alpinecity.org](http://www.alpinecity.org) and on the Utah Public Meeting Notices website at [www.utah.gov/pmn/index.html](http://www.utah.gov/pmn/index.html)

# PUBLIC MEETING AND PUBLIC HEARING ETIQUETTE

Please remember all public meetings and public hearings are now recorded.

- All comments **must** be recognized by the Chairperson and addressed through the microphone.
- When speaking to the Planning Commission/City Council, please stand, speak slowly and clearly into the microphone, and state your name and address for the recorded record.
- Be respectful to others and refrain from disruptions during the meeting. Please refrain from conversation with others in the audience as the microphones are very sensitive and can pick up whispers in the back of the room.
- Keep comments constructive and not disruptive.
- Avoid verbal approval or dissatisfaction of the ongoing discussion (i.e., booing or applauding).
- Exhibits (photos, petitions, etc.) given to the City become the property of the City.
- Please silence all cellular phones, beepers, pagers or other noise making devices.
- Be considerate of others who wish to speak by limiting your comments to a reasonable length, and avoiding repetition of what has already been said. Individuals may be limited to two minutes and group representatives may be limited to five minutes.
- Refrain from congregating near the doors or in the lobby area outside the council room to talk as it can be very noisy and disruptive. If you must carry on conversation in this area, please be as quiet as possible. (The doors must remain open during a public meeting/hearing.)

## Public Hearing vs. Public Meeting

If the meeting is a **public hearing**, the public may participate during that time and may present opinions and evidence for the issue for which the hearing is being held. In a public hearing there may be some restrictions on participation such as time limits.

Anyone can observe a **public meeting**, but there is no right to speak or be heard there - the public participates in presenting opinions and evidence at the pleasure of the body conducting the meeting.

**ALPINE CITY COUNCIL MEETING**  
**Alpine City Hall, 20 N. Main, Alpine, UT**  
**September 24, 2019**

**I. CALL MEETING TO ORDER.** The meeting was called to order at 7:00 pm by Mayor Troy Stout.

**A. Roll Call:** The following were present and constituted a quorum:

- Mayor Troy Stout
- Council Members: Lon Lott, Carla Merrill, Ramon Beck, Jason Thelin
- Council Members not present: Kimberly Bryant
- Staff: Shane Sorensen, Charmayne Warnock, David Church, Austin Roy, Chief Brian Gwilliam, Chief Reed Thompson.
- Others: Bob Allen – Mountainland Association of Governments, Pam Reschke, Erin Darlington, Rastus Snow, Will Jones, Alan Gilman, Ken Marlinton, Quentin Barney

**B. Prayer:** Troy Stout

**C. Pledge of Allegiance:** Quentin Barney

**II. CONSENT CALENDAR**

**A. Approve City Council minutes of September 10, 2019**

**B. Approve Bid for Healey Parking Lot – Sterling Dan Excavation - \$156,289.09**

**MOTION:** Ramon Beck moved to approve the Consent Calendar. Lon Lott seconded. Ayes: 4 Nays: 0. Motion passed.

<u>Ayes</u>	<u>Nays</u>
Jason Thelin	None
Ramon Beck	
Carla Merrill	
Lon Lott	

**III. PUBLIC COMMENT**

Pam Reschke – Stonehedge HOA. She said she was there to talk about the fence between the parking lot for Healey Park and the private open space in the Stonehedge subdivision. In the motion approving the parking lot, it was stated that the City would work with the HOA on the fence. She said the HOA had looked into the cost and design of a fence but did not have a final plan or an agreement. They would like to have a three-rail vinyl fence between the parking lot and their private open space to keep people from crossing over onto their property. She said she understood that it would need to be an action item to be approved.

The Council discussed other fences that the City had either built or participated in and the reason for the fence, including the fence at Creekside Park which was built for safety reasons to keep children from wandering into the creek. A fence was built on the east end of Smooth Canyon park to keep people from trespassing on private property. The City had paid half the cost of the fence.

Shane Sorensen said that if the City participated in the cost of the fence for Healey parking lot, it would be about \$2,500. They would not participate in the cost of the gate because they did not want a gate.

Rasty Snow – Stonehedge HOA: He asked if the City was holding bond money for improvement of the private open space in the Stonehedge subdivision.

David Church explained that developers only bonded for public infrastructure, which were the improvements necessary to build a house. They did not bond for private open space. He went on to explain that fences had multiple purposes. Whether or not the City participated in building a fence depended on its purpose. They did not build

1 fences as a landscape feature. If the purpose of the Stonehedge fence was just to delineate boundaries, a two-rail  
2 fence would work as well as a three-rail fence. Neither would keep people in or out.

3  
4 Rasty Snow said they were looking at continuing the fence around the corner and along the street. They were  
5 proposing to split the cost of the fence adjacent to City property with the City.

6  
7 Troy Stout said they could put it on the agenda for the next Council meeting for an official discussion. There would  
8 need to be a roll call vote to spend money.

9  
10 Ken Marlinton said for his Eagle project he planned to dig up the flower beds in the cemetery and put in a metal  
11 edging between the flower beds and the grass. He estimated the cost would be about \$1,000. He was planning on  
12 having a fund raiser. Shane Sorensen said staff had talked to him and felt the City could come up with \$500 for the  
13 project.

14  
15 Quentin Barney said that for his Eagle project he wanted to repaint the curbs in the Burgess Park area. Councilman  
16 Ramon Beck signed off on the project.

#### 17 18 **IV. REPORTS AND PRESENTATIONS**

19  
20 Bob Allen – Mountainland Association of Governments (MAG). He said MAG did a number of things including  
21 economic development, act as an advocate for the elderly, and regional transportation planning. He provided written  
22 information to Council outline the regional transportation plan up until 2050. He also directed them to the MAG  
23 website which had interactive map on it.

24  
25 He said the population in Utah County was projected to grow as much as Cache County, Salt Lake County, Davis  
26 County, Box Elder County and Weber County combined. MAG's job was to figure out how to accommodate that  
27 much growth and the traffic it would generate.

28  
29 There were three element they needed to address. 1) They needed to complete an arterial grid of Utah County and  
30 make sure all the streets were connected. In Salt Lake County, the population largely grew from a central location  
31 and the streets were connected. In Utah County, each little community had their own street system and connection  
32 between communities was lacking. 2) They needed a gridwork of freeways. Utah County had one major freeway.  
33 They needed another north/south freeway or a freeway within a freeway. Salt Lake County was a mature urban area  
34 with a lot of major freeways. If Utah County was going to be as populated as Salt Lake County, they needed more  
35 freeways. 3) Transit would be an important means of transporting people. A good example was the UVX in the  
36 Orem Provo area. They saw 10,000 people a day using it. That was 10,000 cars they'd taken off the roads. He said  
37 they could fund the construction of freeway and road projects and bicycle and pedestrian paths, but they could fund  
38 only half of the transit needs. Trax would work in Utah County but they couldn't afford to build it at the present  
39 time.

40  
41 Mr. Allen said that on a local note, MAG also helped fund local projects. They had helped fund the right-turn pocket  
42 on Canyon Crest Road onto SR-92. They were looking at further ways to improve connections on to SR-92.

43  
44 Mayor Stout said he commuted to the north every day and was startled by the congestion on SR-92. The commuter  
45 lane was often backed up all the way from I-15 to Smiths. He asked why it was not a two-lane road all the way. The  
46 worst bottleneck was at the tunnel. It seemed like they had designed flaws into the system so that five years later,  
47 they had to tear it apart and rebuild.

48  
49 Bob Allen said they he didn't think they anticipated all the job growth in the Thanksgiving Point area. They were  
50 working on a Technology Corridor project to clear some of the congestion. He said the divergent diamond under the  
51 freeway was meant to be a band aid to extend the life of that interchange until they could build the Technology  
52 Corridor. They were in the process of converting it.

53  
54 Shane Sorensen asked Mr. Allen if he had an update on the progress of the east/west connector road south of Lone  
55 Peak high school. Mr. Allen said they had been awarded four million dollars in 2008 for the road but there were big

1 issues when it came to acquiring the rights-of-way. The cost of the project had increased to 11 or 12 million dollars  
 2 since that time. They were currently in the acquisition process. They hoped to start turning dirt late next year.

### 4 **V. ACTION/DISCUSSION ITEMS**

#### 6 **A. Site Plan – AT&T Antenna Upgrade**

8 Austin Roy said AT&T planned to upgrade their existing tower on Shepherd’s Hill aka Beck’s Hill. The upgrade  
 9 met the federal requirements for approval by the local municipalities.

11 **MOTION:** Ramon Beck moved to approve the AT&T Antenna Upgrade site plan. Lon Lott seconded. Ayes: 4  
 12 Nays: 0. Motion passed.

<u>Ayes</u>	<u>Nays</u>
Jason Thelin	none
Ramon Beck	
Carla Merrill	
Lon Lott	

#### 20 **B. Voter Participation Areas**

22 David Church said that citizens had the right to initiate new laws or petition a referendum and cause it to be on the  
 23 ballot for the voters to pass. The state legislature had been working to balance the interest of the people who wanted  
 24 to put something on the ballot with the interest of those who were opposed to it. In the past, citizens proposing an  
 25 initiative or referendum had to obtain so many signatures and they could obtain them from a select area of like-  
 26 minded citizens. The change to voter participation areas was designed to bring balance to the process and would  
 27 require signatures from each of the four voter participation areas. The proposed map divided Alpine into four such  
 28 areas, each with a comparable number of registered voters. Someone proposing a ballot issue would need a  
 29 minimum number of signatures from each voter participation area. Cities were required to adopt the map, which was  
 30 prepared by the County, by January 1<sup>st</sup> of next year. He said the Voter Participation Area map did not change the  
 31 voter precincts. The areas would be reevaluated every ten years.

33 **MOTION:** Lon Lott moved to approve the Voter Participation Areas proposed by Utah County. Ramon Beck  
 34 seconded. Ayes: 4 Nays: 0. Motion passed.

<u>Ayes</u>	<u>Nays</u>
Jason Thelin	none
Ramon Beck	
Carla Merrill	
Lon Lott	

#### 42 **C. Moderate Income Housing**

44 Austin Roy said the Planning Commission had reviewed the list of MIH option provided by the state legislature and  
 45 made a motion recommended the following items:

- 47 A. Rezone for densities necessary to assure the production of MIH.
- 48 E. Create or allow for, and reduce regulations related to, accessory dwelling units in residential zone;
- 49 J. Implement zoning incentives for low or moderate income units in new developments;
- 50 L. Preserve existing MIH
- 51 O. Implement a mortgage assistance program for employees of the municipality or of an employer that  
 52 provides contracted services to the municipality.

54 Austin Roy said the City already met item E by allowing accessory apartments.

1 David Church said the other half of the MIH requirement was that not only did cities have to have a plan in place to  
 2 provided MIH, they had to file an annual report with the state showing how the plan was working. He said the  
 3 penalty for failure to have a plan would be withholding state sales tax and property tax. Moderate income housing  
 4 was defined as affordable by someone who made 80% of the median income in Utah County. That worked out to be  
 5 a \$280,000 house.

6  
 7 Jason Thelin suggested including item F which would allow for higher density or moderate income residential  
 8 development in commercial and mixed-use zones, commercial centers, or employment centers. Carla Merrill  
 9 disagreed saying the City could allow for higher density, but it wouldn't necessary equate to moderate income  
 10 housing.

11  
 12 After some discussion, the City Council moved to include items E, L, and O in the City's plan for moderate income  
 13 house. The full discussion is available on the recording of the meeting.

14  
 15 **MOTION:** Carla Merrill moved to include E, L, and O in the Moderate Income Housing Element of the General  
 16 Plan as required by Senate Bill 34 as recommended by the Planning Commission, which were:

- 17  
 18 E. Create or allow for, and reduce regulations related to, accessory dwelling units in residential zones;  
 19 L. Preserve existing moderate income housing  
 20 O. Implement a mortgage assistance program for employees of the municipality or of an employer that  
 21 provides contracted services to the municipality.  
 22

23 Jason Thelin seconded. Ayes: 4 Nays: 0. Motion passed.

<u>Ayes</u>	<u>Nays</u>
Jason Thelin	none
Ramon Beck	
Carla Merrill	
Lon Lott	

## 31 VI. STAFF REPORTS

32  
 33 Austin Roy

- 34 • The Council had directed him to look into a possible ordinance regulating tobacco or smoke shops. He said  
 35 the state had requirements that such businesses had to comply with. One included distances from certain  
 36 uses. A tobacco shop had to be at least 1000 feet from a community location such as a church or a school  
 37 and at least 600 feet from an agricultural or residential use. Based on that it appeared to be impossible to  
 38 put a tobacco specialty shop in Alpine.
- 39 • The City had received a Municipal Recreation Grant which was to be used for the Dry Creek Corridor Trail  
 40 but the contractor that was going to work on the trail had passed away so they would need to choose  
 41 another project.  
 42

43 Shane Sorensen

- 44 • He said there were some other projects to which they could apply the Municipal Recreation Grant money.  
 45 They were getting ready to install the buck and pole fence in Lambert Park or they could use it for the  
 46 playground in Burgess Park.
- 47 • In response to a comment from Carla Merrill about the demand for pickleball courts, Shane Sorensen said  
 48 people had offered to donate money for courts. They needed to look for a location. Staff had painted dual  
 49 lines on other courts since the last meeting, but people had complained that they couldn't see them. They  
 50 would try to address that.
- 51 • They were test pumping the well on 300 North and would need to operate outside the hours allowed for  
 52 construction noise. They would notify people about the problem because it would be noisy.
- 53 • The fourth quarter sales tax had kicked in and the City had received about \$9,700 which was earmarked for  
 54 transportation.

- The downtown Trick or Treat event organized by the Lone Peak Business Alliance would be on October 28<sup>th</sup>. The City would be participating.

## VII. COUNCIL COMMUNICATION

Lon Lott said he'd had some complaints from citizens about aggressive and intimidating sales people in the neighborhoods. Charmayne Warnock said they should have a business license which was carried with them in a lanyard for display. If they didn't comply with the regulations for the license or didn't have a license, the resident should call the police. Chief Gwilliam said they had received some complaints about solicitors. The problem was that by the time they got there, they were gone.

Troy Stout

- He reported that the Lone Peak Safety District would have two representatives from each city. The District was also looking at having a fifth, non-voting member. That person would alternately be from Alpine or Highland and would vote in the event of a tie. Chief Gwilliam said it was very important that the two cities have their representatives show up at the meetings. They were trying to do business and couldn't if they didn't have a quorum.
- He said it was very difficult to get from Healey Boulevard onto Canyon Crest Road. The southbound traffic headed to the high school had to let other cars in before anyone could move. He wondered if there needed to be a light there or if they could make some adjustments to the light at the intersection of SR-92 and Canyon Crest Road and lengthen the time it let southbound traffic through. Shane Sorensen said they had the same problem on SR-92 where people couldn't get out of their driveways.

Carla Merrill

- She said she had someone ask her why the city didn't take the tennis nets down in the winter to preserve them. Shane Sorensen said people complained when they took them down and they didn't replace them that often.
- She asked if they could put lights on the pickleball courts.
- She said people had asked her about having speed bumps. She said she'd told them they presented a safety concern because they slowed down the emergency responders.

Jason Thelin said the Alpine Youth Council were putting up flags, but they were getting pretty ragged from the weather. They needed about 25 all-weather flags. The cost should be less than \$500. Shane Sorensen said they could go ahead and get the flags and the City would reimburse them. Reed Thompson said they if they turned in the old flags, the distributors would give them a discount.

## VIII. EXECUTIVE SESSION

**MOTION:** Carla Merrill moved to go into Executive Session for the purpose of discussing litigation. Ramon Beck seconded. Ayes: 4 Nays: 0. Motion passed.

<u>Ayes</u>	<u>Nays</u>
Jason Thelin	none
Ramon Beck	
Carla Merrill	
Lon Lott	

The Council went into a closed meeting at 9:10 pm

The Council returned to open meeting at 9:40 pm

**MOTION:** Ramon Beck moved to adjourn. Carla Merrill seconded. Ayes: 4 Nays: 0.

The meeting was adjourned at 9:40 pm

**ALPINE CITY, UTAH  
MANAGEMENT LETTER  
JUNE 30, 2019**

**September 25, 2019**

**Honorable Mayor  
Members of the City Council  
Alpine City, Utah**

**Council Members:**

**While planning and performing my audit of the basic financial statements of Alpine City, Utah (City) for the year ended June 30, 2019, I noted a matter regarding compliance with requirements of the *Utah Code* and the City's internal control over financial reporting which needs to be addressed by the City's management.**

**My finding from the audit is attached. If the weaknesses and deficiencies noted in this management letter are left uncorrected, an unacceptable amount of errors could occur without detection.**

**This report is intended solely for the use of the management of Alpine City. However, this report is a matter of public record and its distribution is not limited.**

**By its nature, this report focuses on exceptions, weaknesses and problems. This focus should not be understood to mean that there are not also various strengths and accomplishments. I appreciate the courtesy and assistance extended to me by the personnel of the City during the course of my audit, and I look forward to a continuing professional relationship. I would be pleased to discuss any of these matters with you at your convenience and, if desired, to assist you in implementing any of these suggestions.**

**Greg Ogden,  
Certified Public Accountant**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

### **STATE COMPLIANCE FINDINGS**

#### **2019-1 CONDITION**

The City did not determine estimates of usage of the City's utilities by the City's departments. The City did not notify rate-paying customers of a public hearing to inform them of the City's intent not to charge its departments for their usage of utilities. No information regarding the usage by City departments was provided to utility customers. Internal controls were not implemented to ensure compliance with these requirements.

#### **CRITERIA**

Cities are required to calculate estimates of usage of city utilities by city departments. If payment will not be made for such usage, each rate-paying customer of each city utility is required to be sent notification of a public hearing to discuss the city's intent. The notification must include the date, time and place of the hearing. It must include the purpose of the hearing, fund-specific information regarding the estimated amount of usage not to be charged, and the percentage of the total enterprise fund expenditures represented by the estimate. This notification is also required to be posted on the Public Notice Website and the city's website.

#### **CAUSE**

A deficiency in internal controls over compliance exists since controls were not implemented to ensure that these requirements were completed.

#### **EFFECT**

The City's did not comply with the above requirements. Utility customers were not informed about the City's intent not to charge its departments for their usage of City utilities. No public hearing was held to discuss the City's intent.

#### **RECOMMENDATION**

I recommend that controls be implemented to ensure that the City complies with the above requirements as detailed in the Criteria section.

#### **RESPONSE – ALPINE CITY**

To correct this issue, the City has entered a reoccurring monthly entry in FY 2020 to charge each department monthly to its share of utility costs to the City's Enterprise funds.

**GOVERNMENT AUDITING STANDARDS REPORT**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor  
Members of the City Council  
Alpine City, Utah

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of Alpine City, Utah (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued my report thereon dated September 25, 2019.

**Internal Control over Financial Reporting**

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-01, that I consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Alpine, Utah's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and

accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Alpine City, Utah's Response to Finding

The City's response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

#### Purpose of this Report

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

Greg Ogden  
Certified Public Accountant  
September 25, 2019

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

#### 2019-01 CONDITION

Accrued grant revenues were not recognized for expenses incurred during the fiscal year, for which reimbursement from the federal grant was intended to be sought.

#### CRITERIA

Generally Accepted Accounting Principles requires revenues to be accrued when the City expects that reimbursements from a grant will offset costs incurred during the fiscal year.

#### CAUSE

City personnel involved in finance waited until the new fiscal year to request reimbursement from the grant for the expenses in question. They assumed that the revenues would be recognized in the new fiscal year.

#### EFFECT

\$509,923 of accrued revenues from grants was not recorded. Once these amounts were accrued it was determined that the City would be subject to a Single Audit.

#### RECOMMENDATION

The City will need to implement controls to ensure that similar accruals, which may be required in the future, are recorded properly.

#### RESPONSE – ALPINE CITY

This is not a normal operation conducted by the City which is a one-time grant opportunity. There was a communication issue on the paperwork requesting the grant reimbursement. We don't anticipate this issue happening again.

**ALPINE CITY, UTAH  
BASIC FINANCIAL STATEMENTS AND  
REQUIRED SUPPLEMENTARY INFORMATION  
WITH INDEPENDENT AUDITOR'S REPORTS  
YEAR ENDED JUNE 30, 2019**

**ALPINE CITY, UTAH**  
**TABLE OF CONTENTS**  
**YEAR ENDED JUNE 30, 2019**

---

	<u>Starting On Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
Statement of Net Position	13
Statement of Activities	14
<b>FUND FINANCIAL STATEMENTS</b>	
<b>GOVERNMENTAL FUNDS</b>	
Balance Sheet	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	19
<b>PROPRIETARY FUNDS</b>	
Statement of Net Position	20
Statement of Revenues, Expenses and Changes in Fund Net Position	21
Statement of Cash Flows	22
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	24
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION</b>	46
<b>BUDGETARY SCHEDULES</b>	
Budgetary Comparison Schedule – General Fund	47
<b>PENSION SCHEDULES</b>	
Schedule of the Proportionate Share of the Net Pension Liability – Utah Retirement Systems	48
Schedule of Contributions – Utah Retirement Systems	49

**ALPINE CITY, UTAH**  
**TABLE OF CONTENTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

---

Starting  
On Page

**STATE COMPLIANCE REPORT**

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

50

**GOVERNMENT AUDITING STANDARDS REPORT**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

53

**SINGLE AUDIT REPORTS**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY THE UNIFORM GUIDANCE**

55

**SCHEDULE OF FEDERAL AWARDS**

57

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS**

58

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

59

## **INDEPENDENT AUDITOR'S REPORT**

Honorable Mayor  
Members of the City Council  
Alpine City, Utah

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Alpine City, Utah (City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major

fund, and the aggregate remaining fund information of the City as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-13, budgetary comparison and pension information on pages 46-49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated September 25, 2019, on my consideration of the City's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

  
Greg Ogden,  
Certified Public Accountant  
September 25, 2019

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This document is a narrative overview and analysis of the financial activities of Alpine City for the fiscal year ending June 30, 2019. Alpine City management encourages readers to consider the information presented here in conjunction with the financial statements which follow this section. To help the reader with navigation of this report, the city's activities are classified in the following manner: government activities refers to general administration, parks, streets, garbage, planning etc., while business-type activities refers to operations such as the sewer, storm drain, water, and pressurized irrigation.

### FINANCIAL HIGHLIGHTS

- The total net position of Alpine City increased by \$874,340 totaling \$80,045,066. The governmental net position decreased by (\$796,419) and the business-type net position increased by \$1,670,759.
- The total net position of governmental and business-type activities is \$80,045,066 and is made up of \$67,181,303 in capital assets, such as land, infrastructure and equipment and \$12,863,763 in other net position. The \$12,863,763 in other net position is made up of \$2,934,869 which is restricted for capital projects, debt service and endowments. Finally, the remaining \$9,928,894 is unrestricted assets.
- Total liabilities and deferred inflows of the City decreased by (\$1,494,400). For governmental activities these decreased by (\$1,051,547). For business-type activities they decreased by (\$442,853).

### REPORTING THE CITY AS A WHOLE

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

**The government-wide financial statements** are designed to provide readers with a broad overview of Alpine City's finances, in a manner similar to a private-sector business.

- The statement of net position presents information on all of Alpine City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Alpine City is improving or deteriorating. However, you will also need to consider other nonfinancial factors.
- The statement of activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Both of the government-wide financial statements distinguish functions of Alpine City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government-wide financial statements can be found on pages 13-15 of this report.

## **REPORTING THE CITY'S MOST SIGNIFICANT FUNDS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Alpine City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds** - These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund statements provide detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the fund financial statements.

The only major governmental funds (as determined by generally accepted accounting principles) are the General Fund and the Capital Projects Fund. The balance of the governmental funds are determined to be non-major and are included in the combining statements within this report.

- **Proprietary funds** - Alpine City maintains one type of proprietary fund, the enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Alpine City uses enterprise funds to account for its Pressurized Irrigation Utility, Culinary Water Utility, Sewer Utility and Storm Drain Operation. As determined by generally accepted accounting principles, the pressurized irrigation, culinary water, storm drain, and sewer enterprise funds meet the criteria for major fund classification.

- **Fiduciary funds** - These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting method used for these funds is much like that used for proprietary funds.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Alpine City, assets exceed liabilities by \$80,045,066.

By far the largest portion of Alpine City's net position (84%) reflects its investment in capital assets (e.g., land, buildings, infrastructure assets, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**STATEMENT OF NET POSITION**  
(In thousands of dollars)

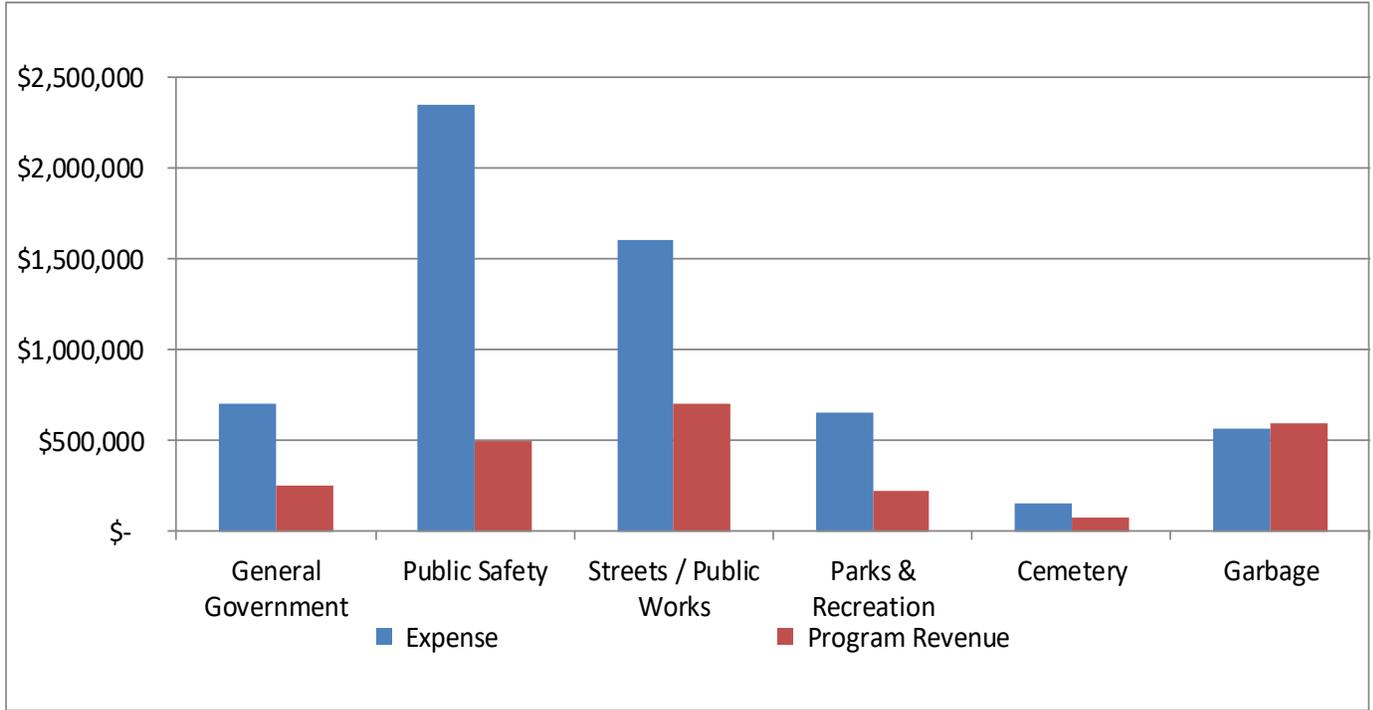
	Governmental		Activities		Business-type Activities	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	\$ 8,703	\$ 9,620	\$ 8,024	\$ 8,762		
Capital Assets	40,960	41,882	29,241	27,240		
Deferred Outflow	159	167	327	361		
Total Assets	<u>49,822</u>	<u>51,669</u>	<u>37,592</u>	<u>36,363</u>		
Long-term Debt Outstanding	545	473	3,183	3,443		
Other Liabilities	1,439	2,899	453	536		
Deferred Inflow	1,730	1,394	18	118		
Total Liabilities	<u>3,714</u>	<u>4,766</u>	<u>3,654</u>	<u>4,097</u>		
Net Position:						
Net Invested in Capital Assets,	40,816	41,693	26,366	24,000		
Restricted	2,195	1,874	739	666		
Unrestricted	3,097	3,337	6,833	7,601		
Total Net Position	<u>\$ 46,108</u>	<u>\$ 46,904</u>	<u>\$ 33,938</u>	<u>\$ 32,267</u>		

**CHANGES IN NET ASSETS**  
(In thousands of dollars)

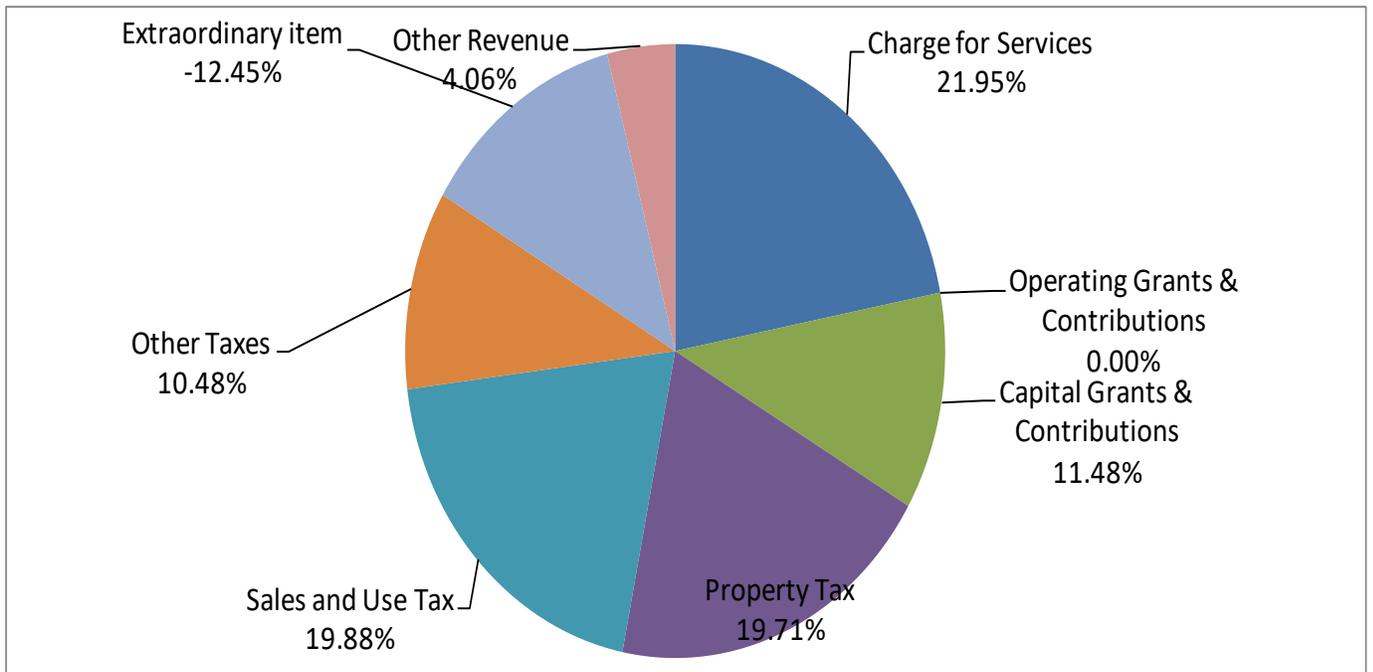
	Governmental		Business-type Activities	
	2019	2018	2019	2018
Revenues				
Program Revenues				
Charges for Services	\$ 1,533	\$ 1,438	\$ 2,885	\$ 2,839
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	802	5,408	1,471	2,650
General Revenues				
Property Taxes	1,377	1,322	-	-
Sales and Use Taxes	1,389	1,378	-	-
Other Taxes	732	762	-	-
Other Revenues	284	340	212	151
Settlement	(870)	(1,456)	-	-
Total Revenues	<u>5,247</u>	<u>9,192</u>	<u>4,568</u>	<u>5,640</u>
Expenses				
General Government	707	665	-	-
Public Safety	2,350	2,169	-	-
Streets/Public Works	1,609	1,588	-	-
Parks and Recreation	654	597	-	-
Cemetery	154	177	-	-
Garbage	570	480	-	-
Interest Expense	-	-	-	-
Water	-	-	747	789
Sewer	-	-	1,029	1,011
Pressurized Irrigation	-	-	897	923
Storm Drain	-	-	224	214
Total Expenses	<u>6,044</u>	<u>5,676</u>	<u>2,897</u>	<u>2,937</u>
Increase in Net Position Before Transfers	(797)	3,516	1,671	2,703
Transfers	-	-	-	-
Change in Net Position	(797)	3,516	1,671	2,703
Net Position Beginning	46,904	43,388	32,267	29,564
Prior Period Adjustment	-	-	-	-
Net Position Ending	<u>\$ 46,107</u>	<u>\$ 46,904</u>	<u>\$ 33,938</u>	<u>\$ 32,267</u>

The following graphs display the government-wide activities as reflected in the above tables. Program revenues included in the first graph are fees charged for specific services performed by the various governmental functions. General revenues such as property taxes, sales and uses taxes, etc. are not included.

### Expense and Program Revenues -Governmental Activities

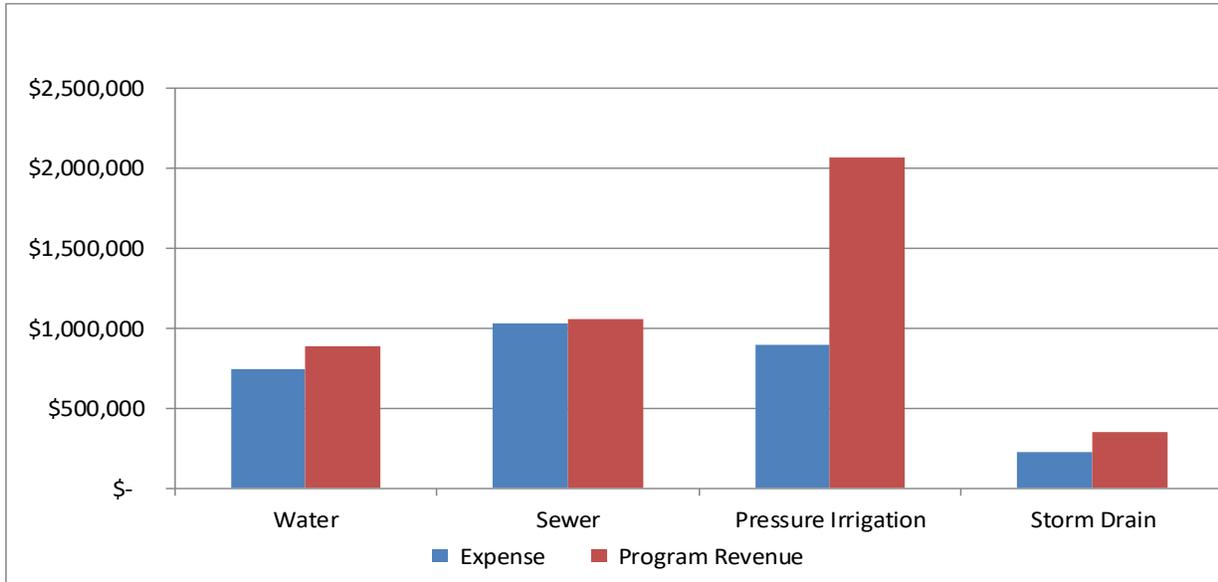


### Revenues by Source – Governmental Activities

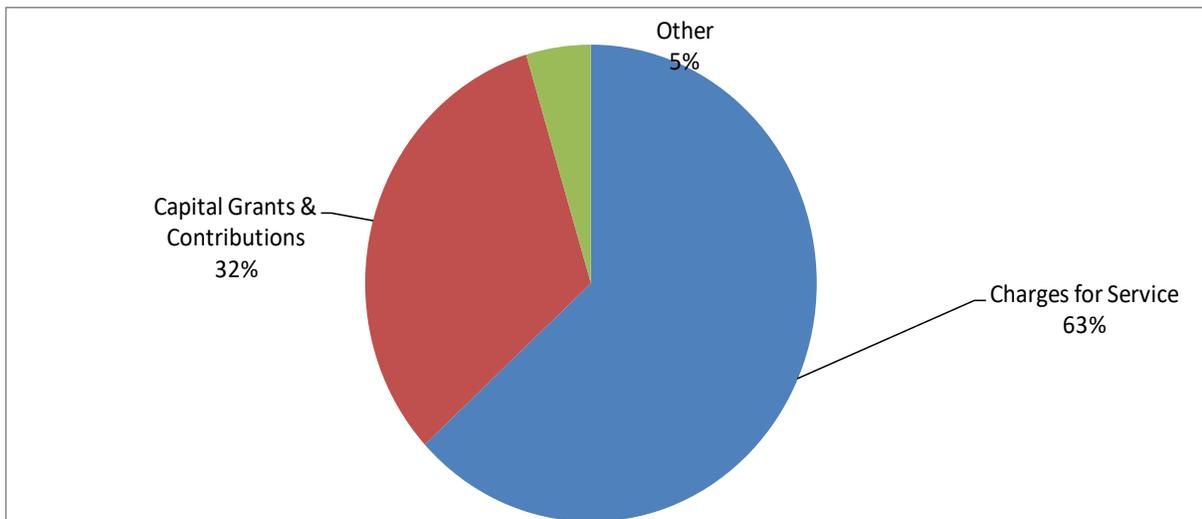


It can be seen from the following charts, the majority of revenues in the business-type activities are in charges for services, with 63 percent of the revenues coming from this source. The revenues from capital grants and contributions represent the value of infrastructure systems donated to the City via subdivisions being developed.

### Expense and Program Revenues – Business-Type Activities



### Revenues by Source – Business-Type Activities



## **ANALYSIS OF GOVERNMENT'S FUNDS**

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. As of June 30, 2019; the City's governmental funds (General, Capital Projects and Debt Service) reported combined fund equity of \$5,554,157. The General Fund is the chief operating fund of the City. All activities which are not required to be accounted for in separate funds either by state or local ordinance or by a desire to maintain matching of revenues and expenses is accounted for in this fund.

As stated earlier, the City maintains several enterprise funds to account for the business-type activities of the City. The separate fund statements included in this report provide the same information for business-type activities as is provided in the government-wide financial statements. However, the difference is that the fund statements provide much more detail.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

During the fiscal year, the General Fund original budget was amended to:

- Transfer funds from Capital Projects to the General Fund to pay for the lawsuit.
- Reflect that the lawsuit was settled and completed.
- Reflect that various parks and infrastructure improvement were completed.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital assets - Alpine City's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to \$70,201,036 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, infrastructure (streets, sidewalks, curb and gutter, bridges, etc.), and machinery and equipment. The total increase in the City's investment in fixed assets for the current year was \$1,077,923.

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

- Two New trucks.
- Development contributions of infrastructure \$299,177.
- Various pressurized irrigation equipment for an amount of \$2,010,016.
- 2020 Freightliner truck.

**ALPINE CITY'S CAPITAL ASSETS**  
**(Net of Depreciation, in thousands of dollars)**

	<b>Governmental</b>		<b>Activities</b>		<b>Business-type Activities</b>	
	2019	2018	2019	2018	2019	2018
Capital Assets Not Being Depreciated						
Land	\$ 22,775	\$ 22,775	\$ 456	\$ 456	\$ 456	\$ 456
Water Shares	-	-	73	73	73	73
Capital Assets Being Depreciated						
Buildings and Structures	1,844	1,844	215	215	215	215
Improvements and Infrastructure	36,946	36,499	40,420	38,080	40,420	38,080
Machinery, Equipment and Vehicles	1,014	1,127	1,751	1,216	1,751	1,216
Construction in Progress	-	-	-	-	-	-
Total	62,579	62,245	42,915	40,040	42,915	40,040
Less Accumulated Depreciation	(21,619)	(20,362)	(13,674)	(12,800)	(13,674)	(12,800)
Total Capital Assets	\$ 40,960	\$ 41,883	\$ 29,241	\$ 27,240	\$ 29,241	\$ 27,240

Additional information on the City's capital assets can be found in the footnotes to this financial report and also the supplemental section.

Long-term debt - At June 30, 2019, the City had total debt outstanding of \$3,728,665. The majority of Alpine City's long-term debt, \$2,875,000 is debt secured solely by specific revenue sources (i.e., revenue bonds within the Pressurized Irrigation Fund).

**ALPINE CITY'S OUTSTANDING DEBT**  
(In thousands of dollars)

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Revenue Bonds	\$ -	\$ -	\$ 2,875	\$ 3,240
Capital Leases	145	190	-	-
Net Pension Liability	303	187	268	165
Compensated Absences	98	96	40	38
Total	\$ 546	\$ 473	\$ 3,183	\$ 3,443

Additional information on the outstanding debt obligations of the City can be found in the footnotes to this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- The Unemployment rate for Utah County (of which Alpine is part) was 2.5% compared with the State unemployment rate of 2.8%.
- Alpine is continuing to see an increase in building permits and the occupation of vacant homes along with new subdivision developments.
- The major projects budgeted for next year includes the following:
  - Street maintenance projects: \$309,615
  - Park Improvements: \$50,556
  - Capital projects: \$145,075
  - Pressurized irrigation project: \$2,010,016

## **REQUESTS FOR INFORMATION**

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

City Finance Officer  
20 N Main St  
Alpine, UT 84004

## **BASIC FINANCIAL STATEMENTS**

**ALPINE CITY**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

	<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Totals</b>
<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 3,733,646	\$ 6,528,563	\$ 10,262,209
Accounts Receivable	2,180,360	245,508	2,425,868
Grants Receivable	-	509,923	509,923
Prepaid Expenses	46,204	-	46,204
<b>TOTAL CURRENT ASSETS</b>	<b>5,960,210</b>	<b>7,283,994</b>	<b>13,244,204</b>
<b>NONCURRENT ASSETS</b>			
Restricted Cash and Cash Equivalents	2,742,337	739,883	3,482,220
Capital Assets			
Non Depreciable	22,775,043	529,527	23,304,570
Depreciable Assets (net of Depreciation)	18,185,144	28,711,322	46,896,466
<b>TOTAL NONCURRENT ASSETS</b>	<b>43,702,524</b>	<b>29,980,732</b>	<b>73,683,256</b>
<b>TOTAL ASSETS</b>	<b>49,662,734</b>	<b>37,264,726</b>	<b>86,927,460</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>	<b>158,775</b>	<b>326,647</b>	<b>485,422</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>49,821,509</b>	<b>37,591,373</b>	<b>87,412,882</b>
<b><u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable and Accrued Liabilities	1,195,030	452,783	1,647,813
Unearned Revenues	243,963	-	243,963
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,438,993</b>	<b>452,783</b>	<b>1,891,776</b>
<b>NONCURRENT LIABILITIES</b>			
Due Within One Year	136,064	412,363	548,427
Net Pension Liability	302,985	267,716	570,701
Due in More Than One Year	106,425	2,503,112	2,609,537
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>545,474</b>	<b>3,183,191</b>	<b>3,728,665</b>
<b>TOTAL LIABILITIES</b>	<b>1,984,467</b>	<b>3,635,974</b>	<b>5,620,441</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>1,729,560</b>	<b>17,815</b>	<b>1,747,375</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>3,714,027</b>	<b>3,653,789</b>	<b>7,367,816</b>
<b><u>NET POSITION</u></b>			
Net Investment in Capital Assets	40,815,454	26,365,849	67,181,303
Restricted	2,195,389	739,480	2,934,869
Unrestricted	3,096,639	6,832,255	9,928,894
<b>TOTAL NET POSITION</b>	<b>\$ 46,107,482</b>	<b>\$ 33,937,584</b>	<b>\$ 80,045,066</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b><u>FUNCTIONS/PROGRAMS</u></b>				
<b>Governmental Activities</b>				
General Government	\$ 706,656	\$ 250,204	\$ -	\$ -
Public Safety	2,350,217	493,720	-	-
Streets	1,608,648	-	-	707,858
Parks and Recreation	654,107	125,441	-	94,001
Cemetery	153,745	70,645	-	-
Garbage	569,953	593,273	-	-
<b>Total Governmental Activities</b>	<b><u>6,043,326</u></b>	<b><u>1,533,283</u></b>	<b><u>-</u></b>	<b><u>801,859</u></b>
<b>Business-type Activities</b>				
Water	746,260	746,385	-	144,495
Sewer	1,029,258	1,012,481	-	44,103
Pressurized Irrigation	897,496	944,068	-	1,117,899
Storm Drain	223,924	181,875	-	164,819
<b>Total Business-type Activities</b>	<b><u>2,896,938</u></b>	<b><u>2,884,809</u></b>	<b><u>-</u></b>	<b><u>1,471,316</u></b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b><u>\$ 8,940,264</u></b>	<b><u>\$ 4,418,092</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,273,175</u></b>

General Revenues  
Property Taxes  
Vehicle Taxes  
Sales Taxes  
Franchise Taxes  
Unrestricted Investment Earnings  
Miscellaneous  
Extraordinary Item  
Lawsuit Settlement  
Total General Revenues and Transfers  
Change in Net Position  
Net Position - Beginning  
  
**Net Position - Ending**

See the accompanying notes to the financial statements

**Net (Expense) Revenue and Changes in Net Assets**

**Primary Government**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
\$ (456,452)	-	\$ (456,452)
(1,856,497)	-	(1,856,497)
(900,790)	-	(900,790)
(434,665)	-	(434,665)
(83,100)	-	(83,100)
23,320	-	23,320
<b>(3,708,184)</b>	<b>-</b>	<b>(3,708,184)</b>
-	144,620	144,620
-	27,326	27,326
-	1,164,471	1,164,471
-	122,770	122,770
<b>-</b>	<b>1,459,187</b>	<b>1,459,187</b>
<b>(3,708,184)</b>	<b>1,459,187</b>	<b>(2,248,997)</b>
1,376,927	-	1,376,927
105,355	-	105,355
1,388,544	-	1,388,544
627,050	-	627,050
216,506	211,572	428,078
67,110	-	67,110
(869,727)	-	(869,727)
2,911,765	211,572	3,123,337
(796,419)	1,670,759	874,340
46,903,901	32,266,825	79,170,726
<b>\$ 46,107,482</b>	<b>\$ 33,937,584</b>	<b>\$ 80,045,066</b>

**ALPINE CITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2019**

	<u>Governmental-type Activities</u>			
	<u>General</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,016,113	\$ -	\$ -	\$ 1,016,113
Accounts Receivable	2,180,360	-	-	2,180,360
Restricted Cash and Cash Equivalents	1,009,432	2,717,533	1,732,905	5,459,870
Prepaid Expenses	46,204	-	-	46,204
<b>TOTAL ASSETS</b>	<b>\$ 4,252,109</b>	<b>\$ 2,717,533</b>	<b>\$ 1,732,905</b>	<b>\$ 8,702,547</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 132,646	\$ 5,077	\$ 4,500	\$ 142,223
Developer Completion Bonds Payable	157,488	-	-	157,488
Infrastructure Protection Bonds Payable	-	895,319	-	895,319
Unearned Revenue	-	243,963	-	243,963
<b>TOTAL LIABILITIES</b>	<b>290,134</b>	<b>1,144,359</b>	<b>4,500</b>	<b>1,438,993</b>
<b>DEFERRED INFLOW OF RESOURCES</b>	<b>1,709,397</b>	<b>-</b>	<b>-</b>	<b>1,709,397</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES</b>	<b>1,999,531</b>	<b>1,144,359</b>	<b>4,500</b>	<b>3,148,390</b>
<b>FUND BALANCE</b>				
Non-Spendable	46,204	-	642,635	688,839
Restricted	1,109,619	-	1,085,770	2,195,389
Assigned	-	1,573,174	-	1,573,174
Unassigned	1,096,755	-	-	1,096,755
<b>TOTAL FUND BALANCES</b>	<b>2,252,578</b>	<b>1,573,174</b>	<b>1,728,405</b>	<b>5,554,157</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,252,109</b>	<b>\$ 2,717,533</b>	<b>\$ 1,732,905</b>	<b>\$ 8,702,547</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

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TOTAL GOVERNMENTAL FUNDS BALANCES	\$	5,554,157
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.		40,960,187
Deferred outflows of resources related to pensions represent a consumption of net position that applies to future periods and therefore, are not reported in the funds.		158,775
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(545,474)
Deferred inflows of resources related to pensions represent a source of resources that applies to future periods and therefore, are not reported in the funds.		<u>(20,163)</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>46,107,482</u>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Governmental-type Activities</b>			
	<b>General</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 3,497,876	\$ -	\$ -	\$ 3,497,876
Licenses and Permits	479,581	-	-	479,581
Intergovernmental	489,166	-	-	489,166
Charge for Services	955,187	-	21,221	976,408
Fines and Forfeitures	77,294	-	-	77,294
Interest	76,784	94,104	45,618	216,506
Miscellaneous	56,426	10,684	-	67,110
<b>TOTAL REVENUES</b>	<b>5,632,314</b>	<b>104,788</b>	<b>66,839</b>	<b>5,803,941</b>
<b>EXPENDITURES</b>				
General Government	615,544	-	-	615,544
Public Safety	2,347,816	-	-	2,347,816
Streets	711,944	-	-	711,944
Parks and Recreation	399,550	24,930	4,500	428,980
Cemetery	136,264	-	9,850	146,114
Garbage	568,984	-	-	568,984
Capital Outlay	50,373	69,591	46,056	166,020
<b>TOTAL EXPENDITURES</b>	<b>4,830,475</b>	<b>94,521</b>	<b>60,406</b>	<b>4,985,402</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>801,839</b>	<b>10,267</b>	<b>6,433</b>	<b>818,539</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Impact Fees	-	-	144,530	144,530
Lawsuit Settlement	(869,727)	-	-	(869,727)
Transfers from Other Funds	1,000,000	200,000	-	1,200,000
Transfer to Other Funds	(200,000)	(1,000,000)	-	(1,200,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(69,727)</b>	<b>(800,000)</b>	<b>144,530</b>	<b>(725,197)</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND USES</b>	<b>732,112</b>	<b>(789,733)</b>	<b>150,963</b>	<b>93,342</b>
BEGINNING FUND BALANCE	1,520,466	2,362,907	1,577,442	5,460,815
<b>ENDING FUND BALANCE</b>	<b>\$ 2,252,578</b>	<b>\$ 1,573,174</b>	<b>\$ 1,728,405</b>	<b>\$ 5,554,157</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER  
EXPENDITURES AND USES - TOTAL GOVERNMENTAL FUNDS \$ 93,342

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

Governmental funds report capital outlays as expenditures. In the statement  
of activities the cost of those assets is allocated over their estimated useful  
lives as depreciation expense. This is the amount by which capital outlays  
were exceeded by depreciation in the current period. (922,787)

Issuance of long-term debt provides current financial resources to  
governmental funds. The repayment of the principal of long-term debt  
consumes the current financial resources of governmental funds. This  
amount is the net difference in the treatment of long-term debt and  
related items. 45,167

Some revenues and expenses reported in the statement of activities do not add  
to or require the use of current financial resources and, therefore, are not  
reported as revenues or expenditures in the governmental funds. (12,141)

CHANGE IN NET POSITION OF GOVERNMENTAL FUNDS \$ (796,419)

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Business-type Activities - Enterprise Funds				Total Enterprise Funds
	Water	Sewer	Pressure Irrigation	Storm Drain	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>CURRENT ASSETS</b>					
Cash and Cash Equivalents	\$ 2,379,937	\$ 2,318,089	\$ 1,154,447	\$ 676,090	\$ 6,528,563
Accounts Receivable, Net of Allowance for Uncollectible Grants Receivable	48,182	95,489	88,003	13,834	245,508
	-	-	509,923	-	509,923
<b>TOTAL CURRENT ASSETS</b>	<b>2,428,119</b>	<b>2,413,578</b>	<b>1,752,373</b>	<b>689,924</b>	<b>7,283,994</b>
<b>NONCURRENT ASSETS</b>					
Restricted Assets					
Cash and Cash Equivalents	373,677	76,805	166,590	122,811	739,883
Capital Assets					
Water Shares	73,400	-	-	-	73,400
Land	219,000	21,072	-	216,055	456,127
Building and Structures	169,103	45,971	-	-	215,074
Improvements	13,952,835	7,581,524	13,269,618	5,615,756	40,419,733
Machinery, Equipment and Vehicles	1,158,241	276,091	316,319	-	1,750,651
Less Accumulated Depreciation	(5,563,984)	(3,020,801)	(3,759,505)	(1,329,846)	(13,674,136)
<b>TOTAL NONCURRENT ASSETS</b>	<b>10,382,272</b>	<b>4,980,662</b>	<b>9,993,022</b>	<b>4,624,776</b>	<b>29,980,732</b>
<b>TOTAL ASSETS</b>	<b>12,810,391</b>	<b>7,394,240</b>	<b>11,745,395</b>	<b>5,314,700</b>	<b>37,264,726</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
	<b>49,974</b>	<b>46,116</b>	<b>218,146</b>	<b>12,411</b>	<b>326,647</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>12,860,365</b>	<b>7,440,356</b>	<b>11,963,541</b>	<b>5,327,111</b>	<b>37,591,373</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	33,085	47,151	312,899	1,053	394,188
Customer Deposits Payable	34,800	-	-	-	34,800
Accrued Interest Payable	-	-	23,795	-	23,795
Compensated Absences	2,181	22,929	4,945	7,308	37,363
Current Portion of Long-Term Debt	-	-	375,000	-	375,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>70,066</b>	<b>70,080</b>	<b>716,639</b>	<b>8,361</b>	<b>865,146</b>
<b>NONCURRENT LIABILITIES</b>					
Compensated Absences	205	2,097	123	687	3,112
Net Pension Liability	95,364	88,002	60,666	23,684	267,716
Bonds Payable	-	-	2,500,000	-	2,500,000
<b>TOTAL NONCURRENT LIABILITIES</b>	<b>95,569</b>	<b>90,099</b>	<b>2,560,789</b>	<b>24,371</b>	<b>2,770,828</b>
<b>TOTAL LIABILITIES</b>	<b>165,635</b>	<b>160,179</b>	<b>3,277,428</b>	<b>32,732</b>	<b>3,635,974</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
	<b>6,346</b>	<b>5,856</b>	<b>4,037</b>	<b>1,576</b>	<b>17,815</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>171,981</b>	<b>166,035</b>	<b>3,281,465</b>	<b>34,308</b>	<b>3,653,789</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	10,008,595	4,903,857	6,951,432	4,501,965	26,365,849
Restricted					
Impact Fees	373,677	76,805	166,590	122,408	739,480
Unrestricted	2,306,112	2,293,659	1,564,054	668,430	6,832,255
<b>TOTAL NET POSITION</b>	<b>\$ 12,688,384</b>	<b>\$ 7,274,321</b>	<b>\$ 8,682,076</b>	<b>\$ 5,292,803</b>	<b>\$ 33,937,584</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Business-type Activities - Enterprise Funds				Total Enterprise Funds
	Water	Sewer	Pressure Irrigation	Storm Drain	
<b>OPERATING REVENUES</b>					
Charge for Services	\$ 715,424	\$ 1,007,356	\$ 917,867	\$ 171,675	\$ 2,812,322
Connection Fees	15,345	5,125	25,651	-	46,121
Miscellaneous	15,616	-	550	10,200	26,366
<b>TOTAL OPERATING REVENUES</b>	<b>746,385</b>	<b>1,012,481</b>	<b>944,068</b>	<b>181,875</b>	<b>2,884,809</b>
<b>OPERATING EXPENSES</b>					
Salaries, Wages and Benefits	224,828	229,976	135,666	69,906	660,376
Operations	183,529	635,098	389,493	30,153	1,238,273
Depreciation	337,903	164,184	248,448	123,865	874,400
<b>TOTAL OPERATING EXPENSES</b>	<b>746,260</b>	<b>1,029,258</b>	<b>773,607</b>	<b>223,924</b>	<b>2,773,049</b>
<b>OPERATING INCOME (LOSS)</b>	<b>125</b>	<b>(16,777)</b>	<b>170,461</b>	<b>(42,049)</b>	<b>111,760</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Grant Revenues	-	-	989,081	-	989,081
Impact Fees	71,872	17,735	74,006	29,200	192,813
Interest Income	75,775	63,441	49,794	22,562	211,572
Interest and Amortization Expense	-	-	(123,889)	-	(123,889)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>147,647</b>	<b>81,176</b>	<b>988,992</b>	<b>51,762</b>	<b>1,269,577</b>
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>147,772</b>	<b>64,399</b>	<b>1,159,453</b>	<b>9,713</b>	<b>1,381,337</b>
Capital Contributions	72,623	26,368	54,812	135,619	289,422
<b>CHANGE IN NET POSITION</b>	<b>220,395</b>	<b>90,767</b>	<b>1,214,265</b>	<b>145,332</b>	<b>1,670,759</b>
<b>TOTAL NET POSITION AT BEGINNING OF YEAR</b>	<b>12,467,989</b>	<b>7,183,554</b>	<b>7,467,811</b>	<b>5,147,471</b>	<b>32,266,825</b>
<b>TOTAL NET POSITION AT END OF YEAR</b>	<b>\$ 12,688,384</b>	<b>\$ 7,274,321</b>	<b>\$ 8,682,076</b>	<b>\$ 5,292,803</b>	<b>\$ 33,937,584</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Business-type Activities - Enterprise Funds				Total Enterprise Funds
	Water	Sewer	Pressure Irrigation	Storm Drain	
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>					
Receipts from Customers	\$ 732,997	\$ 1,019,452	\$ 948,654	\$ 182,956	\$ 2,884,059
Payment to Suppliers	(558,928)	(630,058)	(112,372)	(29,957)	(1,331,315)
Payment to Employees	(221,769)	(221,795)	(108,041)	(70,049)	(621,654)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>(47,700)</b>	<b>167,599</b>	<b>728,241</b>	<b>82,950</b>	<b>931,090</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>					
Transfer to/from other funds	-	-	-	-	-
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>					
Impact Fees	71,872	17,735	74,006	29,200	192,813
Grant Revenues	-	-	479,158	-	479,158
Acquisition of Capital Assets	(369,009)	(6,458)	(2,070,656)	(139,565)	(2,585,688)
Bond Payments	-	-	(365,000)	-	(365,000)
Contingent Liability	-	-	-	-	-
Interest and Amortization Expense	-	-	(126,056)	-	(126,056)
<b>NET CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(297,137)</b>	<b>11,277</b>	<b>(2,008,548)</b>	<b>(110,365)</b>	<b>(2,404,773)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>					
Interest Income	75,775	63,441	49,794	22,562	211,572
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>75,775</b>	<b>63,441</b>	<b>49,794</b>	<b>22,562</b>	<b>211,572</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>(269,062)</b>	<b>242,317</b>	<b>(1,230,513)</b>	<b>(4,853)</b>	<b>(1,262,111)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>3,022,676</b>	<b>2,152,577</b>	<b>2,551,550</b>	<b>803,754</b>	<b>8,530,557</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 2,753,614</b>	<b>\$ 2,394,894</b>	<b>\$ 1,321,037</b>	<b>\$ 798,901</b>	<b>\$ 7,268,446</b>

See the accompanying notes to the financial statements

**ALPINE CITY**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Total Enterprise Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Pressure Irrigation</b>	<b>Storm Drain</b>	
<b><u>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u></b>					
Operating Income (Loss)	\$ 125	\$ (16,777)	\$ 170,461	\$ (42,049)	\$ 111,760
Adjustments					
Depreciation	337,903	164,184	248,448	123,865	874,400
Changes in Net Position					
Accounts Receivable, Net	(25,888)	6,971	4,586	1,081	(13,250)
Deferred Outflows - Pensions	2,580	2,381	28,264	641	33,866
Accounts Payable	(375,399)	5,040	277,121	196	(93,042)
Customer Deposits Payable	12,500	-	-	-	12,500
Compensated Absences	(291)	5,089	(1,130)	(975)	2,693
Net Pension Liability	36,456	33,642	23,192	9,054	102,344
Deferred Inflows - Pensions	(35,686)	(32,931)	(22,701)	(8,863)	(100,181)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>\$ (47,700)</b>	<b>\$ 167,599</b>	<b>\$ 728,241</b>	<b>\$ 82,950</b>	<b>\$ 931,090</b>
<b>NONCASH TRANSACTIONS</b>					
Contributions of Capital Assets from Developers	<b>\$ 72,623</b>	<b>\$ 26,368</b>	<b>\$ 54,812</b>	<b>\$ 135,619</b>	<b>\$ 289,422</b>

See the accompanying notes to the financial statements

# ALPINE CITY, UTAH

## NOTES TO THE FINANCIAL STATEMENTS

### JUNE 30, 2019

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Alpine City, Utah (City) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The following is a summary of the more significant of the City's accounting policies.

##### Financial Reporting Entity

Alpine City was incorporated in 1855 under the laws of the State of Utah. The City is a municipal corporation governed by an elected five-member Council and Mayor. The City provides services under the following organizational structure:

General Government: Mayor and City Council, City Administrator, Justice Court, Treasurer and Recorder

Public Safety: Police, Fire and Emergency Medical Services, (through Lone Peak Public Safety District), Building Inspection, Planning and Zoning

Public Works: Streets, Water, Sewer, Garbage, Pressurized Irrigation and Storm Drains

Parks and Recreation: Parks, Cemetery and Recreation

The reporting entity is comprised of the primary government and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards, and agencies that are not legally separate from the City. The City has no component units and is not a component unit of another entity.

##### Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a statement of net position, a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

*Government-wide Financial Statements* – The government-wide financial statements include the statement of net position and statement of activities. These statements report financial information for the City as a whole. For the most part, the effect of interfund activity has been removed from these statements. Individual funds are not displayed but the statements distinguish governmental activities, which normally are supported by taxes and general revenues, from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

The statement of net position presents the financial position of the governmental and business-type activities of the City at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities and for each identifiable activity of the business-type activities of the City. Direct expenses are those that are specifically associated with a function and are clearly identifiable to that particular function. The City does not allocate indirect expenses to functions in the statement of activities.

## NOTE 1 - (CONTINUED)

The statement of activities reports the expenses of a given function or segment offset by program revenues directly connected to the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include 1) charges to customers who directly benefit from goods or services provided by a given function or activity; 2) operating grants and contributions which finance annual operating activities, including restricted investment income; and 3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets.

For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are restricted.

Taxes, interest, and other revenue sources not properly included with program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the City.

*Fund Financial Statements* – During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. Fund financial statements are provided for governmental and proprietary funds.

Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds.

*Fund Accounting* – The City uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The City uses two types of categories: governmental and proprietary.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between governmental fund assets and liabilities as fund balance.

The City reports the following major governmental funds:

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

The *capital projects fund* accounts for the acquisition or construction of major capital facilities of the City (other than those financed by proprietary funds).

Proprietary Fund – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

The City reports the following major proprietary funds:

The *water fund* accounts for the activities of the City's water production, treatment and distribution operations.

The *sewer fund* accounts for the activities of the City's sewer treatment operations.

## NOTE 1 - (CONTINUED)

The *pressure irrigation fund* accounts for the activities of the City's pressurized irrigation distribution operations.

The *storm drain fund* accounts for the activities of the City's storm drain operations.

### Measurement Focus

*Government-wide Financial Statements* – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the City are included on the statement of net position. The statement of activities reports revenues and expenses.

*Fund Financial Statements* – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

### Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue and in the presentation of expenses versus expenditures.

*Revenues – Exchange Transactions* – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, the phrase “available for exchange transactions” means expected to be received within 60 days of year-end.

*Revenues – Non-exchange Transactions* – Non-exchange transactions in which the City receives value without directly giving equal value in return, include sales tax, property tax, grants, and donations. On an accrual basis, revenue from sales tax is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected by June 30, 2019 for property taxes and within 60 days for other non-exchange transactions) before it can be recognized.

## NOTE 1 - (CONTINUED)

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: sales taxes, property taxes, special assessments, and federal and state grants.

*Unearned Revenue* – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. This unearned revenue is expected to be collected in the next fiscal year.

*Expenses/Expenditures* – On the accrual basis of accounting, expenses are recognized at the time they are incurred, if measurable. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

### Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

#### Cash, cash equivalents, and investments

Cash and cash equivalents include cash on hand, demand deposits with banks and other financial institutions, and deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts. The City's investment policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah Public Treasurer's Investment Fund (Fund) and other investments allowed by the State of Utah's Money Management Act. Investments are reported at fair value. The Fund operates in accordance with state laws and regulations. The reported value of the City's cash in the Fund is the same as the fair value of the Fund shares.

Cash equivalents are generally considered short-term highly liquid investments with maturities of three months or less from the purchase date. Investments are recorded at fair value in accordance with GASB Statement No. 72 Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

#### Restricted assets

Cash which is restricted to a particular use due to statutory, budgetary or bonding requirements is classified as "restricted cash" on the statement of net position and on the balance sheets. Restricted cash would be spent first and then unrestricted resources would be used when the restricted funds are depleted.

#### Receivables

All trade and property tax receivables are reported net of an allowance for uncollectible amounts, where applicable.

#### Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as interfund receivables/payables. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances.

## NOTE 1 - (CONTINUED)

### Capital assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds or contributions. The City reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the proprietary fund's statement of net position.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are capitalized at historical cost, if purchased, and at fair market value at the date of the gift, if donated. Improvements to capital assets are capitalized. Major additions are capitalized, while maintenance and repairs which do not improve or extend the life of the respective assets are charged to expense.

All reported capital assets are depreciated except for land, right-of-ways, water rights, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of improvements and replacements.

Capital asset depreciation is recognized using the straight-line method over the estimated useful lives as follows:

<u>Classification</u>	<u>Range of Lives</u>
Buildings and structures	20-50 years
Improvements and infrastructure	10-50 years
Machinery, equipment and vehicles	5-15 years

### Compensated absences

Accumulated unpaid vacation is accrued as incurred based on the years of service for each employee. Vacation is accumulated on a monthly basis. Proprietary funds expense all accrued vacation amounts when incurred. Governmental funds report an expenditure as the vacation is paid. Compensated leave time may be accrued up to 160 hours. The accumulated sick leave is earned at a rate of one day per month. Sick pay amounts are charged to expenditures when incurred. Employees may accumulate up to 90 days of sick leave. Employees who retire are offered the choice to be paid 25% of accumulated sick leave at retirement or to have City pay the cost of the employee's health insurance for one month for every two days of sick leave until the employee can qualify for Medicare.

The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated absences liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only when it is due for payment in the current fiscal year.

### Long-term liabilities

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

## NOTE 1 - (CONTINUED)

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner, and in full from current financial resources, are reported as obligations of these funds. Bonds are recognized as a liability in the governmental fund financial statements only when they are due for payment in the current fiscal year.

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditure) until then. The City current has deferred outflows of resources related to debt refunding and pensions.

In addition to liabilities, the statement of net position will sometimes include a separate section deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. The governmental funds report deferred inflows of resources related to property taxes and pensions.

### Pensions

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

### Fund equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

*Fund Balance* – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are divided into five categories as follows:

Non-spendable – This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained. Fund balance amounts related to inventory, prepaid expenses and permanent endowments (such as cemetery perpetual care) are classified as non-spendable.

Restricted – This classification includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation. The City's remaining balances of Class C roads and impact fees are restricted.

## NOTE 1 - (CONTINUED)

Committed – This classification includes amounts that can only be used for specific purposes established by formal action of the City Council, which is the City's highest level of decision making authority. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City has not committed any fund balance amounts.

Assigned – This classification includes amounts that the City intends to be used for a specific purpose but are neither restricted nor committed. These are established by the City Council. This classification includes the remaining positive fund balances for governmental funds other than the general fund.

Unassigned – This classification holds the remainder of the fund equity and is the amount available for the city to spend.

*Net Position Flow Assumptions* – The City has established a flow assumption policy to use restricted net position first before using unrestricted net position.

*Fund Balance Flow Assumptions* – The City has established a flow assumption policy to use restricted fund balance before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, it is the City's policy to use the fund balance in the following order: 1) Committed, 2) Assigned, and 3) Unassigned.

*Net Position* – The net position represents the difference between assets and liabilities. The net position component, net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. The net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The balance of the net position is reported as unrestricted.

### Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of each fund. All other revenues and expenses are classified as non-operating including investment earnings, interest expense, and the gain or loss on the disposition of capital assets.

### Contributions of Capital

Contributions of capital reported in proprietary fund financial statements and the government-wide financial statements arise from outside contributions of capital assets (e.g. developers), and grants or outside contributions of resources restricted to capital acquisition and construction.

## NOTE 1 - (CONTINUED)

### Inter-Fund Transactions

During the course of normal operations, the City has transactions between funds to subsidize operations in certain funds, to allocate administrative costs, to construct assets, to distribute grant proceeds, etc. These transactions are generally reflected as operating transfers. Inter-fund transfers are reported as other financing sources/uses in governmental funds and after the non-operating revenues/expenses section in proprietary funds.

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated.

### Estimates and Assumptions

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

## NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### Explanation of certain differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and governmental activities in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets.

### Capital Asset Differences

When capital assets (land, buildings, improvements and equipment) are purchased or constructed for use in governmental fund activities, the costs of those assets are reported as expenditures in the governmental funds. However, those costs are reported as capital assets in the statement of net position. The details of these differences are presented below:

Land	\$ 22,775,043
Buildings and Structures	1,844,183
Improvements and Infrastructure	36,946,054
Machinery, Equipment and Vehicles	1,014,311
Less Accumulated Depreciation	<u>(21,619,404)</u>
Net Capital Asset Difference	<u>\$ 40,960,187</u>

### Long-Term Liability Differences

Long-Term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund balance sheet. All liabilities (both current and long-term) are reported in the statement of net position. The details of these differences are presented below:

Lease Payable	\$ (144,733)
Net Pension Liability	(302,985)
Compensated Absences	<u>(97,756)</u>
Total Long-Term Liability Difference	<u>\$ (545,474)</u>

## NOTE 2 - (CONTINUED)

### Explanation of certain differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund financial statements include a reconciliation between changes in fund balances in the governmental funds and changes in net position in the government-wide statement of activities. This difference primarily results from the long-term economic focus of the statement of activities versus the current financial resource focus of the governmental fund financial statements.

#### Capital Outlay and Depreciation Differences

Capital outlays are reported as expenditures in the statement of revenues, expenditures and changes in fund balances. They are reported as capital assets, with the costs allocated over the useful lives of the assets, as depreciation, in the statement of activities. The details of these differences are reported below:

Capital Outlay	\$ 166,020
Developer Contributions	168,163
Depreciation Expense	(1,256,970)
Net Difference	<u>\$ (922,787)</u>

#### Long-Term Debt Issuance and Repayment Differences

The change in long-term compensated absences is not reported in the statement of revenues, expenditures and changes in fund balance. This change is reported in the statement of activities. The detail of this difference is reported below:

Change in Pension Benefits Payable	\$ (10,643)
Change in Compensated Absences	(1,498)
Net Difference	<u>\$ (12,141)</u>

## NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Budgetary Information

Prior to the first regularly scheduled meeting of the City Council in May, the Mayor and the City Manager submit to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and proposed sources of revenues.

Between May 1 and June 22, the City Council reviews and adjusts the proposed budget. On or before June 22, a public hearing is held and the budget is legally adopted through passage of a resolution, unless a property tax increase is proposed. If a property tax increase is proposed, a hearing must be held on or before August 17, which does not conflict with other taxing entities that have proposed a property tax increase. At this time the final balanced budget is adopted.

Under Utah State law, the City's budget establishes maximum legal authorization for expenditures during the fiscal year. Expenditures are not to exceed the budgeted amounts, including revisions, except as allowed by the code for certain events.

The Mayor, in conjunction with the appropriate department head, has the authority to transfer budget appropriations within and between any divisions of any budgetary fund. The City Council has the authority to transfer budget appropriations between individual budgetary funds by resolution. A public hearing must be held to increase the total appropriations of any one governmental fund type; however, after the original public hearing, operating and capital budgets of proprietary fund types may be increased by resolution without an additional hearing.

### **NOTE 3 – (CONTINUED)**

Annual budgets for the general fund, all debt service funds and capital projects funds were legally adopted by the City and prepared on the modified-accrual method of accounting. Annual budgets for the proprietary funds were legally adopted by the City and prepared on the accrual method of accounting.

Although Utah State law requires the initial preparation of budgets for all City funds (both governmental and proprietary), it only requires the reporting of comparisons of actual results to budgets for the general fund and any major special revenue funds.

#### Tax Revenues

Property taxes are collected by the County Treasurer and remitted to the City in two to three installments in November, December, and a final settlement in the first quarter of the calendar year. Taxes are levied and are due and payable on November 1<sup>st</sup> and are delinquent after November 30<sup>th</sup> of each year, at which time they become liens if not paid. An accrual of uncollected current and prior year's property taxes beyond that which was received within 60 days after the fiscal year end has not been made, as the amounts are not deemed to be material.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all taxes received by the State for the period ended June 30<sup>th</sup> and thus due and payable to the City.

Franchise taxes are charged to various utility companies doing business with the City including telephone, cable television, gas utility, and electric utility companies. The fees are remitted on a monthly, quarterly, or annual basis. An accrual has been made for all fees due and payable to the City at June 30<sup>th</sup>.

### **NOTE 4 - DEPOSITS AND INVESTMENTS**

#### **Deposits**

##### Custodial Credit Risk

*Deposits.* Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2019, \$178,018 of the City's bank balances of \$554,136 were uninsured and uncollateralized.

#### **Investments**

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of City funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

## NOTE 4 – (CONTINUED)

The Money Management Act defines the types of securities authorized as appropriate investments for the City's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code*, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

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

### Fair Value of Investments

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

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

At June 30, 2019, the City had the following recurring fair value measurements:

	June 30, 2019	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Debt Securities				
Utah Public Treasurers' Investment Fund	\$13,467,777	\$ -	\$13,467,777	\$ -

Debt and equity securities classified in Level 2 are valued using the following approach: The Utah Public Treasurers' Investment Fund uses the application of the June 30, 2019 fair value factor, as calculated by the Utah State Treasurer, to the City's average daily balance in the Fund.

## NOTE 4 – (CONTINUED)

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The City's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days – 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

At June 30, 2019, the City had the following maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1-5</u>	<u>More than 5</u>
Utah Public Treasurers' Investment Fund	\$13,467,777	\$13,467,777	\$ -	\$ -

### Credit Risk

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

At June 30, 2019, the City's investments had the following quality ratings:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Quality Ratings</u>			
		<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Unrated</u>
Utah Public Treasurers' Investment Fund	\$13,467,777	\$ -	\$ -	\$ -	\$13,467,777

The deposits and investments described above are included on the statement of net position as per the following reconciliation:

Deposits	\$ 275,652
Investments	13,467,777
Cash on Hand	<u>1,000</u>
Total	\$ <u>13,744,429</u>
Cash and Cash Equivalents	\$ 10,262,209
Restricted Cash and Cash Equivalents	<u>3,482,220</u>
Total	\$ <u>13,744,429</u>

## NOTE 5 - RECEIVABLES

Property taxes are levied on January 1 of 2019, are due in November of 2019, and are budgeted for the 2019 fiscal year. Even though they are not intended to fund the 2019 fiscal year, they must be recognized as an asset because the City has an enforceable claim to the revenue. The property taxes that have been remitted to the City within 60 days of the end of the current fiscal period have been recognized as revenue. The uncollected, measurable amounts have been accrued as deferred revenue.

Franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other items are considered to be measurable and available only when cash is received by the City.

The following is a summary of receivables and the associated allowances for uncollectible accounts at June 30, 2019:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Accounts Receivable	\$ 59,716	\$ 254,512	\$ 314,228
Property Taxes Receivable	1,723,195	-	1,723,195
Class C Road Receivable	100,187	-	100,187
Sales Tax Receivable	256,966	-	256,966
Franchise Tax Receivable	40,296	-	40,296
Grants Receivable	-	509,923	509,923
Allowance for Uncollectible Accounts	<u>-</u>	<u>(9,004)</u>	<u>(9,004)</u>
Total	<u>\$ 2,180,360</u>	<u>\$ 755,431</u>	<u>\$ 2,935,791</u>

## NOTE 6 - CAPITAL ASSETS

The following schedule presents the capital activity of the governmental activities for the year ended June 30, 2019.

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets not being Depreciated				
Land	\$ 22,775,043	\$ -	\$ -	\$ 22,775,043
Capital Assets being Depreciated				
Buildings and Structures	1,844,183	-	-	1,844,183
Improvements and Infrastructure	36,499,485	256,669	189,900	36,946,054
Machinery, Equipment and Vehicles	<u>1,126,697</u>	<u>77,514</u>	<u>(189,900)</u>	<u>1,014,311</u>
Total	62,245,408	334,183	-	62,579,591
Less Accumulated Depreciation	<u>(20,362,434)</u>	<u>(1,256,970)</u>	<u>-</u>	<u>(21,619,404)</u>
Governmental Activities Capital Assets, Net	<u>\$ 41,882,974</u>	<u>\$ (922,787)</u>	<u>\$ -</u>	<u>\$ 40,960,187</u>

**NOTE 6 – (CONTINUED)**

The following schedule presents the capital activity of the business-type activities for the year ended June 30, 2019.

<u>Business-type Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets not being Depreciated				
Land	\$ 456,127	\$ -	\$ -	\$ 456,127
Water Shares	73,400	-	-	73,400
Capital Assets being Depreciated				
Buildings and Structures	215,074	-	-	215,074
Improvements and Infrastructure	38,079,721	2,340,012	-	40,419,733
Machinery, Equipment and Vehicles	<u>1,215,552</u>	<u>535,098</u>	-	<u>1,750,650</u>
Total	40,039,874	2,875,110	-	42,914,984
Less Accumulated Depreciation	<u>(12,799,735)</u>	<u>(874,400)</u>	-	<u>(13,674,135)</u>
 Business-type Activities				
Capital Assets, Net	<u>\$ 27,240,139</u>	<u>\$ 2,000,710</u>	<u>\$ -</u>	<u>\$ 29,240,849</u>

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

Governmental Activities			
General Government	\$ 85,416		
Streets	940,412		
Parks and Recreation	224,319		
Cemetery			<u>6,823</u>
Total Depreciation for Governmental Activities	<u>\$ 1,256,970</u>		
Business-type Activities			
Water	\$ 337,903		
Sewer	164,184		
Pressurized Irrigation	248,448		
Storm Drain	<u>123,865</u>		
Total Depreciation Expense-Business-type Activities	<u>\$ 874,400</u>		

**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The City reports a deferred amount on refunding of \$186,355 in the pressure irrigation fund. The deferred amount on refunding resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of refunded or refunding debt. The City also reports deferred outflows of resources related to pensions of \$158,775, in the governmental activities and \$140,292 in the business-type activities and funds.

## NOTE 7 – (CONTINUED)

Property taxes of \$1,709,397 to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. These amounts are reported in the governmental funds balance sheet and in the government-wide statement of net position. Also, the City reported deferred inflows of resources related to pensions of \$20,163 in the governmental activities and \$17,815 in the business-type activities and funds.

These amounts are reported in the government-wide statement of net position as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Deferred Outflows of Resources	\$ 158,775	\$ 326,647
Deferred Inflows of Resources	\$ 1,729,560	\$ 17,815

## NOTE 8 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accounts Payable	\$ 142,223	\$ 394,188
Customer Deposits Payable	-	34,800
Accrued Interest Payable	-	23,795
Developer Completion Bonds Payable	157,488	-
Infrastructure Protection Bonds Payable	803,319	-
Open Space Bond Payable	<u>92,000</u>	<u>-</u>
Total Accounts Payable and Accrued Liabilities	<u>\$ 1,195,030</u>	<u>\$ 452,783</u>

The City collects deposits from those wishing to develop subdivisions within the City. The City also collects deposits from developers to ensure that the City's infrastructure is protected during construction. These amounts are deposited into the City's bank account. The original deposit is returned to the developer after the related project is completed.

## NOTE 9 - LONG-TERM DEBT

The following is a summary of changes in long-term debt of the City for the year ended June 30, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Sweeper Lease	\$ 189,900	\$ -	\$ (45,167)	\$ 144,733	\$ 46,590
Net Pension Liability	187,159	115,826	-	302,985	-
Compensated Absences	<u>96,258</u>	<u>4,890</u>	<u>(3,392)</u>	<u>97,756</u>	<u>89,474</u>
	<u>\$ 473,317</u>	<u>\$ 120,716</u>	<u>\$ (48,559)</u>	<u>\$ 545,474</u>	<u>\$ 136,064</u>
<u>Business-type Activities</u>					
Revenue Bonds					
2010 Water Bond	\$ 3,240,000	\$ -	\$ (365,000)	\$ 2,875,000	\$ 375,000
Net Pension Liability	165,372	102,344	-	267,716	-
Compensated Absences	<u>37,782</u>	<u>2,693</u>	<u>-</u>	<u>40,475</u>	<u>37,363</u>
	<u>\$ 3,443,154</u>	<u>\$ 105,037</u>	<u>\$ (365,000)</u>	<u>\$ 3,183,191</u>	<u>\$ 412,363</u>

**NOTE 9 – (CONTINUED)**

Long-term debt and obligations payable at June 30, 2019 were as follows:

<u>Governmental Activities</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Current Portion</u>	<u>Long-term Balance</u>
2017 Street Sweeper Lease	3.05%	2022	\$ 45,590	\$ 98,143
Net Pension Liability			-	302,985
Compensated Absences			<u>89,474</u>	<u>8,282</u>
Total Governmental Activities Long-term Debt			<u>\$ 136,064</u>	<u>\$ 409,410</u>

<u>Business-type Activities</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Current Portion</u>	<u>Long-term Balance</u>
Bonds Payable				-
Water Revenue Bonds, Series 2010, Dated July 2010, (original amount-- \$5,875,000)	2.00% to 4.00%	2026	\$ 375,000	\$ 2,500,000
Net Pension Liability			-	267,716
Compensated Absences			<u>37,363</u>	<u>3,112</u>
Total Business-type Activities Long-term Debt			<u>\$ 412,363</u>	<u>\$ 2,770,828</u>

In prior years, the City defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the City's financial statements. On June 30, 2019, \$3,360,000 of bonds outstanding are considered defeased.

Principal and interest requirements to retire the City's long-term obligations are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Government Wide</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 46,590	\$ 4,559	\$ 375,000	\$ 90,305	\$ 421,590	\$ 94,864
2021	48,058	3,091	380,000	80,015	428,058	83,106
2022	50,085	10,665	395,000	68,478	445,085	79,143
2023	-	-	410,000	54,155	410,000	54,155
2024	-	-	420,000	38,867	420,000	38,867
2025-2026	-	-	<u>895,000</u>	<u>32,270</u>	<u>895,000</u>	<u>32,270</u>
	<u>\$ 144,733</u>	<u>\$ 18,315</u>	<u>\$2,875,000</u>	<u>\$ 364,090</u>	<u>\$3,019,733</u>	<u>\$ 382,405</u>

**NOTE 10 - FUND EQUITY**

*Net Investment in Capital Assets* – The net investment in capital assets reported on the government-wide statement of net position as of June 30, 2019 is as follows:

	Governmental Activities	Business- type Activities
Cost of capital assets	\$ 62,579,591	\$ 44,394,751
Less accumulated depreciation	<u>(21,619,404)</u>	<u>(13,674,136)</u>
Book value	40,960,187	30,720,615
Less capital related debt	<u>(144,733)</u>	<u>(2,875,000)</u>
Net investment in capital assets	<u>\$ 40,815,454</u>	<u>\$ 27,845,615</u>

*Restricted Fund Equity*– The Class “C” Roads allotment from the state excise tax is restricted for construction and maintenance of City streets and roads. The City’s bond covenants require certain restrictions of retained earnings in the pressure irrigation fund. Utah State statute requires unexpended impact fees held at year-end to be restricted for future expansion in the charging department or fund. A perpetual trust fund is designed to provide future operating costs for the cemetery. Funds are collected at the time a lot is sold and a percentage of the fee is transferred to the trust fund. In addition, funds have been assigned for various capital projects.

**NOTE 11 - RETIREMENT PLANS**

General Information about the Pension Plan

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

Defined Benefit Plans

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

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

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

**NOTE 11 – (CONTINUED)**

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

**Summary of Benefits by System**

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

\*Actuarial reductions are applied.

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

**Contribution Rate Summary**

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019 are as follows:

	Employee Paid	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System			
111 Local Governmental Division Tier 2	N/A	15.54	1.15
Noncontributory System			
15 Local Governmental Division Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.69	10.00

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

For fiscal year ended June 30, 2019, the employer and employee contribution to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$115,756	N/A
Tier 2 Public Employees System	39,205	-
Tier 2 DC Only System	3,346	N/A
<b>Total Contributions</b>	<b>\$158,307</b>	<b>\$ -</b>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

## NOTE 11 – (CONTINUED)

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

At June 30, 2019, we reported a net pension asset of \$0 and a net pension liability of \$570,701.

	<u>Measurement Date: December 31, 2018</u>				
	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Proportionate Share</u>	<u>Proportionate Share December 31, 2016</u>	<u>Change (Decrease)</u>
Noncontributory System	\$	\$ 562,365	0.0763697%	0.0800270%	(0.0036573)%
Tier 2 Public Employees System	\$ -	\$ 8,336	0.0194641%	0.0216500%	(0.0021859)%
	<u>\$ -</u>	<u>\$ 570,701</u>			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2019, we recognized pension expense of \$178,733.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 7,292	\$ 12,212
Change in assumptions	77,424	150
Net difference between projected and actual earnings on pension plan investments	119,736	-
Changes in proportion and differences between contributions and proportionate share of contributions	13,009	25,617
Contributions subsequent to the measurement date	81,566	-
Total	<u>\$ 299,027</u>	<u>\$ 37,979</u>

\$81,566 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflows) of Resources</u>
2019	\$82,906
2020	\$25,636
2021	\$12,341
2022	\$56,776
2023	\$252
Thereafter	\$1,572

## NOTE 11 – (CONTINUED)

### Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
<b>Totals</b>	<b>100%</b>		<b>4.75%</b>
	<u>Inflation</u>		<u>2.50%</u>
	<u>Expected arithmetic nominal return</u>		<u>7.25%</u>

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate: the discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

## NOTE 11 – (CONTINUED)

*Sensitivity of the proportionate share of the net pension asset and liability to changes in discount rate:* The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage –point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 1,152,545	\$ 562,365	\$ 70,901
Tier 2 Public Employees System	\$ 33,396	\$ 8,336	\$ (11,004)
Total	\$ 1,185,941	\$ 570,701	\$ 59,897

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

## NOTE 12 – DEFINED CONTRIBUTION SAVINGS PLANS

### Defined Contribution Saving Plans

The Defined Contribution Saving Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

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

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

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2019	2018	2017
401(k) Plan			
Employer Contributions	\$ 7876	\$ 7,605	\$ 19,945
Employee Contributions	\$ 12,457	\$ 14,642	\$ 12,055
457 Plan			
Employer Contributions	\$ 0	\$ 0	\$ 0
Employee Contributions	\$ 2,600	\$ 2,822	\$ 5,782
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 18,382	\$ 11,442	\$ 12,506

### **NOTE 13 - RISK MANAGEMENT**

Alpine City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City joined together with other governments in the State of Utah to form the Utah Local Governments Trust (ULGT), a public entity risk pool currently operating as a common risk management and insurance program for Utah State governments. The City pays an annual premium to ULGT for its general insurance coverage.

The City also carries comprehensive general liability insurance coverage through a commercial insurance company. Settled claims from this risk type have not exceeded coverage in any of the past three fiscal years.

### **NOTE 14 – SUBSEQUENT EVENTS**

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through September 25, 2019, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

**ALPINE CITY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**Budgetary Comparison Schedule**

The Budgetary Comparison Schedule presented in this section of the report is for the General Fund.

**Budgeting and Budgetary Control**

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

**Current Year Excess of Expenditures over Appropriations**

No General Fund departmental budgets were exceeded during the fiscal year. Also, the overall General Fund budget was not exceeded for the fiscal year.

**Changes in Assumptions Related To Pensions**

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

**ALPINE CITY**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 3,402,000	\$ 3,402,000	\$ 3,497,876	\$ 95,876
Licenses and Permits	484,500	484,500	479,581	(4,919)
Intergovernmental	405,400	405,400	489,166	83,766
Charge for Services	793,566	838,566	955,187	116,621
Fines and Forfeitures	55,500	55,500	77,294	21,794
Interest	41,000	41,000	76,784	35,784
Miscellaneous	25,000	25,000	56,426	31,426
<b>TOTAL REVENUES</b>	<b>5,206,966</b>	<b>5,251,966</b>	<b>5,632,314</b>	<b>380,348</b>
<b>EXPENDITURES</b>				
General Government	675,100	712,800	634,459	78,341
Public Safety	2,386,819	2,391,819	2,347,816	44,003
Streets	1,248,850	1,248,850	743,402	505,448
Parks and Recreation	431,450	431,450	399,550	31,900
Cemetery	157,900	157,900	136,264	21,636
Garbage	471,950	569,950	568,984	966
<b>TOTAL EXPENDITURES</b>	<b>5,372,069</b>	<b>5,512,769</b>	<b>4,830,475</b>	<b>682,294</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(165,103)</b>	<b>(260,803)</b>	<b>801,839</b>	<b>1,062,642</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Lawsuit Settlement	(516,000)	(1,000,000)	(869,727)	130,273
Transfer From Other Funds	-	-	1,000,000	1,000,000
Transfer to Other Funds	-	(500,000)	(200,000)	300,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(516,000)</b>	<b>(1,500,000)</b>	<b>(69,727)</b>	<b>1,430,273</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND USES</b>	<b>(681,103)</b>	<b>(1,760,803)</b>	<b>732,112</b>	<b>2,492,915</b>
<b>FUND BALANCE ALLOCATION</b>	<b>681,103</b>	<b>1,760,803</b>	<b>-</b>	<b>(1,760,803)</b>
<b>EXCESS (DEFICIT) OF RESOURCES OVER CHARGES TO APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 732,112</b>	<b>\$ 732,112</b>

**ALPINE CITY**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**UTAH RETIREMENT SYSTEMS**  
**DECEMBER 31, 2018**

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Last 10 Fiscal Years \*

		Non- contributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	2014	0.0717485%	0.0156287%
	2015	0.0810261%	0.0175649%
	2016	0.0848756%	0.0168651%
	2017	0.0800270%	0.0216500%
	2018	0.0763697%	0.0194641%
Proportionate share of the net pension liability (asset)	2014	\$ 311,549	\$ (474)
	2015	\$ 458,485	\$ (38)
	2016	\$ 545,005	\$ 1,881
	2017	\$ 350,622	\$ 1,909
	2018	\$ 562,365	\$ 8,336
Covered employee payroll	2014	\$ 663,550	\$ 76,759
	2015	\$ 736,998	\$ 113,498
	2016	\$ 786,682	\$ 138,306
	2017	\$ 652,780	\$ 211,607
	2018	\$ 629,264	\$ 227,417
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	2014	47.00%	0.60%
	2015	62.21%	0.03%
	2016	69.28%	1.36%
	2017	53.71%	0.90%
	2018	89.37%	3.67%
Plan fiduciary net position as a percentage of the total pension liability	2014	90.2%	103.5%
	2015	87.8%	100.2%
	2016	87.3%	95.1%
	2017	91.9%	97.4%
	2018	87.0%	90.8%

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

**ALPINE CITY**  
**SCHEDULE OF CONTRIBUTIONS**  
**UTAH RETIREMENT SYSTEMS**  
**JUNE 30, 2019**

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Last 10 Fiscal Years \*

		Non- contributory System	Tier 2 Public Employees System **	Tier 2 Public Employees DC Only System **
Actuarial determined contribution	2014	\$ 114,397	\$ 13,136	\$ 1,353
	2015	\$ 114,070	\$ 13,929	\$ 3,446
	2016	\$ 124,334	\$ 18,357	\$ 3,445
	2017	\$ 127,890	\$ 24,959	\$ 3,555
	2018	\$ 121,718	\$ 35,747	\$ 2,588
	2019	\$ 115,756	\$ 39,205	\$ 3,346
Contributions in relation to the contractually required contribution	2014	\$ 114,397	\$ 13,136	\$ 1,353
	2015	\$ 114,070	\$ 13,929	\$ 3,446
	2016	\$ 124,334	\$ 18,357	\$ 3,445
	2017	\$ 127,890	\$ 24,959	\$ 3,555
	2018	\$ 121,718	\$ 35,747	\$ 2,588
	2019	\$ 115,756	\$ 39,205	\$ 3,346
Contribution deficiency (excess)	2014 to 2019	\$ -	\$ -	\$ -
Covered employee payroll	2014	\$ 738,603	\$ 94,004	\$ 24,245
	2015	\$ 689,192	\$ 93,312	\$ 51,275
	2016	\$ 746,994	\$ 123,115	\$ 51,493
	2017	\$ 726,568	\$ 167,396	\$ 53,140
	2018	\$ 659,004	\$ 237,435	\$ 38,681
	2019	\$ 641,474	\$ 252,287	\$ 50,008
Contributions as a percentage of covered-employee payroll **	2014	15.49%	13.97%	5.58%
	2015	16.55%	14.93%	6.72%
	2016	16.64%	14.91%	6.69%
	2017	17.60%	14.91%	6.69%
	2018	18.47%	15.06%	6.69%
	2019	18.05%	15.54%	6.69%

\* Amounts presented were determined as of fiscal year July 1 - June 30. The City will be required to prospectively develop this table in future years to show 10 years of information. The schedule above is only for the prior six years.

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

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in Required Supplementary Information. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

## **STATE COMPLIANCE REPORT**

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

Honorable Mayor  
Members of the City Council  
Alpine City, Utah

***REPORT ON COMPLIANCE***

I have audited Alpine City, Utah's (City) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019 in the following areas:

Budgetary Compliance  
Fund Balance  
Justice Courts  
Utah Retirement Systems  
Restricted Taxes and Related Revenues  
Open and Public Meetings Act  
Public Treasurer's Bond  
Cash Management  
Enterprise Fund Transfers, Reimbursements, Loans, and Services  
Impact Fees

**Management's Responsibility**

Management is responsible for compliance with the state requirements referred to above.

**Auditor's Responsibility**

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

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

#### Opinion on Compliance

In my opinion, Alpine City, Utah, complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

#### Other Matters

The results of my auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the *State Compliance Audit Guide* and which is described in my management letter dated September 25, 2019 as item 2019-1 under the heading State Compliance Finding. My opinion on compliance is not modified with respect to this matter.

#### City's Response to Finding

The City's response to the noncompliance finding identified in my audit is described in the accompanying management letter. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

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

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

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

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

I noted a matter involving internal control over compliance which I am submitting for your consideration. This matter is described in my management letter dated September 25, 2019 as item 2019-1 under the heading State Compliance Finding.

**Purpose of Report**

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

A handwritten signature in black ink that reads "Greg Ogden CPA". The signature is written in a cursive style with a large, stylized initial "G".

Greg Ogden,  
Certified Public Accountant  
September 25, 2019

**GOVERNMENT AUDITING STANDARDS REPORT**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor  
Members of the City Council  
Alpine City, Utah

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of Alpine City, Utah (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued my report thereon dated September 25, 2019.

**Internal Control over Financial Reporting**

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-01, that I consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Alpine, Utah's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of

noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Alpine City, Utah's Response to Finding**

The City's response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

**Purpose of this Report**

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



Greg Ogden  
Certified Public Accountant  
September 25, 2019

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**2019-01 CONDITION**

Accrued grant revenues were not recognized for expenses incurred during the fiscal year, for which reimbursement from the federal grant was intended to be sought.

**CRITERIA**

Generally Accepted Accounting Principles requires revenues to be accrued when the City expects that reimbursements from a grant will offset costs incurred during the fiscal year.

**CAUSE**

City personnel involved in finance waited until the new fiscal year to request reimbursement from the grant for the expenses in question. They assumed that the revenues would be recognized in the new fiscal year.

**EFFECT**

\$509,923 of accrued revenues from grants was not recorded. Once these amounts were accrued it was determined that the City would be subject to a Single Audit.

**RECOMMENDATION**

The City will need to implement controls to ensure that similar accruals, which may be required in the future, are recorded properly.

**RESPONSE – ALPINE CITY**

This is not a normal operation conducted by the City which is a one-time grant opportunity. There was a communication issue on the paperwork requesting the grant reimbursement. We don't anticipate this issue happening again.

**SINGLE AUDIT REPORTS**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor  
Members of the City Council  
Alpine City, Utah

**Report on Compliance for Each Major Federal Program**

I have audited Alpine City, Utah's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

My responsibility is to express an opinion on compliance for each of the City's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program**

In my opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Other Matters**

The results of my auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

## Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Greg Ogden  
Certified Public Accountant  
September 25, 2019

**ALPINE CITY, UTAH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>TOTAL EXPENDI- TURES</u>
<u>U.S. Department of the Interior</u>		
Direct Program:		
Water and Energy Efficiency Grants – WaterSMART Grant	15.507	<u>\$957,325</u>
Total Department of the Interior		<u>957,325</u>
TOTAL FEDERAL ASSISTANCE		<u>\$957,325</u>

**ALPINE CITY, UTAH**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE A-BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Alpine City, Utah under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Alpine City, Utah, it is not intended to and does not present the financial position or changes in net position of Alpine City, Utah.

**NOTE B-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The financial statements include accounts receivable from Federal programs. These receivables are reported on the accrual basis of accounting. The receivables reflect Federal awards that have been expended by year end and not yet reimbursed.

**ALPINE CITY, UTAH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Alpine City, Utah were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the management letter.
3. No instances of noncompliance material to the financial statements of Alpine City, Utah were disclosed during the audit.
4. No significant deficiencies in internal control over major federal awards programs are reported in the management letter.
5. The auditor's report on compliance for the Water and Energy Efficiency Grants – WaterSMART Grant expresses an unmodified opinion.
6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as a major program was: Water and Energy Efficiency Grants – WaterSMART Grant - CFDA number 15.507.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Alpine City, Utah did not qualify as a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

None Reported.

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None Reported.

# ALPINE CITY COUNCIL AGENDA

**SUBJECT:** Major Subdivision Concept Plan – Alpine Ridge Estates

**FOR CONSIDERATION ON:** 8 October 2019

**PETITIONER:** Greg Wilding of Wilding Engineering, representing David Gifford

**ACTION REQUESTED BY PETITIONER:** Information only

## BACKGROUND INFORMATION:

Alpine Ridge Estates consists of 15 lots on 13.306 acres with open space. The development is located at approximately 430 North 400 West, and in the CR 20,000 zone and contains open space. The concept plan shows a connection to the Whitby Woodlands Subdivision on the east side of the property.

The Planning Commission reviewed the concept plan at their meeting of October 1, 2019 and granted concept approval with several conditions.

**MOTION:** *Alan MacDonald moved to approve the Alpine Ridge Estates Concept Plan with the following conditions:*

- 1. The Developer be granted an exception to the slope requirements for Buildable Area and 25% slope contained within the lot due to prior alterations of the land;*
- 2. The Developer consider an alternative name for the subdivision to avoid confusion with other existing subdivisions.*

*Jane Griener seconded the motion.*

**MOTION:** *Bryce Higbee moved to add two conditions to the original motion.*

- 3. Developer meet the Fire Chief recommendations*
- 4. Open space be private*

*John MacKay seconded the motion. 6 Ayes and 0 Nays. Motion passed.*

<p><b>Staff Recommendation:</b> Information only</p>
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**ALPINE CITY  
STAFF REPORT**  
October 1, 2019

**To:** Alpine City Planning Commission & City Council

**From:** Staff

**Prepared By:** Austin Roy, City Planner  
Planning & Zoning Department

Jed Muhlestein, City Engineer  
Engineering & Public Works Department

**Re:** **Alpine Ridge Estates – CONCEPT**

Applicant: Greg Wilding of Wilding Engineering, representing David Gifford  
Project Location: Approximately 430 North 400 West  
Zoning: CR-20,000 Zone  
Acreage: 13.306 Acres  
Lot Number & Size: 15 lots ranging from 0.31 acres to 0.50 acres  
Request: Recommend approval of the Concept Plan

**SUMMARY**

Alpine Ridge Estates consists of 15 lots on 13.306 acres. The development is located at approximately 430 North 400 West, and in the CR 20,000 zone. The concept plan shows a connection to the Whitby Woodlands Subdivision on the east side of the property. The proposed concept and number of lots is based on bonus density that would be received from a Planned Residential Development (PRD). PRD status is dependent on a recommendation of from Planning Commission and approval by City Council.

**BACKGROUND**

The property on which the Alpine Ridge Estates Subdivision is proposed is currently a one large lot with a single-family home on it and an approved future phase of the Whitby Woodlands Subdivision. The applicant is seeking to subdivide Marsh portion of the property and develop it at the same time as the Whitby portion of the lot.

On September 10, 2019 the City Council approved PRD status for the proposed subdivision:

*MOTION: Ramon Beck moved to approve PRD status for the proposed Alpine Ridge Estates Subdivision with the condition that it be private open space and the developer choose a different name for the development. Kimberly Bryant seconded.*

*Ayes: 4 Nays: 0. Motion passed. 3 Ayes Nays Ramon Beck none Carla Merrill Kimberly Bryant Lon Lott*

## **ANALYSIS**

### **PRD Status and Requirements**

“It shall be the City’s sole discretion to decide if a project should be a PRD within the intent of the ordinance...the Planning Commission shall make a recommendation to the City Council and the City Council shall make the final decision in deciding whether a project should be a PRD prior to a concept approval being given” (Article 3.09.010.2). To qualify as a PRD, a project must demonstrate that it will:

- a) Recognize and incorporate natural conditions of site;
- b) Efficiently utilize land resources and benefit the public in delivery of utilities and services;
- c) Help to provide variety to style of dwelling available;
- d) Preserve open space for recreational, scenic and public service needs;
- e) Be consistent with objectives of underlying zone.

The developer has proposed to preserve the hillsides located on the property as open space. However, it is not specified on the plan whether this would be public or private open space. According to the PRD ordinance they would have to dedicate 25% of the overall property as open space. The concept plan shows that over 25% will be dedicated as open space.

This proposed plan ties into utilities off 400 West and Whitby Woodlands Drive, and this is covered further in the Engineering and Public Works Review.

By doing a PRD the developer would be allowed to have smaller lots than they would under the requirements of the CR-20,000 zone. This may allow for diversity of style for home in the area.

Developer has proposed to leave the hillsides as open space which could potentially be used for recreational or scenic purposes. Overall, the proposed concept seems to be consistent with the objectives of the underlying zone.

Planning Commission previously recommended that this development be approved and as a PRD and City Council approved.

### **Lot Width and Area**

Lot width requirements for the CR-20,000 zone are 110 feet for a standard lot, and 80 feet for a cul-de-sac lot located on a curve. Lots located within a PRD shall have a width of not less than 90 feet (measured 30 feet back from the front property line) and the length of the front lot line

abutting the City street shall not be less than 60 feet. The proposed lots appear to meet the lot with requirements for a PRD.

Lots in the CR-20,000 zone are required to be a minimum of 20,000 square feet in size. However, the Alpine Ridge Estates Subdivision is being proposed as a PRD, which grants density bonuses for the dedication of public and/or private open space. The proposed concept appears to meet the density requirements set forth in the PRD ordinance.

#### Use

The developer is proposing that the lots be used for single-unit detached dwellings, which is consistent with the permitted uses for the CR-20,000 zone.

#### Sensitive Lands (Wildland Urban Interface)

The property is not located in the Wildland Urban Interface; however, it does have a lot of slope and natural vegetation. See the Engineering and Public Works, and the Lone Peak Fire Department Reviews below for further comments on sensitive lands requirements.

#### Trails

The City Trail Master Plan shows no trails within the development area, and there are no nor does it show any proposed trails, and thus trails would not be a requirement for this subdivision.

#### General Plan

As part of the City General Plan, the Street Master Plan, shows a proposed new local street running through the Alpine Ridge Estates property, connecting Whitby Woodlands Drive with 200 North street. The proposed concept plan has incorporated the proposed new local street from the street master plan, which connects earlier phases of the Whitby Woodlands PRD Subdivision to future phases of the Whitby Woodlands PRD Subdivision.

#### Other

Alpine City already has a subdivision named Alpine Ridge Subdivision and another named The Ridge at Alpine. Though the proposed name is different (Alpine Ridge Estates), **staff would recommend that the owner consider an alternative name to avoid confusion with other subdivisions.**

### **REVIEWS**

#### PLANNING AND ZONING DEPARTMENT REVIEW

The analysis section in the body of this report serves as the Planning and Zoning Department review.

#### ENGINEERING AND PUBLIC WORKS DEPARTMENT REVIEW

#### Streets

At Concept Engineering checks the streets for general compliance with the Street Master Plan. The plans show a compliant cul-de-sac extending off 400 West (less than 450 feet), an extension of Whitby Woodlands Drive which terminates in a temporary turn-a-round, and a cul-de-sac

running northward off of Whitby Woodlands Drive. The roads appear to meet ordinance in regard to width, length, and curvature. A more detailed review of roadway design is done at preliminary.

### Lots

If the plan is approved to be developed as a PRD, Development Code section 3.09.040.3 has strict requirements regarding open space. In general, this section states that all hazardous areas (rockfall, slide, flood, etc.) and all areas containing slopes greater than 25% must be included in the open space areas. Subsections of the same ordinance give the option for exceptions regarding slopes so long as they first submit a plan that meets ordinance, without the need for an exception. The applicant has done so by submitting two plans; one that shows minimal slopes contained within the lots, and another that would require an exception for slopes.

On top of 25%+ slopes within a lot, every lot is also required to show “Buildable Area” for a home. One of the requirements for Buildable Area is that “*The area contains no territory having a natural slope of twenty (20) percent or greater;*” (Section 3.01.110). Almost all the lots on this property have had prior excavation that has altered natural grades. There is an existing home as well as roads and ditches that have existed prior to 1999, the earliest time the City was able to gather topographic data for the area. Because of these man-made changes to the terrain, Staff is unable to verify pre-existing slopes in the area. The locations of the home, ditches, and roads are known; these locations coincide with the slopes shown in the buildable areas of the lots as well as the steeper slopes shown on the plan. **Staff would recommend approval of the buildable areas and lot lines shown on the plan sheet labeled C102** knowing that if the land could be graded back to natural grades, the slopes within the buildable areas would be less than the 20 percent and steep slopes within the lots would be less than the 10% allowed by ordinance. The two most extreme cases are Lot 8 and Lot 10, both of which had the most extreme grading occur on them due to Westfield Ditch and the Marsh home being built there.

### Utilities – All

The utilities will be discussed at length at Preliminary Review. At concept the overall ability of the City to serve the area is evaluated. In this situation, the necessary infrastructure to serve the area exists on both the east and west sides of the development. The development is well below the 5,350-foot elevation, which is the highest elevation the existing water system can serve and still provide the minimum 40 psi required by ordinance. The master plans for all city utilities do account for the area.

### Natural Hazards

The proposed development falls within the Geologic Hazards Overlay Zone which has areas identified as having the potential for rockfall, slide, and debris flows. Within these areas the Sensitive Lands Ordinance applies (DC 3.12). Section 3.12.090.4.e states “*Development shall not be allowed within fifty (50) feet of slopes in excess of forty (40) percent, areas subject to landsliding, or other high-hazard geologic areas as determined by a soils report and/or geology report produced pursuant to the requirements of item H-5 documentation.*” Lots 3-5 and 7-9 would be affected by this ordinance and be required to show setbacks from the 40% and greater slopes at a minimum. A rockfall study, if more restrictive, would override that. Lot 9 would be impacted the most as the 50-foot setback extends deep into the lot. Slope stability is the concern

when building on top of steep slopes. The added pressure of a structure could cause the slope to fail. Two geotechnical reports were submitted which did show slope stability tests for all areas of concern. The slope stability analysis has shown that the stability of Lot 9 would be safe if built to the regular zoning setbacks; the 50-foot setback can be reduced to the typical setbacks of the zone as shown.

Rockfall, debris flow, and slides were also reviewed and, in each instance, were shown to have a low risk for such an event. With this information, Staff would be in support of the concept plan as shown, with typical zoning setbacks applied to each lot.

Other

The property has existing buildings onsite. Prior to the recordation of any phase of development that contains existing buildings, the existing building(s) must be removed, existing services either re-used or cut/capped/removed; or a bond provided to ensure those things will happen prior to a building permit being issued on the affected lot(s).

**LONE PEAK FIRE DEPARTMENT REVIEW**

See the attached review from the Lone Peak Fire Department.

**HORROCKS ENGINEER'S REVIEW**

See the attached review from Horrocks Engineering.

**NOTICING**

Notice has been properly issued in the manner outlined in City and State Code

**STAFF RECOMMENDATION**

Review staff report and findings and make a recommendation, or decision to either approve or deny the proposed subdivision. Findings are outlined below.

Findings for a Positive Motion:

- A. The streets and general layout appear to meet ordinance;
- B. Proposed roadway construction appears to meet Alpine City design standards;
- C. Frontage improvements are shown throughout the development;
- D. Plan appears to comply with the General Plan and Street Master Plan, showing a local street running through the southeast corner of the property, connecting Whitby Woodlands Drive to future phases of the Whitby Woodlands PRD Subdivision.

Findings for Negative Motion:

- A. None.

**MODEL MOTIONS**

**SAMPLE MOTION TO APPROVE**

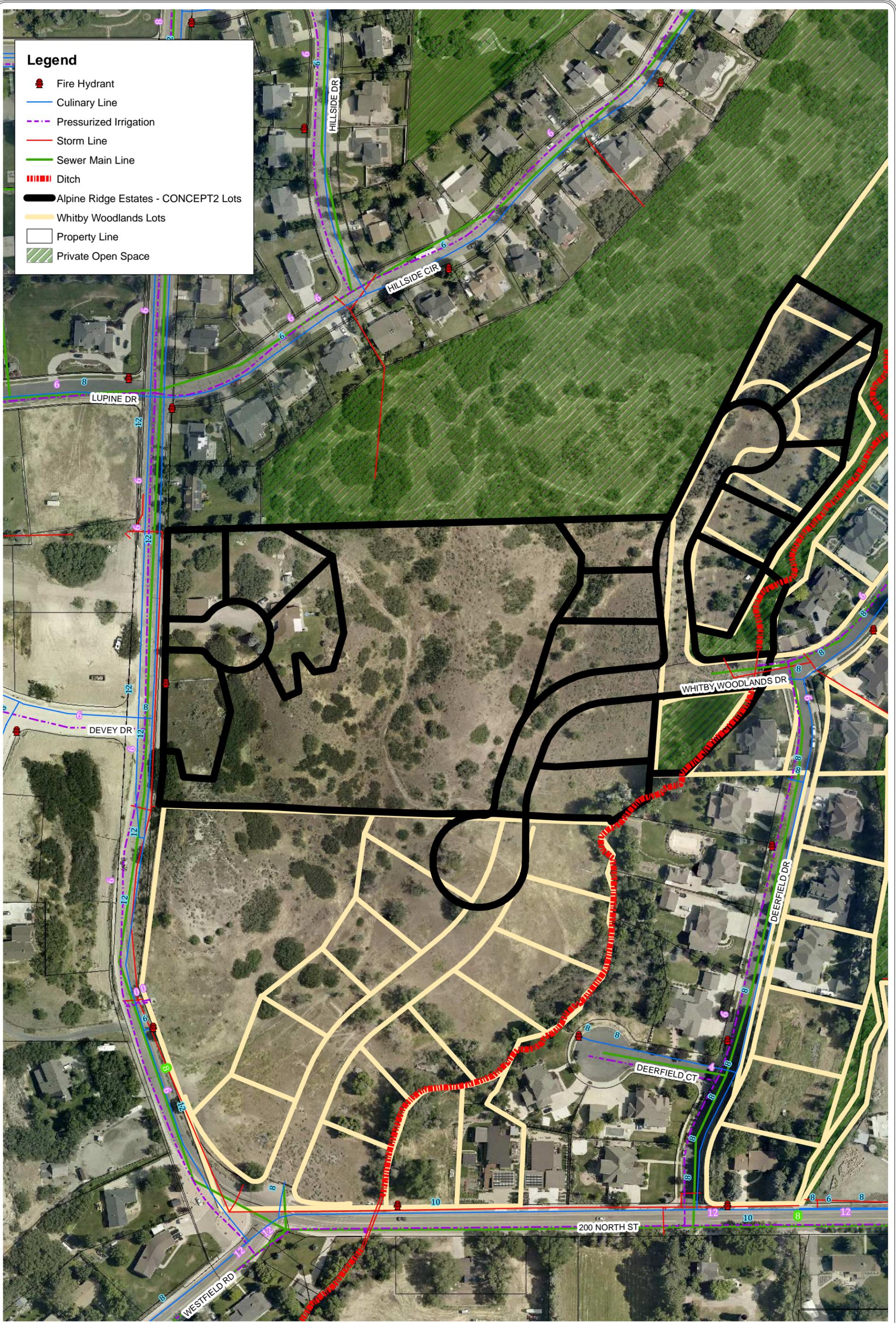
I motion to recommend approval of the Alpine Ridge Estates concept plan with the following conditions:

- The Developer be granted an exception to the slope requirements for Buildable Area and 25% slope contained within a lot due to prior alterations of the land;
- The Developer consider an alternative name for the subdivision to avoid confusion with other existing subdivisions.

**SAMPLE MOTION TO DENY**

I motion to recommend that the Alpine Ridge Estates concept plan be denied based on the following:

- **\*\*INSERT FINDING\*\***



**Legend**

- Fire Hydrant
- Culinary Line
- Pressurized Irrigation
- Storm Line
- Sewer Main Line
- Ditch
- Alpine Ridge Estates - CONCEPT2 Lots
- Whitby Woodlands Lots
- Property Line
- Private Open Space

Property Boundaries and Utilities are shown for reference only. Though shown generally close, a survey and Blue Stake should be done to locate both accurately.

# ALPINE RIDGE ESTATES CONCEPT



1 inch = 150 feet

0 45 90 180 270 360 Feet

# ALPINE RIDGE ESTATES

## VICINITY PLAN



DRAWING NOTE:  
 TOTAL ACRES = 13.46 ACRES (SBL 358 1/2)  
 TOTAL NUMBER OF LOTS = 13  
 CURRENT ZONING OR 20,000 (1/7 ACRE)

C:\DATA\19011 - Prop. Property\Area\19011 Concept.dwg  
 PLOT DATE: Sep 26, 2019

NO.	REVISION	DATE

PROJECT INFORMATION

### ALPINE RIDGE ESTATES

VICINITY PLAN  
 430 NORTH 400 WEST  
 ALPINE, UTAH

OWNER	DESIGNED BY	PROJECT #
TMS	-	19011
DATE	09/26/2019	
SCALE	1" = 60'	
SHEET	C101	
ENGINEER'S STAMP		



# ALPINE RIDGE ESTATES

## SLOPE ANALYSIS

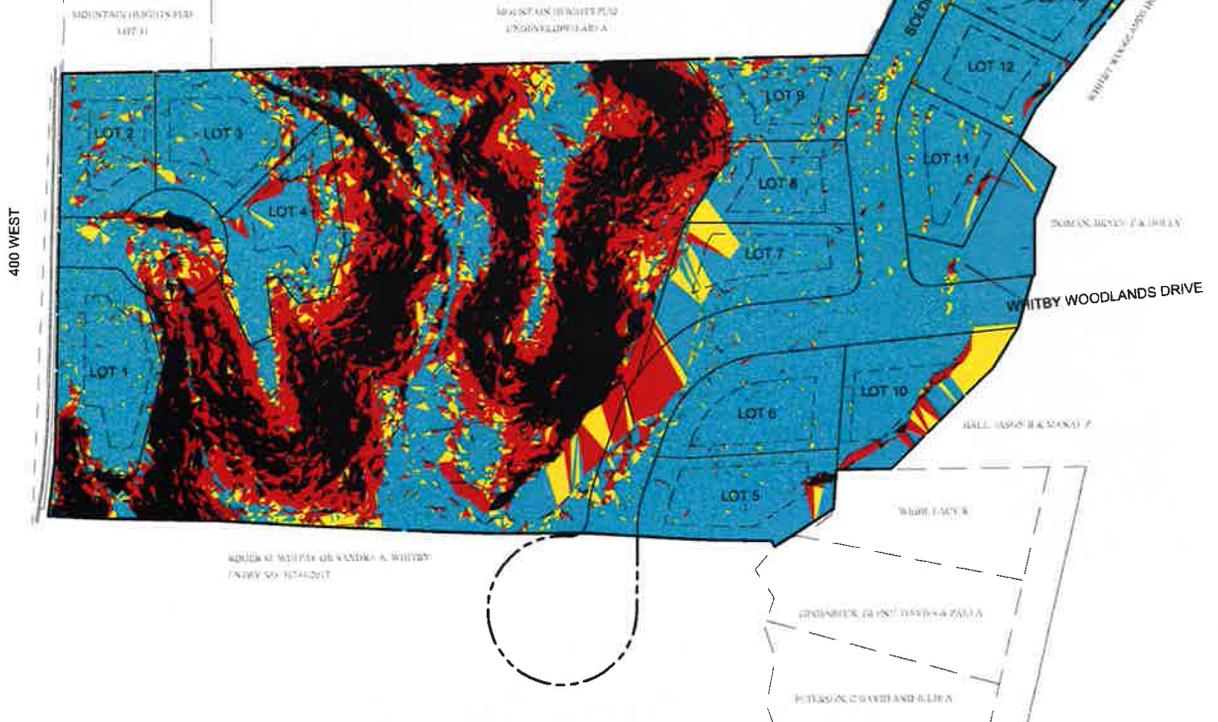
LOT #	25%+ SLOPE
01	7.0%
02	4.5%
03	6.4%
04	13.2%
05	3.5%
06	0.4%
07	5.8%
08	2.5%
09	7.4%
10	10.7%
11	2.1%
12	2.6%
13	3.4%
14	1.3%
15	2.7%

Percent of Slope (feet)	Area within Slope Range (acres)	Required Area per Dwelling Unit (acres)	Allowable Units*
0-5.9%	11.020	1.471	0.56 (5.000/0.87)
6-14.9%	1.7974	2.801	0.36 (3.61/10.00)
15-19.9%	0.000	3.374	0.25 (3.37/13.47)
20-24.9%	0.047	0.935	1.17 (1.30/1.11)
25-35.0%	0.113	0.761	1.71 (0.33/0.19)
35%+	0.0076	1.470	1.0 (0.68/0.68)
<b>Total</b>	<b>13.988</b>	<b>12% Slopes</b>	<b>24.790/0.76</b>



DRAWING NOTES:  
 TOTAL ACRES = 13.461 ACRES (566,354 SF)  
 TOTAL NUMBER OF LOTS = 15  
 CURRENT ZONING OR 20.00 (1/2 ACRES)

\*MAN-MADE SLOPES ACCOUNT FOR THE MAJORITY OF THE 25%+ SLOPES WITHIN THIS LOT



NO.	REVISION	SHEET

PROJECT INFORMATION  
**ALPINE RIDGE ESTATES**  
 SLOPE ANALYSIS  
 ALPINE, UTAH

DRAWN	CHECKED	PROJECT #
TMS	-	19011
DATE	09/26/2019	
SCALE	1" = 60'	
SHEET	C103	

C:\DATA\19011 Data\Project\19011 Slope Analysis.dwg  
 PLOT DATE: 09/26/2019

ENGINEER'S STAMP

# ALPINE RIDGE ESTATES

## UGLY PLAN



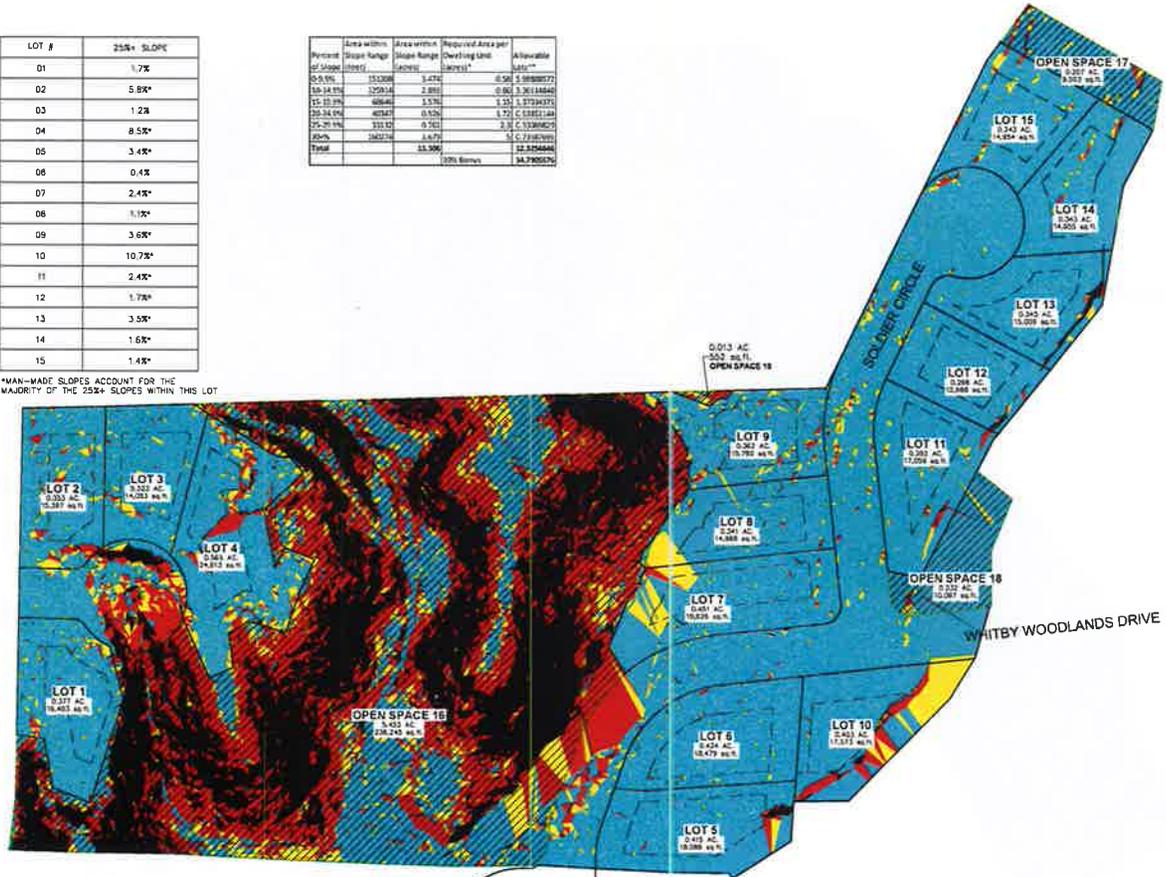
**WILDING  
ENGINEERING**  
14781 SOUTH HERITAGE COURT WAY  
SALT LAKE CITY, UTAH 84115  
801.588.0112  
WWW.WILDINGENGINEERING.COM

LOT #	25%+ SLOPE
01	1.7%
02	5.8%
03	1.2%
04	8.5%
05	3.4%
06	0.4%
07	2.4%
08	1.1%
09	3.6%
10	10.7%
11	2.4%
12	1.7%
13	3.5%
14	1.6%
15	1.4%

Percent of Slope	Area within Slope Range (SQFT)	Area within Slope Range (ACRES)	Required Area per Dwelling Unit**	Allowable Units**
0-5.9%	151308	3.47%	0.56	518880(7)
6-14.9%	229014	5.21%	0.81	301184(4)
15-19.9%	48848	1.1%	1.21	13794(1)
20-24.9%	40347	0.92%	1.71	11881(4)
25-29.9%	33132	0.75%	2.11	13394(2)
30%+	146276	3.37%	1.11	13394(2)
<b>Total</b>		<b>13.8%</b>		<b>111266(6)</b>

\*MAN-MADE SLOPES ACCOUNT FOR THE MAJORITY OF THE 25%+ SLOPES WITHIN THIS LOT

400 WEST



Number	Minimum Slope	Maximum Slope	Area	Color
1	0.00%	19.99%	350501.71	Blue
2	20.00%	24.99%	41143.48	Yellow
3	25.00%	29.99%	84470.43	Red
4	30.00%	34.99%	58846.57	Black

DRAWING NOTES:

NO.	REVISION	DATE

PROJECT INFORMATION  
**ALPINE RIDGE ESTATES**  
UGLY PLAN  
ALPINE, UTAH

DATE: 09/26/2019  
SCALE: 1" = 60'  
SHEET: C104  
ENGINEER'S SIGNATURE: \_\_\_\_\_

S:\V\ALPINE\UGLY Plan Project\ALPINE\UGLY.dwg  
Plot Date: Sep 26, 2018



**LONE PEAK FIRE DISTRICT**  
5582 PARKWAY WEST DRIVE  
HIGHLAND, UTAH 84003  
(801) 763-5365  
[WWW.LONEPEAKFIRE.COM](http://WWW.LONEPEAKFIRE.COM)

*REED M. THOMPSON, FIRE CHIEF*

## **MEMORANDUM**

**DATE:** 30 August 2019

**TO:** Austin Roy, City Planner, Alpine City  
Jed Muhlestein, City Engineer, Alpine City  
**CC:** Shane Sorensen, City Administrator, Alpine City  
**FROM:** Reed M. Thompson, Fire Chief *Reed M. Thompson*  
**SUBJECT:** ALPINE RIDGE ESTATES SUBDIVISION

In review of the proposed concept plan for “Alpine Ridge Estates Subdivision”, dated 12 August 2019, please note:

- In the cover page or construction notes on Sheet C101 language needs to identify that this project is within the Wildland Urban Interface Boundary and as such is subject to compliance with the Alpine City Sensitive Land Ordinance.
- The temporary turnaround on Whitby Woodlands Drive to the south of lot 1 shall be an all-weather access road capable of sustaining the weight limits of fire apparatus as required in the International Fire Code.
- The area designated as open space shall be cleared of all dead fall, leaf litter, and standing dead oak in an effort to address fire spread mitigation.
- No vertical construction shall commence until water lines are tested, streets are accessible including turnarounds.

If you have further questions regarding this information, please contact me directly.

**To:** Jed Muhlestein  
Alpine City

**From:** John E. Schiess, P.E.

**Date:** Aug 28, 2019

**Memorandum**

**Subject:** Alpine Ridge Hydraulic Modeling Results and Recommendations

---

The proposed development consists of 9 single family home lots split between Hog Hollow Rd (4) and Whitby Woodlands Dr (5).

The development proposes 9 culinary ERC's, 2.3 irrigated acres, and 9 sanitary sewer ERU's. The current master plan anticipated 4 culinary ERC's, 6.2 irrigated acres, and 4 sanitary sewer ERU's. Proposed connections are slightly different than the master plan projected. 5 more culinary and sanitary sewer connection will not adversely affect operations of those systems. Less irrigated acreage will enhance buildout service in the PI system.

The proposed culinary water improvements have been modeled in both the current and buildout models. The proposed improvements fit well within the City's culinary water master plan and modeling shows them to be adequate.

The proposed pressurized irrigation improvements have been modeled in both the current and buildout models under both wet and dry year supply conditions. The proposed improvements fit well within the City's pressurized irrigation master plan and modeling shows them to be adequate.

The proposed sanitary sewer improvements have been modeled in both the current and buildout models. The proposed improvements fit well within the City's sanitary sewer master plan and modeling shows them to be adequate.

**Recommendations:**

1. None.

**Comments:**

2. Fire flow available in the area surrounding the proposed improvements should be over 2,500 gallons per minute at 20 psi for the proposed lines.

September 10, 2019

Shun Li, P.E.  
Geotechnical Department Manager  
Wilding Engineering, Inc.  
14721 South Heritage Crest Way  
Bluffdale, Utah 84065

Subject: Supplemental Geologic Hazards Study  
Alpine Ridge Estates  
Approximately 430 North 400 West (Hog Hollow Road)  
Alpine, Utah

To: Shun Li

## **1.0 INTRODUCTION**

I received your email on September 4, 2019, requesting a geologic hazards study of the Alpine Ridge Estates which consists of 9 lots on 9.775 acres. The geologic hazards study includes rockfall, debris flow, and landslides, which were not included in the geotechnical investigation made by Wilding Engineering with a report being published April 30, 2019. I have also received copies of an Alpine City staff report prepared by Austin Roy, City Planner within the Planning and Zoning Department and Jed Muhlestein, City Engineer within the Engineering and Public Works Department. The staff report stated that rockfall, debris flow, and slides were mentioned as not being within the scope of the study by Wilding Engineering, Inc. The Alpine City staff recommended that a study be performed to provide more information regarding these items.

## **2.0 METHODS OF STUDY**

### **2.1 REVIEW OF LITERATURE AND REPORTS**

A review was made of two geologic maps both of which include the area where the Alpine Ridge Estates is located. A portion of a geologic map published by the Utah Geological Survey in 2005 has been used for Figure 1 in this report. The title of this map is Geologic Map of the Lehi Quadrangle and part of the Timpanogos Cave Quadrangle, Salt Lake and Utah Counties, Utah by R.F. Biek. A second geologic map was also reviewed which is entitled Interim Geologic Map of the Provo 30' x 60' quadrangle, Utah, Wasatch, and Salt Lake Counties, Utah by K.N. Constenius, D.L. Clark, J.K. King, and J.B. Ehler published by the Utah Geological Survey in 2011.

R. F. Biek and K. N. Constenius and others doing the geologic mapping in this area have determined that the large portion of the Alpine Ridge Estates, which is primarily the small hill areas, is composed of Lacustrine sand and silt which are lake sediments deposited during the upper Pleistocene or about 15,000 years ago. The maximum elevation of the Lake Bonneville shoreline is shown on Figure 1 with several B's.

These silts and sands have rounded to subrounded hard gravels also and were deposited on the beaches of Lake Bonneville. The surface soils on all of the small hills on the site are composed of a mixture of these silts, sands, and gravels and are estimated to be 40 to 200 feet thick. Based upon the test pits excavated by Wilding Engineering indicated that these soils may be bedded in some areas. Both geologic maps show the approximate location of these Lacustrine deposits which are designated as a map unit (Qlsb) by Biek and as a map unit (Qls) by Constenius, etc. The areas shown for these deposits on both maps is essentially the same.

The eastern portion of the Alpine Ridge Estates has been mapped as alluvial fan deposits which are younger than 10,000 years. These deposits are poorly to moderately sorted clay, silt, sand, and gravel including some boulders sized sediment deposited principally by debris flows which primarily formed near the mouth of Fort Canyon. On Figure 1 the area where the alluvial deposits have been mapped is designated Qaf1. The area mapped as Lacustrine deposits is designated Qlsb on Figure 1.

### **3.0 GEOLOGIC CONDITIONS**

#### **3.1 Regional Geology**

The subject property is situated in the eastern Traverse Mountains along the western margin of the Wasatch Mountains, which have a complex geologic history. The Wasatch Mountains are composed of thick sedimentary rocks which have a wide depositional history. These sediments have been modified by variostectonic episodes that have included thrusting, folding, intrusion, and volcanic activity, as well as scouring by glacial and fluvial processes. The uplift of the Wasatch Mountains occurred relatively recently during the Late Tertiary Period (Miocene Epoch) between 12 and 17 million years ago. Since uplift, the Wasatch Mountains have seen substantial modification due to movement along the Wasatch and spurs, the forming of numerous canyons that empty into the current Salt Lake Valley and Utah Valley and their associated alluvial fans, erosion and deposition from Lake Bonneville, and localized mass-movement events.

Alpine Ridge Estates is located on the southern flank of the eastern Traverse Mountains. The Traverse mountains are a geologically complex, west-trending mountain range bounded by normal faults on the north and south (Biek, 2005). These mountains form a structural boundary between the Salt Lake (on the north) and Provo (on the south) segments of the Wasatch Fault Zone.

The Wasatch Fault Zone consists of ten segments which display different characteristics and past movement and are believed to have movement independent of one another. There is evidence that the rate of Quaternary-aged movement on the Fort Canyon Fault is substantially less than what is seen on the adjoining Salt Lake and Provo segments.

### **4.0 SITE RECONNAISSANCE**

On September 5, 2019 a reconnaissance was made to the entire property. The majority of the property is covered with dry grass and numerous groups of scrub oak. There is a house and storage shed located near the northwestern corner of the property. The soils were examined and are as report on the geologic maps, primarily a mix to silt, fine to coarse sand, and scattered subrounded hard gravels. The

soil is dry and none plastic indicating that there is little or no clay associated with the soil seen at the surface. A review of the Test Pit logs provided by Wilding Engineering indicated the soil is mainly native sandy soils with various amounts of clay, silt and some gravel that extended at least to a depth of 12 feet which was the approximate depth of each test pit. Figure 2 is a plan of the property showing the location of each test pit and the lot locations provided by Wilding Engineering.

The western portion of the property are low hills which appear to have been eroded by surface water flow many years ago. The largest “valley” between two of the north-south trending hills appears to have been formed by water flowing southward. Near the eastern base of the hills is an old abandoned water channel which may have been for irrigation many years ago. The channel is located along the western side of the planned location of Lots 3, 4, and 5.

At the southeast corner of Lot 1 is a surface stream which is approximately 5 feet wide with water flowing about 8 inches deep. This stream may be the extension of Fort Creek which flows southwestward from Fort Canyon.

The slopes of the hills do not show any current slumping and slope stability problems. The slope angles are generally at a slope of between 20 and 30 degrees with some local areas approaching 45 degrees. The north facing slope near the south end of Lot 9 showed some shallow slumps that may result in further shallow movement during a heavy rain. The other area showing some shallow slumps was the slope excavation on the west side to the dirt road within the valley between two hills. This is in the area where Slope Profile B-B’ is located as shown on Figure 2. Based upon the slope stability study completed by Wilding Engineering the static safety factor was 2.46 and the seismic factor of safety was 1.42. Steepest slope studied was the east facing slope west of Lot 3 where certain portions of the slope had a slope angle of nearly 45 degrees. The result of the Slope Profile C-C’ study was a static safety factor of 1.89 and a seismic factor of safety of 1.13.

No outcrops of bedrock were noted during this reconnaissance. The nearest fault noted on the geologic maps was the Traverse Mountain South Fault, may not be active. This faulting is mapped as being located approximately 400 feet north of the property nearly parallel to the road called Hillside Circle. Homes have been built on both sides of this road. All the homes on the south side of Hillside Circle would be on the down thrown side of the fault. The active Fort Canyon Fault trends northwest-southeast is approximately 2.25 miles north of the property.

No groundwater was encountered within any of the test pits excavated by Wilding Engineering. The test pits were excavated to a maximum depth of 12 feet. However, groundwater conditions encountered during and/or after construction may differ from those encountered during their field investigation, which was during April 2019.

## **5.0 GEOLOGIC HAZARD ASSESSMENT**

Geologic hazard assessments are necessary to assess the potential risk associated with particular geologic hazards that could possibly affect the development of areas within Alpine City, Utah. The geologic hazard assessment discussion below is based upon a qualitative assessment of the risk associated with a particular geologic hazard.

A “low” hazard rating is an indication that the hazard is either absent, is present in such a remote possibility so as to pose limited or little risk or is not anticipated to impact the project in an adverse way. Areas with a low-risk determination for a particular geologic hazard do not require additional site-specific studies or associated mitigation practices with regard to the geologic hazard in question.

A “moderate” hazard rating is an indication that the hazard has the capability of adversely affecting the project at least in part, and that the conditions necessary for the geologic hazard are present in a significant, though not abundant, manner. Areas with a moderate-risk determination for a particular geologic hazard may require additional site-specific studies, depending on location and construction specifics, as well as associated mitigation practices in the areas that have been identified as the most prone to susceptibility to the particular geologic hazard.

A “high” hazard rating is an indication that the hazard is very capable of or currently does adversely affect the project, and that the geologic conditions pertaining to the particular hazard are present in abundance, and/or that there is geologic evidence of the hazard having occurred at the area in the historic or geologic past. Areas with a high-risk determination always require additional site-specific hazard investigations and associated mitigation practices where the location and construction specifics are directly impacted by the hazard. For areas with a high-risk geologic hazard, simple avoidance is often considered.

The following is a summary of the geologic hazard assessment for the Alpine Ridge Estates.

#### 5.1 LANDSLIDES

The property is not located on any mapped landslide deposits, and does not contain any landslide head scarps. Landslide deposits or other features indicative of landsliding were not observed on the property during the site reconnaissance. No slickensides, chaotic appearance, shear features, or other evidence of potential landsliding was reported on the test pit logs.

Given this data, the risk of landsliding within the property is considered to be low.

#### 5.2 SURFACE-FAULT-RUPTURE

The active Fort Canyon Fault trends northwest-southeast approximately 2.25 miles north of the property and represents the closest active fault to the property. No lineaments were observed on or projecting onto the property and no offset bedding, colluvial wedges, or shear features indicative of faulting were reported in the test pit logs by Wilding Engineering. The risk associated with surface-fault-rupture is considered to be low.

The entire property is subject to earthquake-related ground shaking from a large earthquake generated along the active Fort Canyon Fault. The hazard associated with ground shaking is considered to be high. Proper building design according to appropriate building code and design parameters can assist in mitigating the hazard associated with strong earthquake ground shaking.

### 5.3 DEBRIS-FLOWS AND FLOODING

Debris-flows typically deposit on existing alluvial fans located at the mouth of active canyons. The mouth of Fort Canyon is approximately one-half mile northeast of the property. A reconnaissance was made of the Fort Canyon area by driving up and down the canyon. During this reconnaissance no evidence of recent debris-flows or flooding as noted. Many homes have been built within the canyon area and the Fort Creek water flows from the mouth of the canyon southwest near the property. No evidence of flooding was noted and there appears to be two channels issuing from Fort Canyon. Based on aerial photo examination the large channel appeared to be dry while the other smaller channel noted at the southeast corner of the property was flowing water. Again no evidence of recent flooding was noted along the dry channel or along the channel near the property. Therefore, based upon the current reconnaissance of the property area a debris-flow or flooding hazard risk is considered to be low.

### 5.4 LIQUEFACTION

The property is underlain by silt, sand, and some gravel deposits and groundwater was not encountered in the test pits excavated as part of this investigation. Liquefaction occurs in loose, saturated sand and some silts during an earthquake which causes the ground to shake. The potential for the site to be affected by liquefaction is considered to be low.

### 5.5 ROCKFALL

No bedrock outcrops are exposed upslope of the property. As such, the rockfall hazard associated with the property is considered to be low.

### 5.6 GEOLOGIC HAZARDS ASSESSMENT CONCLUSIONS

The Alpine Ridge Estates does not appear to have significant or imminent geological hazards that could adversely affect the development as currently proposed. Landslide, surface-fault-rupture, debris-flow, flooding, rockfall, and liquefaction hazards are considered to have a low hazard rating for the property. Earthquake ground shaking is considered to pose a high risk.

### 6.0 LIMITATIONS

The analysis and report findings are based upon published geologic maps and reports, and the reconnaissance of the property. The conclusions are based on currently accepted geologic interpretations of this information. The surface reconnaissance does not necessarily reflect geologic conditions at a greater depth. During construction of the foundations for homes planned for the property the geologic conditions at depth could be observed. It is therefore recommended that a geologic review be considered for the excavations to be certain that geologic features observed are not detrimental to construction of structures.

No attempt has been made to predict earthquake ground motions or to determine the magnitude of earthquakes associated with the Wasatch Fault Zone located east of the project area.

I appreciate the opportunity to be of service in relation to potential geologic hazards that may effect the development of the property. Should you have any questions regarding this report or wish to discuss additional services, please do not hesitate to contact me at your convenience. My cell phone number is (801) 631-1613. Also you may reach me by email at [c2payton.egs@gmail.com](mailto:c2payton.egs@gmail.com).

Respectfully submitted,



C. Charles Payton, P.G., C.E.G.  
Professional Engineering Geologist  
1474 North 1930 West  
Provo, Utah 84604-2247

#### ENCLOSURES

Figure 1. Geologic Map  
Figure 2. Site Plan

#### REFERENCES CITED

Biek, Robert F., 2005, Geologic map of the Lehi quadrangle and part of the Timpanogos Cave quadrangle, Salt Lake and Utah counties, Utah: Utah Geological Survey Map 210, scale 1:24,000.

Constenius, Kurt N., Clark, Donald L., King, Jon K., and J. Buck Eler, 2011, Interim geologic map of the Provo 30' X 60' quadrangle, Utah, Wasatch, and Salt Lake counties, Utah: Utah Geological Survey Open-File report 586 DM, scale 1:100,000.





References:  
 Google Earth Imagery Dated 9/10/2018  
 Marsh Estates Concept Plan, Wilding Engineering,  
 Alpine, Utah, Project No. 15011, Dated 04/08/2019

**Legend**

Approximate Site Boundary

**ALPINE RIDGE ESTATES**

**SITE PLAN**

**FIGURE 2**

## ALPINE CITY COUNCIL AGENDA

**SUBJECT: Site Plan – Snoasis Shaved Ice**

**FOR CONSIDERATION ON: 8 October 2019**

**PETITIONER: Monty Willhite**

**ACTION REQUESTED BY PETITIONER: Approve the Site Plan**

**APPLICABLE STATUTE OR ORDINANCE: Article 3.7 & 3.11**

### **BACKGROUND INFORMATION:**

Snoasis is proposing a new location for the existing structure and business. The proposed location is at the corner of 200 North and 200 East which is within the Business Commercial Zone and the Gateway Historic District. The Snoasis shack is approximately 120 square feet and the proposed location is approximately 0.31 acres in size. 15 total off-street parking stalls are proposed. The applicant is seeking a recommendation of approval for the proposed site plan.

The Planning Commission reviewed the site plan at their meeting of October 2, 2019 and made the following motion to approve the site plan and recommend an exception to the side-yard setback.

***MOTION:** Sylvia Christiansen moved to recommend approval of the Snoasis Shave Ice. Jane Griener seconded the motion.*

***MOTION:** Jane Griener moved to recommend an amendment to the motion to allow an exception to the setback. Bryce Higbee seconded the motion. 7 Ayes and 0 Nays. Motion passed.*

### **SAMPLE MOTIONS**

Findings for a Motion to approve:

- A. Use was previously approved by the City Council at this location.
- B. Proposal meets parking, landscaping, trash, design, height, street, utility, and screening requirements.

Findings for Motion to deny.

- A. Side setback is less than 20 feet.



# Site Plan Application

20 North Main Alpine, UT 84004 • 801-756-6347 (Phone) • 801-756-1189 (Fax) • [www.alpinecity.org](http://www.alpinecity.org)

## Contact Information

**Applicant** Monty Willhite

Address 792 Meadow Ln City Alpine State UT Zip 84004

Phone 801-318-6124 Fax \_\_\_\_\_ Email willhites@gmail.com

**Engineer** Brent Sadler - Legacy Drafting and Design

Address 295 W Center St City Provo State UT Zip 84601

Phone 619-772-8658 Fax \_\_\_\_\_ Email brent@legacyhome.com

**Representative** Monty Willhite (Owner)

(Person who will be at City meetings to represent the proposed plan. If it is someone other than the applicant/engineer, please indicate his/her relationship to the project.)

Address 792 Meadow Ln City Alpine State UT Zip 84004

Phone 801-318-6124 Fax \_\_\_\_\_ Email willhites@gmail.com

Send City Engineer's review comments to:  Applicant  Engineer  Representative

## Project Information

Name of Project Snoasis Relocation

Project Address 195 E 200 N Current Use Balance Dance Studio

Project Size (in acres) .31 (TOTAL LOT) Current Zoning Business Commercial

## Source of Water Rights

Alpine Irrigation Shares: # of Primary Shares \_\_\_\_\_ # of Secondary Shares \_\_\_\_\_

Other Water Rights: Source \_\_\_\_\_ # of Acreage Feet \_\_\_\_\_

Requesting Cash in lieu of Water Rights Option

**Site Plan Fee** \_\_\_\_\_ Amount Paid \_\_\_\_\_ Date Paid \_\_\_\_\_  
(Actual cost of City Engineer's review + \$150.00 [\$250.00 for commercial site plans])

**Applicant Signature** \_\_\_\_\_ Date \_\_\_\_\_



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## Site Plan Checklist

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20 North Main Alpine, UT 84004 • 801-756-6347 (Phone) • 801-756-1189 (Fax) • [www.alpinecity.org](http://www.alpinecity.org)

---

Article 4.14 of the Alpine Development Code outlines the requirements necessary for Site Plan compliance for single-family residential dwellings and commercial structures **not** located in an approved subdivision. Commercial Site Plans also need to be in accordance with any additional requirements of the Business Commercial zone that are applicable. Applicants must follow the City's planning process including making and attending appointments with the Development Review Committee (DRC) and the Planning Commission.

Please follow this checklist to ensure a complete and proper Site Plan submittal.

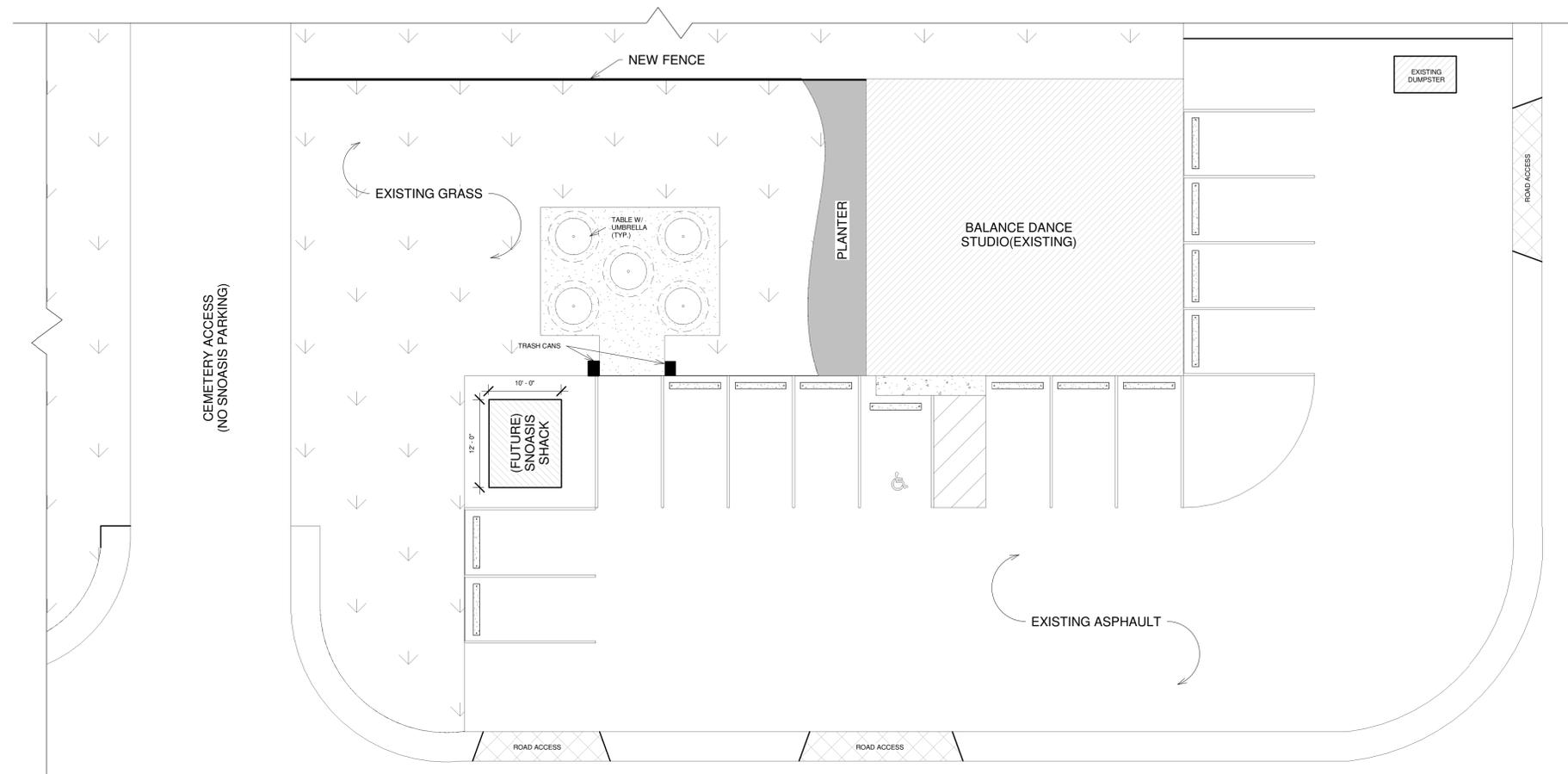
---

### Submission Requirements

- | Applicant Use                       | Office Use               |   |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The applicant shall meet with the DRC to discuss the proposed site plan before submitting an application or any plans.  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All required documentation shall be submitted to the City Planner fourteen (14) days prior to a scheduled Planning Commission meeting or ten (10) days for a resubmission, including: <ul style="list-style-type: none"><li>• The Site Plan Checklist, Site Plan Application and required fees.</li><li>• an electronic copy of the site plan in a compatible format (AutoCAD);</li><li>• Three (3) D size (22" x 34") copies of the site plan drawn to scale; and</li><li>• ten (10) 11"x17" copies of the site plan drawn to scale.</li></ul> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The site plan conforms to Article 4.7 (Design Standards), Article 4.8 (Construction Standards), and Article 4.10 (Financial Responsibility) of the Alpine City Subdivision Ordinance. If it is a commercial site plan, it also conforms to any additional requirements that are applicable to the site plan in Article 3.7 (Business/Commercial District) of the Alpine City Development Code.  |

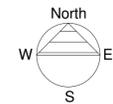
A Developer's Agreement shall be executed between the City and the Developer outlining the conditions of approval of the site plan. The Development Agreement may include but is not limited to the following examples: any special conditions, trails, landscape issues, or off-site improvements. Rights-of-ways must be dedicated to Alpine City.

# SNOASIS RELOCATION



**NEW SITE PLAN**

SCALE 1" = 10'-0"



**Legacy  
Drafting and Design**

GREGORY D. BROWN - OWNER/PRINCIPAL DESIGNER CELL: 801.795.6314  
1223 GILLMAN OREM, UT 84057 E-MAIL: greg@LegacyHomeDesign.com WEBSITE: LegacyHomeDesign.com

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of the law.  
\*\*\*NOTE: Designer is not an  
Architect or Engineer. Drawings are  
incomplete without attached  
engineering specs. Contractor  
responsible for verifying all  
dimensions, conditions, etc. on site  
prior to construction or the ordering  
of any materials.

**A CUSTOM SITE PLAN FOR  
SNOASIS RELOCATION**  
195 E 200 N  
ALPINE, UT, 84004

SQUARE  
FOOTAGE

ENGINEER  
STAMP

REVISIONS:  
1 00-00-00  
2 00-00-00  
3 00-00-00

SHEET  
NUMBER:

**C1**

09/16/2019



**ALPINE CITY  
STAFF REPORT**  
October 1, 2019

**To:** Alpine City Planning Commission & City Council

**From:** Staff

**Prepared By:** Austin Roy, City Planner  
Planning & Zoning Department

Jed Muhlestein, City Engineer  
Engineering & Public Works Department

**Re:** Site Plan Review – Snoasis  
 Applicant: Monty Willhite  
 Project Location: 195 E. 200 N.  
 Zoning: Business Commercial Zone  
 Acreage: Approximately 0.31 Acres  
 Building Area: 120 Sq. Ft.  
 Request: Recommend and approve site plan

**SUMMARY**

Snoasis shaved ice is proposing a new location for the business, the lease has expired at the current location. The proposed site is located at 195 East 200 North and located in the Business Commercial Zone and the Gateway Historic District. They would be moving the current building (120 square foot shaved ice shack) to the Balance Dance Studio property, which is an approximately 0.31-acre size lot. They would use the parking for the dance studio, which include 15 total off-street parking stalls. The applicant is seeking a recommendation of approval for the proposed site plan.

**BACKGROUND**

In May of 2012 the City Council conditionally approved a shaved ice stand at the proposed location. The proposed location of the Snoasis Shack would be the same that the City Council previously approved. The City Council approved the first shaved ice stand with the following motion:

*MOTION: Kimberly Bryant moved to approve the proposed Hawaiian Shaved Ice Stand with the following conditions:*

1. *The location of the building be changed to meet the side setback requirement.*
2. *That the Planning Commission approve the proposed medium brown color.*
3. *That the applicants meet the applicable Utah County Health Department requirements.*
4. *That the applicants obtain the approval of the building official for the power.*
5. *That a garbage can with a closing lid be provided next to the stand.*
6. *The building be moved off-site after the six-month conditional use permit expired.*

*Will Jones seconded. Ayes: 4 Nays: 0. Motion passed unanimously.*

The Hawaiian Shaved Ice Stand approved in 2012 later changed its name and operated under “Tsunami Shaved Ice”. In subsequent years another shaved ice stand operated from the same location, “Haole Boys Shave Ice”.

## **ANALYSIS**

### Location

Setbacks (3.07.050) for building in the Business Commercial zone are 30 feet from front property line, and 20 feet from side and rear property lines. **The proposed site of the structure is approximately 10 feet from the side property line, which would require a recommendation from the Planning Commission and approval by City Council.**

### Off-Street Parking

City code requires (3.24.030) intensive retail commercial shops to have four and one-half (4.5) spaces for every 1,000 square feet. The shaved ice stand primarily operates outside, but if the dance studio building were to be used to calculate an off-street parking requirement, then based on the square footage of that building (1,449 square feet) 6-7 off-street parking spaces would be required. The proposal exceeds the off-street parking requirements, with plans showing 15 parking stalls. Thus, **the proposed site meets the City’s off-street parking requirements.**

### Screening

“The sides and rear of any off-street parking area that adjoins a residence or residential zone shall be required to be screened by a masonry wall or solid visual barrier fence” (3.24.020). There is currently a 6 foot wood fence on the north boundary. Plans show a new fence to be installed on this north boundary with the residential zone. **Proposed site meets screening requirements for the zone.**

### Landscaping

All areas of a site which are not devoted to buildings or off-street parking are required to be landscaped, with a minimum of twenty (20) percent of the total area to be landscaped (3.07.080). The shaved ice stand will not alter the percentage of landscaping on the property, and it was originally approved with over 20 percent landscaping. Thus, **the landscaping requirement will be met with the proposed site plan.**

Trash Storage

Plans show an enclosed dumpster located at the northeast corner of the property, which meets Business Commercial and Gateway Historic requirements.

Height of Building

The building is a small shack previously approved to meet height requirements of the zone.

Design

The building is a wood structure painted brown with signs on 3 sides. Building, materials and signs meet the design criteria of the zone.

**REVIEWS**

**PLANNING AND ZONING DEPARTMENT REVIEW**

The analysis section in the body of this report serves as the Planning and Zoning Department review.

**ENGINEERING AND PUBLIC WORKS DEPARTMENT REVIEW**

Streets

All site plans must adhere to the Off-Street Parking Ordinance (Article 3.24). The applicant has submitted a parking plan which appears to be in compliance with the ordinance. Parking stalls are dimensioned correctly, an all-weather surface of asphalt is existing. A lighting plan was not submitted but there is an existing streetlight on the south east corner of the property. Where the light has been sufficient in the past, Staff would accept the existing light as meeting the lighting requirements for the proposal. There is an existing storm drainage system in the area to handle stormwater needs.

Utilities

The new building would not require any City utility services such as culinary, pressurized irrigation, or sewer.

Other

The water policy has been previously met for the site.

**NOTICING**

Notice has been properly issued in the manner outlined in City and State Code

**STAFF RECOMMENDATION**

Approve the proposed site plan with the conditions outlines below.

Findings for a Positive Motion:

- A. Use was previously approved by the City Council at this location.
- B. Proposal meets parking, landscaping, trash, design, height, street, utility, and screening requirements.

Findings for Negative Motion:

- A. Side setback is less than 20 feet.

**MODEL MOTIONS**

**SAMPLE MOTION TO APPROVE**

I motion to recommend approval of the proposed site plan with the following conditions:

- Location of the building be changed to meet the side setback requirement, or an exception be granted.

**SAMPLE MOTION TO DENY**

I motion to recommend that the site plan be denied based on the following:

- \*\*\*Insert Finding\*\*\*

# Shaved Ice Establishment Guidelines



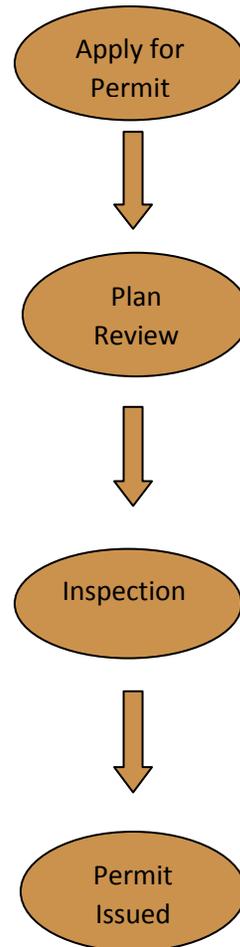
This handout will guide you through the exciting process of opening a shaved ice establishment. We hope to familiarize you with a) the permitting process, b) the plan review process, and c) the physical facilities required for your establishment (see below). These guidelines are based upon the 2009 FDA Model Food Code, which both the State of Utah and the Utah County Health Department have adopted by reference.

## **Permits**

In addition to city zoning and business licenses, a County Health Permit is required. Permits have fees associated with them. Permits are non-transferrable, meaning that when ownership changes, a new permit is required. When this happens, the shaved ice establishment may need to be upgraded to meet current standards. All employees that handle food are required to obtain food handler permits and keep copies of them on site. It is important to note that shaved ice establishments do not have the facilities to sell food other than shaved ice. The permit is for shaved ice during warm months only.

## **Plan Review**

A plan review and menu submission is required for new builds and remodels. Plans must be drawn to scale and can be no smaller than ¼ inch per foot. The plans must include equipment location along with the following plans and information: plumbing, lighting, mechanical and finish. Architectural plans are ideal. If you are unable to provide architectural grade plans, a hand drawn set of plans must be legibly drawn on graph paper. As you can see from the illustration on the right, after the plans have been submitted and approved, an inspection is required before the permit will be issued. A fresh water and wastewater plan is also required. A signed restroom agreement with an established business within 300 feet is required as part of the plan review. It is posted in the application/ forms section of our website.



## **Physical Facilities**

The following paragraphs explain what physical facilities are required for the establishment to meet health department guidelines. Under no circumstance may any part of the operation occur in a private home. This includes preparation, washing, storage, etc.

### **Commissary**

A commissary is required for new or renewed permits beginning January 1, 2016. The only exception for a shaved ice establishment is if it is determined by our office that the stand is entirely self-sufficient. The commissary acts as the base of

operation for the shaved ice establishment. It is used for getting fresh water, dumping wastewater, storing extra food, equipment, and dry goods and washing utensils and equipment. The commissary must be a permitted food establishment in good standing with the Utah County Health Department. You must have a signed commissary agreement available for inspection at all time. Our office must also approve the commissary arrangement. A new or renewed agreement will be required in order to renew your permit each year. If you are found operating without a commissary or using a private home for any portion of the operation, your permit will be suspended.

### **Plumbing**

Water must come from a culinary system. A food grade hose must be used for filling the tank. Water tanks must be food grade- meaning they are safe, durable and corrosion resistant and finished to have a smooth, easily cleanable surface. Tanks must hold enough water to fill your triple sink and have enough left over for hand washing. They must be sloped to drain. Gray water tanks must be sized 15% larger than the fresh water tank and be sloped to drain. Wastewater must be dumped into the sanitary sewer. Hand washing sinks are required. Hand washing sinks can be used for no purpose other than hand washing. Soap and paper towels along with hand washing reminder signage are required. In addition to a hand washing sink, triple sink will be required. Triple compartment sink basins must be large enough to fit the largest item to be washed. The water heater must be adequate to supply all fixtures with hot water at peak usage.

### **Equipment**

All equipment must be commercial grade. The easiest way to tell whether equipment is commercial grade is to see if the equipment bears a commercial testing agency's label. NSF is the most common testing agency for food equipment. We recommend an A/C unit for the establishment.

### **Finishes**

Floors, walls and ceilings in the kitchen must be durable, non-porous and easily cleanable. Floor materials such as commercial grade VCT are acceptable, whereas wood, laminate and carpet are not. Walls may be finished with tile, stainless steel, or FRP.

### **Miscellaneous requirements**

The unit must be fully enclosed. Outer doors must be self-closing and tightly sealed to prevent rodent entry. The service window must be closed between customers. Windows must be effectively screened to prevent insect entry. All lighting must be shielded. Sanitary disposal of garbage is also required.

### **Food Safety**

Ice must come from an approved source, meaning that it cannot be made at home. If stored in a freezer outside, it must be kept locked at all times. If ice

cream is served, it must be commercially pre packaged in individual serving size containers so as to not create extra water or utensil use in the unit.

We hope that this information above was helpful to you. We realize that there are many requirements and that opening a restaurant can be an intimidating process. If at any time while going through this process you feel that you need assistance, please call us at 801-851-7525. We want to see you succeed and we appreciate your efforts helping us protect public health.



Snoasis

Snoasis  
world's greatest shaved ice

ALPINE  
ANIMAL HOSPITAL  
385-498-4500



**PRICES**

KID SIZE \$1.00  
 F. SMALL \$1.25  
 SMALL \$1.50  
 MEDIUM \$1.75  
 LARGE \$2.00  
 XLARGE \$2.25  
 COFFEE CANDY \$3.00  
 Beated Whipped Cream \$1.50 (if not)

**ADD-ONS**

HAZEL NUT FLAVOR \$1.00  
 (topping on the bottom)

CREAM \$1.00  
 FRESH MILK \$1.25  
 ICE CREAM \$1.25

**ADD-ONS**

K. ICE \$1.00  
 L. ICE \$1.25

**TOPIES**

TUMBERLOVE \$1.00  
 (top & bottom)

**NOCK DASH**

Milk - 1/2 cup - \$1.00  
 Fat & Sugar - \$1.00  
 Cream - \$1.00

**FLAVORS**

Apple  
 Blueberry  
 Black Raspberry  
 Strawberry  
 Raspberry  
 Peach  
 Orange  
 Cherry  
 Coffee  
 Caramel  
 Cinnamon  
 Cream  
 Custard  
 Lemon  
 Lime  
 Mango  
 Maple  
 Mint  
 Orange  
 Pineapple  
 Raspberry  
 Strawberry  
 Vanilla  
 Watermelon  
 Wild Blueberry  
 Wild Raspberry  
 Wild Strawberry  
 Wild Vanilla  
 Wild Watermelon

**ADD-ON FLAVORS**

Blue Raspberry  
 Lemon  
 Lime  
 Orange  
 Peach  
 Raspberry  
 Strawberry  
 Vanilla  
 Watermelon









Packaged Ice

ICE

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purple  
onpurple

← Parking







## ALPINE CITY COUNCIL AGENDA

**SUBJECT:** Request to waive the right to enforce the Willow Canyon Annexation Agreement Height Restriction

**FOR CONSIDERATION ON:** October 8, 2019

**PETITIONER:** Klasey Gage

**ACTION REQUESTED BY PETITIONER:** The City waive its right to enforce the height restriction.

### BACKGROUND INFORMATION:

The petitioner is seeking to build a home on Lot 21 of the Willow Canyon Subdivision. Plans show the proposed home with a height of 31.5 feet above the natural grade which puts it 6.5 feet above the restricted height of 25 feet.

The Willow Canyon Architectural Committee reviewed the plans and recommend that the City Council waive the right to enforce the Willow Canyon Annexation height restriction and allow the home to built 6.5 feet above the restricted height.

In May 2019, the Council waived the height restriction for the Whittenburg home for topographical reasons. It was 13 ft. 10.5 inches above the 25-foot height restriction. The Tim Clark home was approved at 7.5 feet above the height restriction.

### SAMPLE MOTION TO APPROVE

Alpine City waive its right to enforce the height restriction found in the Willow Canyon Annexation Agreement for lot 21 of the Willow Canyon subdivision so long as the height does not exceed 6.5 feet above the 25-foot height limitation.

### SAMPLE MOTION TO DENY

Deny the Gages's request that the Council waive the right to enforce the height restriction as set forth in the Willow Canyon Annexation Agreement based on the following:

- \*\*\*Insert Finding\*\*\*



## Shane Sorensen

---

**From:** JOEL KESTER <sundial102@msn.com>  
**Sent:** Tuesday, September 03, 2019 6:54 PM  
**To:** Klasey Gage; Joel Farrar; Caleb Pittman; Wendy Jo Gage  
**Cc:** Austin Roy; Gary Bushman; Susan Whittenburg; Dennis Madson; Jordan Powell; Rodd Steuart; Lynn Anderson; Shane Sorensen; GREG WATTS; Jordan Powell  
**Subject:** Re: Gage house plans  
**Attachments:** Scan.pdf

To Austin Roy, Alpine City

Attached is the agreement between Mr. Gage and the Willow Canyon Architectural Control Committee, regarding exterior colors and shingle colors. We have no concerns about Mr. Gage proceeding to obtain a building permit subject to this agreement.

We are also recommending a 6.5 foot height variance above natural grade, and we believe that "the stated height of the foundation on the South East corner of the foundation in relation to the height of Top Back of Curb immediately to the East of that point on the Gage home" reflects that 6.5 foot variance.

It has been a pleasure working with Mr. Gage and I believe that he will fit in well with the other residence of Willow Canyon (who really care about maintaining the mood and style of our subdivision).

Thanks for everyone's help. I appreciate all the good faith and hard work that has been shown during this process.

Let me know if there is anything else you need from me.

Thanks

Joel Kester, Chairman

**PS:** The landscaping plan and fencing plan has not been reviewed, and as the rules are a bit restrictive, I would suggest that when you get to that point that you let the Committee review that plan. I can give some guidance as to acceptable variances on that subject. We always hope that home owners will protect as much of the natural Oak as possible...but we know it is a real challenge.

**Recommendation for Variances and Lot Owner Agreement to Comply**  
of  
The Willow Canyon Architectural Committee and Klasey Gage  
September 3, 2019

**To:** Alpine City  
Attention: Austin Roy  
Lot Owner: Klasey Gage

**From:** The Willow Canyon Architectural Committee  
Joel Kester, Chairman

**Copy to:**

**Subject:** Plans for Lot 21 Willow Canyon Subdivision

To Whom it Concerns;

On 8-31-2019 the The Willow Canyon Architectural Committee met and approved the submissions given by Klasey Gage and the Committee approved those submissions. The Committee also recommend a height variance as below. The Terms and conditions of Committee approval are as follows:

1. The approved shingle style shall be the shingle sample given to the Committee and as represented by the rendering attached hereto. We do not have the name of the shingle, but it is a light blue and black composite and it is lighter than the first sample received by the Committee that appeared mostly black.

2. The approved stone is broken face sandstone called Essex Grey, and will compose a minimum of 20% of the exterior of the home exclusive of the roof. In calculating this ratio of stone to the total exterior area of the home the designer will take into account the area of doors, windows, garage doors, trim, fascia and exposed foundation or other concrete walls. Only the area of the roof will be deducted from the calculation of the exterior of the home.

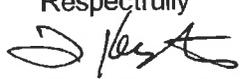
3. The approved color of the soffit, fascia, gutters, finish trim, window trim and garage doors shall be Linen #44 as represented by the sample given to the Committee. The Trim shall be faithful to the rendering attached hereto and not exceed 15% of the exterior of the home exclusive of the area of the roof. In calculating the ratio of trim color to the total exterior area of the home the designer will take into account the area of doors, windows, garage doors, trim, fascia and exposed foundation or other concrete walls. Only the area of the roof will be deducted from the calculation of the exterior of the home.

4. The Hardy Board siding is not an approved building material, however the Committee has the right to, and does, approve the siding material as represented on the rendering attached hereto. The color of the siding shall be Sea Haze #6 as represented by the sample given to the Committee.

J/Kester 9/3/19

5. In regard to the height of the home above natural grade, the Committee recommends a 6.5 foot variance above the restriction of the Annexation Agreement and the CC&Rs. The Committee has studied the topographical map of the Lot, and they believe that this can be accomplished in the following manner: Mr. Gage and his designer has submitted that the "top back of curb" directly to the East of the South East corner of the home is 5249 feet elevation and Mr. Gage has said that he agrees to place the "top of foundation elevation", approximately 41 feet West of that elevation point on the top back of curb, at 5235 feet elevation. We cannot verify these elevations, however assuming that they are correct, the elevation of the top of foundation would be 14 feet below the elevation of the top back of curb. Based on the agreement that "the top of foundation elevation will be 14 feet below the top back of curb" as identified above, the Committee believes that the home will have an elevation of approximately 31.5 feet, and we approve this elevation.

Respectfully

 9/3/19

The Willow Canyon Architectural Committee  
Joel Kester, Chairman

As the owner of Lot #21 Willow Canyon Subdivision, I agree to comply with the above approvals, color selections, materials, and other terms.

Owner of Lot #21  
Klasey Gage

date

 9/3/19

## **ALPINE CITY COUNCIL AGENDA**

**SUBJECT: Site Plan – Proposed Wireless Tower at Burgess Park**

**FOR CONSIDERATION ON: October 8, 2019**

**PETITIONER: Verizon Wireless**

**ACTION REQUESTED BY PETITIONER: Review the proposed locations for the new Verizon tower.**

### **BACKGROUND INFORMATION:**

At the City Council meeting of August 13, 2019, Verizon approached the Council with a proposal to install a new tower in Burgess Park to improve cellular service and coverage to the community around Burgess Park. A number of concerns were raised from both the Council and surrounding neighbors about the proposed location in Burgess Park due to the high recreational use of the park and the number of youth who travel through the parking to the nearby schools. The Verizon representative was asked to consider other locations.

Verizon has submitted studies on two other locations, one of which is also in Burgess Park. The third location is farther south in a less populated area near the Alpine City Trail, but the coverage would not be optimal and there would be access issues.

### **STAFF RECOMMENDATION:**

Review the proposed locations for a new Verizon cell tower and consider approving one of them.

# **Verizon Wireless Communications Facility**

## **Candidate Comparisons for Alpine City**

**Prepared by: Nick Jensen**

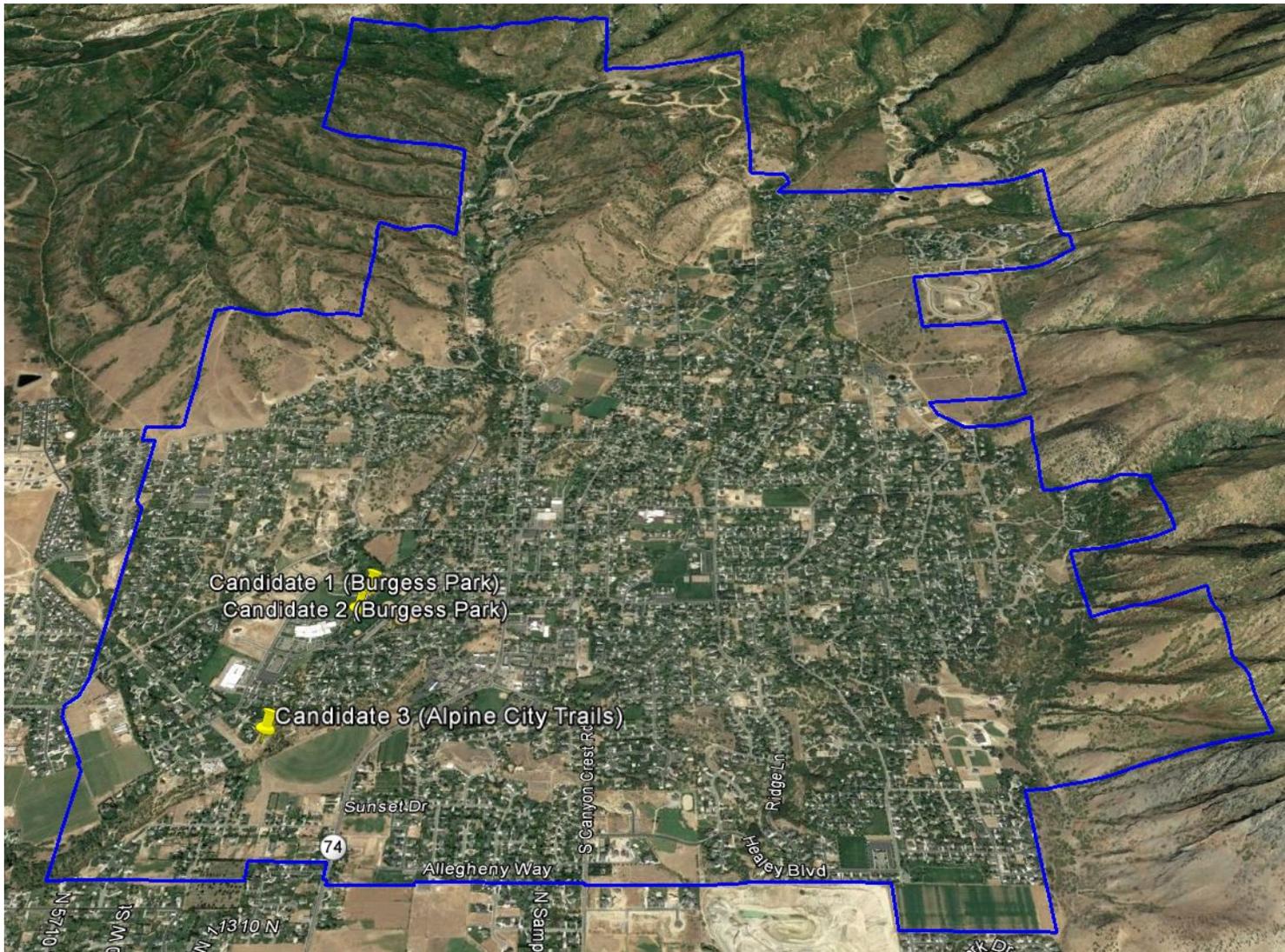
**September 2019**



Confidential and proprietary materials for authorized Verizon personnel and outside agencies only. Use, disclosure or distribution of this material is not permitted to any unauthorized persons or third parties except by written agreement.

# Project Need Overview:

This primary objective for this project is to improve service quality in the areas around Burgess Park.



# Introduction:

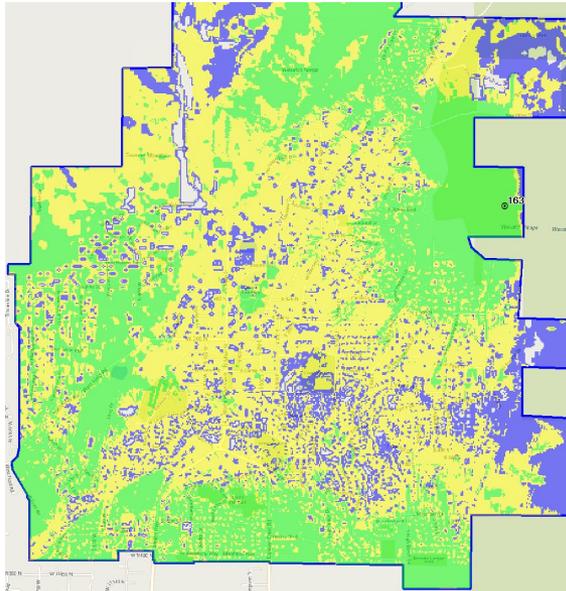
Coverage and/or capacity deficiencies are the two main drivers that prompt the need for a new wireless communications facility (WCF). Most WCF provide a mixture of both capacity and coverage for the benefit of the end user.

**Coverage** describes the existence or lack of wireless service in an area. The request for improved service often comes from our customers or emergency services personnel that have no service or poor service. Coverage used to refer to the ability to make or place a call in vehicles, however, as usage patterns have shifted, coverage is now determined based on whether or not sufficient WCF exist to provide a reliable signal inside of buildings and residential areas, as well. Historically, when wireless was still in its infancy, coverage was the primary means to measure the effectiveness of the network in a given area.

**Capacity** is the metric used to determine if sufficient wireless resources exist and is now the primary means to measure how a community's wireless needs are being addressed. "Five bars" no longer means guaranteed coverage and capacity because each WCF has a limited amount of resources to handle voice calls, data connections and data volume. When these limits are reached and the WCF becomes overloaded (meaning there is more demand than signal to service it), the user experience quickly degrades preventing customers from making/receiving calls or getting applications to run. A WCF short on capacity could also make internet connections time out or delay information to emergency response personnel.



# Explanation of Wireless Coverage



**Coverage** is best shown via coverage maps. RF engineers use tools that take into account terrain, vegetation, building types, and WCF specifics to model the existing coverage and prediction what we expect to see with the addition of a proposed WCF.

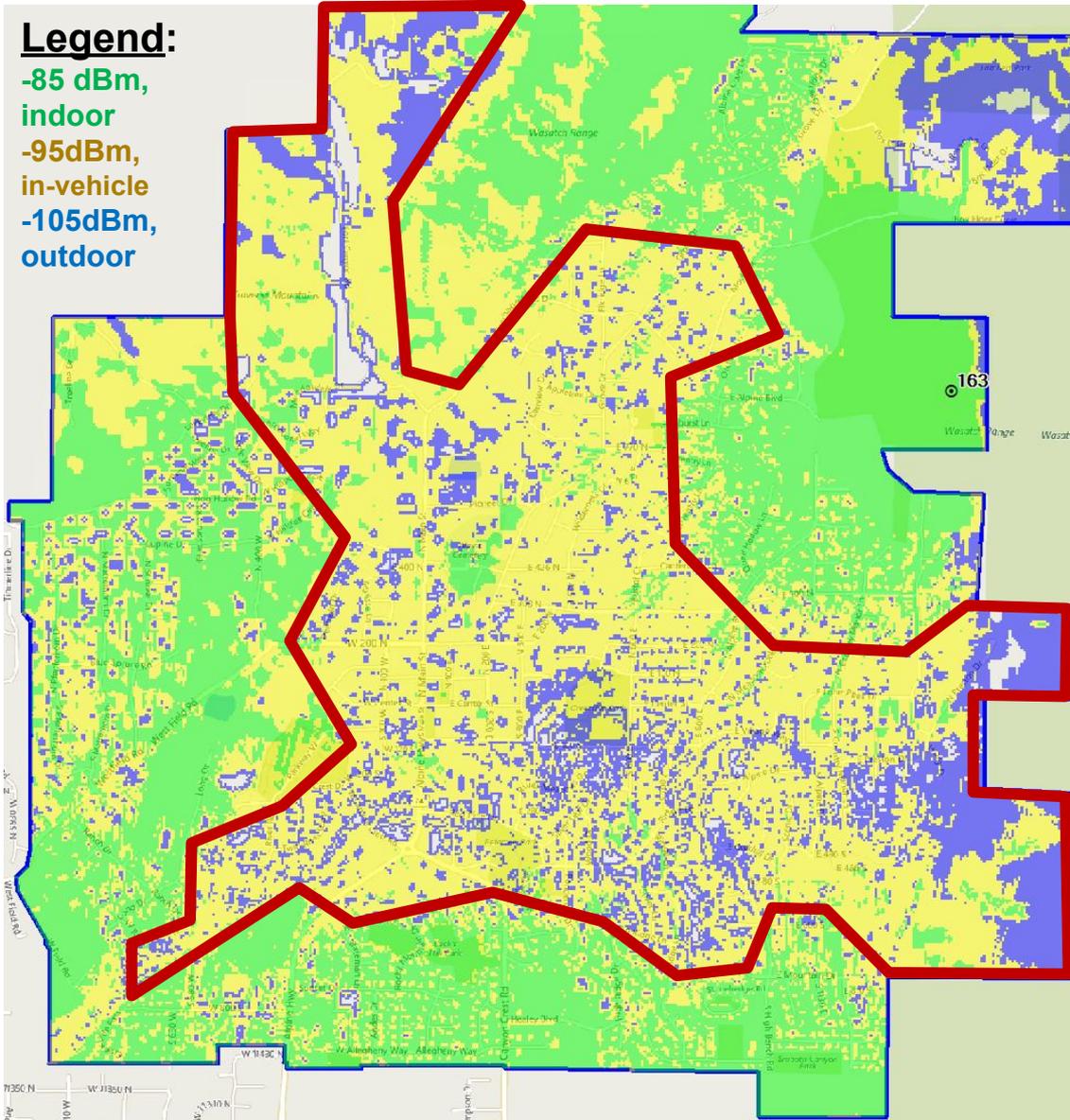
Coverage also changes depending on which frequencies are used. Most phones today use 3G at 800 MHz or 4G at 700 MHz spectrum which are considered low frequencies. Low frequencies can travel further distances than then the higher 1900 MHz and 2100 MHz frequencies now being employed due to increased capacity demands. Operating at higher frequencies makes it necessary for carriers to install substantially more wireless facilities to achieve the same coverage as one tower operating on the lower frequencies.



# Existing Service in Alpine City

## Legend:

- 85 dBm, indoor
- 95dBm, in-vehicle
- 105dBm, outdoor



The area in **red** is where it is currently difficult to provide high quality service in Alpine, mostly due to terrain, as well as tree cover and buildings.

All cities built in foothills have similar terrain issues.

The only VZW cell site in Alpine (#163 on the map) was built in 2016.

The nearest cell sites (in Highland and Cedar Hills) were built in 2009 and 1991.

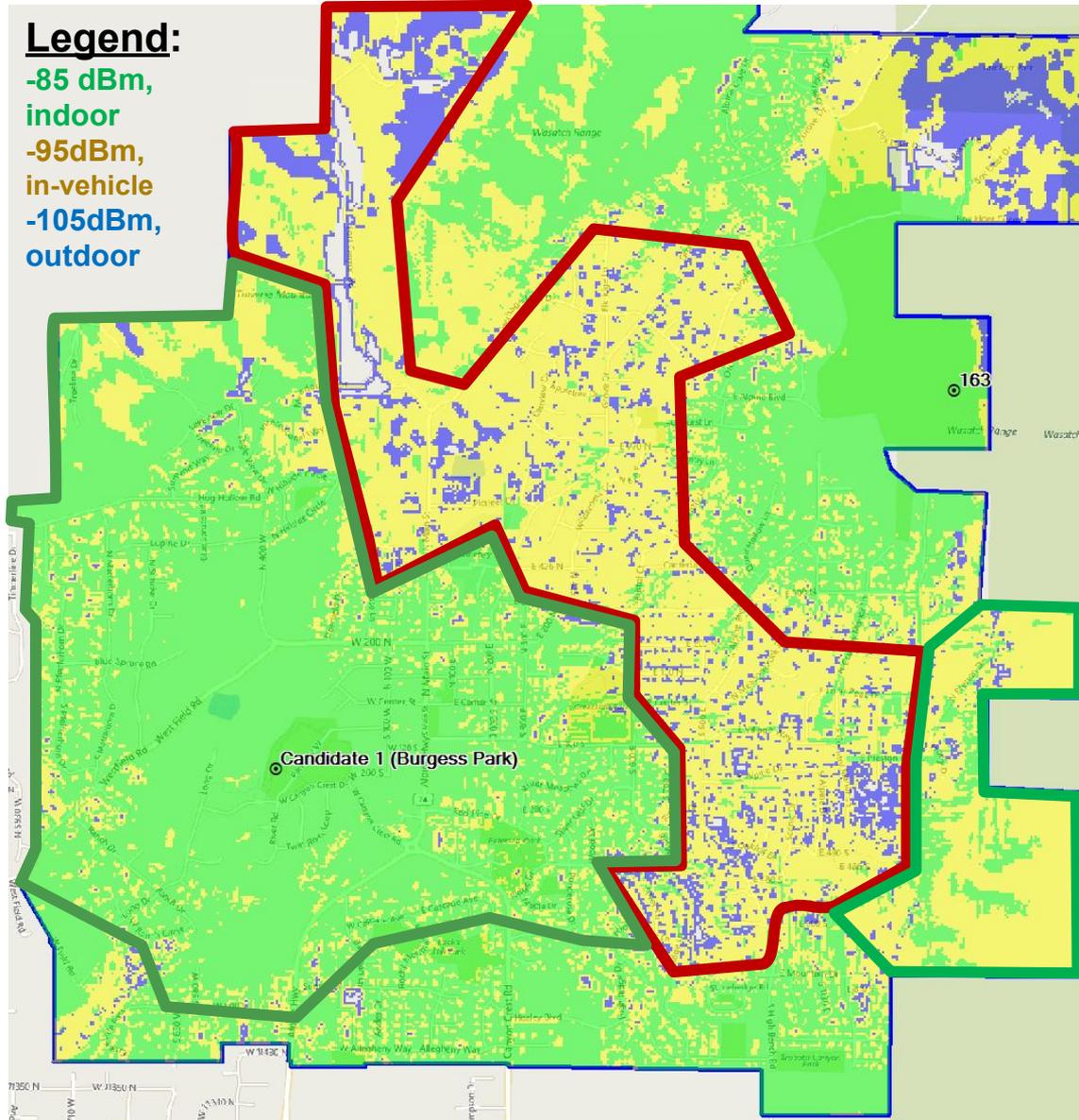
They were all upgraded earlier this year.



# Candidate 1 at Burgess Park

## Legend:

- 85 dBm, indoor
- 95dBm, in-vehicle
- 105dBm, outdoor



The area in **red** is where it will still be difficult to provide high quality service in Alpine, even after building Candidate 1.

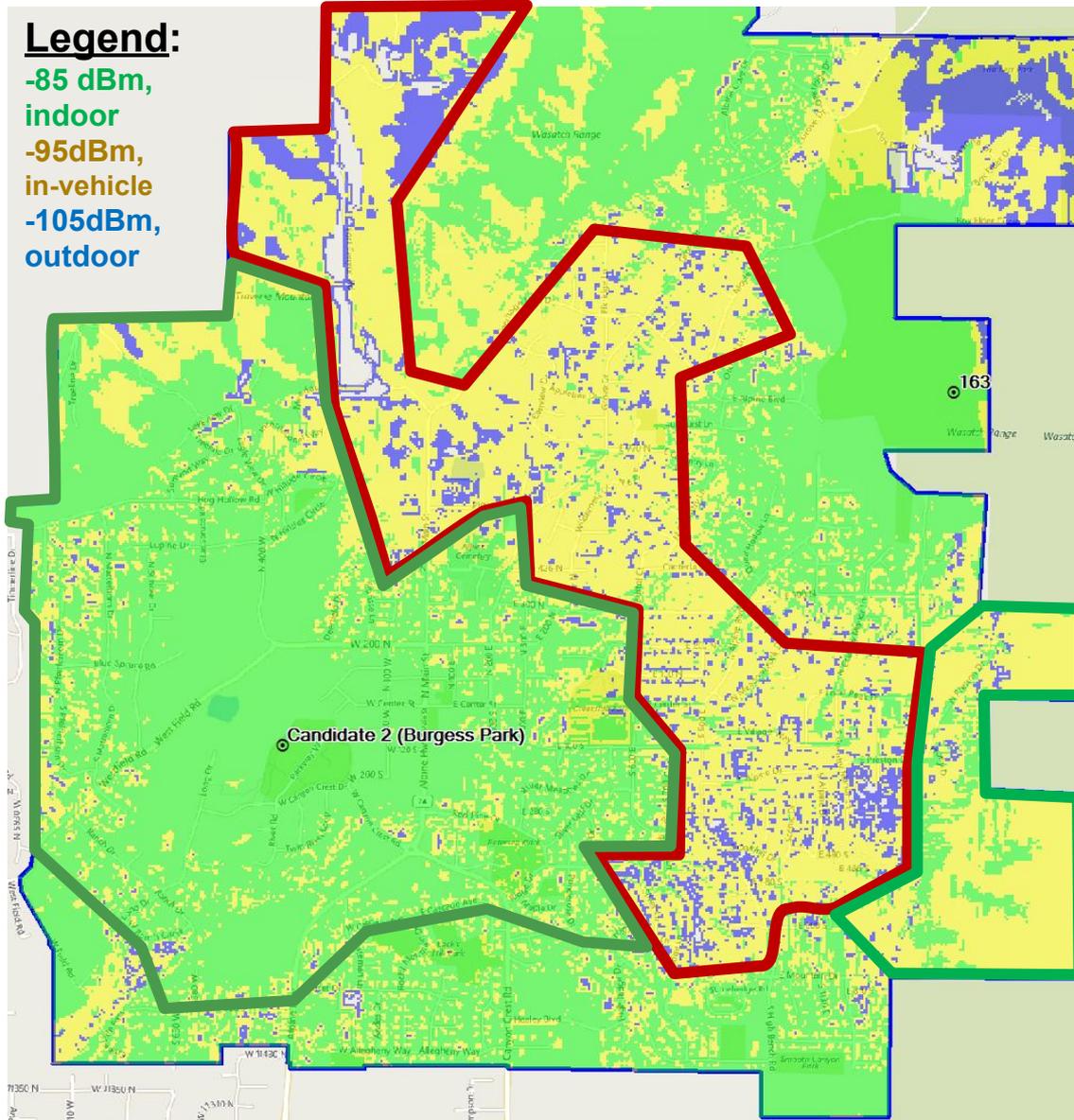
The areas in **green** are where Candidate 1 will improve service.



# Candidate 2 at Burgess Park

## Legend:

- 85 dBm, indoor
- 95dBm, in-vehicle
- 105dBm, outdoor



The ground elevation at Candidate 2 is 3' higher than Candidate 1.

The area in **red** is where it will still be difficult to provide high quality service in Alpine, even after building Candidate 2.

The areas in **green** are where Candidate 2 will improve service.

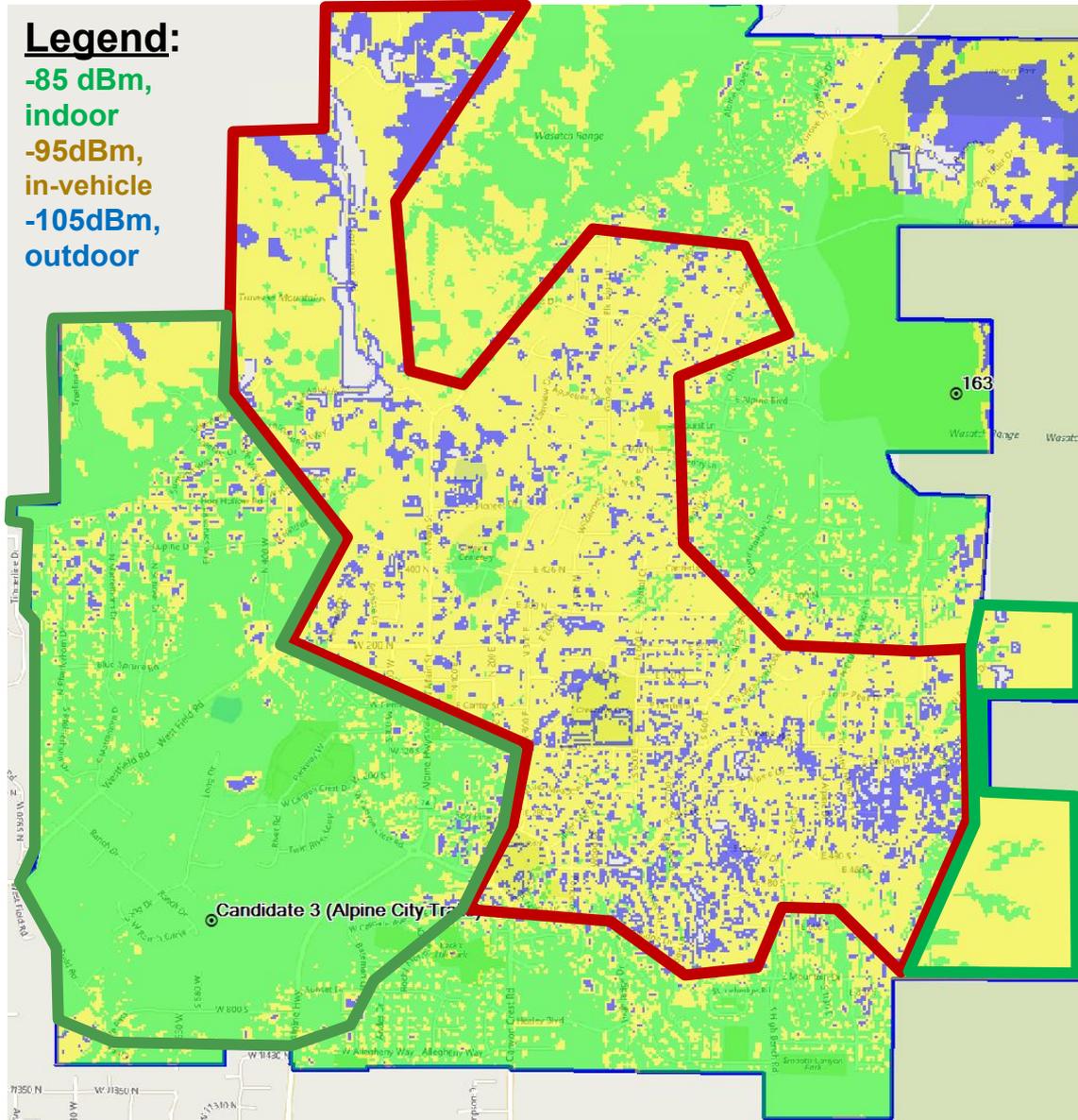
Candidates 1 and 2 are almost the same in terms of the service provided. They each cover the weakest areas around Creekside Park.



# Candidate 3 at Alpine City Trails

## Legend:

- 85 dBm, indoor
- 95dBm, in-vehicle
- 105dBm, outdoor



The ground elevation at Candidate 3 is 36' lower than Candidate 1.

The area in **red** is where it will still be difficult to provide high quality service in Alpine, even after building Candidate 3.

The areas in **green** are where Candidate 3 will improve service.

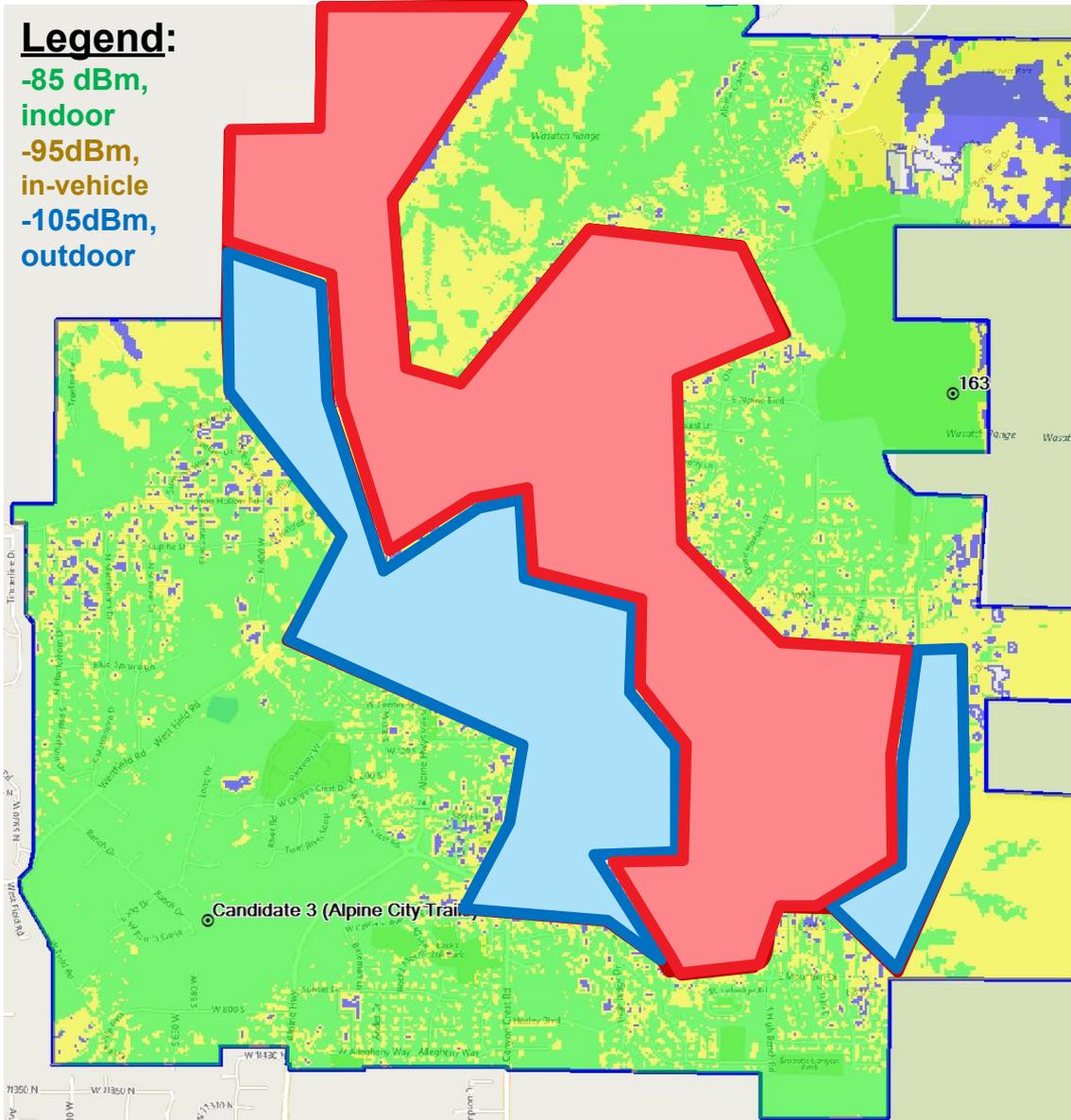
Candidate 3 will not be able to help Alpine nearly as much as either of the first two candidates.



# Candidate 2 (BP) vs. 3 (ACT)

## Legend:

- 85 dBm, indoor
- 95dBm, in-vehicle
- 105dBm, outdoor



The area in **red** is where it will still be difficult to provide high quality service in Alpine, whether candidate 1, 2, or 3 is built.

The area in **blue** is where candidates 1 or 2 will be able to provide improved service, but where candidate 3 will not.

The blue area is why VZW prefers either candidate 1 or 2 but not candidate 3.



# Verizon is part of your community. Because we live and work there too.

We believe technology can help solve our biggest social problems.

We're working with innovators, community leaders, non-profits, universities and our peers to address some of the unmet challenges in education, healthcare and energy management.

Learn more about our corporate social responsibility at [www.verizon.com](http://www.verizon.com).

**verizon**<sup>✓</sup>



PRO Digious- CUP Application  
Verizon Wireless at Burgess Park  
Plan Review Narrative

1. There will be a tech visiting the site once a month to test the system performance of the site. They will park a standard work truck near the site and access the compound to run diagnostics on the equipment. This will be the only required maintenance at the site barring an emergency or malfunctioning antennas, which are rare occurrences.
2. This site is to alleviate capacity issues in the Alpine City area. With the number of residences and schools in the area, this site is necessary to help improve capacity and to improve the overall quality of the Verizon Wireless network in Alpine City. As the number of wireless users increase in the area, this site will be necessary to insure that capacity needs will be met for Verizon customers in the community.
3. Since the communications facility is proposed to be located on Alpine City owned property, we have been and will continue to work with the City on the site approval and its construction.
4. Verizon commits to complying with all applicable Federal Communications Commission (FCC) regulations pertaining to radio frequency emissions.
5. The liaison for this project is Troy Benson of Technology associates. He can be reached at (801) 608-7042 and [troy.benson@taec.net](mailto:troy.benson@taec.net) . His office is located at 7896 South Highland Drive, Suite 200, Cottonwood Heights, UT 84121. Please feel free to reach out to him with any questions or comments on this project.

Sincerely,

Troy Benson

**Technology Associates EC INC.**

Real Estate Specialist | [troy.benson@taec.net](mailto:troy.benson@taec.net) | (801) 608-7042

7896 South Highland Drive, Suite 200 | Cottonwood Heights | Utah 84121

**Salt Lake Office**

7896 South Highland Drive, Suite 200

Cottonwood Heights, UT 84121

[www.taec.net](http://www.taec.net)

# verizon

## PRO - DIGIOUS

**verizon**  
 9656 SOUTH PROSPERITY ROAD  
 WEST JORDAN, UTAH 84088

**Technology Associates**

UTAH MARKET OFFICE  
 7896 SOUTH HIGHLAND DRIVE, SUITE 200  
 COTTONWOOD HEIGHTS, UTAH 84121  
 CORPORATE OFFICE  
 3115 SOUTH MELROSE DRIVE, SUITE #110  
 CARLSBAD, CALIFORNIA 92010

DRAWN BY: JAY C  
 CHECKED BY: TROY B

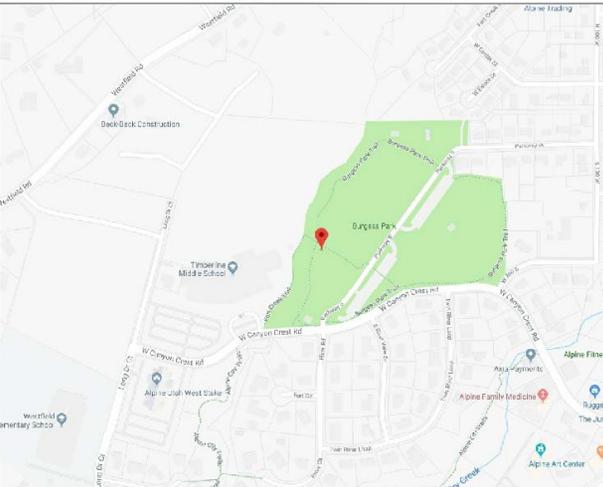
REV	DATE	DESCRIPTION
0	04-23-2019	ZONING DRAWINGS

**PRO - DIGIOUS**  
 SW SEC 24 & SE SEC 25, T4S, R1E  
 CANYON CREST ROAD AND  
 PARKWAY DRIVE  
 ALPINE, UTAH 84004

SHEET TITLE  
**TITLE SHEET  
 VICINITY MAP  
 GENERAL INFORMATION**

SHEET NUMBER  
**T100**

SITE INFORMATION
<p><b>APPLICANT:</b>            VERIZON WIRELESS            9656 SOUTH PROSPERITY ROAD            WEST JORDAN, UTAH 84088</p> <p><b>SITE ADDRESS:</b>            CANYON CREST ROAD AND PARKWAY DRIVE            ALPINE, UTAH 84004</p> <p><b>LATITUDE AND LONGITUDE:</b>            N 40°27'02.58", W 111°47'06.88"</p> <p><b>ZONING JURISDICTION:</b>            ALPINE CITY</p> <p><b>PROJECT DESCRIPTION:</b>            VZW IS PROPOSING TO CONSTRUCT AN UNMANNED COMMUNICATIONS FACILITY CONSISTING OF ANTENNAS MOUNTED TO A NEW MONOPINE WITH OUTDOOR EQUIPMENT AND GENERATOR</p> <p><b>TYPE OF CONSTRUCTION:</b>            OUTDOOR EQUIPMENT AND GENERATOR, MONOPINE, AND ANTENNAS</p> <p><b>HANDICAP REQUIREMENTS:</b>            FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION, HANDICAP ACCESS REQUIREMENTS DO NOT APPLY</p> <p><b>POWER COMPANY:</b>            ROCKY MOUNTAIN POWER, 1-888-221-7070</p>

LOCATION MAP

<p><b>DO NOT SCALE DRAWINGS</b></p> <p>CONTRACTOR SHALL VERIFY ALL PLANS, AND EXISTING DIMENSIONS, AND CONDITIONS ON THE JOB SITE, AND SHALL IMMEDIATELY NOTIFY THE ENGINEER IN WRITING OF ANY DISCREPANCIES BEFORE PROCEEDING WITH THE WORK OR BE RESPONSIBLE FOR SAME</p>

CONTACT INFORMATION
<p><b>SITE ACQUISITION:</b>            TECHNOLOGY ASSOCIATES EC, INC            7896 SOUTH HIGHLAND DRIVE, SUITE 200            COTTONWOOD HEIGHTS, UTAH 84121            CONTACT: TROY BENSON            PHONE: 801-608-7042</p>

DRIVING DIRECTIONS
<p>FROM THE VZW WEST JORDAN OFFICES, TAKE I-15 SOUTH FOR 6 MILES TO HIGHLAND/ALPINE EXIT #284 FOR S.R. 92. TURN LEFT (HEADING EAST) AND TAKE A SLIGHT RIGHT ON THE TIMPANOGOS HIGHWAY COMMUTER LANE AND CONTINUE EAST FOR 5.3 MILES TO 5300 WEST. TURN LEFT AND HEAD NORTH FOR 1.2 MILES TO THE TRAFFIC CIRCLE. TAKE THE THIRD EXIT OF THE TRAFFIC SIGNAL FOR CANYON CREST ROAD AND HEAD NORTHWESTERLY FOR 0.5 MILES TO PARKWAY DRIVE. TURN RIGHT AND GO NORTH TO THE PARKING LOT ON THE RIGHT (EAST) SIDE OF THE STREET. THE VZW FACILITY WILL BE LOCATED NORTH OF THE BASEBALL FIELD ON THE LEFT (WEST) SIDE OF THE STREET.</p>

APPROVALS																								
<p>VERIZON WIRELESS REPRESENTATIVE:            VERIZON WIRELESS RF ENGINEER:            TAEC SITE ACQUISITION:            TAEC CONSTRUCTION MANAGER:            SITE OWNER:</p>																								
<p><b>DRAWING INDEX</b></p> <table border="1"> <thead> <tr> <th>SHEET NO.</th> <th>SHEET TITLE</th> <th>REV</th> <th>REV DATE</th> </tr> </thead> <tbody> <tr> <td>T100</td> <td>TITLE SHEET, VICINITY MAP, GENERAL SITE INFORMATION</td> <td>0</td> <td></td> </tr> <tr> <td>SURV</td> <td>SITE SURVEY</td> <td>0</td> <td></td> </tr> <tr> <td>C100</td> <td>OVERALL SITE PLAN</td> <td>0</td> <td></td> </tr> <tr> <td>C101</td> <td>ENLARGED SITE PLAN</td> <td>0</td> <td></td> </tr> <tr> <td>C200</td> <td>SITE ELEVATIONS</td> <td>0</td> <td></td> </tr> </tbody> </table>	SHEET NO.	SHEET TITLE	REV	REV DATE	T100	TITLE SHEET, VICINITY MAP, GENERAL SITE INFORMATION	0		SURV	SITE SURVEY	0		C100	OVERALL SITE PLAN	0		C101	ENLARGED SITE PLAN	0		C200	SITE ELEVATIONS	0	
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C101	ENLARGED SITE PLAN	0																						
C200	SITE ELEVATIONS	0																						
<p> UNDERGROUND SERVICE ALERT, CALL 'BLUE STAKES OF UTAH' @ 811 OR 1-800-662-4111 THREE WORKING DAYS BEFORE YOU DIG </p>																								

ASAC INFORMATION SHEET 91:003

INFORMATION REGARDING SURVEY DATA SUBMITTED TO THE FAA

FAA Order 8260.19c requires proponents of certain proposed construction (located beneath instrument procedures) provide the FAA with a site survey and/or letter, from a licensed land surveyor, which certifies the site coordinates and the surface elevation at the site. On October 15, 1992, the FAA started using the North American Datum of 1983 (NAD-83), and therefore all site coordinates should be based on NAD-83. The FAA requires that the survey letter contain an accuracy statement that meets accuracy tolerances required by the FAA. The most requested tolerances are +/- 50 feet in the horizontal and +/- 20 feet in the vertical (2-C). When the site coordinates and/or site elevation can be certified to a greater accuracy than requested by the FAA, please do so.

In order to avoid FAA processing delays, the original site survey or certifying letter should be attached to the 7460 when it is filed at the FAA's regional office. It must be signed and sealed by the licensed land surveyor having performed or supervised the survey.

The FAA accuracy codes and a sample accuracy statement are listed below.

ACCURACY CODES:

<u>HORIZONTAL</u>		<u>VERTICAL</u>	
<u>Code</u>	<u>Tolerance</u>	<u>Code</u>	<u>Tolerance</u>
1	+/- 15 ft	A	+/- 3 ft
2	+/- 50 ft	B	+/- 10 ft
3	+/- 100 ft	C	+/- 20 ft
4	+/- 250 ft	D	+/- 50 ft
5	+/- 500 ft	E	+/- 125 ft
6	+/- 1000 ft	F	+/- 250 ft
7	+/- 1/2 NM	G	+/- 500 ft
8	+/- 1 NM	H	+/- 1000 ft
9	Unknown	I	Unknown

Date: APRIL 22, 2019

Re: PRO - DIGIOUS

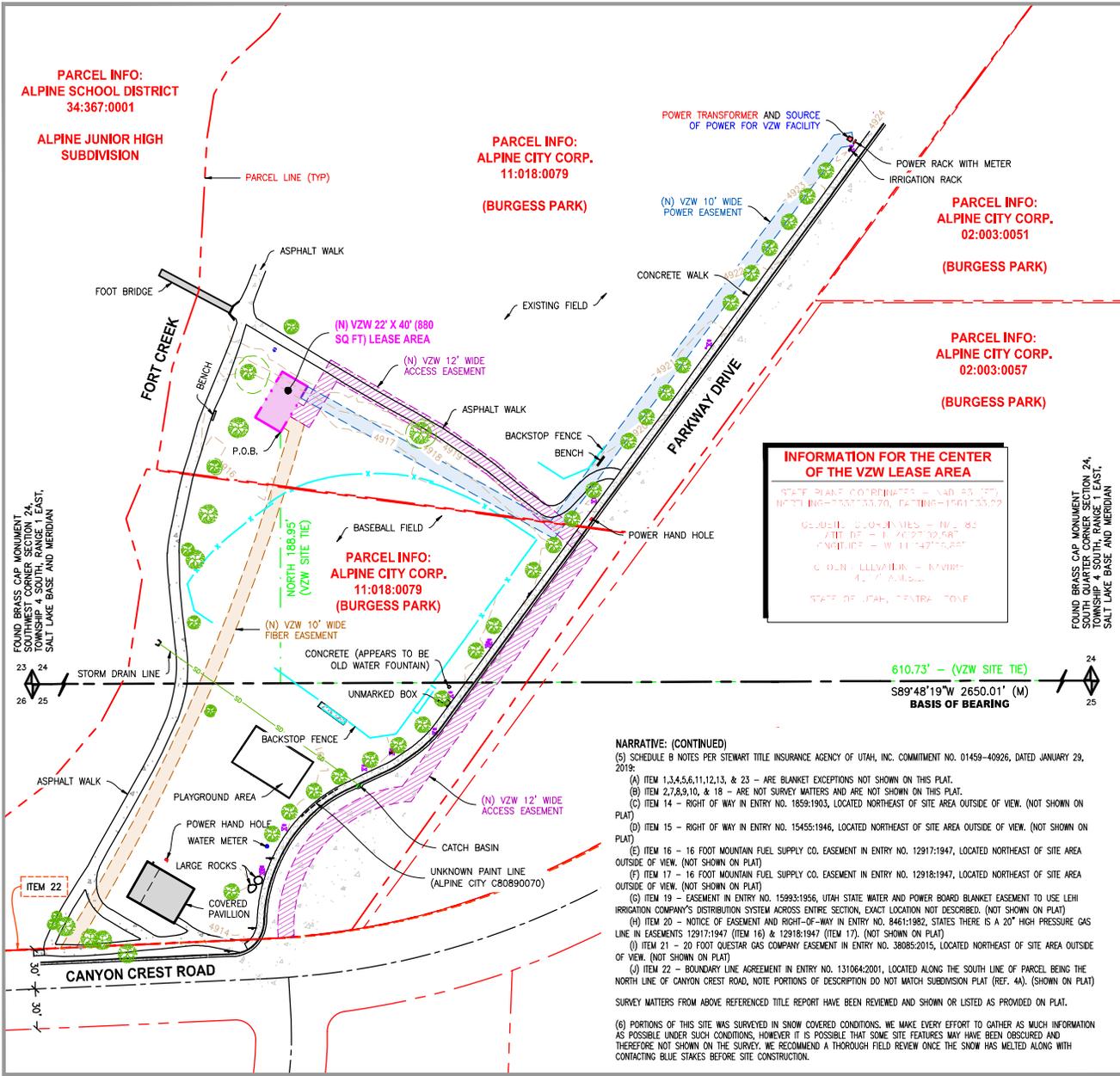
SW 1/4 OF SECTION 24, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE MERIDIAN

I certify that the latitude of N 40°27'02.58", and the longitude of W 111°47'06.88", are accurate to within 15 feet horizontally and the site elevation of 4917 feet, AMSL (American Mean Sea Level), is accurate to within +/- 3 feet vertically. The horizontal datum (coordinates) are in terms of the North American Datum of 1983 (NAD-83) and are expressed as degrees, minutes and seconds, to the nearest (tenth/hundredth) of a second. The vertical datum (heights) are in terms of the (NAVD88) and are determined to the nearest foot.



Professional Licensed Land Surveyor:  
1-A FAA Letter

Jerry Fletcher, Utah LS no. 6436064



**CERTIFICATE OF SURVEY:**  
I, JERRY FLETCHER, PROFESSIONAL LAND SURVEYOR, STATE OF UTAH, LICENSE NUMBER 6436064, CERTIFY THAT I HAVE SUPERVISED A SURVEY ON THE GROUND AS SHOWN HEREON:

**VERZON WIRELESS LEASE SITE DESCRIPTION:**  
LOCATED IN THE SOUTHWEST QUARTER OF SECTION 24 AND THE SOUTHEAST QUARTER OF SECTION 25, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN, UTAH COUNTY, STATE OF UTAH, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT LOCATED SOUTH 89°48'19" WEST 610.73 FEET ALONG SECTION LINE AND NORTH 180.99 FEET FROM THE SOUTH QUARTER CORNER OF SECTION 24, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE NORTH 59°27'43" WEST 22.00 FEET; THENCE NORTH 30°32'17" EAST 40.00 FEET; THENCE SOUTH 59°27'43" EAST 22.00 FEET; THENCE SOUTH 30°32'17" WEST 40.00 FEET TO THE POINT OF BEGINNING.

CONTAINS: 880 SQ. FT. OR 0.020 ACRES, MORE OR LESS, (AS DESCRIBED).

**VERZON WIRELESS ACCESS EASEMENT DESCRIPTION:**  
A 12 FOOT WIDE ACCESS AND UTILITY EASEMENT FOR THE PURPOSE OF INGRESS AND EGRESS, BEING 6 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT A POINT ON THE SOUTHEASTERLY LINE OF THE VERZON WIRELESS LEASE AREA, SAID POINT BEING SOUTH 89°48'19" WEST 592.84 FEET ALONG SECTION LINE AND NORTH 219.03 FEET FROM THE SOUTH QUARTER CORNER OF SECTION 24, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 59°27'43" EAST 11.00 FEET; THENCE NORTH 30°32'17" 40.24 FEET; THENCE SOUTH 59°56'17" EAST 92.25 FEET; THENCE SOUTH 59°23'02" EAST 46.93 FEET; THENCE SOUTH 49°31'21" EAST 94.45 FEET; THENCE SOUTH 36°15'48" WEST 228.45 FEET; THENCE ALONG A 100.60 FOOT NON-TANGENT ARC TO THE LEFT 156.93 FEET (CHORD BEARS SOUTH 40°02'29" WEST 141.50 FEET), MORE OR LESS, TO NORTH RIGHT-OF-WAY LINE OF CANYON CREST ROAD AND TERMINATING.

CONTAINS: 0.185 ACRES, MORE OR LESS, (AS DESCRIBED).

**VERZON WIRELESS UTILITY EASEMENT DESCRIPTION:**  
A 10 FOOT WIDE UTILITY EASEMENT FOR THE PURPOSE OF INSTALLING UNDERGROUND UTILITIES, BEING 5 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT A POINT ON THE SOUTHEASTERLY LINE OF THE VERZON WIRELESS LEASE AREA, SAID POINT BEING SOUTH 89°48'19" WEST 592.84 FEET ALONG SECTION LINE AND NORTH 219.03 FEET FROM THE SOUTH QUARTER CORNER OF SECTION 24, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 60°57'43" EAST 213.92 FEET; THENCE NORTH 36°15'36" EAST 363.08 FEET; THENCE NORTH 81°15'36" EAST 9.82 FEET, MORE OR LESS, TO AN EXISTING POWER TRANSFORMER AND TERMINATING.

CONTAINS: 0.135 ACRES, MORE OR LESS, (AS DESCRIBED).

**VERZON WIRELESS FIBER EASEMENT DESCRIPTION:**  
A 10 FOOT WIDE FIBER EASEMENT FOR THE PURPOSE OF INSTALLING UNDERGROUND UTILITIES, BEING 5 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

BEGINNING AT A POINT ON THE SOUTHEASTERLY LINE OF THE VERZON WIRELESS LEASE AREA, SAID POINT BEING SOUTH 89°48'19" WEST 608.15 FEET ALONG SECTION LINE AND NORTH 196.69 FEET FROM THE SOUTH QUARTER CORNER OF SECTION 24, TOWNSHIP 4 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 59°27'43" EAST 8.85 FEET; THENCE ALONG A 1511.02 FOOT RADIUS NON-TANGENT CURVE TO THE RIGHT 428.83 FEET, (CHORD BEARS SOUTH 23°43'37" WEST 427.39 FEET), MORE OR LESS, TO NORTH RIGHT-OF-WAY LINE OF CANYON CREST ROAD AND TERMINATING.

CONTAINS: 0.100 ACRES, MORE OR LESS, (AS DESCRIBED).

**NARRATIVE:**

(1) THE PURPOSE OF THIS SURVEY IS TO LOCATE AND SURVEY A PROPOSED COMMUNICATIONS TOWER SITE.

(2) THE BASIS OF BEARING USED FOR THIS SURVEY IS AS SHOWN ON THIS PLAT, FROM FOUND MONUMENTS AS LOCATED IN THE FIELD.  
(M) = MEASURED BEARING OR DISTANCE.  
(R) = RECORDED BEARING OR DISTANCE.  
(CALC) = CALCULATED BEARING OR DISTANCE.

(3) PARCEL LINES ARE SHOWN AS REFERENCE PER RECORD INFORMATION AND DOES NOT CONSTITUTE OR PURPORT TO BE A BOUNDARY SURVEY.

(4) REFERENCE PLATS:  
(A) PLAT "X" AMENDED TWIN RIVERS ESTATES PRO SUBDIVISION, IN ENTRY NO. 15134-2003, ON JANUARY 31, 2003.  
(B) ALPINE JUNIOR HIGH SUBDIVISION PLAT, IN ENTRY NO. 57356-2003, ON APRIL 15, 2003.



**UTAH MARKET OFFICE**  
7896 SOUTH HIGHLAND DRIVE, SUITE 200  
COTTONWOOD HEIGHTS, UTAH 84121

**CORPORATE OFFICE**  
3115 SOUTH MELROSE DRIVE, SUITE #110  
CARLSBAD, CALIFORNIA 92010

SURVEY PREPARED BY:  
**SUPERIOR SURVEYING, LLC**  
PHONE: 801-230-8968  
EMAIL: JERRY@SUPERIOR-SURVEYING.COM

**DRAWN BY: JERRY F**  
**CHECKED BY: JERRY F**

REV	DATE	DESCRIPTION
0	03.04.2019	SITE SURVEY



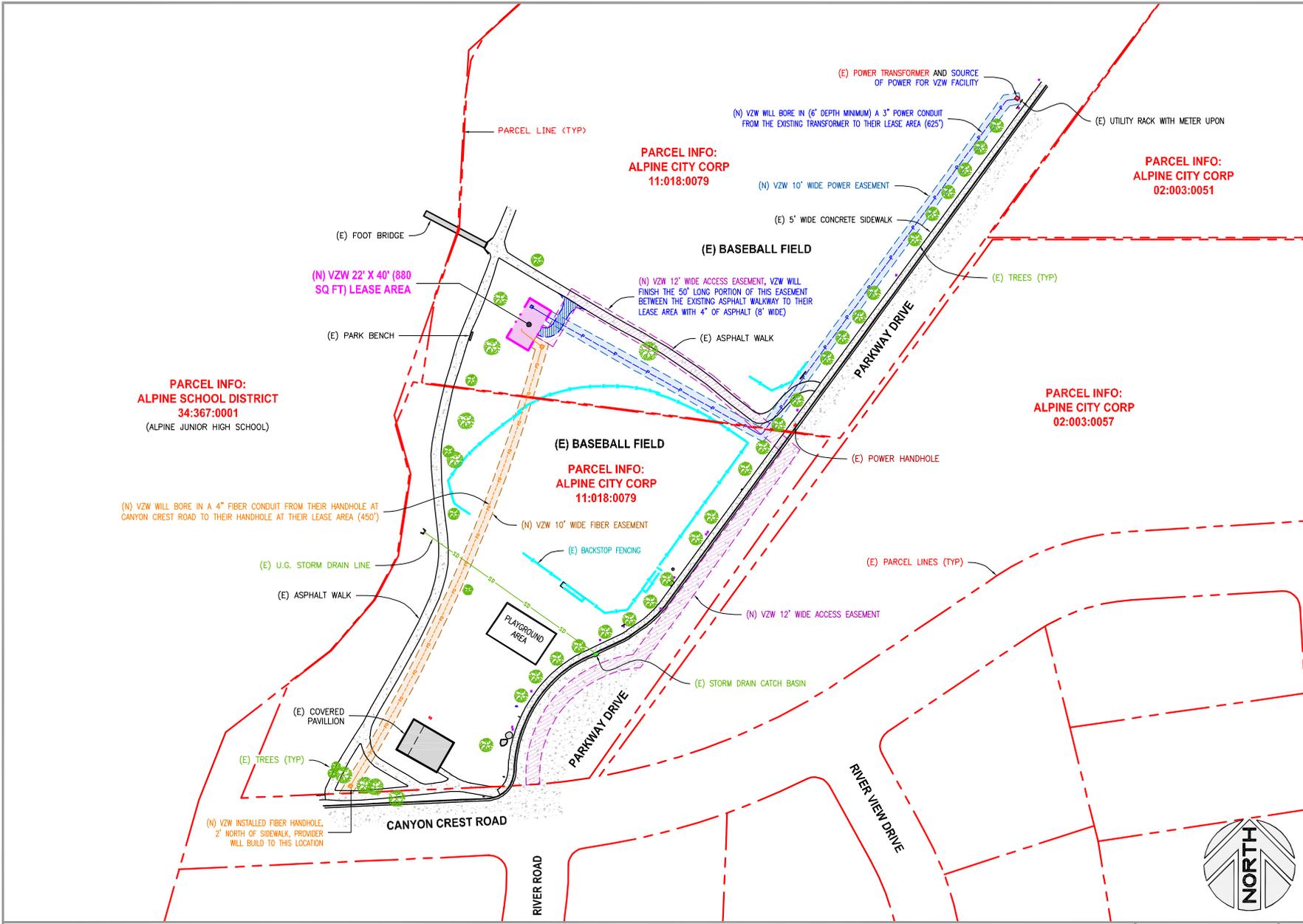
**PRO - DIGIOUS**  
SW SEC 24 & SE SEC 25, T4S, R1E  
CANYON CREST ROAD AND  
PARKWAY DRIVE  
ALPINE, UTAH 84004

**SHEET TITLE**  
SITE SURVEY

**SHEET NUMBER**  
**SURV**



- EXISTING WATER VZW BRH
- EXISTING STORM DRAIN VZW HPSB/CIP
- EXISTING SEWER VZW ANTENNAS
- EXISTING TELCO/FIBER VZW FIBER INSTALL
- EXISTING POWER VZW POWER INSTALL
- EXISTING FENCING VZW UTILITY EASEMENT
- EXISTING BRIDGE-OF-ANY-KIND VZW ACCESS/UTILITY EASEMENT
- EXISTING PARCEL LINE VZW LEASE AREA



**verizon**  
 9556 SOUTH PROSPERITY ROAD  
 WEST JORDAN, UTAH 84088

**Technology Associates**

UTAH MARKET OFFICE  
 7896 SOUTH HIGHLAND DRIVE, SUITE 200  
 COTTONWOOD HEIGHTS, UTAH 84121

CORPORATE OFFICE  
 3115 SOUTH MELROSE DRIVE, SUITE #110  
 CARLSBAD, CALIFORNIA 92010

DRAWN BY: JAY C  
 CHECKED BY: TROY B

REV	DATE	DESCRIPTION
0	04-23-2019	ZONING DRAWINGS

PRO - DIGIOUS  
 SW SEC 24 & SE SEC 25, T4S, R1E  
 CANYON CREST ROAD AND  
 PARKWAY DRIVE  
 ALPINE, UTAH 84004

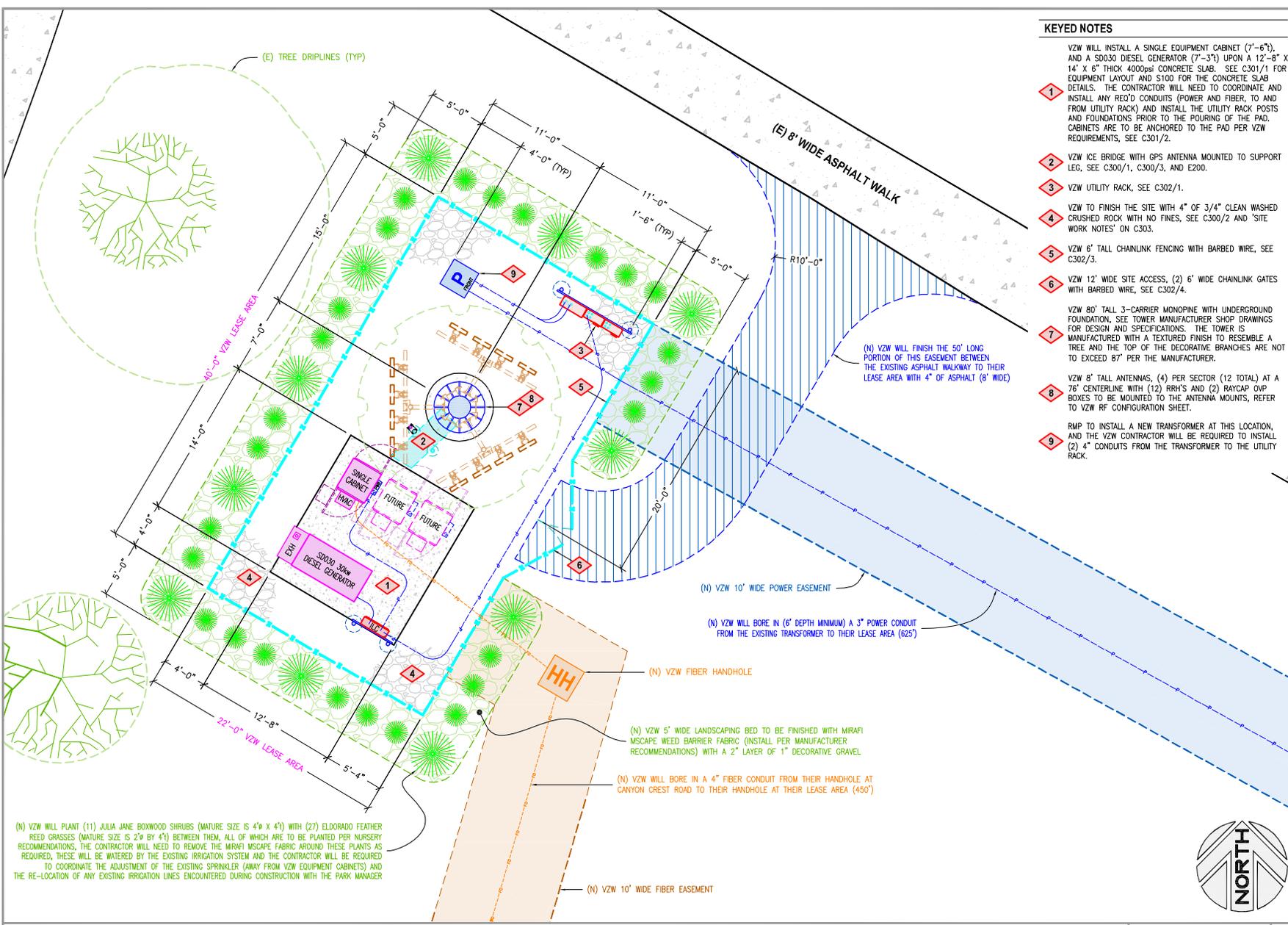
SHEET TITLE  
**OVERALL SITE PLAN**

SHEET NUMBER  
**C100**

OVERALL SITE PLAN

SCALE: 1/4" = 20'-0" 1

EXISTING WATER VZW BRH  
 EXISTING STRAIN DRAIN VZW HBRD/OVP  
 EXISTING TELCO/FIBER VZW FIBER INSTALL  
 EXISTING POWER VZW POWER INSTALL  
 EXISTING FENCING VZW UTILITY EASEMENT  
 EXISTING BRCH-OF-HWY LINE VZW ACCESS/UTILITY EASEMENT  
 EXISTING PARCEL LINE VZW LEASE AREA



**KEYED NOTES**

- 1 VZW WILL INSTALL A SINGLE EQUIPMENT CABINET (7'-6"), AND A SMD30 DIESEL GENERATOR (7'-3") UPON A 12'-8" X 14' X 6" THICK 4000PSI CONCRETE SLAB. SEE C301/1 FOR EQUIPMENT LAYOUT AND S100 FOR THE CONCRETE SLAB DETAILS. THE CONTRACTOR WILL NEED TO COORDINATE AND INSTALL ANY REQ'D CONDUITS (POWER AND FIBER, TO AND FROM UTILITY RACK) AND INSTALL THE UTILITY RACK POSTS AND FOUNDATIONS PRIOR TO THE POURING OF THE PAD. CABINETS ARE TO BE ANCHORED TO THE PAD PER VZW REQUIREMENTS, SEE C301/2.
- 2 VZW ICE BRIDGE WITH GPS ANTENNA MOUNTED TO SUPPORT LEG, SEE C300/1, C300/3, AND E200.
- 3 VZW UTILITY RACK, SEE C302/1.
- 4 VZW TO FINISH THE SITE WITH 4" OF 3/4" CLEAN WASHED CRUSHED ROCK WITH NO FINES, SEE C300/2 AND 'SITE WORK NOTES' ON C303.
- 5 VZW 6' TALL CHAINLINK FENCING WITH BARBED WIRE, SEE C302/3.
- 6 VZW 12' WIDE SITE ACCESS, (2) 6' WIDE CHAINLINK GATES WITH BARBED WIRE, SEE C302/4.
- 7 VZW 80' TALL 3-CARRIER MONOPINE WITH UNDERGROUND FOUNDATION, SEE TOWER MANUFACTURER SHOP DRAWINGS FOR DESIGN AND SPECIFICATIONS. THE TOWER IS MANUFACTURED WITH A TEXTURED FINISH TO RESEMBLE A TREE AND THE TOP OF THE DECORATIVE BRANCHES ARE NOT TO EXCEED 87' PER THE MANUFACTURER.
- 8 VZW 8' TALL ANTENNAS, (4) PER SECTOR (12 TOTAL) AT A 76' CENTERLINE WITH (12) RRH'S AND (2) RAYCAP OVP BOXES TO BE MOUNTED TO THE ANTENNA MOUNTS, REFER TO VZW RF CONFIGURATION SHEET.
- 9 RMP TO INSTALL A NEW TRANSFORMER AT THIS LOCATION, AND THE VZW CONTRACTOR WILL BE REQUIRED TO INSTALL (2) 4" CONDUITS FROM THE TRANSFORMER TO THE UTILITY RACK.

(N) VZW WILL PLANT (11) JULIA JANE BOXWOOD SHRUBS (MATURE SIZE IS 4'φ X 4') WITH (27) ELDOorado FEATHER REED GRASSES (MATURE SIZE IS 2'φ BY 4') BETWEEN THEM, ALL OF WHICH ARE TO BE PLANTED PER NURSERY RECOMMENDATIONS, THE CONTRACTOR WILL NEED TO REMOVE THE MIRAFI MSCPARE FABRIC AROUND THESE PLANTS AS REQUIRED, THESE WILL BE WATERED BY THE EXISTING IRRIGATION SYSTEM AND THE CONTRACTOR WILL BE REQUIRED TO COORDINATE THE ADJUSTMENT OF THE EXISTING SPRINKLER (AWAY FROM VZW EQUIPMENT CABINETS) AND THE RE-LOCATION OF ANY EXISTING IRRIGATION LINES ENCOUNTERED DURING CONSTRUCTION WITH THE PARK MANAGER



**UTAH MARKET OFFICE**  
 7896 SOUTH HIGHLAND DRIVE, SUITE 200  
 COTTONWOOD HEIGHTS, UTAH 84121

**CORPORATE OFFICE**  
 3115 SOUTH MELROSE DRIVE, SUITE #110  
 CARLSBAD, CALIFORNIA 92010

DRAWN BY: JAY C  
 CHECKED BY: TROY B

REV	DATE	DESCRIPTION
0	04-23-2019	ZONING DRAWINGS

**PRO - DIGIOUS**  
 SW SEC 24 & SE SEC 25, T4S, R1E  
 CANYON CREST ROAD AND  
 PARKWAY DRIVE  
 ALPINE, UTAH 84004

SHEET TITLE  
**ENLARGED SITE PLAN**

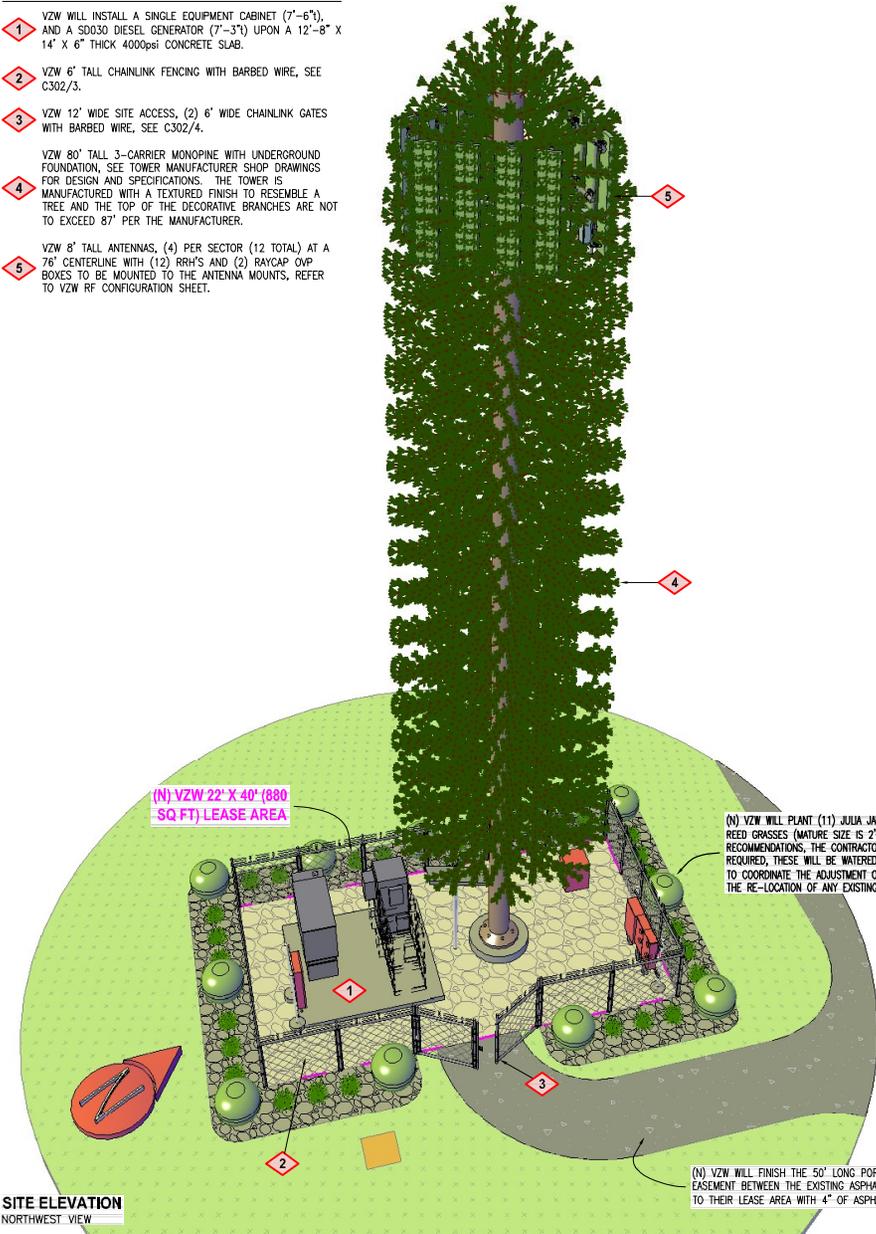
SHEET NUMBER  
**C101**



**KEYED NOTES** - SEE C101 FOR EXPANDED VERSION

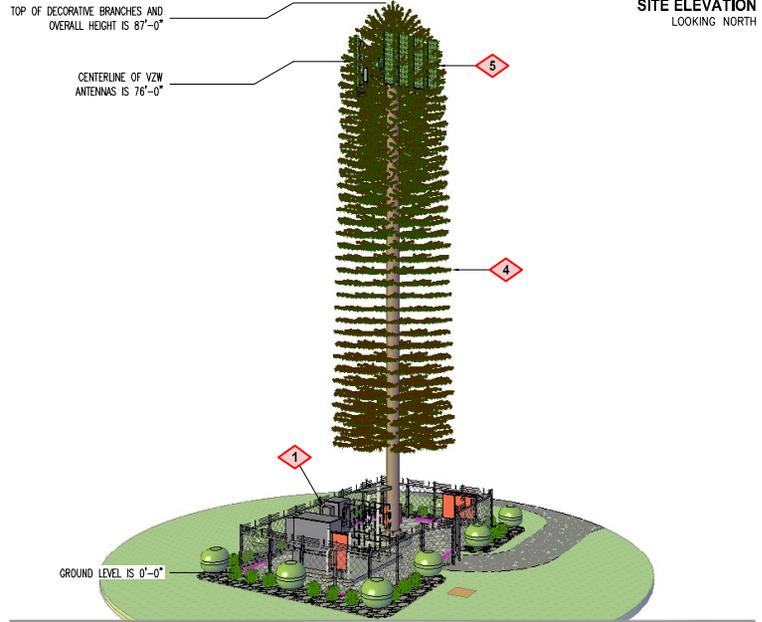
- 1 VZW WILL INSTALL A SINGLE EQUIPMENT CABINET (7'-6"), AND A SD030 DIESEL GENERATOR (7'-3") UPON A 12'-8" X 14' X 6" THICK 4000psi CONCRETE SLAB.
- 2 VZW 6' TALL CHAINLINK FENCING WITH BARBED WIRE, SEE C302/3.
- 3 VZW 12' WIDE SITE ACCESS, (2) 6' WIDE CHAINLINK GATES WITH BARBED WIRE, SEE C302/4.
- 4 VZW 80' TALL 3-CARRIER MONOPINE WITH UNDERGROUND FOUNDATION, SEE TOWER MANUFACTURER SHOP DRAWINGS FOR DESIGN AND SPECIFICATIONS. THE TOWER IS MANUFACTURED WITH A TEXTURED FINISH TO RESEMBLE A TREE AND THE TOP OF THE DECORATIVE BRANCHES ARE NOT TO EXCEED 87' PER THE MANUFACTURER.
- 5 VZW 8' TALL ANTENNAS, (4) PER SECTOR (12 TOTAL) AT A 76' CENTERLINE WITH (12) RRH'S AND (2) RAYCAP OVP BOXES TO BE MOUNTED TO THE ANTENNA MOUNTS, REFER TO VZW RF CONFIGURATION SHEET.

EXISTING WATER VZW BRH  
 EXISTING STORM DRAIN VZW HPSB/CVP  
 EXISTING TELECOM/FIBER VZW FIBER INSTALL  
 EXISTING POWER VZW POWER INSTALL  
 EXISTING FENCING VZW UTILITY EASEMENT  
 EXISTING BOLT-ON-WAY LINE VZW ACCESS/UTILITY EASEMENT  
 EXISTING PARCEL LINE VZW LEASE AREA

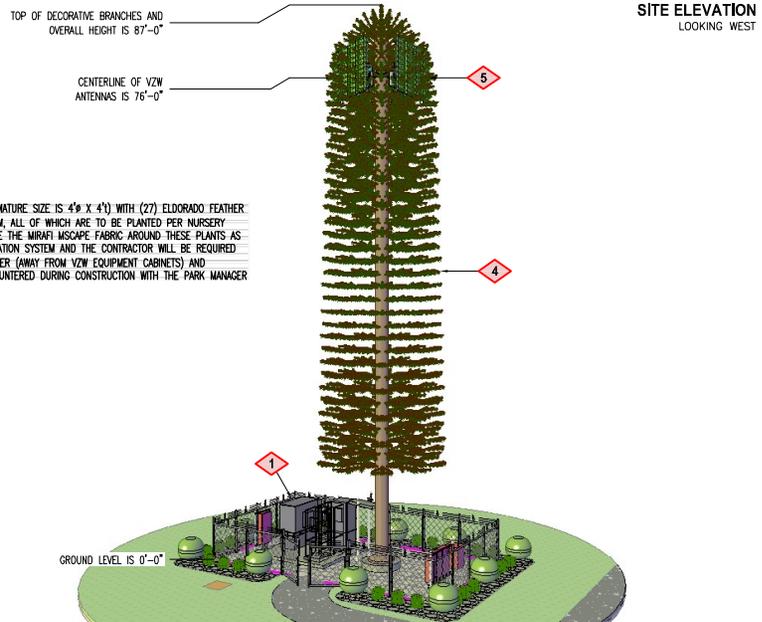


**SITE ELEVATION**  
NORTHWEST VIEW

**SITE ELEVATION**  
LOOKING NORTH



**SITE ELEVATION**  
LOOKING WEST



(N) VZW WILL PLANT (11) JULIA JANE BOXWOOD SHRUBS (MATURE SIZE IS 4' X 4') WITH (27) ELDERADO FEATHER REED GRASSES (MATURE SIZE IS 2' BY 4') BETWEEN THEM, ALL OF WHICH ARE TO BE PLANTED PER NURSERY RECOMMENDATIONS. THE CONTRACTOR WILL NEED TO REMOVE THE MIRAFI MISCAPÉ FABRIC AROUND THESE PLANTS AS REQUIRED, THESE WILL BE WATERED BY THE EXISTING SPRINKLER (AWAY FROM VZW EQUIPMENT CABINETS) AND TO COORDINATE THE ADJUSTMENT OF THE EXISTING SPRINKLER (AWAY FROM VZW EQUIPMENT CABINETS) AND THE RE-LOCATION OF ANY EXISTING IRRIGATION LINES ENCOUNTERED DURING CONSTRUCTION WITH THE PARK MANAGER



9556 SOUTH PROSPERITY ROAD  
WEST JORDAN, UTAH 84088



UTAH MARKET OFFICE  
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DRAWN BY: JAY C  
 CHECKED BY: TROY B

REV	DATE	DESCRIPTION
0	04-23-2019	ZONING DRAWINGS

PRO - DIGIOUS  
 SW SEC 24 & SE SEC 25, T4S, R1E  
 CANYON CREST ROAD AND  
 PARKWAY DRIVE  
 ALPINE, UTAH 84004

SHEET TITLE  
**SITE ELEVATIONS**

SHEET NUMBER  
**C200**

**3.27 Wireless Telecommunications Ordinance****3.27.010 General Provisions****3.27.020 Location And Types Of Towers/Antennas****3.27.030 Procedure****3.27.040 Safety****3.27.050 Additional Requirements**

Verizon

New Tower

**3.27.010 General Provisions**

1. **Title.** This Ordinance shall be known as the Wireless Telecommunications Ordinance.
2. **Purpose & Intent.** The unique character, landscapes and scenic vistas of Alpine are among its most valuable assets. Preserving and promoting those assets are essential to the long- range social and economic wellbeing of the City and its inhabitants. Protecting these assets requires sensitive placement and design of wireless communication facilities so that these facilities remain in scale and harmony with the existing character of the community.
  - a. To amend Ordinance No. 2006-06 to accommodate new technology and develop regulations on the use and development of City property for new cell tower facilities.
  - b. To regulate personal wireless services antennas, with or without support structures, and related electronic equipment and equipment structures.
  - c. To provide for the orderly establishment of personal wireless services facilities in the City.
  - d. To minimize the number of antenna support structures by encouraging the co-location of multiple antennas on a single new or existing structure.
  - e. To establish siting, appearance and safety standards that will help mitigate the potential impacts related to the construction, use and maintenance of personal wireless communication facilities.
  - f. To comply with the Telecommunication Act of 1996 by establishing regulations that (1) do not prohibit or have the effect of prohibiting the provision of personal wireless services, (2) do not unreasonably discriminate among providers of functionally equivalent services, and (3) are not based on the environmental effects of radio frequency emissions to the extent that such facilities comply with the Federal Communications Commission's regulations concerning such emissions.

**3. Findings**

- a. Personal wireless services facilities (PWSF) are an integral part of the rapidly growing and evolving telecommunications industry, and present unique zoning challenges and concerns by the City.
- b. The City needs to balance the interests and desires of the telecommunications industry and its customers to provide competitive and effective telecommunications systems in the City, against the sometimes differing interests and desires of others concerning health, safety, welfare, and aesthetics, and orderly planning of the community.
- c. The City has experienced an increased demand for personal wireless services facilities to be located in the City, and expects the increased demand to continue in the future.
- d. It is in the best interests of the City to have quality personal wireless services facilities available, which necessarily entails the erection of personal wireless services facilities in the City.
- e. The unnecessary proliferation of personal wireless services facilities through the City creates a negative visual impact on the community.
- f. The visual effects of personal wireless services facilities can be mitigated by fair standards regulating their siting, construction, maintenance and use.
- g. A private property owner who leases space for a personal wireless services facility is the only one who receives compensation for the facility, even though numerous other property owners in the area are adversely affected by the location of the facility.
- h. Chapter 69-3, Utah Code Annotated, grants cities the authority to create or acquire sites to accommodate the erection of telecommunications tower in order to promote the location of telecommunication towers in a manageable area and to protect the aesthetics and environment of the area. The law also allows the City to require the owner of any tower to accommodate the multiple use of the tower by other companies where feasible and to pay the City the fair market rental value for the use of any City-owned site.
- i. Telecommunications towers located on government property with the lease payments being paid to Alpine City instead of individual property owners evenly distributes the income from the lease payments to all citizens of Alpine through increased government services thus indirectly compensating all of the citizens of Alpine for the impact all citizens experience. The public policy objectives to reduce the proliferation of telecommunications towers and to mitigate their impact can be best facilitated by locating telecommunications and antenna support structures on property owned, leased or used by Alpine City as a highest priority whenever feasible.

4. **Definitions.** The following words shall have the described meaning when used in this ordinance, unless a contrary meaning is apparent from the context of the word.
- a. Antenna. A transmitting or receiving device used in telecommunications that radiates or captures radio signals.
  - b. Antenna Support Structure. Any structure that can be used for the purpose of supporting an antenna(s).
  - c. City. The City of Alpine, Utah.
  - d. City-owned property. Real property that is owned by the City.
  - e. Close to Tower Mount. Also known as slim mount, antennas on cell towers mounted very close to tower in order to appear less noticeable.
  - f. Co-location. The location of an antenna on an existing structure, tower or building that is already being used for personal wireless services facilities.
  - g. Monopole. A single, self-supporting, cylindrical pole that acts as the support structure for one (1) or more antennas for a personal wireless services facility.
  - h. Personal Wireless Services. Commercial mobile telecommunications services, unlicensed wireless communications services, and common carrier wireless telecommunications exchange access services.
  - i. Personal Wireless Services Antenna. An antenna used in connection with the provision of personal wireless services.
  - j. Personal Wireless Services Facilities (PWSF). Facilities for the provision of personal wireless services. Personal wireless services facilities include transmitters, antennas, structures supporting antennas, and electronic equipment that is typically installed in close proximity to a transmitter.
  - k. Private Property. Any real property not owned by the City, even if the property is owned by another public or government entity.
  - l. Quasi public use. Uses such as a school or church or other uses defined as quasi public uses in DCA 3.01.110.
  - m. Tower. A freestanding structure that is used as a support structure for antenna.
  - n. Whip antenna. An antenna that is cylindrical in shape. Whip antennas can be directional or omnidirectional and vary in size depending on the frequency and gain for which they are designed.
5. **Applicability.** This ordinance (the Wireless Telecommunications Ordinance) applies to both commercial and private low power radio services and facilities, such as "cellular" or PCS (personal communications system) communications and paging systems. This ordinance shall not apply to the following types of communications devices, although they may be regulated by other City ordinances and policies.
- a. Amateur Radio. Any tower or antenna owned and operated by an amateur radio operator licensed by the Federal Communication Commission.
  - b. Amateur T.V. Any tower or antenna owned and operated by an amateur T.V. operator licensed by the Federal Communication Commission.
  - c. Satellite. Any device designed for over-the-air reception of television broadcast signals, multichannel multipoint distribution service or direct satellite service.
  - d. Cable. Any cable television head-end or hub towers and antennas used solely for cable television services.

(Ord. No. 2006-06, 4/25/06; Amended by Ord. No. 2012-05, 7/10/12; Ord. No. 2014-15, 09/23/14)

### **3.27.020 Location And Types Of Towers/Antennas**

1. **Personal Wireless Services Facilities Site Locations.** The following are currently approved locations:
  - a. Co-location on an existing tower.
  - b. City owned property.
  - c. Property in conjunction with a quasi-public or public use.

d. Commercial property in the business commercial zone.

No new towers shall be located in Lambert Park.

New towers shall be located no closer than a one-quarter (1/4) mile radius from another tower and shall be no closer to a residence than two (2) times the height of the tower.

If the applicant desires to locate on a site other than the approved sites listed above, the applicant shall have the burden of demonstrating to the City why it cannot locate on an approved site. To do so, the applicant shall provide the following information to the City:

- i. The identity and location of any approved sites located within the desired service area.
- ii. The reason(s) why the approved sites are not technologically, legally, or economically feasible. The applicant must make a good faith effort to locate towers and antennas on an approved site. The City may request information from outside sources to justify or rebut the applicant's reason(s) for rejecting an approved site.
- iii. Why the proposed site is essential to meet the service demands of the geographic service area and the citywide network. If the applicant desires to construct a monopole, the applicant shall also submit a detailed written description of why the applicant cannot obtain coverage using existing towers.

## 2. Permitted and Non-Permitted Towers and Antennas

a. Permitted. The following are permitted:

- i. Co-location on existing towers.
- ii. Existing towers may be maintained, used, and upgraded or replaced. A replacement tower shall not exceed the height of the tower being replaced.
- iii. Monopoles are permitted subject to the following:
  - (1) A monopole shall not exceed eighty feet (80').
- iv. Roof-mounted Antennas are permitted subject to the following:
  - (1) A roof-mounted antenna shall be screened, constructed, and/or colored to match the structure to which it is attached.
  - (2) A roof-mounted antenna shall be set back from the building edge one (1) foot for every one (1) foot of antenna height and shall not exceed fifteen (15) feet in height.
- v. All new antennas shall be slim-mounted or mounted to an existing array.

b. Not Permitted. The following are not permitted:

- i. Lattice Towers. Lattice appearance is not permitted.
- ii. Guyed Towers.

3. **Co-location Requirement.** Unless otherwise authorized by the approving authority for good cause shown, every new tower shall be designed and constructed to be of sufficient size and capacity to accommodate at least two (2) additional wireless telecommunications providers on the structure in the future.

4. **Lease Agreement.** The City has no implied obligation to lease any particular parcel of City-owned property to an applicant. The City shall enter into a standard lease agreement with the applicant for any facility built on City property. The Mayor or designee is hereby authorized to execute the standard lease agreement on behalf of the City. The lease shall contain the condition that the approving authority must first approve the site plan before the lease can take effect, and that failure to obtain such approval renders the lease null and void.

(Ord. No. 2006-06, 4/25/06; Amended by Ord. No. 2012-05, 7/10/12; Ord. No. 2014-15, 09/23/14)

### **3.27.030 Procedure**

State or local government may not deny, and shall approve, any eligible facilities request for a modification of an existing wireless tower or base station that does not substantially change the physical dimensions of such tower or base station. For purposes of this Part, the term "eligible facilities request" means any request for modification of an existing wireless tower or base station that involves:

- collocation of new transmission equipment;

- removal of transmission equipment; or
- replacement of transmission equipment.

1. **Application Requirements.** Any person desiring to develop, construct or establish a personal wireless services facility in the City shall submit an application for site plan approval to the City. A site plan shall be required for all new towers and antennas and any modification or replacement of a tower or antenna. The City shall not consider the application until all required information has been included. The application shall be submitted to the City Planner at least fourteen (14) days prior to the public meeting at which it will be presented to the Planning Commission. The applicant shall include the following:
- a. **Fee.** The applicable fee shall be paid to the City Recorder, payable to Alpine City, as set forth in the Alpine City Consolidated Fee Schedule.
  - b. **Site Plan.** A site plan meeting the City's standard requirements for site plans.
  - c. **Notification Letter.** The applicant shall submit a list of all property owners within five hundred (500) feet of the boundaries of the property where the proposed tower or antenna is to be located. The applicant shall also submit envelopes that have been stamped and addressed to all property owners on the list. The City may require a greater distance if deemed necessary or appropriate. The City shall prepare a notification letter to be sent to the property owners on the list submitted by the applicant to be mailed out at least seven (7) days prior to the public meeting at which the application will be presented to Planning Commission. The letter shall contain the following information:
    - i. Address or location of the proposed tower, co-location, tower modification, etc.
    - ii. Name of the applicant.
    - iii. Type of tower/antenna (e.g. monopole, roof antenna, etc.)
    - iv. Date, time, and place of the public meeting at which the application will be presented to the Planning Commission.
  - d. **Sign.** The applicant shall erect a sign of sufficient durability, and print and size quality that is reasonably calculated to give notice to passers-by. The sign shall be posted at least fourteen (14) days prior to the public meeting at which the application will be presented to the Planning Commission. The sign:
    - i. Shall be 4 ft. (H) x 8 ft. (W)
    - ii. Shall not be more than six (6) feet in height from the ground to the highest point of the sign; and
    - iii. Shall be posted five (5) feet inside the property line in a visible location on the property where the tower/antenna is to be located. If the property is located in such a spot that the sign would not be visible from the street, the sign shall be erected in another location close by that will give notice to passers-by, or at Alpine City Hall. The applicant shall be responsible to obtain permission of the property owner to erect the sign. The sign shall include the following information:
      - (1) Address of location of the proposed tower, co-location, tower modification, etc.
      - (2) Type of tower/antenna (e.g. monopole, roof antenna, etc.)
      - (3) Date, time, and place of the public meeting at which the application will be presented to the Planning Commission.
  - e. **Written Information.** The following written information shall be submitted:
    - i. **Maintenance.** A description of the anticipated maintenance needs for the facility, including frequency of service, personnel needs, equipment needs, and traffic noise or safety impacts of such maintenance.
    - ii. **Service Area.** A description of the service area for the antenna or tower and a statement as to whether the antenna or tower is needed for coverage or capacity.
    - iii. **Licenses and Permits.** Copies of all licenses and permits required by other agencies and governments with jurisdiction over the design, construction, location and operation of the antenna.
    - iv. **Radio Frequency Emissions.** A written commitment to comply with applicable Federal Communications Commission radio frequency emission regulations.
    - v. **Liaison.** The name of a contact person who can respond to questions concerning the application and the proposed facility. Include name, address, telephone number, facsimile number and electronic mail address, if applicable.

2. **Approval Process.** The application and site plan shall be reviewed by the City pursuant to its standard site plan approval process. The City shall process all applications within a reasonable time and shall not unreasonably discriminate among providers of functionally equivalent services. Any decision to deny a request to place, construct, or modify personal wireless service facilities shall be in writing and supported by substantial evidence contained in a written record. The application and site plan will be reviewed by Planning Commission for a recommendation to City Council. The City Council shall review the application and site plan and shall act as the land use authority in approving or denying the application and site plan.

The Planning Commission may, if it deems necessary, require each application to be reviewed independently by a certified radio frequency engineer, licensed to do such work in the State of Utah. The purpose of the review is to determine if other locations are available to achieve an equivalent signal distribution and not significantly affect the operation of the telecommunications facility. Such a review may be required when an applicant indicates that no other acceptable location exists. The costs of an independent review shall be borne by the applicant.

### 3. Building Permits

- a. **General Requirements.** No tower or antenna support structure shall be constructed until the applicant obtains a building permit from the City. No building permit shall be issued for any project for which a site plan or amended site plan is required, until the site plan or amended site plan has been approved by the appropriate authority. If the design or engineering of the antenna support structure is beyond the expertise of the Building Official, the City may require third party review by an engineer selected by the City prior to the issuance of a building permit. The applicant shall pay an additional fee to cover the cost of the third party review.
- b. **Additional Requirements for New Towers.** If the applicant is constructing a new tower, the applicant shall, if requested by the City, submit a written report from a qualified structural engineer licensed in the State of Utah, documenting the following:
- i. Height and design of the new tower, including technical, engineering, economic, and other pertinent factors governing selection of the proposed design.
  - ii. Seismic load design and wind load design for the new tower.
  - iii. Total anticipated capacity of the new tower, including number and types of antennas which can be accommodated.
  - iv. Structural failure characteristics of the new tower and a demonstration that the site and setbacks are adequate size to contain debris.
  - v. Soil investigation report, including structural calculations.

(Ord. No. 2006-06, 4/25/06; Amended by Ord. No. 2012-05, 7/10/12; Ord. No. 2014-15, 09/23/14)

### **3.27.040 Safety**

#### 1. Regulation Compliance

- a. **Compliance with FCC and FAA Regulations.** All operators of personal wireless services facilities shall demonstrate compliance with applicable Federal Communication Commission (FCC) and Federal Aviation Administration (FAA) regulations, including FCC radio frequency regulations, at the time of application and periodically thereafter as requested by the City. Failure to comply with the applicable regulations shall be grounds for revoking a site plan.
- b. **Other Licenses and Permits.** The operator of every personal wireless services facility shall submit copies of all licenses and permits required by other agencies and governments with the jurisdiction over the design, construction, location and operation of the facility to the City, shall maintain such licenses and permits in good standing, and shall provide evidence of renewal or extension thereof upon request by the City.

2. **Protection Against Climbing.** Towers shall be protected against unauthorized climbing by removing the climbing pegs from the lower 20 feet of the towers.
3. **Fencing.** Towers shall be fully enclosed by a minimum 6-foot tall fence or wall, as directed by the City, unless the City determines that a wall or fence is not needed or appropriate for a particular site due to conditions specific to the site.
4. **Security Lighting Requirement.** Towers shall comply with the FAA requirements for lighting. The City may also require security lighting for the site. If security lighting is used, the lighting impact on surrounding residential areas shall be minimized by using indirect lighting, where appropriate.
5. **Emergency.** The City shall have the authority to move or alter a personal wireless services facility in case of emergency. Before taking any such action, the City shall first notify the owner of the facility, if feasible.

(Ord. No. 2006-06, 4/25/06; Amended by Ord. No. 2012-05, 7/10/12; Ord. No. 2014-15, 09/23/14)

### **3.27.050 Additional Requirements**

## 1. Regulations for Accessory Structures

- a. **Storage Areas and Solid Waste Receptacles.** No outside storage or solid waste receptacles shall be permitted on site.
  - b. **Equipment Enclosures.** All electronic and other related equipment and appurtenances necessary for the operation of any personal wireless services facility shall, whenever possible, be located within a lawfully pre-existing structure or completely below grade. When a new structure is required to house such equipment, the structure shall be harmonious with, and blend with, the natural features, buildings and structures surrounding such structure.
  - c. **Accessory Buildings.** Freestanding accessory buildings used with a personal wireless services facility shall not exceed 450 square feet and shall comply with the setback requirements for structures in the zone in which the facility is located.
2. **Parking.** The City may require a minimum of one (1) parking stall for sites containing a personal wireless services facility and/or accessory buildings, if there is insufficient parking available on the site.
  3. **Maintenance Requirements.** All personal wireless services facilities shall be maintained in a safe, neat, and attractive manner.
  4. **Landscaping.** A landscaping plan shall be submitted to the Planning Commission who will make a recommendation to the City Council who will approve the landscape plan.
  5. **Site Restoration Upon Abandonment.** All sites shall be restored to the original configuration upon abandonment.
  6. **Fencing.** The City will determine the type of fencing used on wireless telecommunications sites on a case by case basis. In the case of the Rodeo Grounds, the fencing shall match the existing fencing. Fencing will recommend by the Planning Commission and approved by the City Council.
  7. **Color and material standards.** The City shall make an administrative decision as to the color. To the extent the personal wireless services facilities extend above the height of the vegetation immediately surround it, they shall be painted in a nonreflective light gray, light blue or other hue, which blends with the skyline and horizon or a brown to blend in with the surrounding hillside.
  8. **Facility Lighting and Signage Standards.** Facility lighting shall be designed so as to meet but not exceed minimum requirements for security, safety and/or FAA regulations. Lighting of antennas or support structures shall be prohibited unless required by the FAA and no other alternatives are available. In all instances, the lighting shall be designed so as to avoid glare and minimize illumination on adjacent properties. Lighting shall also comply with any applicable City lighting standards.
  9. **Facility Signs.** Signs shall be limited to those needed to identify the numbers to contact in an emergency, public safety warnings, certifications or other required seals. These signs shall also comply with the requirements of the City's sign regulations.
  10. **Utility Lines.** All utility lines serving new cell towers shall be located underground.
  11. **Business License.** Each facility shall be considered as a separate use; and an annual business license shall be required for each facility.

(Ord. No. 2006-06, 4/25/06; Amended by Ord. No. 2012-05, 7/10/12; Ord. No. 2014-15, 09/23/14)

# ALPINE CITY COUNCIL AGENDA

**SUBJECT: Healey/Stonehedge Fence**

**FOR CONSIDERATION ON: 8 October 2019**

**PETITIONER: Stonehedge Subdivision HOA**

**ACTION REQUESTED BY PETITIONER: Participate in the construction of a fence between the Healey parking lot and Stonehedge private open space.**

**APPLICABLE STATUTE OR ORDINANCE:**

**BACKGROUND INFORMATION:**

Representatives from the Stonehedge Subdivision HOA have requested Alpine City to participate in constructing a vinyl rail fence between their private open space and the new Healey Park parking lot. The total cost for a three-rail vinyl fence with a gate is \$5,399.35. Staff has suggested an alternate two-rail fence with no gate.

Attached is a copy of the estimate from Best Vinyl Deck and Fence for the three-rail fence and gate.

## **SAMPLE MOTIONS**

### Motion to Approve

Alpine City participate in the cost of constructing a fence between the Healey parking lot and the Stonehedge private open space.

\*\* insert description of fence and/or conditions

### Motion to Deny

Alpine City will not participate in the cost of the Stonehedge fence.

\*\* insert basis.

# Best Vinyl FENCE & DECK

## Estimate/Agreement

(800) 880-7293 - Toll Free  
 (801) 356-2233 - Utah County  
 (801) 383-0171 - Salt Lake County  
 (801) 544-8863 - Davis/Weber County  
 FAX (801) 426-9799

525 South 850 East  
 Lehi, UT 84043  
 www.bestvinyl.com

R&L Fence & Deck, Layton facility  
 968 McCormick Way, Layton, UT 84041  
 www.rlvinyl.com

Date	Number
09/24/2019	1035438

Salesman: Dave Chappell Phone: 801-836-4471

LIFETIME MATERIALS WARRANTY AND 110 MPH WIND WARRANTY

South line shared with Alpine city.

c/o Pam Reschke Stone Hedge Farms HOA  
 Blue Stake address 844 S. High bench Rd open park north of LDS church  
 Alpine, UT 84004  
 801-318-2140  
 pamreschke@gmail.com

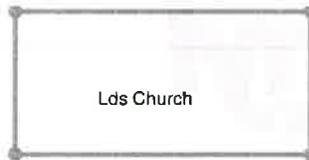
Service	Quantity	Total
Fence Installation	385.00	\$2,310.00
<b>Services Total</b>		<b>\$2,310.00</b>

Additional Line Items	Quantity	Total
5'0" White - Vinyl - Three Rail	385.00	\$2,814.35
5'0" White - Vinyl - Three Rail Gate	1.00	\$275.00
<b>Additional Total</b>		<b>\$3,089.35</b>

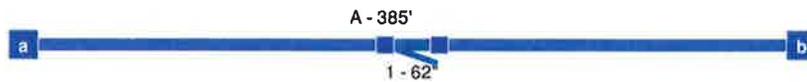
<b>Subtotal</b>	<b>\$5,399.35</b>
Shipping/Handling	\$0.00
<b>Total</b>	<b>\$5,399.35</b>

Signed

Dated



Lds Church



c/o Pam Reschke Stone Hedge Farms HOA  
Blue Stake address 844 S. High bench Rd open park north of LDS church  
Alpine 84004

**Layout Notes:**

**Gates**

Gates 1 - 5'0" White - Vinyl - Three Rail  
1 is centered

**Posts**

Posts a,b - 5'0" White - Vinyl - Three Rail

**Runs**

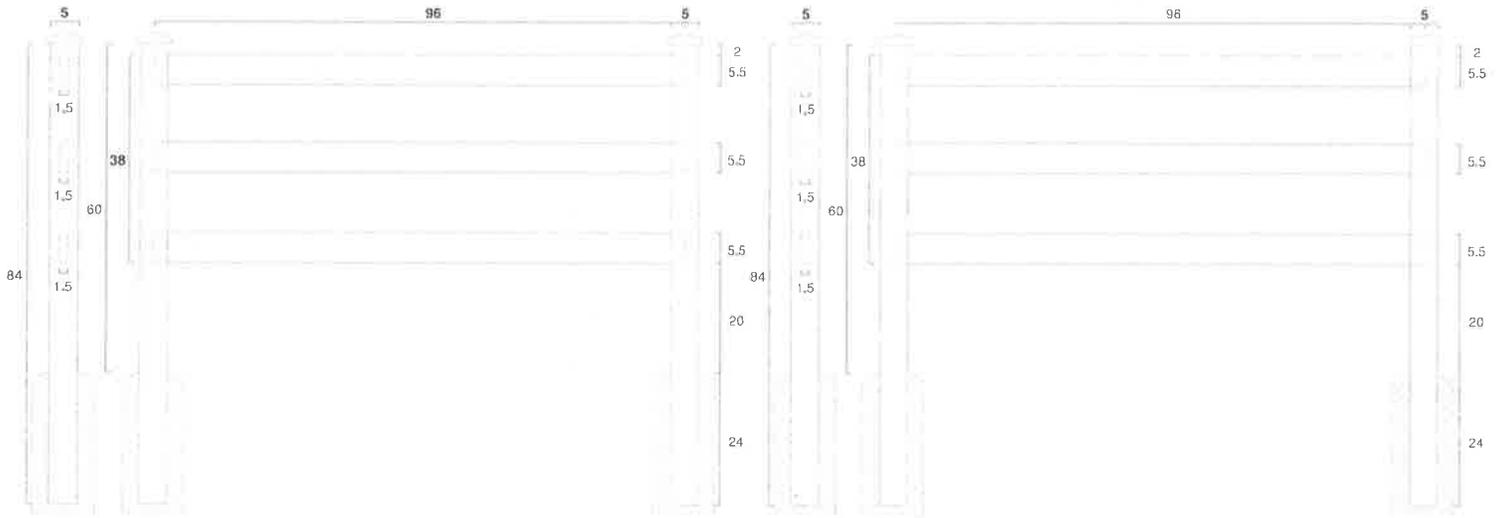
Runs A - 5'0" White - Vinyl - Three Rail

Signed

Dated

Rear:

Front:



5'0" White - Vinyl - Three Rail

Signed

Dated

Terms & Conditions

Date	Number
09/24/2019	1035438

1. Fence Design and Location

It is the customers responsibility to determine the location of the fence to be installed including determining the exact location of all property corners. If visible property markers are not present, the homeowner must mark them prior to our start date. Communication of neighbors is advised prior to fence installation to avoid potential property line disputes. Best Vinyl is not responsible for relocation costs due to incorrect installation locations.

The customer is also responsible for ensuring that the fence conforms to all ordinances and codes (HOA, municipality, state, city, etc.) and obtaining any building permits and approvals.

2. Underground obstacles

We will have your public utility lines marked prior to our arrival - you may see paint and flags in your entire yard even if work is only in part of it.

Please disclose other obstacles that may be underground such as concrete footings, french drains, large rocks, etc. to your estimate to avoid potential add-on charges for difficult dig conditions. Where extended lengths of hand digging is required near marked utility lines, additional charges may also be assessed.

3. Installation

Your sales representative will give you a two week installation window for when we will start your fence. We will contact you as we get closer to set an exact date - it is important that you are present for at least a few minutes when we begin work on your fence to answer any questions that the installer may have. This crew will typically have an ATV and wagon to haul concrete and a small tracked unit called a mini-excavator to dig holes and need access to water to mix their concrete.

The finishing of the fence will typically happen 6 to 10 business days after the post installation is completed. This crew needs access to 110 volt power. It is important that you are present near the end of the installation for final inspection and payment.

There will be equipment traffic and some equipment noise during the construction process. It is always best to advise neighbors of the upcoming work. It is important to keep children and pets away from the work area.

Additional trips requested by the homeowner will result in additional installation charges.

Measurements provided are for estimating purposes only and the customer agrees to pay pay for the entire fence installed at the unit price per foot given in the contract.

4. Landscaped Yards

It is your responsibility to mark any private lines (such as sprinklers lines and wiring; underground water/electrical lines that feed things like water features, pools and other buildings; french drains; satellite wiring; walkway lighting wiring; etc.). It is almost always necessary to repair / relocate some sprinklers / sprinkler heads after installation and it is advisable to have a contingency budget for this work.

The customer is responsible for any additional cost due to utility or sprinkler damage. If post placements challenge known utility lines (public or private) it is recommended that the fence plan be altered to avoid potential conflicts.

There will be minimal gaps under fences on flat terrains. Gaps may appear on sloping or uneven terrain. For pet owners, a mowstrip is a great way to avoid these gaps.

Your installation does not include dirt removal.

Signed \_\_\_\_\_ Dated \_\_\_\_\_

**Terms & Conditions Questions and Answers**

Signed

Dated

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## Estimate/Agreement

Date	Number
09/24/2019	1035438

### Terms & Conditions

BEST VINYL FENCE & DECK, LLC

SALES TERMS AND CONDITIONS

Unless otherwise specifically agreed to in writing by Best Vinyl Fence & Deck, LLC ("Best Vinyl") these Sales Terms and Conditions shall apply to any and all orders placed by Purchaser for products sold or installation services provided by Best Vinyl. In these Sales Terms and Conditions the party to whom Best Vinyl's Estimate is addressed is referred to as the "Purchaser." Best Vinyl and Purchaser are each referred to as a "Party" and collectively referred to as the "Parties" in these Sales Terms and Conditions.

1. **General Terms:** Best Vinyl agrees to provide Purchaser the materials and/or installation services specified in Best Vinyl's Estimate within a reasonable time after the date of acceptance by Purchaser. Purchaser agrees to pay the entire amount shown Best Vinyl's Estimate for the products sold or installation services provided by Best Vinyl upon completion.

2. **Acceptance:** Purchaser's acceptance of any offer by Best Vinyl must be made on such terms and conditions exactly as offered by Best Vinyl. Any of Purchaser's terms and conditions which are different from or in addition to those contained in these Sales Terms and Conditions shall be of no effect unless specifically agreed to in writing by Best Vinyl. Best Vinyl's acceptance of all orders and all offers and all sales by Best Vinyl are subject to and expressly conditioned upon Purchaser's assent to the terms and conditions of these Sales Terms and Conditions. Acceptance by Purchaser of goods or installation services performed by Best Vinyl pursuant hereto shall be deemed conclusive evidence of Purchaser's assent to all of the terms and conditions of these Sales Terms and Conditions. Purchaser SHALL BE DEEMED TO HAVE ACCEPTED ALL GOODS OR INSTALLATION SERVICES PERFORMED BY BEST VINYL UPON PAYMENT.

3. **Installation of Fence:** Unless otherwise agreed to in writing, Purchaser shall fully cooperate in allowing Best Vinyl's installation of any fence contemplated by these Sales Terms and Conditions by doing each of the following: (a) clearing a sufficient working area of all obstructions and removable hazards; (b) surveying, grading, locating, and staking the fence line and by verifying all property lines and identifying all utility lines, (c) notifying Best Vinyl's crew of all potential work area hazards, (d) coordinating Best Vinyl's work with the activities of all other persons at the job site, including other contractors, crews supervisors, architects and owners and (e) obtaining all applicable building permits or other form of governmental permission. If any fence or other product is to be installed on property governed or controlled by a Condominium Association, Planned Unit Development, Property Association, or other entity which has lawful control over the installation location, type, style or other installation provisions in any form, the Purchaser hereby warrants and affirms that it has received all required consent from the herein referenced entities and that consent received is consistent with the provisions of these Sales Terms and Conditions. Purchaser agrees to assume full responsibility for the fence or other product installation location, type and style and agrees to hold Best Vinyl harmless should any aforementioned entity require the adjustment, relocation, reinstallation or reconstruction of all or any part of the products furnished or installed by Best Vinyl. The Purchaser assumes all responsibility for all utility lines upon the Purchaser's property. The Purchaser shall indemnify and hold harmless Best Vinyl from any and all damages or liabilities resulting from any cut or damaged utility line including, but not limited to, gas, water, electric, telephone, cable, or sprinkler lines. Purchaser agrees that if rock is encountered, Best Vinyl may assess a special per hole digging charge. Purchaser shall comply with all applicable statues, codes or ordinances relating to the location of underground utility lines prior to commencement of fence installation. The estimated completion date shall be extended for as long as Purchaser fails to comply with this provision and for all delays reasonably beyond Best Vinyl's control. Deliveries of materials or work to be performed may be suspended by Best Vinyl in case of an act of God, war, riots, fire, explosion, flood, strike, lockout, injunction, inability to obtain fuel, power, raw materials, labor or, transportation, facilities, accident, breakage of machinery or apparatus, or any other cause beyond the control of Best Vinyl or Best Vinyl's suppliers, preventing the manufacture, shipment, acceptance, or consumption of shipment of goods or a material upon which the manufacture of the goods is dependent. If, because of any such circumstances, Best Vinyl is unable to supply the total demand for the goods, Best Vinyl may, at its sole option, cancel the Agreement without any liability or recourse whatsoever with respect to the Purchaser.

4. **Underground Facilities Including Sprinklers:** Best Vinyl agrees to take every precaution not to damage non-visible underground facilities including without limitation, underground wiring, sprinkler systems, drain lines, water, or sewage lines in areas of excavation, fence construction, or the performance of other installation services but assumes no liability if damage occurs, nor the responsibility for removing, relocation, or replacement of same. Provided however, that Best Vinyl may, at its sole subjective discretion, on a case

Signed \_\_\_\_\_

Dated \_\_\_\_\_

by case basis, and without any warranty whatsoever, agree to repair unforeseen damage to Purchaser's residential sprinkler system discovered within a reasonable time period following installation. If the event Best Vinyl agrees to perform repairs pursuant to this section, such repairs shall be limited to ¾" or 1" PVC pipes and associated sprinklers, funny pipe, fittings, valves and wiring. Notwithstanding, in no event will Best Vinyl be liable or responsible for any sprinkler repairs performed by the Purchaser directly or by any third party at Purchaser's direction.

5. Payment, Default and Remedies: Should any default be made by Purchaser related to any of the terms hereunder, or if Purchaser does not make payment in full upon completion, all amounts owed to Best Vinyl by Purchaser shall become immediately due and payable. In the event that any action is taken to collect any account balance, Purchaser and guarantors agree to pay all expenses of collection to the extent permitted by law including, but not limited to, collection agency charges equal to the actual amount Best Vinyl is required to pay a third party debt collection agency or licensed attorney, up to 40% of the principal amount owed to Best Vinyl, actual attorney fees, court costs, lien fees, and all costs and attorney's fees incurred in collecting upon the judgment. Interest will accrue on all unpaid balances, lien expenses, collection expenses, and attorney's fees from the date incurred at the rate of twenty four percent (24%) per year or two percent (2%) per month. Best Vinyl may apply all payments or portions thereof to any outstanding attorney's fees, court costs, collection expenses, interest and principal as Best Vinyl, in its sole discretion, deems appropriate. Any suit to collect any obligation owing by Purchaser to Best Vinyl or to enforce the terms of the Agreement may be brought, at the sole option of Best Vinyl, in Utah County, Utah or at any court of competent jurisdiction where work is performed under this Agreement or where the Purchaser lives or does business, and the Purchaser hereby waives any and all objections to such jurisdiction and venue. This agreement shall be deemed to be made in, governed by and construed in accordance with the laws of the State of Utah, without regard to its choice of law principals.

6. Change Orders and Purchaser's Cancellation: If Purchaser requests any change in the type, quality or quantity of the fencing to be provided by Best Vinyl hereunder, Purchaser shall pay, in addition to the purchase price shown on Best Vinyl's Estimate, Best Vinyl's standard charge for all additional fence and for such additional labor, materials and travel expenses as are incurred by Best Vinyl in connection with such change order. If, prior to Best Vinyl's delivery of the fencing, Purchaser cancels such delivery, Purchaser shall be obligated to pay Best Vinyl as liquidated damages and a restocking fee, but not as a penalty, the amount equal to twenty-five percent (25%) of Best Vinyl's standard charge for all special order materials. After Best Vinyl has begun delivery of any products, but before installation has begun, Purchaser may cancel this Agreement by paying Best Vinyl, as liquidated damages and restocking and transportation fee, but not as a penalty, the amount equal to fifty percent (50%) of the purchase price shown on the reverse side of these Sales Terms and Conditions.

7. Cumulative Remedies: To the greatest extent permitted by applicable law, Purchaser's obligation hereunder and all of Best Vinyl's rights and remedies provided for herein and /or by applicable law, are cumulative, and Best Vinyl shall be entitled to exercise any and all rights and remedies. Purchaser acknowledges that its obligation to pay Best Vinyl is an independent covenant, and Purchaser acknowledges that it shall have no offset rights and may not withhold payment of any monies owing to Best Vinyl hereunder. Nothing here, however, shall be construed to release Best Vinyl from any obligation which it may owe to Purchaser. Purchaser agrees that Purchaser's obligation hereunder constitutes a family expense and is therefore chargeable to both the husband and wife.

8. Lien Rights: Purchaser acknowledges that Best Vinyl has and may exercise all lien rights against the property upon which the work is performed or to which materials are supplied. If Purchaser is not the owner of the property upon which the work is performed Purchaser agrees to obtain the Owner's written consent to Best Vinyl's full exercise of such lien rights. To the greatest extent permitted by law, Purchaser and/or Owner hereby waive any and all objections to any defect in any such lien documents. Best Vinyl's exercise or non-exercise of such lien rights will not alter or amend these Sales Terms and Conditions or release any of Purchaser's obligations hereunder. PROTECTION AGAINST LIENS AND CIVIL ACTION Notice is hereby provided in accordance with Section 38-11-108 of the Utah Code that under Utah law an "owner" may be protected against liens being maintained against an "owner-occupied residence" and from other civil action being maintained to recover monies owed for "qualified services" performed or provided by suppliers and subcontractors as part of this contract, if either section (1) or (2) is met: (1)(a) the owner entered into a written contract with an original contractor, a factory built housing retailer, or a real estate developer; (b) the original contractor was properly licensed or exempt from licensure under Title 58, Chapter 55, Utah Construction Trades Licensing Act at the time the contract was executed; and (c) the owner paid in full the contracting entity in accordance with the written contract and any written or oral amendments to the contract; or (2) the amount of the general contract between the owner and the original contractor totals no more than \$5,000.

9. Amendments; Waivers; Entire Agreement: Except by a specific written document executed by the parties hereto, none of the terms, covenants, representations, warranties or conditions hereof may be waived, amended, modified superseded or canceled. Delay shall not be deemed a waiver. A single or partial exercise of any right or remedy shall not preclude further exercise thereof or of another

Signed

Dated

right or remedy. Any written waiver shall be strictly construed and shall not be extendable. These Sales Terms and Conditions contain the entire understanding of the parties and supersede and replace all prior and contemporaneous agreements and understandings, oral, written, or implied. All documents created hereafter and concerning this transaction, including any one or more work orders or purchase orders, shall not prevail over the terms of these Sales Terms and Conditions. In the event any of the terms or conditions of these Sales Terms and Conditions modify or conflict with any provisions, terms, or conditions noted on any work order or purchase order, these terms shall control.

10. Limited Warranty: Best Vinyl warrants to the Purchaser that, the installation services performed pursuant to these Sales Terms and Conditions shall be free from defects in workmanship from the date of completion for a period of one year if the product installed is properly used and maintained in accordance with Best Vinyl's instructions and/or recommendations. Best Vinyl makes NO WARRANTY concerning components or accessories not manufactured by Best Vinyl that may have been incorporated into any fence or product installed by Best Vinyl, however Best Vinyl will pass on to the Purchaser all manufacturer warranties of such components to the extent that such warranties exist, if at all. THE WARRANTY SET FORTH HEREIN IS MADE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS, IMPLIED, OR STATUTORY, INCLUDING THE IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. PURCHASER SHALL HAVE NO CLAIM FOR INCIDENTAL, CONSEQUENTIAL, SPECIAL, PROXIMATE DAMAGES FOR ANY REASON, INCLUDING WITHOUT LIMITATION SETTLING OR SHIFTING OF THE GROUND OR SUNKEN OR LEANING POSTS. ALSO, PURCHASER AGREES AND ACCEPTS FULL RESPONSIBILITY FOR ANY DAMAGES CAUSED BY FAILURE TO PROVIDE REQUIRED MAINTENANCE FOLLOWING DATE OF COMPLETION, INCLUDING WITHOUT LIMITATION DAMAGES CAUSED BY FAILURE TO SECURE OR AND LATCH ANY GATES.

11. Indemnity: To the greatest extent permitted by law Purchaser shall indemnify, defend, hold and save Best Vinyl (and its officers, shareholders, managers, agents, employees, servants and independent contractors) harmless from all claims and expenses, including court costs and attorney's fees, for damages or injuries to persons or property which are related in any manner, directly or indirectly, to the supplying of any materials or performance of any installation services contemplated by these Sales Terms and Conditions or to the fence (including its location) regardless of whether the injury or damage is caused in part by Best Vinyl's negligence or gross negligence or any other act or omission of Best Vinyl or its agents.

12. Successor and Assigns: These Sales Terms and Conditions shall be binding upon and shall inure to the benefit of the heirs, representatives, successors and assigns of the parties hereto.

13. Severability: If any provision of these Sales Terms and Conditions is held to be unenforceable Best Vinyl may sever the unenforceable language and these Sales Terms and Conditions shall be construed as if they did not contain the unenforceable language and the rights and obligations of the parties and shall be enforced accordingly. Alternatively, Best Vinyl, at its sole option, may cancel these Sales Terms and Conditions entirely.

14. Headings: All paragraph headings set forth in these Sales Terms and Conditions are for reference only and shall not be considered in interpreting the intent of the parties with respect to the matters set forth.

15. Representations and Warranties: Despite any agency capacity, the person signing as the Purchaser personally and on behalf of Purchaser, warrants and affirms to Best Vinyl, that the person signing for any entity has full authority to do so and to thereby bind such entity, that by accepting these Sales Terms and Conditions Purchaser will not have violated its own articles of incorporation, bylaws, partnership agreement, operating agreement or other applicable organizational document or any judgment, order decree, writ or injunction to which Purchaser, or any Guarantor or Partner thereof, or any of them, are subject, and that such execution will not result in any breach of or constitute a default under any agreement, instrument, guaranty or contract to which Purchaser, or any guarantor or partners thereof, or any of them is a party.

16. Electronic Signature: Purchaser agrees to conduct business electronically with Best Vinyl in accordance with the federal Electronic Signatures in Global and National Commerce Act (E-Sign), 15 U.S.C.A. § 7001-7031 (Supp. 2001) and Utah's Uniform Electronic Transactions Act (UETA), Utah Code Ann. § 46 4-101 to -501 (2000). Purchaser acknowledges that transactions and/or signatures in records may not be denied legal effect solely because they are conducted, executed, or prepared in electronic form, and that if a law requires a record or signature to be in writing, an electronic record or digital signature satisfies that requirement.

## Terms & Conditions Questions and Answers

Signed \_\_\_\_\_

Dated \_\_\_\_\_

**Q:** T-shirt sizes?

**A:**

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**Q:** What is the best way to contact you (call/email/text)?

**A:**

---

Signed

Dated

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**Terms & Conditions**

**Estimate/Agreement**

Date	Number
09/24/2019	1035438

**Terms & Conditions Questions and Answers**

**Q:** Are there specific hose bibs and/or power outlets that we should specifically use or avoid?

**A:**  
\_\_\_\_\_

**Q:** Is the yard machine accessible?

**A:**  
\_\_\_\_\_

**Q:** Is the yard landscaped?

**A:**  
\_\_\_\_\_

**Q:** What is the purpose of the fence?

**A:**  
\_\_\_\_\_

**Q:** Where does LR go?

**A:**  
\_\_\_\_\_

**Q:** Is there an existing fence? What type? Do we tie into it?

**A:**  
\_\_\_\_\_

**Q:** Are there any private utility lines?

**A:**  
\_\_\_\_\_

**Q:** Where should we put the dirt?

**A:**  
\_\_\_\_\_

**Q:** Where does RR go?

**A:**  
\_\_\_\_\_

Signed \_\_\_\_\_

Dated \_\_\_\_\_

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**Q:** Are the property corners marked?

**A:**

---

**Q:** Are core cuts marked?

**A:**

---

**Q:** What is the location of any landscape sleeves?

**A:**

---

**Q:** Is your landscaping changing between now and the anticipated completion of the fence? (Adding concrete pads, curbing, sprinklers, sod, etc.)

**A:**

---

**Q:** Which reinforcements are going in this fence?

**A:**

---

**Q:** Are there any step/slope transitions? (Explain)

**A:**

---

Signed

Dated

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**Terms & Conditions**

**Estimate/Agreement**

Best Vinyl will repair unforeseen sprinkler damage caused during fence installation to residential sprinkler lines 1" and smaller for no additional cost.

Date	Number
09/24/2019	1035438

All sprinkler damage must be reported as soon as it is discovered and within a reasonable time frame - typically either the day of installation or within a couple of days of completion.

This service does not cover commercial or other lines larger than 1" in diameter.

Unforeseen means that the location of the sprinklers are unknown. If a known sprinkler line is going in the same location as the fence is to be installed, that damage is not unforeseen and would not be covered.

If an unforeseen break occurs and it looks like there will continue to be conflicts, work will stop and you will have two options: First, work can continue with the current fence plan and you will assume liability for all breaks on that line; or second, the fence plan can be adjusted to avoid future damage and we will repair the break that has occurred.

If our installers notice a sprinkler head where a fence post is to be dug, that head will be removed and left out of the ground to avoid damage. The relocation of sprinkler heads and the adjustment of spraying patterns are not damage and not covered under this policy. Normally homeowners should plan to adjust their sprinklers after the fence is installed to ensure proper water coverage and to correct sprinkler heads on the wrong side of the fence line, etc.

Any sprinkler repairs done are provided AS-IS and are not included under any warranty.

Best Vinyl will not pay for repairs done by other companies.

**Terms & Conditions Questions and Answers**

Signed \_\_\_\_\_

Dated \_\_\_\_\_

## ALPINE CITY COUNCIL AGENDA

**SUBJECT: Setback Exception – Proposed Site Plan in Business/Commercial Zone**

**FOR CONSIDERATION ON: October 8, 2019**

**PETITIONER: Paul Anderson**

**ACTION REQUESTED BY PETITIONER: Approve a zero side-yard setback for the north property boundary bordering Dry Creek.**

### **BACKGROUND INFORMATION:**

This item originally went to the Planning Commission on June 18, 2019 and they recommended approval of a zero side-yard setback. However, when Paul Anderson came to the City Council on June 25<sup>th</sup>, he had determined that he could do a setback of two feet. The Council approved the request for a two-foot side-yard setback.

Since that time, Mr. Anderson determined that, because of the required size for the parking spaces, he actually needs approval for a zero set-back on the north side of the property as was originally recommended by the Planning Commission.

#### ***Article 3.11.040.3.e***

*The Planning Commission may recommend exceptions to the Business Commercial Zone requirements regarding parking, building height, signage, setbacks and use if it finds that the plans proposed better implement the design guidelines to the City Council for approval.*

The Planning Commission recommended approval of the proposed setback exception:

***MOTION:** Sylvia Christiansen moved to recommend approval of the proposed setback exceptions. Alan MacDonald seconded. 6 Ayes and 0 Nays. The motion passed.*

### **SAMPLE MOTIONS**

#### Motion to Approve

Approve the requested side-yard setback of zero feet on the north boundary bordering Dry Creek as recommended by the Planning Commission to better implement the design guidelines.

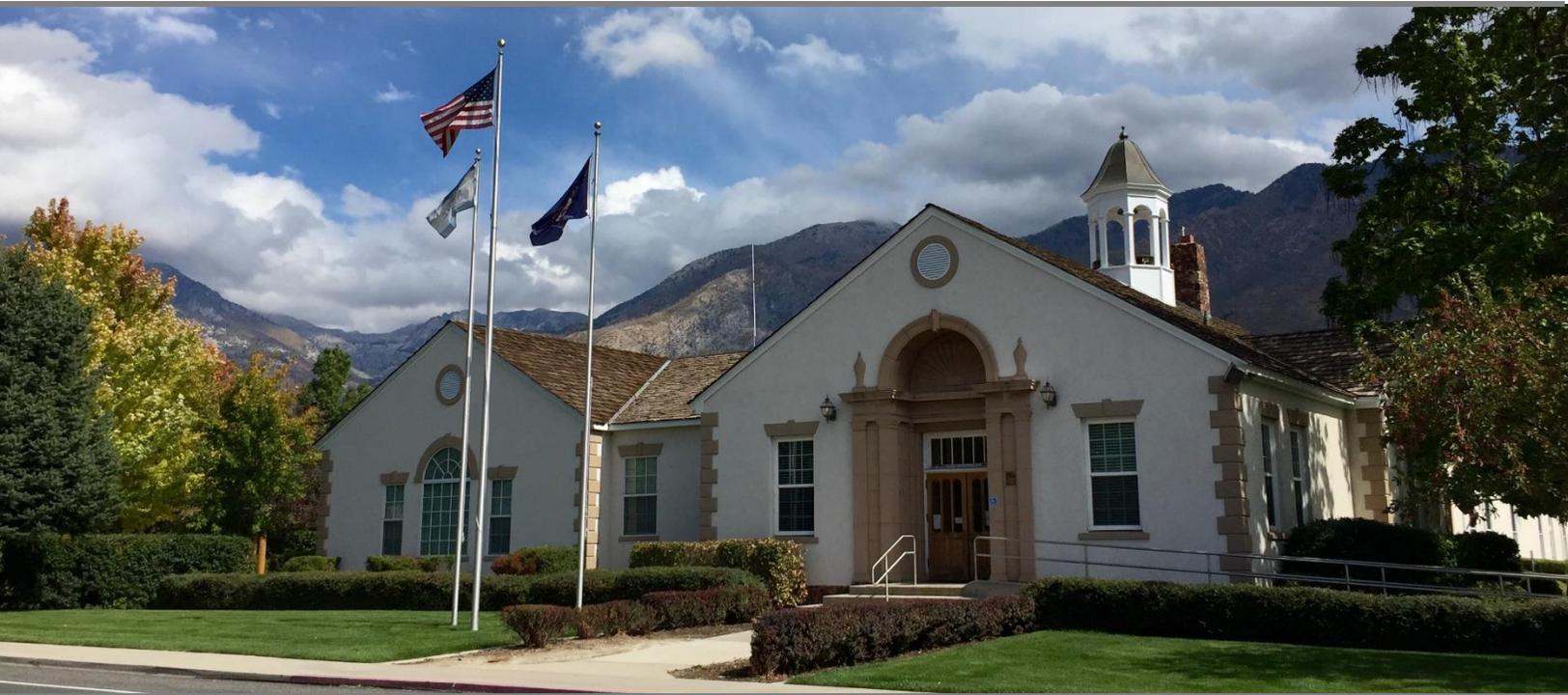
#### Motion to Deny

Deny the requested side-yard setback of zero feet based on  
\*Insert basis



PROPOSAL FOR:  
PROFESSIONAL SERVICES  
PRESSURIZED IRRIGATION WATER RATE STUDY

**ALPINE CITY, UTAH**



OCTOBER 2019  
LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



LEWIS YOUNG  
ROBERTSON & BURNINGHAM, INC.

GATEWAY PLAZA BUILDING - 41 N. RIO GRANDE, STE 101 - SALT LAKE CITY, UT 84101  
(P) 801-596-0700 - (TF) 800-581-1100 - (F) 801-596-2800 - WWW.LEWISYOUNG.COM



## INTRODUCTION

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We are pleased to present our credentials for professional services related to a pressurized irrigation rate study. The professionals at Lewis Young Robertson & Burningham, Inc. (“LYRB”) have represented public and private clients for more than three decades and we would be privileged to provide our services to Alpine City (the “City”). LYRB is a Utah corporation headquartered in downtown Salt Lake City.

LYRB understands that it is the City’s objective to review the existing rate structure and develop alternative methodologies for fee assessment, utilizing flow data. The attached proposal outlines our recommended scope of work, our experience, and proposed timeframe.

## PROJECT TEAM AND QUALIFICATIONS

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The professionals at LYRB have represented public clients for more than three decades and have established LYRB as a leading consulting and financial advisory firm, specializing in public finance, impact fee analyses, rate studies, economic consulting, and planning.

The LYRB team members assigned to this project include **Fred Philpot** and **Teresa Pinkal**. Each team member is located in Salt Lake City and has extensive experience with municipal finance advisory services, utility rate studies, impact fees, municipal fee studies, cost of service studies, feasibility analysis, etc. Fred Philpot will manage this project with support from Teresa Pinkal. LYRB excels in completing clear, thorough and defensible analyses through engagement with appropriate stakeholders. We also have extensive experience presenting our findings before staff, legislative bodies, board of directors, and other elected officials.

TEAM MEMBER	EXPERTISE	EXPERIENCE	MSRB	CONTACT
Fred Philpot Vice President	User Rate and Impact Fee Analysis, Financial modeling, Presentations	10 Years, Hundreds of studies / analyses / modeling		Office: 801.456.3909 Cell: 801.243.0293 <a href="mailto:fred@lewisyoung.com">fred@lewisyoung.com</a>
Teresa Pinkal	Quantitative Analysis	2 Years, Quantitative analysis / modeling support		Office: 801.456.3933 Cell: 801.362.2944 <a href="mailto:teresa@lewisyoung.com">teresa@lewisyoung.com</a>



## GENERAL SCOPE OF SERVICES

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LYRB will complete the following general scope of services to complete the utility rate study and financial plan.

### PHASE 1: REVIEW OF EXISTING DOCUMENTS AND DATA COLLECTION

#### TASK 1.1: REVIEW EXISTING DOCUMENTS AND DATA COLLECTION

A critical component in developing defensible and sustainable rates is the accuracy of existing capital facility plans, master plans, and other planning documents and analyses. LYRB will work with the City to first evaluate existing planning documents and identify any additional data and analysis that will need to be completed in order to complete the analysis. In addition, LYRB will work with the City to collect existing data related to usage/flow, customer accounts and financial records.

### PHASE 2: SECONDARY WATER UTILITY USER RATE ANALYSIS

#### TASK 2.1: DEMAND PROJECTIONS AND MODELING

Based on existing market conditions, building permits, projects in the pipeline, and historic growth in customer accounts and master plan data; LYRB will establish 10-year growth projections for each of the customer classifications. This analysis will be based on available land-use data, building permit and connection information.

#### TASK 2.2: REVENUE REQUIREMENT AND COST ALLOCATION

Based on the anticipated growth within the service area, LYRB will project annual system revenues. LYRB will divide the annual revenue requirements among functional components of the system, and proportionately allocate the annual revenue requirements to each user class according to demand. LYRB will then compare projected revenues to anticipated expenditures. Utilizing historic financial information and budgets, as well as interviews with City staff, LYRB will project the annual expenditures for a 10-year planning horizon to meet all operational needs, capital requirements and all bond covenants and other obligations. Other areas reviewed in this item include non-operating revenues and expenditures.

#### TASK 2.3: ALLOCATION OF DEPRECIATION/REPAIR & REPLACEMENT FUNDING

Based on the preliminary findings meeting, LYRB will build into the pro forma several scenarios regarding the funding of repair and replacement, in order to extend the useful life of each utility assets. The funding of depreciation which is traditionally a non-cash item is one means of estimating the amount of funding to implement a repair and replacement budget. Funding a capital repair and replacement budget or depreciation can reduce the City's need to issue debt and therefore decrease future interest expense.

#### TASK 2.4: ANALYSIS OF REMAINING REVENUE FOR DEBT COVERAGE, CIP AND REPAIR/REPLACEMENT

From the analysis above, LYRB will illustrate the net revenues available for the payment of outstanding debt, capital improvements, repair and replacement, and the funding of depreciation. The debt service coverage ratio is a key metric for determining the financial soundness of a utility system and influences the credit rating of the City. In most cases, the coverage ratio must remain above a certain threshold (1.25x coverage) to comply with certain bond covenants. This task will also include a review of the City's Capital Improvement Plan (CIP) to determine the timing and impact of necessary future projects. Since future projects are often costly, this step can have a dramatic impact on the proposed rates.

#### TASK 2.5: RATE DESIGN AND SCENARIO ANALYSIS

The rate design analysis will incorporate several scenarios, including the establishment of a base rate and tiered rates. LYRB will review the existing rate structure as a **baseline scenario** to determine any deficiencies and establish base service measurements. LYRB will also address the existing rate schedule for equity amongst user classifications. From the findings of the baseline analysis, LYRB will establish **three to five rate scenarios** to promote the objectives of the City. The proposed rates will equitably distribute the total costs allocated to each user. Additionally, we will ensure the recommended rates can be easily administered.



## PHASE 3: IMPLEMENTATION

### TASK 3.1: PRELIMINARY FINDINGS MEETING

After the completion of the above items, LYRB will meet with City staff to review the preliminary findings of the model. During this meeting LYRB will review:

- ☞ Review a summary of the model inputs (i.e. growth assumptions, number of customer accounts, etc.);
- ☞ Review the estimated revenue generation under the baseline model;
- ☞ Review the timing of future capital improvements, the inclusion of depreciation, and how this affects revenue sufficiency;
- ☞ Review the impact of all model inputs on the debt service coverage ratio;
- ☞ Determine the adjustment in revenues required for each classification to equitably distribute total costs of service to the respective classification;
- ☞ Develop adjustments to the existing rate structure which will recover the necessary revenue in a reasonable and equitable manner; and,
- ☞ Evaluate the potential of phasing any suggested rate change.

This meeting will allow LYRB to provide a status update for the project and receive any feedback regarding model assumptions. LYRB feels this meeting also provides important interaction with the City and ensures quality control. Through coordination with City, LYRB will develop several scenarios that will address the goals of the City, while balancing political and financial constraints.

### TASK 3.2: PREPARE WRITTEN DOCUMENTS

LYRB will prepare written documents related to the rate study based on the data collected and analysis performed in Phases 1 and 2. These initial drafts will be disseminated to City staff for review.

### TASK 3.3: PROVIDE FINAL WRITTEN ANALYSIS AND TRANSCRIPT

The final written analysis will ensure that all elements of the user rate analysis are considered. LYRB will work with legal counsel to ensure that all elements required by Utah statute are incorporated into the analysis and will assist in the adoption process as needed.

### TASK 3.4: HOLD PUBLIC HEARING AND FINAL ADOPTION

LYRB will prepare a presentation of findings for the public hearing with final rate recommendations. LYRB will present at the public hearing and will ensure the project transcript is complete following final adoption of the proposed rates. The final deliverable will be the project transcript which will include all documentation and final deliverables.

LYRB will also provide comparable information for surrounding communities as needed, to help City Staff educate the public about the rate change. LYRB personnel will attend all necessary City meetings, public hearings, and work sessions. LYRB will present the study and recommendations to City Staff, the City Council, and stakeholders, in order to answer questions and address any concerns that may arise.

## ADDITIONAL CONSIDERATIONS

### ALLOCATION OF FIXED VS. VARIABLE EXPENSES

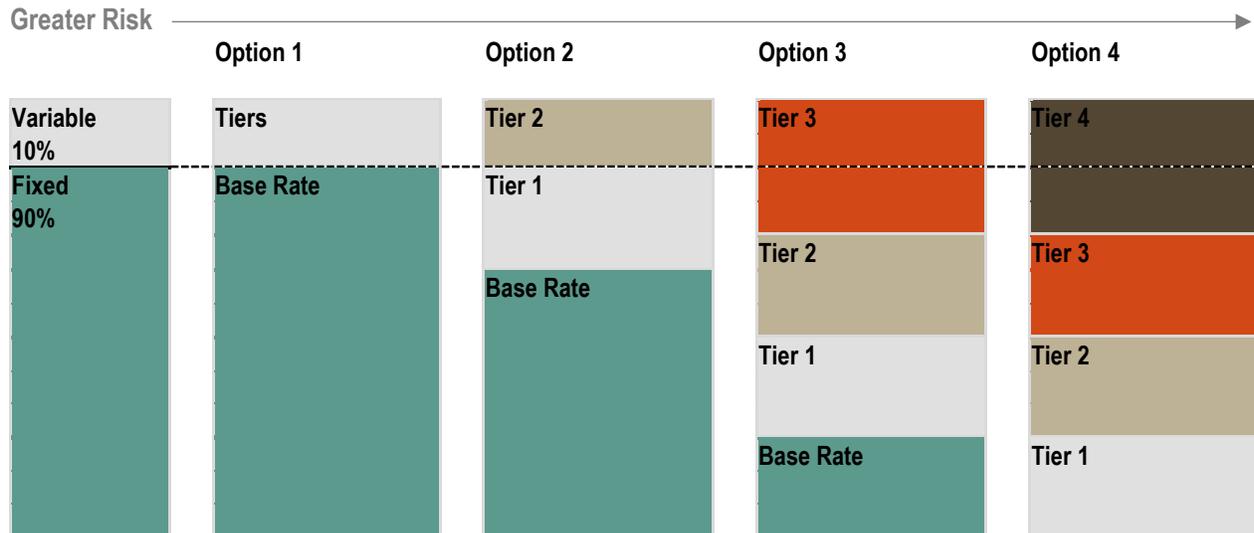
An important consideration in this analysis will be the allocation of fixed vs. variable expenses. To determine the ratio of fixed and variable expenses, LYRB recommends we analyze current budget data to determine an estimate of fixed costs. This will provide an estimate of total cost allocated as a fixed cost, usually expressed as a percentage which is applied to the O&M budget, with the remaining variable expense tied to changes in flow.

### PROPORTION OF BASE RATE REVENUES RELATIVE TO USAGE REVENUES

The allocation of fixed vs. variable expense helps establish the risk profile the City would like to establish in the recommended rate structure. As shown in the graph below, the reliance on usage rates introduces greater risk in the revenue stream. Conversely, reliance solely on fixed base rate revenue eliminates risk but fails to consider conservation



measures, affordability and equity amongst user classes. LYRB will work with the City to determine the appropriate distribution of revenues.



#### UTILIZATION OF BONDING VS. PAY-AS-YOU-GO APPROACH

Contrasting bonding vs. a pay-as-you-go (or cash) will illustrate the pros and cons of each alternative. As the secondary water rate will not be the primary revenue source, it will need to be considered along with other water rates of the City to meet future needs. LYRB will work with the City to evaluate these financing mechanisms relative to the City's objectives to determine the appropriate rate increases. LYRB's financial advisory background and resources make us uniquely qualified to add value to the study. In considering the secondary water rate, the City will want to consider how this impacts the bonding vs. pay-as-you-go approach of its capital projects.

#### CONSIDERATION OF INFLATION

Inflation can represent a substantial expense in the rate planning process. LYRB will work with the City to determine how best to include inflation relative to proposed capital projects, the funding of depreciation and forecasting general expenses.

#### PROPOSED FEE

	Vice President	Sr. Analyst	Total Hours	Fee per Task
Hourly Rate	\$200	\$150		
Task 1: Project Kick-Off	3.00	-	3.00	\$600.00
Task 2: Revenue Requirement Analysis	4.00	-	4.00	\$800.00
Task 3: Demand Analysis	4.00	3.00	7.00	\$1,250.00
Task 4: Cost of Service Analysis	4.00	2.00	6.00	\$1,100.00
Task 5: Rate Design Analysis	10.00	2.00	12.00	\$2,300.00
Task 6: Preliminary Findings Meeting	2.00	-	2.00	\$400.00
Task 7: Benchmark Analysis	1.00	6.00	7.00	\$1,100.00
Task 8: Provide Draft Written Rate Analysis	1.00	3.00	4.00	\$650.00
Task 9: Presentation to the City Council	3.00	-	3.00	\$600.00
Task 10: Provide Final Written Rate Analysis	1.00	6.00	7.00	\$1,100.00
<b>Total</b>	<b>33.00</b>	<b>22.00</b>	<b>55.00</b>	<b>\$9,900.00</b>



## PROJECT EXPERIENCE

Shown below is a sample of our recent impact fee and user rate experience.

Client	Project Category	Type	Year
Central Utah Water Conservancy District	CWP Modeling	Water	2018
Draper City, Utah	Impact Fee Analysis	Water, Storm	2018
Draper City, Utah	User Rate Analysis	Water	2018
Highland City, Utah			2018
Kaysville City, Utah	Transportation Fee Study	Transportation	2018
Logan City, Utah	Cost of Services and Rate Design Study	Water	2018
Moab, Utah	Transportation Funding Consulting	Transportation	2018
Morgan County, Utah	Impact Fee Analysis	Parks, Transportation	2018
Ogden City, Utah	User Rate Analysis	Water, Sewer, Storm, Refuse	2018
Salt Lake City, Utah	Parks and Public Lands Analysis	Parks	2018
Salt Lake City, Utah	Parks and Public Lands Governance Analysis	Parks	2018
Salt Lake City, Utah	Capital Facilities and Finance Plan	General fund	2018
South Ogden City, Utah	General Fund CFSP Update	General Fund	2018
South Jordan City, Utah	Impact Fee Analysis	Parks	
South Willard Water Company	Impact Fee Analysis	Water	2018
Tooele City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2018
Highland, Utah	Comprehensive Financial Sustainability Plan	General Fund	2017
Ogden City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2017
Ogden School District, Utah	Facilities Planning		2017
Salt Lake City, Utah	Impact Fee Study	Public Safety, Parks, Transportation	2017
South Davis Metro Fire	Impact Fee Analysis	Fire	2017
South Davis Metro Fire	Tax Rate Analysis	Fire	2017
South Ogden, Utah	Transportation Fee Study	Transportation	2017
South Ogden, Utah	Comprehensive Financial Sustainability Plan	General Fund	2017
South Ogden, Utah	User Rate Analysis	Water, Sewer, Storm	2017
Tooele City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2017
Tooele City, Utah	Impact Fee Amendments	Sewer	2017
Central Valley Water Reclamation Facility	Comprehensive Financial Sustainability Plan	Sewer	2016-2017
Utah Olympic Legacy Foundation	Comprehensive Financial Sustainability Plan		2017
Weber County, Utah	Transfer Station Analysis	Refuse	2017
Wolf Creek Water & Sewer Improvement District	Impact Fee Analysis	Secondary Water	2017
Box Elder County, Utah	Municipal Services Study	Municipal Services	2016
Central Utah Water Conservancy District	CWP Modeling		2016
Central Utah Water Conservancy District	District Modeling		2016
Central Valley Water Reclamation Facility	CFSP for Reclamation CIP	Reclamation	2016



Client	Project Category	Type	Year
Cottonwood Heights, Utah	Financial Consulting		2016
Eagle Mountain City, Utah	Impact Fee Analysis	Parks	2016
Lindon City, Utah	Impact Fee Analysis	Water	2016
MIDA	MIDA CFSP		2016
Mt. Olympus Improvement District	CVWRF Model Review	Water, Sewer	2016
Ogden City, Utah	General Fund CFSP	General Fund	2016
Ogden City, Utah	Utility CFSP Update		2016
Orem City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2016
Provo, Utah	Water Reclamation Study	Sewer	2016
South Salt Lake City, Utah	Impact Fee Analysis	Sewer	2016
South Summit School District	Facilities Analysis		2016
South Valley Sewer District	Impact Fee Analysis	Sewer	2016
Tooele City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2016
Tooele City, Utah	Fiscal Planning and Coordination for Overlake Settlement & Legislative Assistance		2016
Wasatch County, Utah	JSPA Capital Facilities Plan and Prioritization		2016
Wolf Creek Water & Sewer Improvement District	Impact Fee Analysis	Sewer	2016
American Fork City, Utah	Governance and Strategic Planning	General Fund	2015
Brigham City, Utah	Impact Fee Analysis	City Wide	2015
Centerville City, Utah	User Rate Analysis	Storm	2015
Central Utah Water Conservancy District	CWP Analysis	Water	2015
Central Utah Water Conservancy District	District Modeling	Water	2015
Draper City, Utah	RDA CFFP	RDA	2015
Draper City, Utah	Impact Fee Analysis	Parks	2015
Eagle Mountain City, Utah	Impact Fee Analysis	Water, Sewer	2015
Granger Hunter Improvement District	Rate Study Finalization	Water, Sewer	2015
Hooper Water Improvement District	User Rate Study	Water	2015
Hooper Water Improvement District	Impact Fee Analysis	Water	2015
Lindon City, Utah	Impact Fee Analysis	Water	2015
Midvale City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2015
Millville, Utah	Impact Fee Analysis	City-Wide	2015
Morgan County, Utah	Impact Fee Education Work Session	General	2015
Mountainland Association of Government	Unified Transportation Plan	Transportation	2015
Ogden City, Utah	Utility CFSP Update	Water, Sewer, Storm, Refuse	2015
Ogden School District, Utah	Comprehensive Facilities Plan		2015
Orem City, Utah	Impact Fee Analysis	Annexation Area	2015
Pleasant Grove, Utah	Impact Fee Analysis	Transportation	2015
South Davis Metro Fire	Cost of Service Analysis for Paramedic Services	Fire	2015
South Willard Water Company	Impact Fee Analysis	Water	2015
St. George City, Utah	Impact Fee Surveillance	City-Wide	2015
Tooele City, Utah	Comprehensive Financial Sustainability Plan	General Fund	2015



Client	Project Category	Type	Year
Wasatch County, Utah	JSPA Capital Facilities Plan and Prioritization		2015
West Point, Utah	Impact Fee Analysis	Transportation	2015
Wolf Creek Water & Sewer Improvement District	Impact Fee Analysis	Water	2015
Centerville City, Utah	Impact Fee Analysis	Storm Water	2014
Central Utah Water Conservancy District	Utility Analysis	Central Water Project	2014
Clearfield City, Utah	User Rate Analysis	Storm Water	2014
Eagle Mountain City, Utah	Impact Fee Analysis	Water	2014
Eagle Mountain City, Utah	User Rate Analysis	Water	2014
Garden City	User Rate Analysis	Water	2014
Garden City	Impact Fee Analysis	Water	2014
Granger-Hunter Improvement District	User Rate Analysis & Impact Fee	Culinary Water & Sanitary Sewer	2014
Liberty Pipeline Water Company	Impact Fee Analysis	Water	2014
Midvale	Comprehensive Sustainability Plan	General Fund	2014
Ogden City, Utah	Utility CFSP Update	Utilities	2014
Orem City, Utah	Comprehensive Sustainability Plan	General Fund	2014
Orem City, Utah	Impact Fee Analysis	Water, Sewer, Storm	2014
Sandy City, Utah	Comprehensive Sustainability Plan	RDA	2014
Sandy City, Utah	Capital Facilities and Finance Plan	RDA	2014
South Davis Metro Fire	Revenue Sufficiency & Governance Analysis	Fire Agency	2014
South Salt Lake City, Utah	Impact Fee Analysis	Water	2014
Springville City, Utah	Impact Fee Analysis	Water, Sewer, Secondary Water, Storm	2014
St. George City, Utah	Impact Fee Analysis	City-Wide	2014
West Corinne Water Company	Impact Fee Analysis	Water	2014
Woods Cross City, Utah	Impact Fee Analysis	Parks, Roads, Storm Water	2014
Bona Vista Water	Impact Fee Analysis	Culinary Water	2013
Brian Head, Utah	User Rate Study	Sewer & Water	2013
Centerville City, Utah	Impact Fee Analysis	Storm Water Enterprise System	2013
Centerville City, Utah	Impact Fee Analysis	Culinary Water	2013
Centerville City, Utah	Impact Fee Review	Parks	2013
Clearfield City, Utah	Impact Fee Analysis	Parks and Recreation	2013
Eagle Mountain City, Utah	User Rate Study	Water & Sewer	2013
Garden City, Utah	User Rate Analysis	Water	2013
Jordan Valley Water Conservancy District	Impact Fee Analysis	Retail Water	2013
Kaysville, Utah	Impact Fee Analysis	Transportation, Recreation, Power, Water, Police	2013
Logan City, Utah	Impact Fee Analysis	Fire, Roads, Culinary Water, Wastewater, Power, Parks & Recreation	2013
Logan City, Utah	Impact Fee Feasibility Study	Sewer Feasibility	2013
Morgan County, Utah	CFP & Impact Fee Study	Public Safety, Roadways, Parks	2013
Nibley, Utah	Impact Fee Analysis	Parks, Water & Sewer	2013
Ogden City, Utah	Utility CFSP Update	Storm, Sewer, Water	2013
Orem City, Utah	Impact Fee Analysis	Culinary, Sewer & Storm	2013
Pleasant Grove, Utah	User Rate Analysis	Grove Area	2013
Provo City, Utah	Impact Fee Study Review	Water, Wastewater	2013
Riverton City, Utah	Impact Fee Analysis	Secondary Water	2013



Client	Project Category	Type	Year
Sandy RDA, Utah	User Rate Analysis	For the RDA	2013
South Davis Metro Fire	Revenue Sufficiency & Governance Analysis	Fire Services	2013
South Jordan City, Utah	Impact Fee Analysis	Transportation	2013
South Jordan City, Utah	User Rate Study	Sanitation/Recycling	2013
South Jordan City, Utah	Cost of Service Study	Building, Planning, Engineering	2013
Springville City, Utah	Impact Fee Analysis	Water, Sewer, Secondary, Storm	2013
St. George City, Utah	Impact Fee Analysis	IFFP update - (Parks, Fire & Police)	2013
Taylor-West Weber Water Improvement District	Impact Fee Analysis	Culinary Water	2013
Tooele City RDA, Utah	Capital Facilities and Finance Plan	UID	2013
Tooele City, Utah	User Rate Analysis	General Fund	2013
TSSD, Utah	Impact Fee / Utah Home Builders Review	Sewer Impact Fees	2013
UTOPIA	User Rate Analysis	Fiber Utility Analysis	2013
Weber Basin Water Conservancy District	User Rate/Feasibility Study	Water	2013
Weber Basin Water Conservancy District	Water Rate & Impact Fee Study	Tier 3 Water	2013
West Bountiful City, Utah	Impact Fee Analysis and IFFP	Parks, Recreation, and Trails	2013
West Point, Utah	Impact Fee Analysis	Storm Drain	2013
West Valley City, Utah	User Rate Analysis	General Fund	2013