



ALPINE CITY COUNCIL AGENDA

NOTICE is hereby given that the **CITY COUNCIL** of Alpine City, Utah, will hold a Public Meeting on **Tuesday, October 28, 2025, at 6:00 pm**, at 20 North Main Street which can be viewed on the **Alpine City YouTube Channel**. A direct link to the channel can be found on the home page of the Alpine City website: alpineut.gov. Public comments will be accepted during the Public Comment portion of the meeting.

I. CALL MEETING TO ORDER

A. Roll Call	Mayor Carla Merrill
B. Prayer	Kelli Law
C. Pledge	Chrissy Hannemann

II. CONSENT CALENDAR

- A. Approval of Minutes for the October 14th City Council Meeting
- B. Final Payment - Moyle Park Paving, Eckles Paving: \$35,273.92
- C. Final Payment- 2025 Onyx Sealcoat Project, Morgan Asphalt: \$60,300.00
- D. Award 2025 CDBG ADA Ramp Project, Pronghorn Construction: \$81,820.00 (Request approval up to budgeted amount of \$116,667 to maximize grant funds)
- E. Partial Payment No. 2 - 2025 Overlay Project - Manholes/Valves, Arrow Landscape Construction, LLC: \$85,808.75

III. PUBLIC COMMENT

IV. REPORTS & PRESENTATIONS

- A. FY2025 Annual Audit Report – Larson & Company
- B. FY2026 1st Quarter Financial Report

V. ACTION/DISCUSSION ITEMS

- A. Approval of Material Change to the Alpine City Hall Park Site – Expansion of the Alpine City Fire Station No. 202 Located at 50 East 100 North
- B. Discussion Item: Alpine Fire Station No. 202 Concept Design
- C. Alpine Fire Station No. 202 – Award Contract to and Approval of Agreement and General Conditions with SIRQ Construction for CM/GC Services: \$638,022.00
- D. Ordinance 2025-24: Proposed Code Amendment to Section 3.07- Business-Commercial Zone to Remove Single-unit Detached Dwellings as a Permitted and Conditional Use, and to Create an Overlay Zone for Single-unit Detached Dwellings Applicable Only Within the Business-Commercial Zone
- E. Ordinance 2025-23: Rezone of 243 E. Red Pine Dr. and 242 East 100 South from the CR-20,000 Zone to the Business-Commercial Zone and Senior Housing Overlay Zone
- F. Request to Upgrade Equipment for a Wireless Cell Tower Located at 694 S. Rocky Mountain Drive
- G. Consideration to Expand the Existing Balcony in the Business-Commercial Zone Located at 333 S. Main Street
- H. Discussion Item: Lone Peak Public Safety District Fire Assessment

VI. STAFF REPORTS

VII. COUNCIL COMMUNICATION

VIII. CLOSED MEETING:

Discuss litigation, property acquisition, or the professional character, conduct, or competence of personnel

Mayor Carla Merrill
October 24, 2025

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 3.

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 Alpine, UT. This agenda is also available on our website at alpineut.gov and on the Utah Public Meeting Notices website at www.utah.gov/pmn/index.html



ALPINE CITY COUNCIL EXTRA MEETING
October 14, 2025

Mayor Carla Merrill called the meeting to order at 12:02 pm.

I. CALL MEETING TO ORDER

II. CONSENT CALENDAR

- A. Approve Minutes from the September 23rd City Council Meeting
- B. Award Canyon Crest Road PI Line Project, Red Pine Construction: \$921,888.68
- C. Award Civil Design Contract for Fire Station to Ensign Engineering: \$32,870.00
- D. Award 2025 CDBG ADA Ramp Project, (bids opened on 10/14/25 - results to be provided at the meeting) *This item was postponed until the October 28th meeting.*
- E. Partial Payment No. 1 – 2025 Overlay Project – Manholes/Valves, Aarrow Landscape Construction, LLC: \$84,550.00
- F. Partial Payment No. 1 – Fairview Circle Storm Drain Project, Sunset Mountain Machinery, LLC: \$127,241.14
- G. Final Payment – 2025 Overland Project, Granite Construction: \$1,153,898.22
- H. Final Payment – 2025 Street Striping, Road Safe Traffic Systems: \$28,730.80

Shane Sorensen explained that we received an updated final payment request from Granite Construction today. Each council member received an email with the update and had a copy provided to them at this meeting. The cost increase is due to an additional 15,800 sq. ft. of milling at \$0.25/sf (\$3,950) to lower the crown of the road on Sunburst Lane and Lone Peak Drive. There were also 45 tons of lane levelling at \$88/ton (\$3,960) to correct low areas prior to the overlay. With these changes there is an additional \$7,910 in the final payment above what was presented in the packet. The new total is \$1,153,898.22, and the overall project came in under budget.

Kelli Law asked about the funding for the Canyon Crest Road PI project at \$921,888.68.

Shane Sorensen said that we have already received a \$900,000 grant from MAG that will go toward this project. For the overlays, \$1M will be reimbursed by the County after the payments are approved today. This \$1M in revenue will be included in our next budget adjustment.

Motion: Kelli Law moved to approve the Consent Calendar with the adjustment to the total for the Granite Construction overlay project from \$1,145,988.22 to \$1,153,898.22. Brent Rummler seconded the motion. There were 4 yes votes, 0 no votes, and 1 excused, as recorded below. The motion passed.

<u>Yes</u> Kelli Law Jason Thelin Brent Rummler Jessica Smuin	<u>No</u>	<u>Excused</u> Chrissy Hannemann
---	-----------	-------------------------------------

1 **III. PUBLIC COMMENT**

2 ***Andrew Young, 490 South, Alpine***

3 *Andrew said that Laurie Bitter was planning to come today but was sick, so she asked him to give printed*
 4 *reports to the City Council. Racoons are living in city storm drains, and she has tried to get the neighborhood*
 5 *together to deal with the problem. Other cities around us do not have a solution for this problem. Residents*
 6 *need to know not to leave dog food out to attract the animals. An inexpensive solution is to trap them and take*
 7 *them to the North County Animal Shelter for no-cost disposal. Andrew said he has purchased traps and will*
 8 *begin trapping this week. Andrew asked the City Council for support and for suggestions on what the next steps*
 9 *should be.*

10 **IV. STAFF REPORTS**

11 Fire Chief Brian Patten reported they will be doing Cooperative Wildfire System (CWS) work with the wildland
 12 crews to burn debris from their summer clearing projects. They are waiting for cooler weather and good
 13 moisture levels. This project will be in conjunction with the Forest Service and the County. The burns will
 14 create smoke plumes which might cause concern for residents.

15 Mayor Carla Merrill asked Chief Patten to let the city know about the timing so we can send out
 16 notifications to residents.

17 Chief Patten said he will get that information to her.

18 Ryan Robinson said that residents on north Long Drive have requested a few “No Sports Event Parking” signs,
 19 like those on nearby side streets. Ryan offered to prepare a cost estimate if the council would like to
 20 proceed.

21 The council discussed:

- 22 - Similar signs are currently located on the side streets off Long Drive and by the Smooth Canyon soccer
 23 fields.
- 24 - Residents in both areas originally requested red painted curbs, but staff explained that red curbs would
 25 prevent visiting family members from parking on the street as well. The signs were deemed the best
 26 option.
- 27 - The Timberline Middle School parking lot is more than adequate, but visitors simply park on the road
 28 because it is more convenient.
- 29 - The three houses currently under construction on north Long Drive mean that workers’ vehicles are
 30 parked on both sides of the street.
- 31 - City streets have two purposes, transportation and parking.

32 Chrissy Hannemann asked if the same signs could be installed along Canyon Crest Road’s north side by
 33 Burgess Park. She did not think that the smaller streets by the school have the large volume of cars that
 34 travel on Canyon Crest.

35 Shane Sorensen mentioned that Canyon Crest Road is six feet wider than the residential streets.

36 Mayor Carla Merrill asked Ryan Robinson to bring the north Long Drive signs back as a Discussion/Action
 37 item on a future agenda. If Chrissy Hannemann would like to get another council member to work with
 38 her on the Canyon Crest Road signs, that item can be proposed for the agenda as well.

39 Shane Sorensen informed the council that the city recently received a \$50,000 donation for Moyle Park from
 40 the estate of a Moyle family member who recently passed away.

41 Paving at Moyle Park has been postponed because of rain but crews are hoping to pave on Friday. Some
 42 of the Moyle projects can be completed over the winter, and some will wait until spring.

43 Pressurized irrigation will be turned off this week on October 15. Water supervisor Greg Kmetzsch said
 44 this may be the first time he has ever had to drain the reservoirs, as residents have already turned off their
 45 watering systems due to the recent rain.

1 **V. COUNCIL COMMUNICATION**

2 Brent Rummller asked how we deal with donations in the budget.

3 4 Shane Sorensen explained that there is a place in the budget where we can earmark donations. A line
5 item like, Moyle Park donation – Moyle Family would be created, and funds would be debited from there
6 for the improvements.7 8 Jessica Smuin asked if the family requested a specific improvement. She commented that several years
9 ago the council talked about building a bridge at Moyle Park.10 11 Shane Sorensen said that the family did not have a specific request, and there are flood plain issues at
12 Moyle that may require a longer bridge than originally thought.

13 14 Jessica Smuin mentioned the Land and Water Conservation Fund (LCWF) grant.

15 16 Ryan Robinson explained that we have had difficulty obtaining recreation grants in the past because we
17 are not a pass-through city. Staff can research the grant though.

18 19 Mayor Carla Merrill asked Ryan Robinson about the mini-NEPA for the Bonneville Shoreline Trail (BST).

20 21 Ryan said that Brandon Plewe on the BST Committee was looking into it.

22 23 The mayor asked Ryan to follow up.

24 25 Chrissy Hannemann asked if the 2025 on the Consent Calendar items indicated the budget year.

26 27 Shane Sorensen said that it refers to the calendar year for the projects.

28 29 Chrissy said she and Brent Rummller went on the water tour with Greg Kmetsch. It was interesting to
30 learn that our culinary consumption is around 4 million gallons, while pressurized irrigation is
31 approximately 95 million gallons. Also, some of the 4 million gallons of culinary water is being used to
32 water lawns in the non-PI areas.33 34 Chrissy went to a Utah League of Cities and Towns class about water studies, and it was helpful to
35 understand their approach. She also attended another class about finding revenue sources, like the PARC
36 taxes. She thought it was a good conference.37 38 Mayor Carla Merrill has met with each council member about the proposed funding formula for the Lone
39 Peak Fire Department. The council will formally discuss this on the October 28th agenda. She strongly
40 encouraged council members to talk with each other over the next two weeks. The mayor said that we
41 want to have an open dialog and come together as council so we can create a plan where everyone is
42 comfortable. She encouraged council members to try and see the different viewpoints.43 44 The Lone Peak Public Safety meeting has been moved to October 30, and the mayor and Jason Thelin
45 will attend.

46 47 Jessica Smuin said it is important to hear everyone and to talk one-on-one about this decision.

48 49 Shane Sorensen said staff have a spreadsheet that can be used to enter various costs and choices to look
50 at the options.51 52 Shane Sorensen reported that the Canyon Crest Road PI project has a provision in the contract that some
53 work can be done this fall. Because there are already many utility lines in the road, we cannot simply add
54 a larger line. Contractors will work on pulling the existing line and installing the new one. The company
55 wishes to keep their crews busy, so they plan to finish the line installation this fall. We are sorry that this
56 project will require traffic control and be inconvenient for residents.57 58 Mayor Carla Merrill asked that staff send out notifications to residents so they can plan for the closures
59 and traffic issues.

1 **Motion** Kelli Law moved to adjourn the meeting. Brent Rummller seconded the motion. There were 5 yes votes
2 and 0 no votes, as recorded below. The motion passed unanimously.
3

	<u>Yes</u>	<u>No</u>	<u>Excused</u>
4	Kelli Law		
5	Jason Thelin		
6	Brent Rummller		
7	Jessica Smuin		
8	Chrissy Hannemann		
9			

10 11 The meeting was adjourned at 12:30 pm.

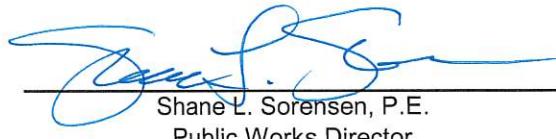
Final Payment Request

Name of Contractor:	Contractor - Eckles Paving		
Name of Owner:	Alpine City		
Date of Completion:	Amount of Contract:	Dates of Estimate:	
Original: 31-Oct-25	Original: \$33,768.68	From: 1-Oct-25	
Revised:	Revised: \$35,273.92	To: 31-Oct-25	
Description of Job:	Alpine City - Moyle Park Paving Project		
Original Contract Amount			
Amount	This Period	Total To Date	
Amount Earned	\$35,273.92	\$35,273.92	
Amount Retained	\$0.00	\$0.00	
Previous Payments		\$0.00	
Amount Due	\$35,273.92	\$	35,273.92
Days Remaining	8 of 31	Percent Time Used: 74%	
Estimated Percentage of Job Completed		104.46%	
Contractor's Construction Progress IS on schedule			

I hereby certify that I have carefully inspected the work and as a result of my inspection and to the best of my knowledge and belief, the quantities shown in this estimate are correct and have not been on previous estimates and the work has been performed in accordance with the Contract Documents

Recommended by: Alpine City Engineering Dept.

Date: 21-Oct-25



Shane L. Sorensen, P.E.
Public Works Director

Accepted by: Contractor - Eckles Paving

Date: _____

Contractor - Eckles Paving

Approved By: Alpine City

Date: _____

Carla Merrill
Mayor

Project Owner: Alpine City
 Project: Alpine City - Moyle Park Paving Project

Contractor: Contractor - Eckles Paving

Date: 21-Oct-25

Original Contract Amount: \$33,768.68
 Revised Contract Amount: \$35,273.92

BID SCHEDULE	Description	Quantity	Units	Unit Price	Amount	Quantity this Month	Earnings this Month	Quantity to Date	Earnings to Date	Total Billing	Percent Complete
1	Finish grade roadbase (road base provided by city)	13.954	SF	\$ 0.31	\$ 4,325.74	14.576	\$ 4,518.56	14.576	\$ 4,518.56	104.5%	
2	3" Asphalt (APWA 34" PG 56-28 Mix - Class 1, 15% RAP)	13.954	SF	\$ 2.11	\$ 29,442.94	14.576	\$ 30,755.36	14.576	\$ 30,755.36	104.5%	
3											
	Total Bid/Contract				\$33,768.68		\$35,273.92		\$35,273.92		
	Partial Payment Sub-Total										
	Additive Alternates										
	Change Orders										
	Change Order Sub-Total				\$0.00		\$0.00		\$0.00		
	Total Revised				\$33,768.68		\$35,273.92		\$35,273.92		
	5% Retainage				-						
	Add Retainage										
	Total				\$33,768.68		\$35,273.92		\$35,273.92		

MORGAN PAVEMENT

PO BOX 190

Clearfield, UT 84089

For assistance, please contact:

Utah Office (801)544-5947

Arizona Office (480)646-4781

AR@morganpavement.com

**Sold To:**ALPINE CITY
20 N MAINALPINE, UT
84004**Job Location:**ALPINE CITY STREET MAINTENNCE
VARIOUS STREETS IN CITY
ALPINE, UTAH

Attn: SHANE SORENSEN

Invoice:

Invoice Number: J025010

Invoice Date: Oct 11, 2025

Due Date: Oct 11, 2025

Customer Code: ALPINECI

Job Number: U2523049

Job Description:
APLINE CITY STREETS MAINT.

Description:	Amount:
BILL FOR SERVICES COMPLETE AS PER CONTRACT	
CRACKSEAL \$10,900.00	
- FILL CRACKS WITH HOT RUBBER CRACK SEALANT	
GAP MASTIC \$6,900.00	
- FILL WIDE CRACKS WITH GAP MASTIC	
ONYX \$42,500.00	
- 2 COATS OF ONYX FRICTION MASTIC SEALANT	
	60,300.00

Payment Terms:

Payment is due at completion of project without any retention being withheld. Invoices are subject to 2% interest per month beginning 30 days following the due date. In the event it becomes necessary for Morgan Pavement to file suit to collect any money due, hereunder or for breach thereof, the owner agrees to pay in addition to the amount due, all costs of enforcement including reasonable attorney fees.

TOTAL: \$ 60,300.00*Thanks for Your Business!*

Memo



To: Alpine City Council
From: Jason Judd, P.E.
City Engineer
Date: October 23, 2025
Subject: 2025 ADA Handicap Ramp Project

City Council:

The low bidder for the work on the **2025 ADA Handicap Ramp Project** is **Pronghorn Construction** with a total bid of **\$81,820.00**. I have contacted their references, and all provided positive feedback about their workers and workmanship. I have also verified their license with the state, and everything appears to be in order.

The majority of the funding for this project comes from a grant the city received from the Utah County Community Development Block Grant(CDBG). The city will be reimbursed up to 60% of the total project cost, with a maximum reimbursement of \$70,000.00 from CDBG. To maximize the grant funding, the city will need to add \$46,667.00 to the project, bringing the total project cost to \$116,667.00.

We have discussed with Pronghorn Construction the addition of more handicap ramps to the project in order to fully utilize the available grant funding. We have identified additional handicap ramps that can be incorporated into this project.

I recommend the project be awarded to **Pronghorn Construction** for a total of **\$116,667.00**.

Attached is a copy of the complete bid tabulation for review.

Payment Request No. 2

Name of Contractor:	Aarrow Landscape Construction, LLC		
Name of Owner:	Alpine City		
Date of Completion:	Amount of Contract:	Dates of Estimate:	
Original: 15-Oct-25	Original: \$178,000.00	From: 1-Oct-25	
Revised: 31-Oct-25	Revised: \$179,325.00	To: 24-Oct-25	
Description of Job:	Alpine City - 2025 Overlay Project (Manholes/Valves)		
Original Contract Amount			
Amount	This Period	Total To Date	
Amount Earned	\$90,325.00	\$179,325.00	
Amount Retained	\$4,516.25	\$8,966.25	
Amount of Retainage Paid	\$ -		
Previous Payments		\$84,550.00	
Amount Due	\$85,808.75	\$85,808.75	
Days Remaining	7	of	70
Estimated Percentage of Job Completed	100.74%		
Contractor's Construction Progress IS on schedule			

I hereby certify that I have carefully inspected the work and as a result of my inspection and to the best of my knowledge and belief, the quantities shown in this estimate are correct and have not been on previous estimates and the work has been performed in accordance with the Contract Documents

Recommended by: Alpine City Engineering Dept.

Date: 10/24/25



Shane L. Sorensen, P.E.
Public Works Director

Accepted by: Aarrow Landscape Construction, LLC

Date: _____

Aarrow Landscape Construction, LLC

Approved By: Alpine City

Date: _____

Carla Merrill
Mayor

Project Owner: Alpine City
Project: Alpine City - 2025 Overlay Project (Manholes/Valves)

Date: 6-Oct-25

Revised Contract Account																	
Item	Description	Pay Est #1			Pay Est #2			Total Billing									
		Quantity	Unit Price	Amount	Earnings this Month	Quantity this Month	Earnings this Month	Quantity to Date	Earnings to Date								
BID SCHEDULE																	
1	Mobilization	1	LS	\$ 4,000.00	\$ 4,000.00	0.5	\$2,000.00	1	\$2,000.00								
2	Lower and Raise/Collar Manhole	110	Each	\$ 925.00	\$ 101,750.00	55	\$50,875.00	54	\$49,950.00								
3	Lower and Raise/Collar Valves	85	Each	\$ 850.00	\$ 72,500.00	42.5	\$36,125.00	48	\$40,375.00								
Total Bid/Contract		\$178,000.00			\$89,000.00			\$90,325.00									
Partial Payment Sub-Total																	
Additive Alternates																	
Change Orders																	
Change Order Sub-Total																	
Total Revised																	
5% Retainage		\$178,000.00			\$89,000.00			\$90,325.00									
Add Retainage		~			\$4,350.00			\$4,350.25									
Total		\$178,000.00			\$84,350.00			\$85,808.75									

ALPINE CITY

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
For the Year Ended June 30, 2025

To the Honorable Mayor and
Members of the City Council
Alpine, Utah

We have audited the financial statements of Alpine City as of and for the year ended June 30, 2025, and have issued our report thereon dated September 18, 2025. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 1, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Alpine City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit at the end of this communication letter in the schedule of findings section.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As part of our risk-based audit, we design certain extended procedures over areas where we deemed to pose a more significant audit risk based on the nature of the industry and complexity of the entity. We have identified the following significant risk during our audit that we had performed additional procedures for:

- Improper revenue recognition is considered an inherent risk according to GAAS
- Management override of controls is considered an inherent risk according to GAAS
- Cash disbursements
- Potential management bias, financial statement estimates

Based on our audit procedures performed, we did not identify any uncorrected material misstatements related to these risks noted.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Alpine City are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management related to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classis of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

Representations Requested from Management

We have requested certain representations from management, which are included in the management representation letter dated September 18, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Alpine City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition or our retention as Alpine City's auditors.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and required supplementary information (RSI) as listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

September 18, 2025

ALPINE CITY

BASIC FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

As of and For the Year Ended June 30, 2025

Intentionally left blank

ALPINE CITY
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

	<u>Beginning on Page</u>
Independent Auditor's Report	1
 Management's Discussion and Analysis (Unaudited)	5
 Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position Proprietary Funds	18
Statement of Revenues, Expenses and Changes in Net position of Proprietary Funds	19
Statement of Cash Flows of Proprietary Funds	20
Notes to the Financial Statements	21
 Required Supplementary Information (Unaudited):	
Notes to Required Supplementary Information	45
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	47
Schedule of the Proportionate Share of the Net Pension Liability	48
Schedule of Contributions	49
 Supplementary Information:	
 Combining and Individual Fund Statements	
Combining Balance Sheet – Nonmajor Governmental Funds	52
Combining Statement of Revenues, Expenditures, and Change Fund Balances – Nonmajor Governmental Funds	53
 Other Reports:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	56
Independent Auditor's Report on Compliance and Report on Internal Control Over Compliance as Required by the <i>State Compliance Audit Guide</i>	58
Schedule of Findings and Recommendations	61

Intentionally left blank



INDEPENDENT AUDITOR'S REPORT

City Council Members
Alpine City
Alpine, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Alpine City, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise Alpine City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 Alpine City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Alpine City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Alpine City's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Alpine City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alpine City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information, as listed in the table of contents, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Alpine City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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*, we have also issued our report dated September 18, 2025, on our consideration of Alpine City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Alpine City's internal control over financial reporting and compliance.



Larson & Company P.C.

Spanish Fork, Utah
September 18, 2025

Intentionally left blank

Management's Discussion & Analysis

Alpine City

Management's Discussion and Analysis

For the Year Ended June 30, 2025

This Management Discussion and Analysis (MD&A) of Alpine City's financial performance is designed to assist readers in understanding the City's basic financial statements the relationship of different types of statements, and the significant differences in the information they provide. The MD&A will identify changes in the City's ability to address the next and subsequent years financial needs based on currently known facts, and is best understood if read in conjunction with the Alpine City's basic financial statements.

Financial highlights as of the close of FY 2025

During the year 2025 the total net position of Alpine City increased by \$3,042,830 to a total of \$100,776,598. The governmental net position increased by \$2,143,311 and the business-type net positions increased by \$899,519.

The total net position (governmental and business-type activities) of Alpine City consists of \$76,830,733 in capital assets, net of related debt, \$5,388,485 in restricted net position and \$18,557,380 in unrestricted net position.

The total long-term liabilities of Alpine City increased by \$487,525, which include the net pension liability, during the fiscal year 2025. Regular principal payments were made on existing bonds and notes.

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.

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed so that all governmental and business-type activities are reported in columns, which add to a total for the primary government. The Statement of Net Position provides bottom line results of Alpine City's activities as a whole and presents a longer-term view of Alpine City's finances. The Statement of Net Position and the Statement of Activities report information about Alpine City's financial position and activities in the following categories.

Governmental activities – The governmental activities of Alpine City include general government, public safety, parks and recreation, and public works.

Business-type activities – these include water, sewer, pressure irrigation, and storm drain.

Refer to the table of contents for the location of the Government-Wide Financial Statements.

Fund Financial Statements

Funds are accounting devices that Alpine City uses to keep track of specific sources of funding and spending for particular purposes. The fund financial statements provide detailed information that focus on the most significant funds rather than the City as a whole. Major funds are separately reported to control and manage money and to show that legal responsibilities are met for certain taxes, grants, and other designated funds. Alpine City uses the following types of funds:

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

Alpine City

Management's Discussion and Analysis

For the Year Ended June 30, 2025

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

The only governmental funds (as determined by generally accepted accounting principles) are the General Fund and the Capital Projects Fund. Alpine City's only non-major funds are the Special Revenue Fund and the Permanent Fund.

Proprietary funds - Alpine City maintains four proprietary funds, all enterprise funds, to account for its Water, Sewer, Pressure Irrigation, and Storm Drain operations. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. As determined by general accepted accounting principles, the Water, Sewer, Pressure Irrigation, and the Storm Drain all meet the criteria for major fund classification.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Alpine City currently has no fiduciary funds.

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

Refer to the table of contents for the location of the fund financial statements and notes to the financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Alpine City.

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 exceeded liabilities by \$100,776,598 at the close of the most recent fiscal year.

By far the largest portion of the City's net position (76 percent) reflects its investment in capital assets (e.g., land, buildings, machinery & equipment, and infrastructure), less depreciation and any debt used to acquire those assets that is still outstanding. Alpine 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 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.

The following schedules present summarized information from the Statement of Net Position and the Statement of activities.

Alpine City

Management's Discussion and Analysis

For the Year Ended June 30, 2025

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$20,136,220	\$ 17,711,970	\$ 12,730,383	\$ 10,398,122	\$ 32,866,603	\$ 28,110,092
Capital assets	44,179,961	44,662,062	32,650,772	33,382,265	76,830,733	78,044,327
Deferred outflows	186,702	179,615	192,379	211,946	379,081	391,561
Total assets	64,502,883	62,553,647	45,573,534	43,992,333	110,076,417	106,545,980
Other liabilities	3,116,872	3,340,069	331,862	309,150	3,448,734	3,649,219
Long-term liabilities outstanding	216,798	187,994	2,969,025	2,309,819	3,185,823	2,497,813
Deferred Inflows	2,664,706	2,664,388	556	792	2,665,262	2,665,180
Total liabilities	5,998,376	6,192,451	3,301,443	2,619,761	9,299,819	8,812,212
Net Position:						
Net Investment in Capital Assets	44,179,961	44,662,062	32,650,772	33,382,265	76,830,733	78,044,327
Restricted	3,653,996	3,198,568	1,734,489	1,506,597	5,388,485	4,705,165
Unrestricted	10,670,550	8,500,566	7,886,830	6,483,710	18,557,380	14,984,276
Total Net Position	\$58,504,507	\$ 56,361,196	\$ 42,272,091	\$ 41,372,572	\$ 100,776,598	\$ 97,733,768

A portion of Alpine City's net position (5 percent) represents resources that are subject to external restrictions on how they may be used.

At the end of the year, Alpine City is able to report positive balances in all categories of net position.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 2,571,099	\$ 1,508,499	\$ 3,845,028	\$ 3,362,622	\$ 6,416,127	\$ 4,871,121
Operating grants and contribs	-	-	-	-	-	-
Capital grants and contribs	723,530	855,428	-	964,744	723,530	1,820,172
General revenues:						
Property taxes	2,960,472	2,911,730	-	-	2,960,472	2,911,730
Sales taxes	2,224,843	2,140,841	-	-	2,224,843	2,140,841
Other taxes	1,371,370	1,264,103	-	-	1,371,370	1,264,103
Impact fees	-	-	278,129	162,382	278,129	162,382
Unrestricted investment earnings	734,912	754,305	522,640	489,608	1,257,552	1,243,913
Other	312,070	257,875	20,510	14,499	332,580	272,374
Total revenues	10,898,296	9,692,781	4,666,307	4,993,855	15,564,603	14,686,636
Expenses:						
General government	1,313,796	427,507	-	-	1,313,796	427,507
Public safety	2,982,429	1,725,719	-	-	2,982,429	1,725,719
Streets	2,256,816	3,873,107	-	-	2,256,816	3,873,107
Parks and recreation	717,397	682,553	-	-	717,397	682,553
Cemetery	748,552	211,363	-	-	748,552	211,363
Garbage	735,995	707,696	-	-	735,995	707,696
Water	-	-	953,928	896,991	953,928	896,991
Sewer	-	-	1,312,167	1,123,356	1,312,167	1,123,356
Pressurized Irrigation	-	-	272,108	260,834	272,108	260,834
Storm drain	-	-	1,228,585	1,021,055	1,228,585	1,021,055
Total expenses	8,754,985	7,627,945	3,766,788	3,302,236	12,521,773	10,930,181
Increase in net position before transfers	2,143,311	2,064,836	899,519	1,691,619	3,042,830	3,756,455
Increase (decrease) in Net Position	2,143,311	2,064,836	899,519	1,691,619	3,042,830	3,756,455
Net Position - Beginning	56,361,196	54,296,360	41,372,572	39,680,953	97,733,768	93,977,313
Net Position - Ending	\$ 58,504,507	\$ 56,361,196	\$ 42,272,091	\$ 41,372,572	\$ 100,776,598	\$ 97,733,768

Financial Analysis of the Government's Funds

Governmental funds

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

Alpine City

Management's Discussion and Analysis

For the Year Ended June 30, 2025

At the end of the year, Alpine City's governmental funds reported combined ending fund balance of \$14,374,082, an increase of \$2,661,723 in comparison with the prior year. Approximately 19 percent of this amount \$2,797,923, constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The general fund is the chief operating fund of Alpine City. All activities which are not required to be accounted for either by state or local ordinance or by a desire to maintain a matching of revenues and expenditures are accounted, for in this fund. At the end of the current year, unreserved fund balance of the general fund was \$2,797,923. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 19 percent of total general fund revenues.

Taxes continue to be the largest source of revenue in the General Fund and represent 68 percent of total general fund revenues. The two largest elements of taxes are property taxes and sales taxes. Combined, they represent 79 percent of total tax revenues and 54 percent of total general fund revenues.

Fixed Assets

Alpine City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$76,830,733 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, roads and infrastructure (streets, sidewalks, curb and gutter, etc.). The total decrease in Alpine City's investment in capital assets for the current year was \$1,213,594 and depreciation expense was \$1,361,732.

	Governmental		Business-type		Total	
	2025	2024	2025	2024	2025	2024
Land and water rights	\$ 22,972,644	\$ 22,972,644	\$ 529,527	\$ 529,527	\$ 23,502,171	\$ 23,502,171
Buildings	1,600,513	1,318,814	26,988	29,777	1,627,501	1,348,591
Improvements and infrastructure	18,788,784	19,618,423	31,301,825	32,065,323	50,090,609	51,683,746
Machinery and equipment	818,020	752,181	792,432	757,638	1,610,452	1,509,819
Total	\$ 44,179,961	\$ 44,662,062	\$ 32,650,772	\$ 33,382,265	\$ 76,830,733	\$ 78,044,327

Additional information on Alpine City's capital assets can be found in the notes to the financial statements.

Long-term debt

At the end of the current year, Alpine City had long term debt outstanding of \$2,024,611. The debt represents revenue bonds secured solely by specified revenue sources, notes payable, and/or compensated absences.

	Governmental		Business-type		Total	
	2025	2024	2025	2024	2025	2024
Compensated absences	\$ 102,192	\$ 81,952	\$ 93,419	\$ 55,649	\$ 195,611	\$ 137,601
Revenue bonds	-	-	1,829,000	2,181,000	1,829,000	2,181,000
Total	\$ 102,192	\$ 81,952	\$ 1,922,419	\$ 2,236,649	\$ 2,024,611	\$ 2,318,601

Additional information on Alpine City's debt can be found in the notes to the financial statements.

Alpine City

Management's Discussion and Analysis

For the Year Ended June 30, 2025

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 government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to City Finance Officer, 20 N Main St, Alpine, Utah 84004

Basic Financial Statements

The basic financial statements include integrated sets of financial statements as required by accounting principles generally accepted in the United States of America. The statements include:

- Government-wide financial statements
- Fund financial statements
 - Governmental funds
 - Proprietary funds

Alpine City
Government-wide Statement of Net Position
As of June 30, 2025

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Totals
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and cash equivalents	\$ 13,066,033	\$ 10,618,671	\$ 23,684,704
Restricted cash	3,593,533	1,734,489	5,328,022
Receivables, net			
Taxes	3,416,191	-	3,416,191
Accounts	-	377,223	377,223
Prepaid expenses	60,463	-	60,463
Capital assets, not being depreciated	22,972,644	529,527	23,502,171
Capital assets, net of accumulated depreciation	21,207,317	32,121,245	53,328,562
Total Assets	64,316,181	45,381,155	109,697,336
Deferred outflows of resources - pensions	186,702	192,379	379,081
Total Assets and Deferred Outflows of Resources	64,502,883	45,573,534	110,076,417
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accounts payable	3,102,596	325,400	3,427,996
Current portion of compensated absences	14,276	6,462	20,738
Customer deposits payable	-	26,200	26,200
Current portion of bonds payable	-	356,000	356,000
Deferred revenue	-	900,000	900,000
Non-current:			
Compensated absences	87,916	86,957	174,873
Bonds payable	-	1,473,000	1,473,000
Accrued interest payable	-	3,041	3,041
Net pension liability	128,882	123,827	252,709
Total Liabilities	3,333,670	3,300,887	6,634,557
Deferred inflows of resources - property taxes	2,659,542	-	2,659,542
Deferred inflows of resources - pensions	5,164	556	5,720
Total Liabilities and Deferred Inflows of Resources	5,998,376	3,301,443	9,299,819
NET POSITION			
Net investment in capital assets	44,179,961	32,650,772	76,830,733
Restricted	3,653,996	1,734,489	5,388,485
Unrestricted	10,670,550	7,886,830	18,557,380
Total Net Position	\$ 58,504,507	\$ 42,272,091	\$ 100,776,598

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

Alpine City
Government-wide Statement of Activities
For the Year Ended June 30, 2025

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental Activities:							
General government	\$ 1,313,796	\$ 641,879	\$ 94,954	\$ -	\$ (671,917)	\$ -	\$ (671,917)
Public safety	2,982,429	-	-	-	(2,887,475)	-	(2,887,475)
Streets	2,256,816	-	-	-	(1,573,895)	-	(1,573,895)
Parks and recreation	717,397	-	-	682,921	(678,363)	-	(678,363)
Cemetery	748,552	1,105,800	-	39,034	358,823	-	358,823
Garbage	735,995	728,466	-	1,575	(7,529)	-	(7,529)
Total Governmental Activities	<u>8,754,985</u>	<u>2,571,099</u>	<u>-</u>	<u>723,530</u>	<u>(5,460,356)</u>	<u>-</u>	<u>(5,460,356)</u>
Business-type Activities:							
Water	953,928	922,358	-	-	-	(31,570)	(31,570)
Sewer	1,312,167	1,336,417	-	-	-	24,250	24,250
Pressurized irrigation	1,228,585	1,394,868	-	-	-	166,283	166,283
Storm drain	272,108	191,385	-	-	-	(80,723)	(80,723)
Total Business-type Activities	<u>3,766,788</u>	<u>3,845,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,240</u>	<u>78,240</u>
Total Primary Government	<u>\$ 12,521,773</u>	<u>\$ 6,416,127</u>	<u>\$ -</u>	<u>\$ 723,530</u>	<u>\$ (5,460,356)</u>	<u>\$ 78,240</u>	<u>\$ (5,382,416)</u>
General revenues:							
Property tax		\$ 2,960,472	\$ -	\$ -	\$ 2,960,472		
Sales tax		2,224,843	-	-	-	2,224,843	
Mass transit tax		209,333	-	-	-	209,333	
Franchise and other taxes		1,162,037	-	-	-	1,162,037	
Unrestricted investment earnings		734,912	522,640	522,640	522,640	1,257,552	1,257,552
Impact fees		-	278,129	278,129	278,129	278,129	278,129
Miscellaneous		312,070	20,510	20,510	20,510	332,580	332,580
Total general revenues and transfers	<u>7,603,667</u>	<u>821,279</u>	<u>-</u>	<u>-</u>	<u>821,279</u>	<u>8,424,946</u>	<u>8,424,946</u>
Change in net position		2,143,311	-	-	899,519	3,042,830	3,042,830
Net Position - Beginning		56,361,196	-	-	41,372,572	97,733,768	97,733,768
Net Position - Ending		<u>\$ 58,504,507</u>	<u>\$ 42,272,091</u>	<u>\$ 42,272,091</u>	<u>\$ 100,776,598</u>	<u>\$ 100,776,598</u>	<u>\$ 100,776,598</u>

The notes to the financial statements are an integral part of this statement
13

Alpine City

Balance Sheet – Governmental Funds

As of June 30, 2025

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,009,718	\$ 10,056,315	\$ -	\$ 13,066,033
Restricted cash	1,209,221	-	2,384,312	3,593,533
Receivables	3,416,191	-	-	3,416,191
Prepaid expenses	60,463	-	-	60,463
Total assets	7,695,593	10,056,315	2,384,312	20,136,220
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
Liabilities:				
Accounts payable	327,373	46,164	-	373,537
Developer completion bonds payable	641,071	-	-	641,071
Infrastructure protection bonds payable	-	2,087,988	-	2,087,988
Deferred inflows of resources	2,659,542	-	-	2,659,542
Total liabilities and deferred inflows	3,627,986	2,134,152	-	5,762,138
Fund balances:				
Non-spendable	60,463	-	-	60,463
Restricted	1,209,221	-	2,384,312	3,593,533
Assigned	-	7,922,163	-	7,922,163
Unassigned	2,797,923	-	-	2,797,923
Total fund balances	4,067,607	7,922,163	2,384,312	14,374,082
Total liabilities and fund balances	\$ 7,695,593	\$ 10,056,315	\$ 2,384,312	\$ 20,136,220

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

Alpine City

Reconciliation of Total Governmental Fund Balances to Government-wide Net Position

As of June 30, 2025

Total fund balances - governmental fund types:	\$ <u>14,374,082</u>
--	----------------------

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

Capital assets and net pension assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	44,179,961
--	------------

Deferred inflows and outflows of resources, an acquisition or consumption of net position that applies to future periods, is not shown in the fund statements.
--

Deferred outflows of resources relating to pensions	186,702
Deferred inflows of resources relating to pensions	(5,164)

Long-term liabilities, including bonds payable, compensated absences, and/or lease obligations are not due and payable in the current period and therefore are not reported in the funds.

Compensated absences	(102,192)
Net pension liability	<u>(128,882)</u>

Net Position of government activities	<u>\$ 58,504,507</u>
---------------------------------------	----------------------

Alpine City

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended June 30, 2025

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 6,556,685	\$ -	\$ -	\$ 6,556,685
Licenses and permits	594,139	-	-	594,139
Intergovernmental revenue	721,955	-	1,575	723,530
Charges for services	1,108,080	-	773,925	1,882,005
Fines and forfeitures	94,954	-	-	94,954
Interest income	261,669	370,572	106,372	738,613
Miscellaneous	274,819	22,799	10,752	308,370
Total revenues	9,612,301	393,371	892,624	10,898,296
EXPENDITURES				
Current:				
General government	1,224,162	-	-	1,224,162
Public safety	2,982,429	-	-	2,982,429
Streets	1,433,364	-	-	1,433,364
Parks & recreation	520,142	-	-	520,142
Cemetery	178,770	-	563,167	741,937
Garbage	735,995	-	-	735,995
Capital outlay	62,295	536,249	-	598,544
Total expenditures	7,137,157	536,249	563,167	8,236,573
Excess revenues over (under) expenditures	2,475,144	(142,878)	329,457	2,661,723
Other financing sources (uses)				
Transfers in	-	2,100,000	-	2,100,000
Transfers out	(2,100,000)	-	-	(2,100,000)
Total other financing sources and uses	(2,100,000)	2,100,000	-	-
Excess of revenues and other sources over (under) expenditures and other uses	375,144	1,957,122	329,457	2,661,723
Fund balances - beginning of year	3,692,463	5,965,041	2,054,855	11,712,359
Fund balances - end of year	\$ 4,067,607	\$ 7,922,163	\$ 2,384,312	\$ 14,374,082

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

Alpine City

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities For the Year Ended June 30, 2025

Net changes in fund balances - total governmental funds	\$ 2,661,723
---	--------------

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Developer contributions of assets are also not reported in fund statements as they do not represent current resources, but rather are included with capital assets on the Statement of Net Position. This is the amount by which capital outlay and developer contributions of assets exceeded depreciation in the current period.

(482,101)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(20,240)
Pension benefits/pension expenses resulting from pension liability	<u>(16,071)</u>

Change in net position of governmental activities	<u><u>\$ 2,143,311</u></u>
---	----------------------------

Alpine City

Statement of Net Position – Proprietary Funds

As of June 30, 2025

	Business-Type Activities - Enterprise Funds				
	Water Fund	Sewer Fund	Pressure Irrigation	Storm Drain	Total
ASSETS AND DEFERRED OUTFLOWS					
Current assets:					
Cash and cash equivalents:					
Unrestricted	\$ 3,781,119	\$ 3,333,604	\$ 2,462,824	\$ 1,041,124	\$ 10,618,671
Restricted	756,693	167,430	588,448	221,918	1,734,489
Receivables:					
utilities (net of allowance)	104,646	97,456	158,201	16,920	377,223
Total current assets	4,642,458	3,598,490	3,209,473	1,279,962	12,730,383
Noncurrent assets:					
Property and equipment:					
Land and water rights	292,400	21,072	-	216,055	529,527
Buildings	169,103	45,971	-	-	215,074
Less: accumulated depreciation	(142,115)	(45,971)	-	-	(188,086)
Improvements other than buildings	17,062,309	8,661,627	16,389,423	7,608,247	49,721,606
Less: accumulated depreciation	(6,958,669)	(3,764,809)	(5,463,997)	(2,232,306)	(18,419,781)
Machinery and equipment	1,274,519	480,282	389,320	-	2,144,121
Less: accumulated depreciation	(745,531)	(308,535)	(297,623)	-	(1,351,689)
Total noncurrent assets	10,952,016	5,089,637	11,017,123	5,591,996	32,650,772
Total assets	15,594,474	8,688,127	14,226,596	6,871,958	45,381,155
Deferred outflows of resources:					
Deferred outflows related to pensions	57,509	54,126	63,829	16,915	192,379
Total Assets and Deferred Outflows	15,651,983	8,742,253	14,290,425	6,888,873	45,573,534
LIABILITIES AND DEFERRED INFLOWS					
Current liabilities:					
Accounts payable	24,890	247,448	51,152	1,910	325,400
Compensated absences	2,154	2,154	2,154	-	6,462
Accrued interest payable	-	-	3,041	-	3,041
Customer deposits payable	26,200	-	-	-	26,200
Deferred revenue	-	-	900,000	-	900,000
Current portion of bonds payable	-	-	356,000	-	356,000
Total current liabilities	53,244	249,602	1,312,347	1,910	1,617,103
Noncurrent liabilities:					
Advances to other funds					
Net pension liability	42,961	40,433	27,798	12,635	123,827
Compensated absences	24,433	24,432	20,400	17,692	86,957
Bonds payable	-	-	1,473,000	-	1,473,000
Total noncurrent liabilities	67,394	64,865	1,521,198	30,327	1,683,784
Total liabilities	120,638	314,467	2,833,545	32,237	3,300,887
Deferred inflows of resources:					
Deferred inflows related to pensions	193	181	125	57	556
Total Liabilities and Deferred Inflows	120,831	314,648	2,833,670	32,294	3,301,443
NET POSITION					
Net investment in capital assets	10,952,016	5,089,637	11,017,123	5,591,996	32,650,772
Restricted:					
Impact fees	756,693	167,430	588,448	221,918	1,734,489
Unrestricted	3,822,443	3,170,538	(148,816)	1,042,665	7,886,830
Total Net Position	\$ 15,531,152	\$ 8,427,605	\$ 11,456,755	\$ 6,856,579	\$ 42,272,091

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

Alpine City

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds					Total Business Type
	Water Fund	Sewer Fund	Pressure Irrigation	Storm Drain		
Operating revenues:						
Charge for services	\$ 904,503	\$ 1,330,747	\$ 1,337,056	\$ 191,385	\$ 3,763,691	
Connection fees	17,855	5,670	57,812	-	81,337	
Miscellaneous	8,310	-	1,700	10,500	20,510	
Total operating revenues	930,668	1,336,417	1,396,568	201,885	3,865,538	
Operating expenses:						
Wages and benefits	109,618	266,325	239,577	75,483	691,003	
Operations	443,404	857,956	470,177	30,358	1,801,895	
Depreciation	400,906	187,886	392,208	166,267	1,147,267	
Total operating expenses	953,928	1,312,167	1,101,962	272,108	3,640,165	
Operating income	(23,260)	24,250	294,606	(70,223)	225,373	
Nonoperating revenues (expenses):						
Impact fees	83,495	18,417	173,017	3,200	278,129	
Interest income	203,299	156,963	107,621	54,757	522,640	
Interest and amortization expense	-	-	(126,623)	-	(126,623)	
Total nonoperating revenues (expenses)	286,794	175,380	154,015	57,957	674,146	
Change in net position	263,534	199,630	448,621	(12,266)	899,519	
Total Net Position - Beginning	<u>15,267,618</u>	<u>8,227,975</u>	<u>11,008,134</u>	<u>6,868,845</u>	<u>41,372,572</u>	
Total Net Position - Ending	\$ 15,531,152	\$ 8,427,605	\$ 11,456,755	\$ 6,856,579	\$ 42,272,091	

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

Alpine City
Statement of Cash Flows – Proprietary Funds
For the Year Ended June 30, 2025

Business-Type Activities - Enterprise Funds					
	Water Fund	Sewer Fund	Pressure Irrigation	Storm Drain	Total
Cash Flows From Operating Activities					
Receipts from customers	\$ 920,852	\$ 1,329,121	\$ 2,287,372	\$ 200,916	\$ 4,738,261
Payments to suppliers	(436,819)	(824,350)	(438,890)	(29,828)	(1,729,887)
Payments to employees	(108,138)	(247,223)	(197,604)	(56,797)	(609,762)
Net cash provided (used) by operating activities	375,895	257,548	1,650,878	114,291	2,398,612
Cash Flows From Capital and Related Financing Activities					
Purchases of capital assets	(129,339)	(217,920)	(64,517)	-	(411,776)
Impact fee income	83,495	18,417	173,017	3,200	278,129
Principal paid on capital debt	-	-	(356,000)	-	(356,000)
Interest and amortization expense	-	-	(126,623)	-	(126,623)
Net cash provided (used) by capital and related financing activities	(45,844)	(199,503)	(374,123)	3,200	(616,270)
Cash Flows From Investing Activities					
Interest received	203,299	156,963	107,621	54,757	522,640
Net cash provided (used) by investing activities	203,299	156,963	107,621	54,757	522,640
Net increase (decrease) in cash and cash equivalents	533,350	215,008	1,384,376	172,248	2,304,982
Cash and cash equivalents, July 1	4,004,462	3,286,026	1,666,896	1,090,794	10,048,178
Cash and cash equivalents, June 30	\$ 4,537,812	\$ 3,501,034	\$ 3,051,272	\$ 1,263,042	\$ 12,353,160
Cash and cash equivalents at end of year consists of:					
Unrestricted cash	\$ 3,781,119	\$ 3,333,604	\$ 2,462,824	\$ 1,041,124	\$ 10,618,671
Restricted cash	756,693	167,430	588,448	221,918	1,734,489
	\$ 4,537,812	\$ 3,501,034	\$ 3,051,272	\$ 1,263,042	\$ 12,353,160
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (23,260)	\$ 24,250	\$ 294,606	\$ (70,223)	\$ 225,373
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation and amortization expense	400,906	187,886	392,208	166,267	1,147,267
Noncash change in pension/benefit expense	8,519	7,599	31,884	1,457	49,459
Decrease (increase) in accounts receivable	(9,816)	(7,296)	(14,196)	(969)	(32,277)
Increase (decrease) in accounts payable	8,885	33,606	31,287	530	74,308
Increase (decrease) in customer deposits payable	(2,300)	-	-	-	(2,300)
Increase (decrease) in deferred revenue	-	-	905,000	-	905,000
Increase (decrease) in compensated absences	(7,039)	11,503	10,089	17,229	31,782
Total adjustments	399,155	233,298	1,356,272	184,514	2,173,239
Net cash provided (used) by operating activities	\$ 375,895	\$ 257,548	\$ 1,650,878	\$ 114,291	\$ 2,398,612

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

Notes to Financial Statements

The notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies

The accompanying financial statements of Alpine City have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The accompanying financial statements present the financial position of the various fund types and the results of their operations. The basic financial statements are presented for the year ended June 30, 2025

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.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (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 nonmajor 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.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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 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

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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 taxes 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, 2025 for property taxes and within 60 days for other non-exchange transactions) before it can be recognized.

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.

Prepaid Expenses – Certain payment to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

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.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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 governmentwide 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, rights-of-way, 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

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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 to 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.

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 to 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."

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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 – Any non-spendable fund balance includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted – Any restricted fund balance includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed – Any committed fund balance includes amounts that can only be used for the specific purposes determined by a formal action of the City’s highest level of decision-making authority, the Alpine City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally (for example: resolution or ordinance).

Assigned – Any assigned fund balance includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the Alpine City Council or (b) a body to which the governing body has delegated the authority to assign amounts. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) other than the General Fund that are not classified as non-spendable, restricted, or committed.

Unassigned – The unassigned fund balance is the residual classification for the General Fund. This designation is also used in other governmental funds to report a negative fund balance

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

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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 reconciliation between total governmental fund balances and of 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:

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 2 – Reconciliation of Government-wide and Fund Financial Statements (Continued)

Land	\$ 22,972,644
Buildings and improvements	3,022,723
Infrastructure	45,747,264
Machinery and equipment	1,969,258
Less accumulated depreciation	(29,531,928)
Net Capital Asset Difference	<u>\$ 44,179,961</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:

Net pension liability	\$ (128,882)
Compensated absences	(102,192)
Total long-term liability difference	<u>\$ (231,074)</u>

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 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	\$ 880,371
Depreciation Expense	(1,362,472)
	<u>\$ (482,101)</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	\$ (20,240)
Change in compensated absences	(16,071)
	<u>\$ (36,311)</u>

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

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.

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 1st and are delinquent after November 30th 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 30th 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 30th

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 4 – Deposits and Investments with Financial Institutions

The City follows the requirements for the Utah Money Management Act (Utah Code, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This 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 Utah Commissioner of Financial Institutions as meeting the requirement of the Act and adhering to the rules of the Utah Money Management Council. Following are discussions of the City’s exposure to various risks related to its cash management activities.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be recovered. The City does not have a formal deposit policy for custodial credit risk. None of the City’s bank deposits were uninsured or uncollateralized on June 30, 2025.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The City’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investments transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. Government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations as defined in the Act.

The City is authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based on the participants’ average daily balances. The fair value of the City’s position in the pool is the same as the value of its pool shares. The PTIF has not been rated.

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 instrument. The City manages its exposure to declines in fair value by investment mainly in the PTIF and adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments maturity of investments may not exceed the period of availability of the funds to be invested.

As of June 30, 2025 the government had the following investments and maturities:

Investment Type	Fair Value	Maturity
PTIF	\$28,728,436	less than 1 year

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those the Governmental Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset’s fair value. Level 1 inputs are quoted prices in active markets for identical assets;

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 4 – Deposits and Investments with Financial Institutions (Continued)

Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's investments of \$28,728,436 are with the Utah PTIF as aforementioned and are considered Level 2 inputs.

The deposits and investments described above are included on the Statement of Net Position as per the following reconciliation:

Reconciliation to Government-wide Statement of Net Assets:

Deposits	Deposits	\$ 283,414
Investments	Investments	28,728,436
Cash on hand	Cash on hand	876
	Total	<u><u>\$ 29,012,726</u></u>
Government - Wide		
Cash and Cash Equivalents	Unrestricted	\$ 23,684,704
Restricted Cash	Restricted	5,328,022
	Total	<u><u>\$ 29,012,726</u></u>

Note 5 – Receivables

Property taxes are levied on January 1 of 2025, are due in November of 2025, and are budgeted for the 2025 fiscal year. Even though they are not intended to fund the 2025 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 as of June 30, 2025.

	Governmental Activities	Business-type Activities	Total
Accounts Receivable	\$ 71,278	\$ 378,306	\$ 449,584
Property taxes receivable	2,659,543	-	2,659,543
Class C road receivable	182,526	-	182,526
Sales Tax Receivable	395,205	-	395,205
Arts & Zoo Receivable	23,640	-	23,640
Franchise Tax Receivable	46,161	-	46,161
Mass Transit Tax Receivable	37,838	-	37,838
Allowance for Uncollectible Accounts	-	(1,083)	(1,083)
Net receivables	<u><u>\$ 3,416,191</u></u>	<u><u>\$ 377,223</u></u>	<u><u>\$ 3,793,414</u></u>

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 6 – Capital Assets

Capital Asset activity for the year ended June 30, 2025 was as follows:

	<u>June 30, 2024</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2025</u>
Governmental Assets				
Assets not Depreciated				
Land	\$ 22,972,644	\$ -	\$ -	\$ 22,972,644
Assets Being Depreciated				
Building & Improvements	2,667,723	355,000	-	3,022,723
Infrastructure	45,369,772	377,492	-	45,747,264
Machinery & Equipment	1,821,379	147,879	-	1,969,258
Total Governmental Assets	72,831,518	880,371	-	73,711,889
Accumulated Depreciation				
Building and Improvements	(1,348,909)	(73,301)	-	(1,422,210)
Infrastructure	(25,751,349)	(1,207,131)	-	(26,958,480)
Machinery & Equipment	(1,069,198)	(82,040)	-	(1,151,238)
Total Accumulated Depreciation	(28,169,456)	(1,362,472)	-	(29,531,928)
Net Governmental Capital Assets	\$ 44,662,062			\$ 44,179,961
Business-Type Assets				
Assets not Depreciated				
Land	\$ 456,127	\$ -	\$ -	\$ 456,127
Water shares	73,400	-	-	73,400
Assets Being Depreciated				
Buildings & improvements	215,074	-	-	215,074
Improvements and Infrastructure	49,443,081	278,525	-	49,721,606
Machinery & Equipment	2,006,871	137,250	-	2,144,121
Total Business-Type Assets	52,194,553	415,775	-	52,610,328
Accumulated Depreciation				
Buildings & Improvements	(185,297)	(2,787)	-	(188,084)
Improvement & Infrastructure	(17,377,758)	(1,042,026)	-	(18,419,784)
Machinery & Equipment	(1,249,233)	(102,454)	-	(1,351,687)
Total Accumulated Depreciation	(18,812,288)	(1,147,267)	-	(19,959,555)
Net Business-Type Capital Assets	\$ 33,382,265			\$ 32,650,773

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

Governmental			Business-type	
General Government	\$ 197,255	Water	\$ 400,906	
Public safety	823,452	Sewer	187,886	
Highways and public improvements	335,150	Storm drain	166,267	
Parks and recreation	6,615	Pressure irrigation	392,208	
	\$ 1,362,472			\$ 1,147,267

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 7 – Long Term Debt

Long-term liability transactions for the fiscal year ended June 30, 2025, were as follows:

Type of Debt	Balance June 30, 2024	Additions	Deductions	Balance June 30, 2025	Due within one year
Governmental					
Compensated absences	\$ 81,952	\$ 20,240	\$ -	\$ 102,192	\$ 14,276
Business-Type Activities:					
Compensated absences	\$ 49,172	\$ 44,247		\$ 93,419	\$ 86,957
Revenue bonds					
2010 Water bond	\$ 2,181,000		\$ (352,000)	\$ 1,829,000	\$ 356,000
	<u>\$ 2,181,000</u>	<u>\$ -</u>	<u>\$ (352,000)</u>	<u>\$ 1,829,000</u>	<u>\$ 356,000</u>

Details of long-term debt for business-type activities consists of the following:

Notes and bonds payable

2010 Water Revenue Bonds

\$5,875,000 bond payable, due in various annual installments, including interest at 1.33%, through October 2029.

\$ 1,829,000
<u>\$ 1,829,000</u>

All revenue bonds are secured and collateralized by their respective future revenue streams.

The following is a summary of the annual payments to maturity for the business-type revenue bonds:

Year Ending June 30	Business-type Activities	
	Bonds Payable	
	Principal	Interest
2026	\$ 356,000	\$ 21,958
2027	361,000	17,190
2028	366,000	12,536
2029	370,000	7,461
2030	376,000	2,500
Total	<u>\$ 1,829,000</u>	<u>\$ 61,645</u>

Note 8 – Fund Equity

Restricted net positions represents amounts required to be maintained to satisfy third party agreements or legal requirements. On June 30, 2025 the City's enterprise funds held \$1,734,489 restricted for impact fees.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 8 – Fund Equity (Continued)

Pursuant to GASB No. 54 (see Note 1, *Net Position*) the governmental fund balances are classified as follows:

Restricted fund balance - \$2,384,312 for future roads, parks, impact fees, and cemetery

Assigned fund balance - \$7,922,163 for future capital projects

Non-spendable - \$60,463 for future operating costs for the cemetery.

Note 9 – Pension Plans

General information about the Pension Plan

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

The **Public Employees Noncontributory Retirement System (Noncontributory System)** is a multiple-employer, cost sharing, retirement system.

The **Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System)** is a multiple employer, cost sharing, public employee retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have not previous 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 Utah State Retirement 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 in writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

Alpine City
Notes to the Financial Statements
As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

Summary of Benefits by System

Retirement benefits are as follows:

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 state statute and specified by the Utah State Retirement 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, 2025 are as follows:

		Employee	Employer
			401(k) Plan
Contributory System			
111-Local Government Division Tier 2	0.70	15.19%	-
Noncontributory System			
15-Local Government Division Tier 1	-	16.97%	-
Tier 2 DC Only			
211-Local Government	-	5.19%	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, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 93,908	-
Tier 2 Public Employees System	81,654	3,763
Total Contributions	\$ 175,562	\$ -

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.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

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.

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

At June 30, 2025, we reported a net pension liability of \$252,709 and net pension liability of \$0.

(Measurement Date): December 31, 2024					
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Noncontributory System	\$ -	\$ 205,130	0.0646871%	0.7203650%	-0.0073494%
Tier 2 Public Employees System	-	47,579	0.0159533%	0.1677340%	-0.0008201%
Total Net Pension Asset / Liability	\$ -	\$ 252,709			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 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, 2025, we recognized pension expense of \$241,312.

At June 30, 2025 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 142,797	\$ 328
Changes in assumptions	32,859	5
Net difference between projected and actual earnings on pension plan investments	64,830	-
Changes in proportion and differences between contributions and proportionate share of contributions	9,771	800
Contributions subsequent to the measurement date	88,033	-
Total	\$ 338,290	\$ 1,133

\$88,033 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, 2024.

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:

Alpine City
Notes to the Financial Statements
As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2025	\$ 124,656
2026	\$ 122,220
2027	\$ (21,401)
2028	\$ (78)
2029	\$ 10,604
Thereafter	\$ 13,124

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$189,311.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 122,228	-
Changes in assumptions	16,968	-
Net difference between projected and actual earnings on pension plan investments	61,788	-
Changes in proportion and differences between contributions and proportionate share of contributions	2,243	27
Contributions subsequent to the measurement date	43,544	-
Total	\$ 246,771	\$ 27

\$43,544 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, 2024.

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:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2025	\$ 119,134
2026	\$ 113,716
2027	\$ (25,072)
2028	\$ (4,578)
2029	\$ -
Thereafter	\$ -

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$52,001.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,569	\$ 328
Changes in assumptions	15,891	5
Net difference between projected and actual earnings on pension plan investments	3,041	
Changes in proportion and differences between contributions and proportionate share of contributions	7,529	773
Contributions subsequent to the measurement date	44,489	-
Total	\$ 91,519	\$ 1,106

\$44,489 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, 2024.

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:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2025	\$ 5,521
2026	\$ 8,504
2027	\$ 3,671
2028	\$ 4,500
2029	\$ 10,604
Thereafter	\$ 13,124

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

• Inflation	2.50 Percent
• Salary Increase	3.5-9.5 percent, average, including inflation
• Investment rate of return	6.85 percent, net of pension plan investment expense, Including inflation

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

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 investments expense and inflation) 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	Target Asset	Expected Return Arithmetic Basis	
		Real Return Arithmetic	Long-Term expected portfolio real
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%	5.80%	
Inflation		2.50%	
Expected arithmetic nominal return		8.30%	

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.85 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.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00 percentage-point lower (5.85 percent) or 1.00 percentage-point higher (7.85 percent) than the current rate:

Alpine City
Notes to the Financial Statements
As of and For the Year Ended June 30, 2025

Note 9 – Pension Plans (Continued)

System	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase 7.85%
Noncontributory System	\$ 867,532	\$ 205,130	\$ (350,411)
Tier 2 Public Employees System	142,107	47,579	(25,954)
Total	\$ 1,009,639	\$ 252,709	\$ (376,365)

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

Defined Contribution Savings Plans

The Defined Contribution Savings 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 Contributions Savings Plan for fiscal year ended June 30, were as follows

	2025	2024	2023
401(k) Plan			
Employer Contributions	\$ 659	\$ 826	\$ 1,457
Employee Contributions	\$ 8,009	\$ 6,853	\$ 13,666
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 4,292	\$ 4,744	\$ 4,672
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 2,145	\$ 8,900	\$ 12,821

Note 10 – 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 U LGT 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.

Alpine City

Notes to the Financial Statements

As of and For the Year Ended June 30, 2025

Note 11 – Rounding Convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1.

Note 12 – Subsequent Events

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through September 18, 2025 the date the financial statements were available to be issued.

Intentionally left blank

Alpine City

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual General Fund

For the Year Ended June 30, 2025

Changes in Assumptions Related To Pensions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

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.

All departments and funds were within budgeted appropriations for the fiscal year ending June 30, 2025.

Alpine City

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual General Fund

For the Year Ended June 30, 2025

Intentionally left blank

Alpine City

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual General Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Variance of Original and Final Budget Over(Under)	Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final			
REVENUES					
Taxes					
Sales taxes	\$ 2,100,000	\$ 2,100,000	\$ -	\$ 2,224,843	\$ 124,843
Property taxes	2,663,500	2,663,500	-	2,960,472	296,972
Franchise taxes	1,020,000	1,020,000	-	1,162,037	142,037
Mass transit taxes	195,000	195,000	-	209,333	14,333
Licenses and permits	655,000	655,000	-	594,139	(60,861)
Intergovernmental revenue	670,000	670,000	-	721,955	51,955
Charges for services	831,766	831,766	-	1,108,080	276,314
Fines and forfeitures	49,000	49,000	-	94,954	45,954
Interest income	70,000	70,000	-	261,669	191,669
Miscellaneous	290,500	290,500	-	274,819	(15,681)
Total revenues	8,544,766	8,544,766	-	9,612,301	1,067,535
EXPENDITURES					
Current:					
General government	2,446,950	2,445,950	1,000	1,286,457	(1,159,493)
Public safety	2,982,434	2,982,434	-	2,982,429	(5)
Streets	1,505,000	1,505,000	-	1,433,364	(71,636)
Parks & recreation	591,096	591,096	-	520,142	(70,954)
Cemetery	199,200	199,200	-	178,770	(20,430)
Garbage	737,150	737,150	-	735,995	(1,155)
Total expenditures	8,461,830	8,460,830	1,000	7,137,157	(1,323,673)
Excess revenues over (under) expenditures	82,936	83,936	(1,000)	2,475,144	2,391,208
Other financing sources (uses)					
Transfers in (out)	(296,315)	(296,315)	-	(2,100,000)	1,803,685
Total other financing sources and uses	(296,315)	(296,315)	-	(2,100,000)	1,803,685
Excess of revenues and other sources over (under) expenditures and other uses	\$ (213,379)	\$ (212,379)	(1,000)	375,144	587,523
Fund balances - beginning of year				3,692,463	
Fund balances - end of year				\$ 4,067,607	

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

Alpine City
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
For the Year Ended June 30, 2025
Last 10 Fiscal Years*

As of fiscal year ended June 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered employee payroll	Proportionate percentage of its covered-employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of its covered employee payroll
					96.02%	96.02%
2025	0.0646871%	\$ 205,130	\$ 610,141	33.62%	33.62%	96.90%
2024	0.0729627%	169,242	574,447	29.46%	29.46%	96.90%
2023	0.0607795%	104,100	417,688	24.92%	24.92%	97.50%
2022	5.7686600%	(330,377)	377,370	-87.55%	-87.55%	108.70%
2021	0.0598456%	30,697	418,487	7.34%	7.34%	99.20%
2020	0.0627981%	236,678	456,516	51.84%	51.84%	93.70%
2019	0.0636569%	468,752	458,229	102.30%	102.30%	87.00%
2018	0.0587781%	257,524	428,491	60.10%	60.10%	91.90%
2017	0.0583695%	374,804	450,218	83.25%	83.25%	87.30%
2016	0.0555285%	314,207	405,922	77.41%	77.41%	87.80%
<hr/>						
Tier 2 Public Employees System*						
2025	0.015953%	47,579	472,636	10.07%	10.07%	87.44%
2024	0.014213%	27,664	367,460	7.53%	7.53%	89.58%
2023	0.020628%	22,642	450,895	4.98%	4.98%	92.30%
2022	2.396370%	(10,142)	445,097	-2.28%	-2.28%	103.80%
2021	0.024510%	3,525	391,633	0.90%	0.90%	98.30%
2020	0.025559%	5,748	355,395	1.62%	1.62%	96.50%
2019	0.024751%	2,182	424,465	0.90%	0.90%	97.40%
2018	0.022127%	2,468	181,457	1.36%	1.36%	95.10%
2017	0.031485%	(69)	203,382	-0.03%	-0.03%	100.20%
2016	0.035973%	(1,090)	176,450	-6.00%	-6.00%	103.50%

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

Alpine City
Schedule of Contributions
Utah Retirement Systems
For the Year Ended June 30, 2025
Last 10 Fiscal Years*

		Contributions in Relation to the contractually required contribution			Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
As of fiscal year ended June 30,	Actuarial Determined Contributions	\$	79,330	\$ 79,330	-\$	\$ 494,582	16.04%
Noncontributory System							
2016	\$ 79,330						
2017	78,860		78,860			474,145	16.63%
2018	76,939		76,939			435,690	17.66%
2019	83,411		83,411			448,202	18.61%
2020	81,374		81,374			635,961	12.80%
2021	70,322		70,322			391,755	17.95%
2022	68,264		68,264			374,787	18.21%
2023	93,772		93,772			509,948	18.39%
2024	104,640		104,640			587,872	17.80%
2025	93,908		93,908			533,676	16.96%
Tier 2 Public Employees System*							
2016	28,838		28,838			216,329	13.33%
2017	32,391		32,391			236,683	13.69%
2018	39,264		39,264			259,434	15.13%
2019	55,751		55,751			358,761	15.54%
2020	54,487		54,487			347,118	15.70%
2021	65,932		65,932			422,185	15.62%
2022	77,394		77,394			477,486	16.21%
2023	65,747		65,747			410,664	16.01%
2024	61,285		61,285			382,792	16.01%
2025	81,654		81,654			540,271	15.11%
Tier 2 Public Employees DC Only System*							
2016	3,373		3,373			57,908	5.82%
2017	4,598		4,598			74,716	6.15%
2018	6,373		6,373			95,906	6.65%
2019	5,570		5,570			83,847	6.64%
2020	8,200		8,200			125,058	6.56%
2021	10,031		10,031			149,948	6.69%
2022	11,992		11,992			179,246	6.69%
2023	20,381		20,381			329,265	6.19%
2024	30,191		30,191			487,743	6.19%
2025	-		-			-	0.00%

* 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

The notes to the financial statements are an integral part of this statement
49

Alpine City
Schedule of Contributions
Utah Retirement Systems
For the Year Ended June 30, 2025
Last 10 Fiscal Years*

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in Relation to the contractually required contribution		Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
		\$ 79,330	\$ 79,330			
Noncontributory System						
2016	\$ 78,860	78,860	78,860	-	\$ 494,582	16.04%
2017	76,939	76,939	76,939	-	474,145	16.63%
2018	83,411	83,411	83,411	-	435,690	17.66%
2019	81,374	81,374	81,374	-	448,202	18.61%
2020	70,322	70,322	70,322	-	635,961	12.80%
2021	68,264	68,264	68,264	-	391,755	17.95%
2022	93,772	93,772	93,772	-	374,787	18.21%
2023	104,640	104,640	104,640	-	509,948	18.39%
2024	93,908	93,908	93,908	-	587,872	17.80%
2025	28,838	28,838	28,838	-	553,676	16.96%
Tier 2 Public Employees System*						
2016	32,391	32,391	32,391	-	216,329	13.33%
2017	39,264	39,264	39,264	-	236,683	13.69%
2018	55,751	55,751	55,751	-	259,434	15.13%
2019	54,487	54,487	54,487	-	358,761	15.54%
2020	65,932	65,932	65,932	-	347,118	15.70%
2021	77,394	77,394	77,394	-	422,185	15.62%
2022	65,747	65,747	65,747	-	477,486	16.21%
2023	61,285	61,285	61,285	-	410,664	16.01%
2024	81,654	81,654	81,654	-	382,792	16.01%
2025					540,271	15.11%
Tier 2 Public Employees DC Only System*						
2016	3,373	3,373	3,373	-	57,908	5.82%
2017	4,598	4,598	4,598	-	74,716	6.15%
2018	6,373	6,373	6,373	-	95,906	6.65%
2019	5,570	5,570	5,570	-	83,847	6.64%
2020	8,200	8,200	8,200	-	125,058	6.56%
2021	10,031	10,031	10,031	-	149,948	6.69%
2022	11,992	11,992	11,992	-	179,246	6.69%
2023	20,381	20,381	20,381	-	329,265	6.19%
2024	30,191	30,191	30,191	-	487,743	6.19%
2025					-	0.00%

* 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 RSI. The schedule above is only for the past 9 years.
Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

Supplementary Information

Alpine City

Combining Balance Sheet – Nonmajor Governmental Funds

As of June 30, 2025

	Special Revenue	Permanent Fund	Total Governmental Funds
ASSETS			
Restricted cash	\$ 610,744	\$ 1,773,568	\$ 2,384,312
Total assets	610,744	1,773,568	2,384,312
Liabilities, Deferred Inflows and Fund Balances:			
Restricted	610,744	1,773,568	2,384,312
Total fund balances	610,744	1,773,568	2,384,312
Total liabilities and fund balances	\$ 610,744	\$ 1,773,568	\$ 2,384,312

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

Alpine City

Combining Statement of Revenues, Expenditures, and Change in Fund Balance Nonmajor Governmental Funds For the Year Ended June 30, 2025

	Special Revenue	Permanent Fund	Total Governmental Funds
REVENUES			
Intergovernmental revenue	\$ -	\$ 1,575	\$ 1,575
Interest income	34,430	71,942	106,372
Charges for services	-	773,925	773,925
Miscellaneous	10,752	-	10,752
Total revenues	45,182	847,442	892,624
EXPENDITURES			
Current:			
Cemetery	556,367	6,800	563,167
Total expenditures	556,367	6,800	563,167
Excess revenues over (under) expenditures	(511,185)	840,642	329,457
Excess of revenues and other sources over (under) expenditures and other uses	(511,185)	840,642	329,457
Fund balances - beginning of year	1,121,929	932,926	2,054,855
Fund balances - end of year	\$ 610,744	\$ 1,773,568	\$ 2,384,312

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

Additional Reports

Additional Auditor's Reports

- 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*.
- Independent Auditor's Report on Compliance and Report on Internal Control Over Compliance as Required by the State Compliance Audit Guide.

Intentionally left blank



**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**

City Council Members
Alpine City
Alpine, Utah

We 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, (*Government Auditing Standards*) the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Alpine City, Utah, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Alpine City's basic financial statements and have issued our report thereon dated September 18, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alpine City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstance for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alpine City's internal control. Accordingly, we do not express an opinion on the effectiveness of Alpine 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 Alpine City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Larson & Company
1606 Spanish Fork Parkway, Suite 200
Spanish Fork, UT 84660
Main: (801) 798-3545 | www.larsco.com

Member of
CPAmerica
Member Crowe Global

Purpose of this Report

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

Larson & Company, PC

Larson & Company

Spanish Fork, Utah
September 18, 2025



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

To the City Council Members
Alpine City
Alpine, Utah

Report on Compliance

We have audited Alpine City's compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

Annual Procedures:

Budgetary Compliance
Fund Balance
Government Fees

Restricted Taxes and Related Revenues
Fraud Risk Assessment
Justice Courts

Opinion on Compliance

In our opinion, Alpine City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide), issued by the office of the state auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Alpine City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Alpine City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Alpine City's government programs.

Larson & Company
1606 Spanish Fork Parkway, Suite 200
Spanish Fork, UT 84660
Main: (801) 798-3545 | www.larsco.com

Member of
CPA America
Member Crowe Global

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Alpine City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Alpine City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Alpine City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Alpine City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Alpine City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On 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 to 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code Title 63G, Chapter 2*, this report is a matter of public record, and as such, its distribution is not limited.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
September 18, 2025

Alpine City
Schedule of Findings and Recommendations
For the Year Ended June 30, 2025

Current Year Findings

Financial Statement and State Compliance Findings

None noted

Prior Audit Findings

Financial Statement and State Compliance Findings

None noted

Financial Report

as of September 30, 2025

Presented at the October 28, 2025 City Council Meeting



ALPINE CITY CORPORATION
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN BANK, ALTA BANK	84,253.16
01-1112	XPRESS BILL PAY	2,584.49
01-1131	PETTY CASH	1,000.00
01-1154	SAVINGS PTIF #158	28,884,430.10
		<hr/>
	TOTAL COMBINED CASH	28,972,267.75
01-1190	CASH - ALLOCATION TO OTHER FUN	(28,972,267.75)
		<hr/>
	TOTAL GENERAL FUND CASH	.00
		<hr/>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,704,813.03
11	ALLOCATION TO CLASS C ROADS	1,221,773.59
15	ALLOCATION TO RECREATION IMPACT FEES	457,595.60
16	ALLOCATION TO STREET IMPACT FEES	167,739.03
44	ALLOCATION TO PARC FUND	112,531.69
45	ALLOCATION TO CAPITAL IMPROVEMENTS FUND	10,166,144.82
51	ALLOCATION TO WATER FUND	3,895,631.11
52	ALLOCATION TO SEWER FUND	3,394,237.18
55	ALLOCATION TO PRESSURIZED IRRIGATION FUND	2,312,919.64
56	ALLOCATION TO STORM DRAIN FUND	1,065,022.34
70	ALLOCATION TO TRUST AND AGENCY FUND	805,470.53
71	ALLOCATION TO CEMETERY PERPETUAL CARE FUND	1,827,552.62
81	ALLOCATION TO WATER IMPACT FEES	824,123.87
82	ALLOCATION TO SEWER IMPACT FEES	170,818.27
85	ALLOCATION TO PI IMPACT FEES	619,897.21
86	ALLOCATION TO STORM DRAIN IMPACT FEES	225,997.22
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	28,972,267.75
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(28,972,267.75)
		<hr/>

ZERO PROOF IF ALLOCATIONS BALANCE

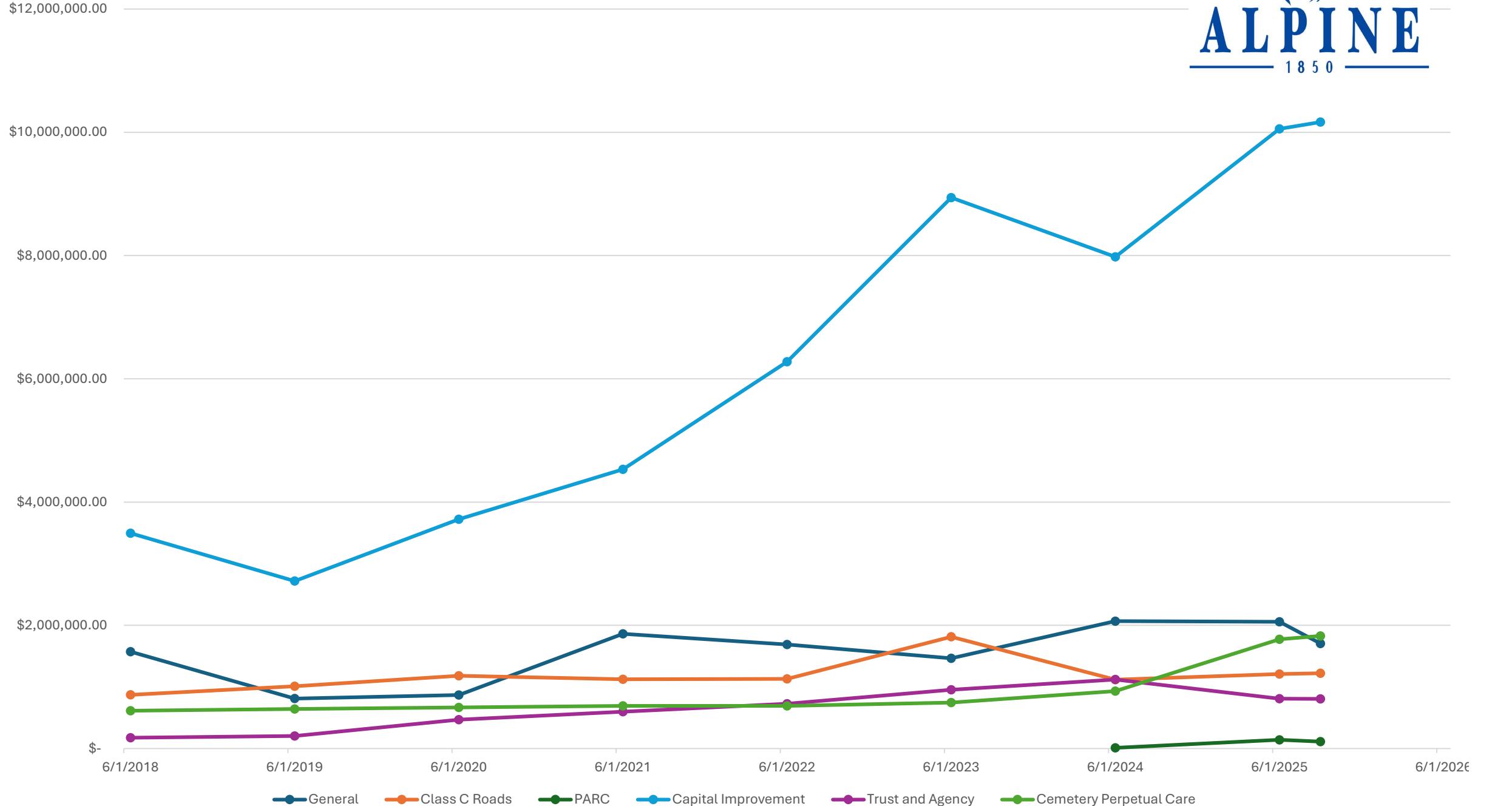
.00



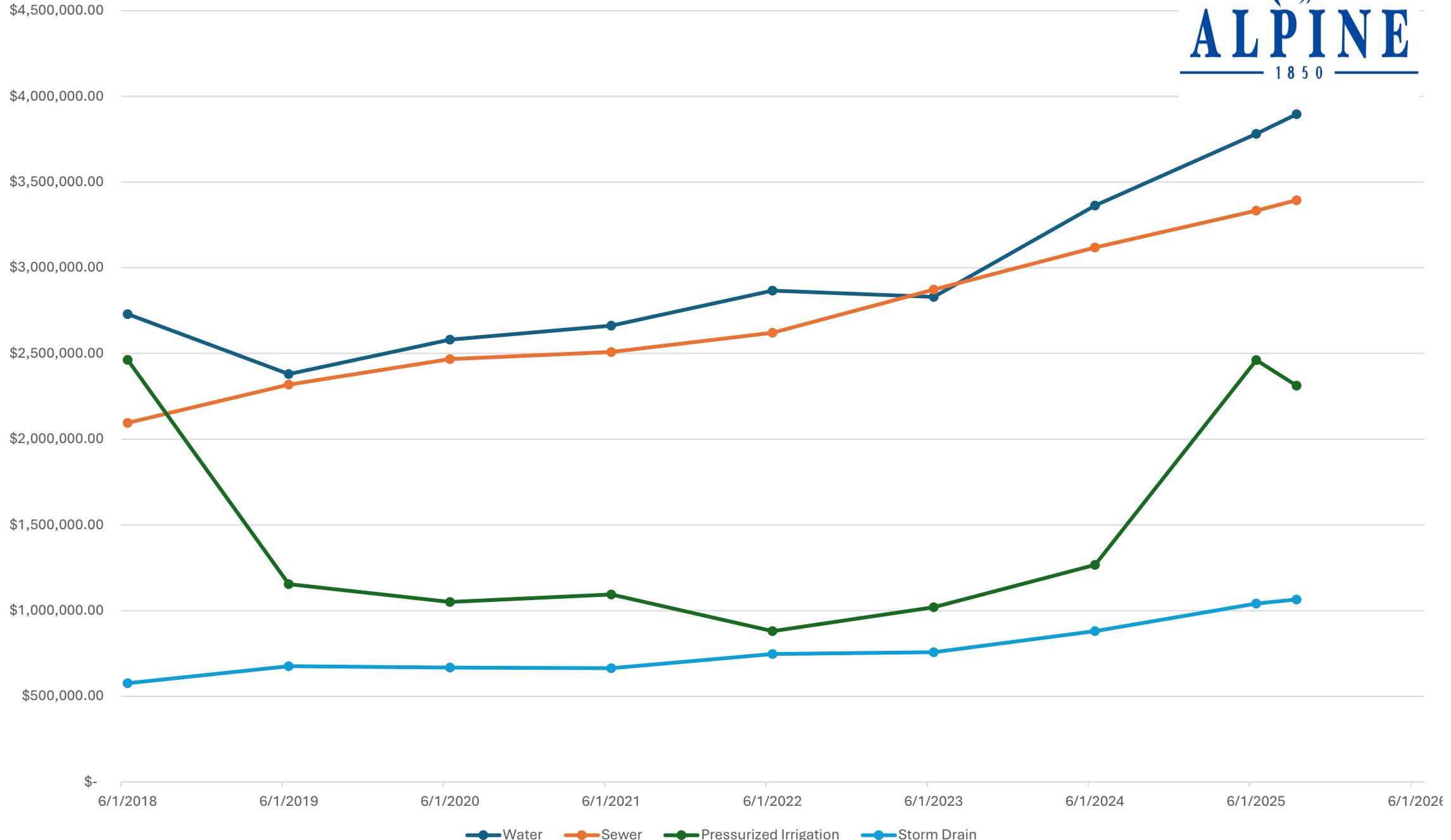
Historical Fund Balance Trends

Fund	Fund Balance (based on EOY fund balance)								
	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	9/30/2025
General	\$ 1,570,685.36	\$ 810,809.31	\$ 868,135.61	\$ 1,861,558.34	\$ 1,687,206.64	\$ 1,464,080.79	\$ 2,067,757.61	\$ 2,057,173.57	\$ 1,704,813.03
Class C Roads	\$ 871,638.29	\$ 1,009,431.75	\$ 1,182,219.50	\$ 1,123,346.55	\$ 1,131,279.68	\$ 1,813,199.69	\$ 1,116,569.15	\$ 1,209,221.23	\$ 1,221,773.59
PARC							\$ 11,724.39	\$ 142,101.42	\$ 112,531.69
Capital Improvement	\$ 3,495,391.32	\$ 2,717,533.22	\$ 3,720,864.78	\$ 4,530,898.83	\$ 6,275,987.85	\$ 8,940,728.93	\$ 7,977,369.73	\$ 10,056,315.46	\$ 10,166,144.82
Trust and Agency	\$ 175,841.18	\$ 205,304.18	\$ 468,920.05	\$ 596,642.33	\$ 727,132.30	\$ 953,415.35	\$ 1,119,777.48	\$ 810,443.12	\$ 805,470.53
Cemetery Perpetual Care	\$ 614,030.74	\$ 642,634.99	\$ 667,780.99	\$ 691,834.74	\$ 692,871.99	\$ 745,970.49	\$ 932,925.74	\$ 1,773,567.67	\$ 1,827,552.62
Fund	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	9/30/2025
Water	\$ 2,730,121.61	\$ 2,379,936.56	\$ 2,580,896.16	\$ 2,661,881.33	\$ 2,866,646.65	\$ 2,829,628.96	\$ 3,362,827.99	\$ 3,781,245.73	\$ 3,895,631.11
Sewer	\$ 2,095,400.62	\$ 2,318,088.55	\$ 2,466,772.34	\$ 2,508,328.96	\$ 2,620,750.12	\$ 2,872,224.02	\$ 3,118,368.55	\$ 3,333,601.78	\$ 3,394,237.18
Pressurized Irrigation	\$ 2,462,768.52	\$ 1,154,286.07	\$ 1,050,534.41	\$ 1,094,277.63	\$ 880,115.94	\$ 1,019,172.72	\$ 1,266,039.38	\$ 2,461,285.04	\$ 2,312,919.64
Storm Drain	\$ 576,203.12	\$ 676,090.77	\$ 667,622.67	\$ 663,658.96	\$ 747,041.71	\$ 757,773.60	\$ 880,176.76	\$ 1,041,123.59	\$ 1,065,022.34
Fund	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	9/30/2025
Water Impact Fees	\$ 292,553.93	\$ 373,676.93	\$ 484,678.07	\$ 464,721.28	\$ 471,243.64	\$ 553,323.82	\$ 641,760.33	\$ 756,692.78	\$ 824,123.87
Sewer Impact Fees	\$ 57,176.98	\$ 76,805.08	\$ 98,281.48	\$ 136,396.64	\$ 134,115.02	\$ 152,627.06	\$ 167,657.12	\$ 167,430.41	\$ 170,818.27
Pressurized Irrigation Impact Fees	\$ 88,682.44	\$ 166,589.73	\$ 260,690.05	\$ 223,420.31	\$ 329,912.05	\$ 411,475.83	\$ 407,848.61	\$ 588,447.91	\$ 619,897.21
Storm Drain Impact Fees	\$ 227,551.53	\$ 122,810.87	\$ 129,442.70	\$ 147,719.70	\$ 179,798.70	\$ 196,359.94	\$ 208,568.94	\$ 221,917.86	\$ 225,997.22
Recreation Impact Fees	\$ 704,726.99	\$ 767,887.39	\$ 656,237.39	\$ 702,776.41	\$ 802,951.05	\$ 628,914.38	\$ 668,101.38	\$ 447,207.36	\$ 457,595.60
Street Impact Fees	\$ 263,692.80	\$ 322,383.46	\$ 373,764.88	\$ 401,672.92	\$ 415,407.08	\$ 430,816.08	\$ 453,828.08	\$ 163,536.55	\$ 167,739.03
Totals	\$ 16,226,465.43	\$ 13,744,268.86	\$ 15,676,841.08	\$ 17,809,134.93	\$ 19,962,460.42	\$ 23,769,711.66	\$ 24,401,301.24	\$ 29,011,311.48	\$ 28,972,267.75

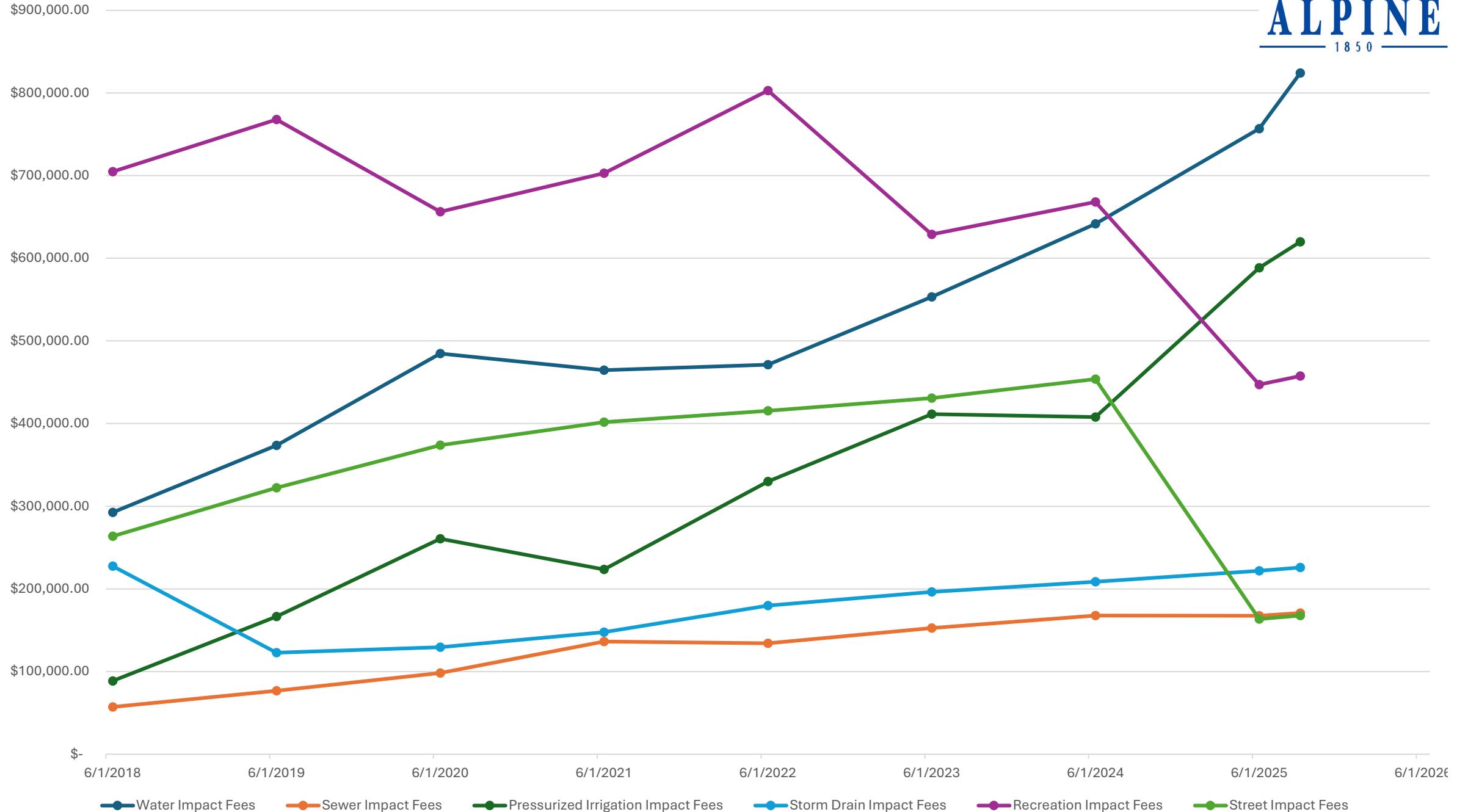
Fund Balance Trends - General Funds



Fund Balance Trends - Utilities



Fund Balance Trends - Impact Fees

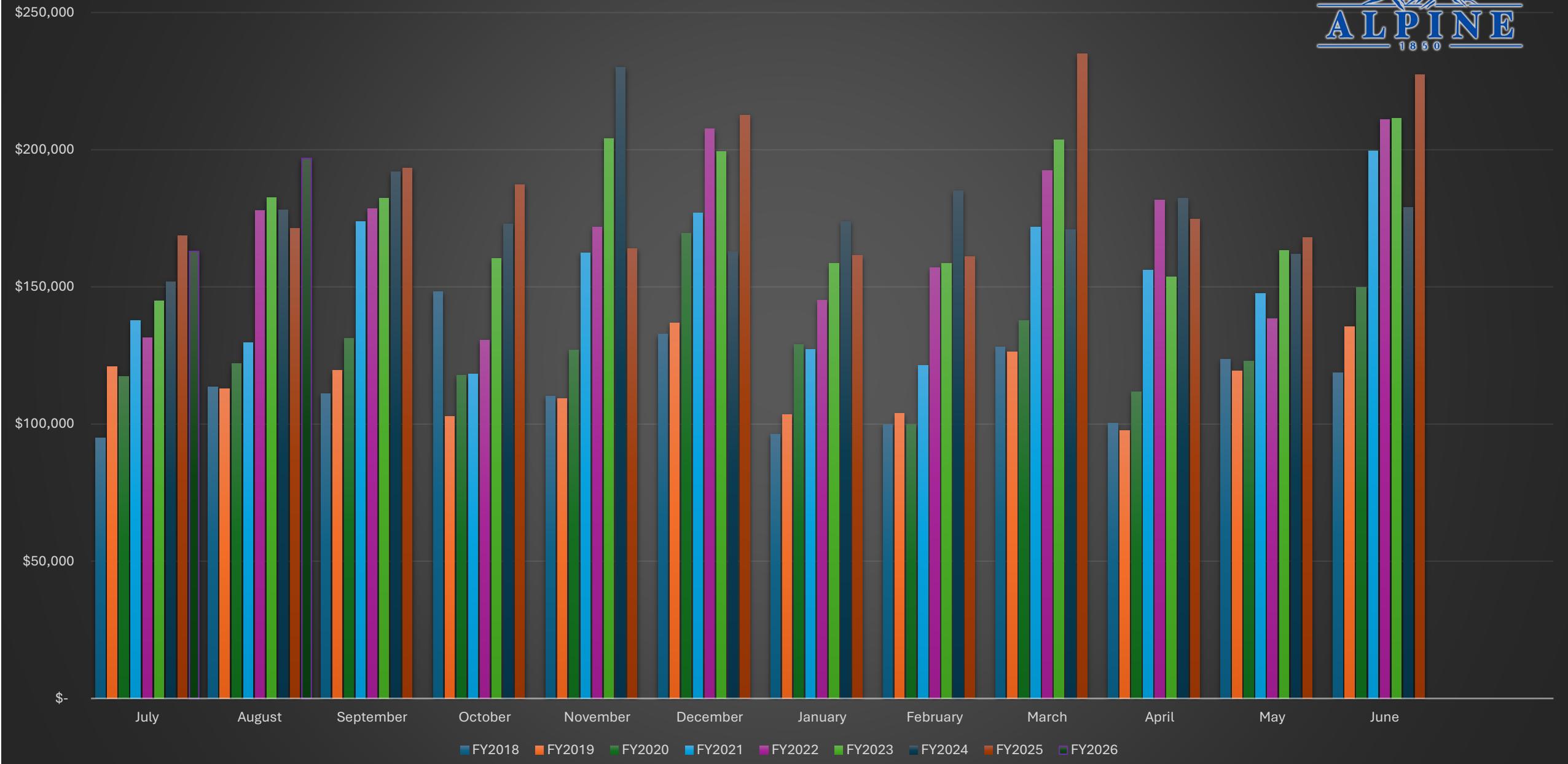


Cummulative Sales Tax Revenue Comparison



+5.84% YOY

Sales Tax Revenue by Month



ALPINE CITY CORPORATION
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

01-1111	CASH IN BANK, ALTA BANK	84,253.16
01-1112	XPRESS BILL PAY	2,584.49
01-1131	PETTY CASH	1,000.00
01-1154	SAVINGS PTIF #158	28,884,430.10
		<hr/>
	TOTAL COMBINED CASH	28,972,267.75
01-1190	CASH - ALLOCATION TO OTHER FUN	(28,972,267.75)
		<hr/>
	TOTAL GENERAL FUND CASH	.00
		<hr/>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,704,813.03
11	ALLOCATION TO CLASS C ROADS	1,221,773.59
15	ALLOCATION TO RECREATION IMPACT FEES	457,595.60
16	ALLOCATION TO STREET IMPACT FEES	167,739.03
44	ALLOCATION TO PARC FUND	112,531.69
45	ALLOCATION TO CAPITAL IMPROVEMENTS FUND	10,166,144.82
51	ALLOCATION TO WATER FUND	3,895,631.11
52	ALLOCATION TO SEWER FUND	3,394,237.18
55	ALLOCATION TO PRESSURIZED IRRIGATION FUND	2,312,919.64
56	ALLOCATION TO STORM DRAIN FUND	1,065,022.34
70	ALLOCATION TO TRUST AND AGENCY FUND	805,470.53
71	ALLOCATION TO CEMETERY PERPETUAL CARE FUND	1,827,552.62
81	ALLOCATION TO WATER IMPACT FEES	824,123.87
82	ALLOCATION TO SEWER IMPACT FEES	170,818.27
85	ALLOCATION TO PI IMPACT FEES	619,897.21
86	ALLOCATION TO STORM DRAIN IMPACT FEES	225,997.22
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	28,972,267.75
	ALLOCATION FROM COMBINED CASH FUND - 01-1190	(28,972,267.75)
		<hr/>

ZERO PROOF IF ALLOCATIONS BALANCE .00

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

10-1190	CASH - ALLOCATION TO OTHER FUN	1,704,813.03
10-1309	DEFERRED PROPERTY TAXES REC	2,659,542.68
10-1311	ACCOUNTS RECEIVABLE	77,172.27
10-1561	PREPAID EXPENSES	124,663.33
		<hr/>
	TOTAL ASSETS	4,566,191.31
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	26,521.24
10-2211	WAGES PAYABLE	26,854.72
10-2225	ULGT PAYABLE	33,677.68
10-2229	WORKERS COMP PAYABLE	6,729.01
10-2230	ALPINE DAYS REVENUES IN ADVANC	26,962.95
10-2231	AYC FEES PAID IN ADVANCE	2,220.00
10-2400	UNEARNED REVENUE	2,659,542.00
		<hr/>
	TOTAL LIABILITIES	2,782,507.60

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

10-2980	BALANCE BEGINNING OF YEAR	2,487,751.53
	REVENUE OVER EXPENDITURES - YTD	(704,067.82)
		<hr/>
	BALANCE - CURRENT DATE	1,783,683.71
		<hr/>
	TOTAL FUND EQUITY	1,783,683.71
		<hr/>
	TOTAL LIABILITIES AND EQUITY	4,566,191.31
		<hr/>

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES					
10-31-10 CURRENT YEAR GENERAL PROPERTY	5,770.61	14,099.63	2,704,800.00	2,690,700.37	.5
10-31-20 REDEMPTION TAXES	8,872.54	8,921.69	225,000.00	216,078.31	4.0
10-31-30 GENERAL SALES AND USE TAXES	162,991.59	162,991.59	2,100,000.00	1,937,008.41	7.8
10-31-31 MOTOR VEHICLE TAXES	9,606.74	23,503.22	135,000.00	111,496.78	17.4
10-31-40 FRANCHISE FEES	80,282.73	147,325.36	750,000.00	602,674.64	19.6
10-31-90 PENALTIES & INT. ON DELINQUENT	335.65	345.76	4,500.00	4,154.24	7.7
TOTAL TAXES	267,859.86	357,187.25	5,919,300.00	5,562,112.75	6.0
LICENSES AND PERMITS					
10-32-10 BUSINESS LICENSES AND PERMITS	230.24	680.24	25,000.00	24,319.76	2.7
10-32-20 PLAN CHECK FEES	19,930.80	75,759.84	175,000.00	99,240.16	43.3
10-32-21 BUILDING PERMITS	43,862.16	116,757.82	350,000.00	233,242.18	33.4
10-32-22 BUILDING PERMIT ASSESSMENT	429.39	1,198.95	5,000.00	3,801.05	24.0
TOTAL LICENSES AND PERMITS	64,452.59	194,396.85	555,000.00	360,603.15	35.0
INTERGOVERNMENTAL REVENUE					
10-33-42 MUNICIPAL RECREATION GRANT	.00	.00	29,122.00	29,122.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	29,122.00	29,122.00	.0
CHARGES FOR SERVICES					
10-34-13 ZONING AND SUBDIVISION FEES	750.00	750.00	5,000.00	4,250.00	15.0
10-34-14 ANNEXATIONS APPLICATIONS	.00	.00	500.00	500.00	.0
10-34-15 SALE OF MAPS AND PUBLICATIONS	.00	110.00	250.00	140.00	44.0
10-34-22 PUBLIC SAFETY DISTRICT RENTAL	.00	9,629.00	38,516.00	28,887.00	25.0
10-34-40 WASTE COLLECTION SALES	67,361.71	201,840.80	730,000.00	528,159.20	27.7
10-34-69 YOUTH COUNCIL	310.00	1,554.60	3,000.00	1,445.40	51.8
10-34-81 SALE OF CEMETERY LOTS	5,525.00	11,050.00	25,000.00	13,950.00	44.2
10-34-83 BURIAL FEES	5,900.00	22,125.00	50,000.00	27,875.00	44.3
TOTAL CHARGES FOR SERVICES	79,846.71	247,059.40	852,266.00	605,206.60	29.0
FINES AND FORFEITURES					
10-35-10 TRAFFIC FINES	4,489.44	13,885.93	75,000.00	61,114.07	18.5
10-35-15 OTHER FINES	275.00	2,525.00	7,000.00	4,475.00	36.1
10-35-16 TRAFFIC SCHOOL	.00	3,150.00	2,000.00	(1,150.00)	157.5
TOTAL FINES AND FORFEITURES	4,764.44	19,560.93	84,000.00	64,439.07	23.3

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
RENTS AND OTHER REVENUE						
10-36-20	RENTS AND CONCESSIONS	6,375.00	15,670.00	65,000.00	49,330.00	24.1
	TOTAL RENTS AND OTHER REVENUE	6,375.00	15,670.00	65,000.00	49,330.00	24.1
INTEREST AND MISC REVENUE						
10-38-10	INTEREST EARNINGS	(195,623.95)	22,232.57	150,000.00	127,767.43	14.8
10-38-17	ALPINE DAYS REVENUE	3,381.94	71,529.87	85,000.00	13,470.13	84.2
10-38-18	RODEO REVENUE	.00	60,539.00	50,000.00	(10,539.00)	121.1
10-38-50	BICENTENNIAL BOOKS	40.00	200.00	500.00	300.00	40.0
10-38-90	SUNDRY REVENUES	2,498.60	4,005.27	40,000.00	35,994.73	10.0
	TOTAL INTEREST AND MISC REVENUE	(189,703.41)	158,506.71	325,500.00	166,993.29	48.7
TRANSFERS AND CONTRIBUTIONS						
10-39-10	FUND BALANCE APPROPRIATION	.00	.00	2,792,704.00	2,792,704.00	.0
10-39-20	CONTRIBUTION FOR PARAMEDIC	2,913.74	8,735.95	35,000.00	26,264.05	25.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	2,913.74	8,735.95	2,827,704.00	2,818,968.05	.3
	TOTAL FUND REVENUE	236,508.93	1,001,117.09	10,657,892.00	9,656,774.91	9.4

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION					
10-41-11 SALARIES & WAGES	21,342.80	72,646.83	247,500.00	174,853.17	29.4
10-41-13 EMPLOYEE BENEFITS	12,111.53	38,628.80	116,500.00	77,871.20	33.2
10-41-14 OVERTIME WAGES	105.36	725.71	2,000.00	1,274.29	36.3
10-41-21 BOOKS, SUBSCRIPTIONS & MEMBERS	392.27	3,945.91	25,000.00	21,054.09	15.8
10-41-22 PUBLIC NOTICES	133.12	289.11	2,000.00	1,710.89	14.5
10-41-23 TRAVEL	.00	113.54	7,500.00	7,386.46	1.5
10-41-24 OFFICE SUPPLIES & POSTAGE	677.89	3,053.19	15,000.00	11,946.81	20.4
10-41-25 EQUIPMENT - SUPPLIES & MAINTEN	.00	.00	1,500.00	1,500.00	.0
10-41-28 TELEPHONE	496.39	993.84	5,500.00	4,506.16	18.1
10-41-30 PROFESSIONAL SERVICES	.00	.00	45,000.00	45,000.00	.0
10-41-33 EDUCATION	.00	.00	3,000.00	3,000.00	.0
10-41-46 COUNCIL DISCRETIONARY FUND	24.65	252.42	12,000.00	11,747.58	2.1
10-41-47 MAYOR DISCRETIONARY FUND	97.50	97.50	5,000.00	4,902.50	2.0
10-41-51 INSURANCE	356.24	10,133.36	12,000.00	1,866.64	84.4
10-41-63 OTHER SERVICES	1,875.00	5,625.00	36,500.00	30,875.00	15.4
10-41-64 OTHER EXPENSES	.00	.00	6,000.00	6,000.00	.0
TOTAL ADMINISTRATION	37,612.75	136,505.21	542,000.00	405,494.79	25.2
COURT					
10-42-24 OFFICE EXPENSE & POSTAGE	1,171.93	2,205.19	38,000.00	35,794.81	5.8
10-42-31 PROFESSIONAL SERVICES	5,412.98	8,423.94	45,000.00	36,576.06	18.7
10-42-40 WITNESS FEES	.00	.00	200.00	200.00	.0
10-42-46 VICTIM REPARATION ASSESSMENT	2,140.07	3,319.86	32,000.00	28,680.14	10.4
TOTAL COURT	8,724.98	13,948.99	115,200.00	101,251.01	12.1
TREASURER					
10-43-11 SALARIES & WAGES	1,657.73	5,695.73	21,700.00	16,004.27	26.3
10-43-13 EMPLOYEE BENEFITS	981.03	3,222.90	11,700.00	8,477.10	27.6
10-43-14 OVERTIME WAGES	214.49	1,177.25	2,500.00	1,322.75	47.1
10-43-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	1,200.00	1,200.00	.0
10-43-23 TRAVEL	.00	.00	750.00	750.00	.0
10-43-24 OFFICE SUPPLIES & POSTAGE	.00	50.00	250.00	200.00	20.0
10-43-31 PROFESSIONAL & TECHNICAL	700.00	1,495.00	5,200.00	3,705.00	28.8
10-43-33 EDUCATION	.00	.00	1,300.00	1,300.00	.0
10-43-34 ACCOUNTING SERVICES/AUDIT	12,500.00	12,500.00	15,900.00	3,400.00	78.6
TOTAL TREASURER	16,053.25	24,140.88	60,500.00	36,359.12	39.9

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ELECTIONS					
10-50-24 OFFICE EXPENSE, SUPPLIES & POS	.00	.00	1,000.00	1,000.00	.0
10-50-62 MISCELLANEOUS SERVICES	.00	.00	39,350.00	39,350.00	.0
TOTAL ELECTIONS	.00	.00	40,350.00	40,350.00	.0
GOVERNMENT BUILDINGS					
10-52-26 BUILDING SUPPLIES	455.78	1,312.41	7,000.00	5,687.59	18.8
10-52-27 UTILITIES	1,399.04	2,886.38	25,000.00	22,113.62	11.6
10-52-51 INSURANCE	71.24	9,278.36	10,200.00	921.64	91.0
10-52-63 OTHER SERVICES	710.00	2,344.50	13,000.00	10,655.50	18.0
10-52-72 CAPITAL OUTLAY BUILDINGS	4,500.00	5,613.24	1,000,000.00	994,386.76	.6
TOTAL GOVERNMENT BUILDINGS	7,136.06	21,434.89	1,055,200.00	1,033,765.11	2.0
EMERGENCY SERVICES					
10-57-61 POLICE-PROFESSIONAL SERVICE	126,929.16	380,787.48	1,523,150.00	1,142,362.52	25.0
10-57-63 FIRE-PROFESSIONAL SERVICE	127,441.16	382,323.48	1,529,294.00	1,146,970.52	25.0
10-57-72 ADMINISTRATION	10,088.08	30,264.24	121,057.00	90,792.76	25.0
10-57-74 CAPITAL OUTLAY - EQUIPMENT	.00	(15,000.00)	15,000.00	30,000.00	(100.0)
TOTAL EMERGENCY SERVICES	264,458.40	778,375.20	3,188,501.00	2,410,125.80	24.4
BUILDING INSPECTION					
10-58-11 SALARIES & WAGES	4,064.94	13,969.44	53,500.00	39,530.56	26.1
10-58-13 EMPLOYEE BENEFITS	1,939.67	6,106.38	20,100.00	13,993.62	30.4
10-58-14 OVERTIME WAGES	.00	.00	500.00	500.00	.0
10-58-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
10-58-24 OFFICE SUPPLIES & POSTAGE	.00	.00	800.00	800.00	.0
10-58-28 TELEPHONE	30.00	105.00	1,000.00	895.00	10.5
10-58-29 CONTRACT/BUILDING INSPECTOR	6,860.00	6,860.00	90,000.00	83,140.00	7.6
10-58-51 INSURANCE & SURETY BONDS	71.24	9,278.36	10,200.00	921.64	91.0
10-58-65 BUILDING PERMIT SURCHARGE	.00	.00	3,000.00	3,000.00	.0
TOTAL BUILDING INSPECTION	12,965.85	36,319.18	179,600.00	143,280.82	20.2

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PLANNING & ZONING					
10-59-11 SALARIES & WAGES	14,071.27	47,782.94	181,900.00	134,117.06	26.3
10-59-13 EMPLOYEE BENEFITS	6,430.70	20,564.11	75,400.00	54,835.89	27.3
10-59-14 OVERTIME WAGES	275.35	848.98	1,000.00	151.02	84.9
10-59-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	1,000.00	1,000.00	.0
10-59-23 TRAVEL	.00	99.47	1,500.00	1,400.53	6.6
10-59-24 OFFICE SUPPLIES & POSTAGE	.00	.00	1,500.00	1,500.00	.0
10-59-30 PROFESSIONAL SERVICES	4,612.50	8,824.75	60,000.00	51,175.25	14.7
10-59-31 LEGAL SERVICES FOR SUBDIVIS	.00	.00	20,000.00	20,000.00	.0
10-59-34 EDUCATION	.00	.00	750.00	750.00	.0
 TOTAL PLANNING & ZONING	 25,389.82	 78,120.25	 343,050.00	 264,929.75	 22.8
 STREETS					
10-60-11 SALARIES & WAGES	10,089.19	35,065.23	132,400.00	97,334.77	26.5
10-60-13 EMPLOYEE BENEFITS	7,206.19	22,816.04	80,100.00	57,283.96	28.5
10-60-14 OVERTIME WAGES	1,934.63	5,488.32	8,000.00	2,511.68	68.6
10-60-15 ON CALL WAGES	524.85	1,807.09	6,350.00	4,542.91	28.5
10-60-23 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-60-24 OFFICE SUPPLIES & POSTAGE	.00	11.42	700.00	688.58	1.6
10-60-25 EQUIPMENT-SUPPLIES & MAINTENAN	2,280.24	19,006.56	75,000.00	55,993.44	25.3
10-60-26 STREET SUPPLIES AND MAINTENANC	4,795.33	8,838.17	75,000.00	66,161.83	11.8
10-60-27 UTILITIES	6.59	13.07	500.00	486.93	2.6
10-60-28 TELEPHONE	240.70	533.90	3,200.00	2,666.10	16.7
10-60-29 POWER - STREET LIGHTS	4,873.12	9,728.57	50,000.00	40,271.43	19.5
10-60-51 INSURANCE	71.24	9,278.36	10,200.00	921.64	91.0
10-60-63 OTHER SERVICES	75.00	75.00	12,000.00	11,925.00	.6
10-60-64 OTHER EXPENSES	357.44	426.70	6,500.00	6,073.30	6.6
10-60-70 CLASS C ROAD FUND	.00	6,300.00	.00	(6,300.00)	.0
10-60-73 CAPITAL OUTLAY-OTHER THAN BUIL	41,575.88	41,575.88	177,000.00	135,424.12	23.5
10-60-74 CAPITAL OUTLAY - EQUIPMENT	.00	.00	65,125.00	65,125.00	.0
 TOTAL STREETS	 74,030.40	 160,964.31	 703,075.00	 542,110.69	 22.9

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PARKS & RECREATION					
10-70-11 SALARIES & WAGES	4,659.61	16,273.77	62,900.00	46,626.23	25.9
10-70-12 WAGES TEMPORARY EMPLOYEES	5,714.31	28,734.86	63,500.00	34,765.14	45.3
10-70-13 EMPLOYEE BENEFITS	3,509.78	12,240.48	40,100.00	27,859.52	30.5
10-70-14 OVERTIME WAGES	339.58	1,796.45	2,500.00	703.55	71.9
10-70-23 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-70-24 OFFICE SUPPLIES & POSTAGE	468.09	739.11	2,400.00	1,660.89	30.8
10-70-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,117.97	2,995.68	25,000.00	22,004.32	12.0
10-70-26 BUILDING AND GROUNDS SUPPLIES	2,640.98	17,005.01	55,000.00	37,994.99	30.9
10-70-27 UTILITIES	5,097.49	14,535.46	60,000.00	45,464.54	24.2
10-70-28 TELEPHONE	220.70	463.90	3,000.00	2,536.10	15.5
10-70-51 INSURANCE & SURETY BONDS	71.24	9,278.36	10,200.00	921.64	91.0
10-70-60 RODEO	1,546.13	39,698.00	35,000.00	(4,698.00)	113.4
10-70-63 OTHER SERVICES-AM FORK AGREEMT	.00	.00	78,500.00	78,500.00	.0
10-70-64 OTHER EXPENSES	280.00	1,006.09	.00	(1,006.09)	.0
10-70-65 ALPINE DAYS	6,453.02	71,531.15	115,000.00	43,468.85	62.2
10-70-66 OTHER EXPENSE - SPECIAL PROJEC	.00	150.00	.00	(150.00)	.0
10-70-67 MOYLE PARK	2,019.67	2,072.23	9,000.00	6,927.77	23.0
10-70-68 LIBRARY	930.00	3,310.00	14,500.00	11,190.00	22.8
10-70-69 YOUTH COUNCIL	71.00	3,524.48	8,500.00	4,975.52	41.5
10-70-70 BOOK MOBILE	13,595.00	13,595.00	13,596.00	1.00	100.0
10-70-71 TRAILS	612.15	979.65	5,000.00	4,020.35	19.6
TOTAL PARKS & RECREATION	49,346.72	239,929.68	604,696.00	364,766.32	39.7
CEMETERY					
10-77-11 SALARIES & WAGES	4,659.60	16,273.76	62,900.00	46,626.24	25.9
10-77-12 WAGES TEMPORARY EMPLOYEE	5,714.29	28,734.81	63,500.00	34,765.19	45.3
10-77-13 EMPLOYEE BENEFITS	3,518.72	12,272.66	40,100.00	27,827.34	30.6
10-77-14 OVERTIME WAGES	339.58	1,796.45	2,500.00	703.55	71.9
10-77-23 TRAVEL	.00	.00	500.00	500.00	.0
10-77-24 OFFICE SUPPLIES & POSTAGE	.00	.00	250.00	250.00	.0
10-77-25 EQUIPMENT-SUPPLIES & MAINTENAN	610.95	1,396.99	12,000.00	10,603.01	11.6
10-77-26 BUILDING AND GROUNDS	.00	2,278.00	12,000.00	9,722.00	19.0
10-77-27 CEMETERY PAVING	446.56	1,339.68	.00	(1,339.68)	.0
10-77-28 TELEPHONE	15.00	52.50	850.00	797.50	6.2
10-77-51 INSURANCE & SURETY BONDS	71.24	9,278.36	10,200.00	921.64	91.0
10-77-63 OTHER SERVICES	12.06	24.45	10,000.00	9,975.55	.2
TOTAL CEMETERY	15,388.00	73,447.66	214,800.00	141,352.34	34.2

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
GARBAGE					
10-82-11 SALARIES & WAGES	3,629.52	12,634.47	54,100.00	41,465.53	23.4
10-82-13 EMPLOYEE BENEFITS	1,699.94	5,531.68	25,000.00	19,468.32	22.1
10-82-14 OVERTIME WAGES	125.14	686.80	1,500.00	813.20	45.8
10-82-24 OFFICE SUPPLIES & POSTAGE	523.21	1,544.42	3,600.00	2,055.58	42.9
10-82-28 TELEPHONE	7.50	26.25	250.00	223.75	10.5
10-82-31 PROFESSIONAL & TECHNICAL	700.00	1,400.00	4,800.00	3,400.00	29.2
10-82-34 TECHNOLOGY UPDATE	455.60	980.98	5,500.00	4,519.02	17.8
10-82-61 TIPPING FEES	13,908.15	29,694.36	166,000.00	136,305.64	17.9
10-82-62 WASTE PICKUP CONTRACT	40,557.87	81,046.91	482,000.00	400,953.09	16.8
10-82-64 OTHER EXPENSES	140.47	421.41	15,800.00	15,378.59	2.7
10-82-65 CITY CLEANUP PROJECTS	5,494.31	5,494.31	.00	(5,494.31)	.0
TOTAL GARBAGE	67,241.71	139,461.59	758,550.00	619,088.41	18.4
MISCELLANEOUS					
10-99-25 TECHNOLOGY UPGRADE	458.35	2,201.87	20,000.00	17,798.13	11.0
10-99-80 TRANSFER TO CAPITAL IMP FUND	.00	.00	34,666.00	34,666.00	.0
10-99-82 EMERGENCY PREP	221.10	335.20	5,000.00	4,664.80	6.7
TOTAL MISCELLANEOUS	679.45	2,537.07	59,666.00	57,128.93	4.3
TOTAL FUND EXPENDITURES	579,027.39	1,705,184.91	7,865,188.00	6,160,003.09	21.7
NET REVENUE OVER EXPENDITURES	(342,518.46)	(704,067.82)	2,792,704.00	3,496,771.82	(25.2)

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

CLASS C ROADS

ASSETS

11-1190	CASH - ALLOCATION FROM GENERAL	1,221,773.59
11-1313	CLASS C MASS TRANSIT RECEIVABL	(1.71)
TOTAL ASSETS		<u>1,221,771.88</u>

LIABILITIES AND EQUITYLIABILITIES

11-2131	ACCOUNTS PAYABLE	216.00
TOTAL LIABILITIES		216.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

11-2980	BALANCE BEGINNING OF YEAR	1,307,037.46
	REVENUE OVER EXPENDITURES - YTD	(85,481.58)
BALANCE - CURRENT DATE		<u>1,221,555.88</u>
TOTAL FUND EQUITY		<u>1,221,555.88</u>
TOTAL LIABILITIES AND EQUITY		<u>1,221,771.88</u>

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CLASS C ROADS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
11-33-56	B&C ROAD FUND ALLOTMENT	103,165.43	103,165.43	525,000.00	421,834.57	19.7
11-33-60	MASS TRANSIT	15,162.87	15,162.87	195,000.00	179,837.13	7.8
11-33-80	PUBLIC TRANSIT TAX	7,574.59	7,574.59	80,000.00	72,425.41	9.5
	TOTAL SOURCE 33	125,902.89	125,902.89	800,000.00	674,097.11	15.7
<u>INTEREST AND MISC REVENUE</u>						
11-38-10	INTEREST EARNINGS	12,926.04	12,926.04	45,000.00	32,073.96	28.7
	TOTAL INTEREST AND MISC REVENUE	12,926.04	12,926.04	45,000.00	32,073.96	28.7
<u>TRANSFERS AND CONTRIBUTIONS</u>						
11-39-10	FUND BALANCE APPROPRIATION	.00	.00	5,000.00	5,000.00	.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	5,000.00	5,000.00	.0
	TOTAL FUND REVENUE	138,828.93	138,828.93	850,000.00	711,171.07	16.3

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
11-60-70 CLASS C ROAD FUND PROJECTS	203,488.61	224,310.51	525,000.00	300,689.49	42.7
11-60-75 MASS TRANSIT PROJECTS	.00	.00	195,000.00	195,000.00	.0
11-60-80 PUBLIC TRANSPORTATION PROJECTS	.00	.00	80,000.00	80,000.00	.0
11-60-90 RESERVES	.00	.00	50,000.00	50,000.00	.0
 TOTAL DEPARTMENT 60	 203,488.61	 224,310.51	 850,000.00	 625,689.49	 26.4
 TOTAL FUND EXPENDITURES	 203,488.61	 224,310.51	 850,000.00	 625,689.49	 26.4
 NET REVENUE OVER EXPENDITURES	 (64,659.68)	 (85,481.58)	 .00	 85,481.58	 .0

ALPINE CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

RECREATION IMPACT FEES

ASSETS

15-1190 CASH - ALLOCATION FROM GENERAL	457,595.60
TOTAL ASSETS	457,595.60

LIABILITIES AND EQUITY

FUND EQUITY

15-2831 RESERVE-IMP RECREATION	571,085.62
UNAPPROPRIATED FUND BALANCE:	
15-2980 BALANCE BEGINNING OF YEAR	(123,878.26)
REVENUE OVER EXPENDITURES - YTD	10,388.24
BALANCE - CURRENT DATE	(113,490.02)
TOTAL FUND EQUITY	457,595.60
TOTAL LIABILITIES AND EQUITY	457,595.60

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

RECREATION IMPACT FEES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES						
15-37-31	RECREATION FACILITY FEES	.00	5,376.00	100,000.00	94,624.00	5.4
	TOTAL OPERATING REVENUES	.00	5,376.00	100,000.00	94,624.00	5.4
INTEREST AND MISC REVENUE						
15-38-10	INTEREST EARNINGS	5,012.24	5,012.24	40,000.00	34,987.76	12.5
	TOTAL INTEREST AND MISC REVENUE	5,012.24	5,012.24	40,000.00	34,987.76	12.5
TRANSFERS AND CONTRIBUTIONS						
15-39-10	FUND BALANCE APPROPRIATION	.00	.00	145,000.00	145,000.00	.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	145,000.00	145,000.00	.0
	TOTAL FUND REVENUE	5,012.24	10,388.24	285,000.00	274,611.76	3.6

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

RECREATION IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
15-40-31 PARK SYSTEM	.00	.00	285,000.00	285,000.00	.0
TOTAL EXPENDITURES	.00	.00	285,000.00	285,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	285,000.00	285,000.00	.0
NET REVENUE OVER EXPENDITURES	5,012.24	10,388.24	.00	(10,388.24)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

STREET IMPACT FEES

ASSETS

16-1190	CASH - ALLOCATION FROM GENERAL	167,739.03
	TOTAL ASSETS	167,739.03

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

16-2980	BALANCE BEGINNING OF YEAR	163,536.55
	REVENUE OVER EXPENDITURES - YTD	4,202.48
	BALANCE - CURRENT DATE	167,739.03
	TOTAL FUND EQUITY	167,739.03
	TOTAL LIABILITIES AND EQUITY	167,739.03

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STREET IMPACT FEES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES						
16-37-21	STREETS & TRANSPORTATION FEES	.00	2,366.64	40,000.00	37,633.36	5.9
	TOTAL OPERATING REVENUES	.00	2,366.64	40,000.00	37,633.36	5.9
INTEREST AND MISC REVENUE						
16-38-10	INTEREST EARNINGS	1,835.84	1,835.84	25,000.00	23,164.16	7.3
	TOTAL INTEREST AND MISC REVENUE	1,835.84	1,835.84	25,000.00	23,164.16	7.3
TRANSFERS AND CONTRIBUTIONS						
16-39-10	FUND BALANCE APPROPRIATION	.00	.00	340,000.00	340,000.00	.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	340,000.00	340,000.00	.0
	TOTAL FUND REVENUE	1,835.84	4,202.48	405,000.00	400,797.52	1.0

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STREET IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
16-40-21 STREET & TRANSPORT EXPENSES	.00	.00	405,000.00	405,000.00	.0
TOTAL EXPENDITURES	.00	.00	405,000.00	405,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	405,000.00	405,000.00	.0
NET REVENUE OVER EXPENDITURES	1,835.84	4,202.48	.00	(4,202.48)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

PARC FUND

ASSETS

44-1190	CASH - ALLOCATION TO OTHER FUN	112,531.69
	TOTAL ASSETS	112,531.69

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

44-2980	BALANCE BEGINNING OF YEAR	103,446.90
	REVENUE OVER EXPENDITURES - YTD	9,084.79
	BALANCE - CURRENT DATE	112,531.69
	TOTAL FUND EQUITY	112,531.69
	TOTAL LIABILITIES AND EQUITY	112,531.69

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PARC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
44-38-10 INTEREST REVENUE	1,126.71	1,126.71	.00	(1,126.71)	.0
44-38-20 PARC TAX	7,958.08	7,958.08	100,000.00	92,041.92	8.0
 TOTAL SOURCE 38	 9,084.79	 9,084.79	 100,000.00	 90,915.21	 9.1
 TOTAL FUND REVENUE	 9,084.79	 9,084.79	 100,000.00	 90,915.21	 9.1

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PARC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
44-40-72 CAPITAL OUTLAY - OTHER	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 40	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	9,084.79	9,084.79	.00	(9,084.79)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

CAPITAL IMPROVEMENTS FUND

ASSETS

45-1190 CASH - ALLOCATION TO OTHER FUN	10,166,144.82
TOTAL ASSETS	10,166,144.82

LIABILITIES AND EQUITY

LIABILITIES

45-2124 OTHER BONDS	353,000.00
45-2131 ACCOUNTS PAYABLE	10,480.85
45-2140 INFRA PROTECTION BONDS	1,480,688.48
45-2147 OPEN SPACE BOND	141,500.00
45-2150 RESTRICTED FOR ROADS	165,459.00
45-2152 MOYLE PARK DONATIONS	5,212.00
45-2156 MUSTARD DONATION/LAM PK TRAILS	4,948.00
TOTAL LIABILITIES	2,161,288.33

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

45-2960 EQUIPMENT REPLACEMENT	174,329.36
45-2980 BALANCE BEGINNING OF YEAR	7,747,834.52
REVENUE OVER EXPENDITURES - YTD	82,692.61
BALANCE - CURRENT DATE	8,004,856.49
TOTAL FUND EQUITY	8,004,856.49
TOTAL LIABILITIES AND EQUITY	10,166,144.82

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTEREST AND MISC REVENUE					
45-38-10 INTEREST REVENUE	111,712.25	111,712.25	400,000.00	288,287.75	27.9
TOTAL INTEREST AND MISC REVENUE	111,712.25	111,712.25	400,000.00	288,287.75	27.9
TRANSFERS AND CONTRIBUTIONS					
45-39-10 TRANSFER FROM GENERAL FUND	.00	.00	37,296.00	37,296.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	37,296.00	37,296.00	.0
TOTAL FUND REVENUE	111,712.25	111,712.25	437,296.00	325,583.75	25.6

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
45-40-72 CAPITAL OUTLAY - OTHER	7,980.85	29,019.64	962,000.00	932,980.36	3.0
45-40-73 CAPITAL OUTLAY BUILDINGS	.00	.00	2,200,000.00	2,200,000.00	.0
45-40-74 CAPITAL OUTLAY - EQUIPMENT	.00	.00	68,000.00	68,000.00	.0
TOTAL EXPENDITURES	7,980.85	29,019.64	3,230,000.00	3,200,980.36	.9
TOTAL FUND EXPENDITURES	7,980.85	29,019.64	3,230,000.00	3,200,980.36	.9
NET REVENUE OVER EXPENDITURES	103,731.40	82,692.61	(2,792,704.00)	(2,875,396.61)	3.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

WATER FUND

ASSETS

51-1110	CASH ON HAND	(126.43)
51-1190	CASH - ALLOCATION FROM GENERAL	3,895,631.11
51-1311	WATER ACCOUNTS RECEIVABLE	103,628.60
51-1314	ALLOWANCE FOR DOUBTFUL ACCOUNT	(390.78)
51-1598	INVESTMENT IN WATER STOCK	73,400.00
51-1610	DEFERRED OUTFLOWS-PENSIONS	57,509.00
51-1611	LAND	219,000.00
51-1621	BUILDING	169,102.63
51-1622	ALLOWANCE FOR DEPRECIATION-BUI	(142,115.39)
51-1631	IMPROVEMENTS OTHER THAN BUILDI	17,062,308.58
51-1632	ALLOWANCE FOR DEPRECIATION-IMP	(6,958,669.14)
51-1651	MACHINERY AND EQUIPMENT	1,274,518.67
51-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(745,531.44)

TOTAL ASSETS

15,008,265.41

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	873.92
51-2151	UTILITY DEPOSIT	27,100.00
51-2220	WAGES PAYABLE	5,214.64
51-2230	ST COMPENSATED ABSENCES	24,432.82
51-2290	NET PENSION LIABILITY	42,961.00
51-2410	DEFERRED INFLOWS-PENSIONS	193.00
51-2530	LT COMPENSATED ABSENCES	2,154.10

TOTAL LIABILITIES

102,929.48

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

51-2970	CONTRA ACCOUNT 81 IMPACT FEES	297,053.91
51-2980	BEGINNING OF YEAR	14,477,403.29
	REVENUE OVER EXPENDITURES - YTD	130,878.73

BALANCE - CURRENT DATE

14,905,335.93

TOTAL FUND EQUITY

14,905,335.93

TOTAL LIABILITIES AND EQUITY

15,008,265.41

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES					
51-37-11 METERED WATER SALES	91,719.50	286,810.08	875,000.00	588,189.92	32.8
51-37-12 OTHER WATER REVENUE	1,100.00	3,200.00	20,000.00	16,800.00	16.0
51-37-16 WATER CONNECTION FEE	1,840.00	5,980.00	30,000.00	24,020.00	19.9
51-37-17 PENALTIES	743.61	2,165.93	5,700.00	3,534.07	38.0
TOTAL OPERATING REVENUES	95,403.11	298,156.01	930,700.00	632,543.99	32.0
INTEREST AND MISC REVENUE					
51-38-10 INTEREST EARNINGS	42,160.97	42,160.97	180,000.00	137,839.03	23.4
TOTAL INTEREST AND MISC REVENUE	42,160.97	42,160.97	180,000.00	137,839.03	23.4
TRANSFERS AND CONTRIBUTIONS					
51-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	542,725.00	542,725.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	542,725.00	542,725.00	.0
TOTAL FUND REVENUE	137,564.08	340,316.98	1,653,425.00	1,313,108.02	20.6

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WATER EXPENDITURES					
51-80-11 SALARIES & WAGES	14,019.89	48,644.89	189,300.00	140,655.11	25.7
51-80-13 EMPLOYEE BENEFITS	8,922.46	28,375.40	104,700.00	76,324.60	27.1
51-80-14 OVERTIME WAGES	2,059.77	6,175.12	9,000.00	2,824.88	68.6
51-80-15 ON CALL WAGES	524.85	1,807.09	7,600.00	5,792.91	23.8
51-80-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	2,500.00	2,500.00	.0
51-80-23 TRAVEL	.00	.00	3,000.00	3,000.00	.0
51-80-24 OFFICE SUPPLIES & POS	5,894.18	11,642.77	20,000.00	8,357.23	58.2
51-80-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,038.60	2,466.38	21,000.00	18,533.62	11.7
51-80-26 BUILDING AND GROUNDS SUPPLIES	3,141.50	11,477.47	50,000.00	38,522.53	23.0
51-80-27 UTILITIES	17,054.45	31,412.72	35,000.00	3,587.28	89.8
51-80-28 TELEPHONE	304.44	728.87	2,500.00	1,771.13	29.2
51-80-31 PROFESSIONAL & TECHNICAL SERVI	1,050.00	2,100.00	25,000.00	22,900.00	8.4
51-80-33 EDUCATION	.00	280.00	1,000.00	720.00	28.0
51-80-34 TECHNOLOGY UPDATE	458.35	986.87	10,000.00	9,013.13	9.9
51-80-35 DEPRECIATION EXPENSE	.00	.00	255,000.00	255,000.00	.0
51-80-51 INSURANCE AND SURETY BONDS	71.24	9,278.36	10,200.00	921.64	91.0
51-80-62 MISCELLANEOUS SERVICES	5,638.93	12,480.12	38,000.00	25,519.88	32.8
51-80-63 OTHER EXPENSES	4,988.74	24,140.68	35,000.00	10,859.32	69.0
51-80-72 CAPITAL OUTLAY - BUILDINGS	.00	.00	5,000.00	5,000.00	.0
51-80-73 CAPITOL OUTLAY - IMPROVEMENTS	.00	17,441.51	764,500.00	747,058.49	2.3
51-80-74 CAPITAL OUTLAY - EQUIPMENT	.00	.00	65,125.00	65,125.00	.0
 TOTAL WATER EXPENDITURES	 65,167.40	 209,438.25	 1,653,425.00	 1,443,986.75	 12.7
 TOTAL FUND EXPENDITURES	 65,167.40	 209,438.25	 1,653,425.00	 1,443,986.75	 12.7
 NET REVENUE OVER EXPENDITURES	 72,396.68	 130,878.73	 .00	 (130,878.73)	 .0

ALPINE CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

SEWER FUND

ASSETS

52-1190	CASH - ALLOCATION TO OTHER FUN	3,394,237.18
52-1312	SEWER ACCOUNTS RECEIVABLE	95,498.46
52-1314	ALLOWANCE FOR DOUBTFUL ACCOUNT	(300.00)
52-1610	DEFERRED OUTFLOWS-PENSIONS	54,126.00
52-1611	LAND	21,072.00
52-1621	BUILDING	45,971.00
52-1622	ALLOWANCE FOR DEPRECIATION-BUI	(45,971.00)
52-1631	IMPROVEMENTS OTHER THAN BUILDI	8,661,627.16
52-1632	ALLOWANCE FOR DEPRECIATION-IMP	(3,764,808.90)
52-1651	MACHINERY AND EQUIPMENT	480,281.76
52-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(308,535.08)
TOTAL ASSETS		8,633,198.58

LIABILITIES AND EQUITY

LIABILITIES

52-2131	ACCOUNTS PAYABLE	540.91
52-2220	WAGES PAYABLE	5,214.64
52-2230	ST COMPENSATED ABSENCES	24,431.76
52-2290	NET PENSION LIABILITY	40,433.00
52-2300	TSSD CLEARING ACCOUNT	163,478.90
52-2410	DEFERRED INFLOWS-PENSIONS	181.00
52-2530	LT COMPENSATED ABSENCES	2,154.10
TOTAL LIABILITIES		236,434.31

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

52-2980	BALANCE BEGINNING OF YEAR	8,260,172.51
	REVENUE OVER EXPENDITURES - YTD	136,591.76
BALANCE - CURRENT DATE		8,396,764.27
TOTAL FUND EQUITY		8,396,764.27
TOTAL LIABILITIES AND EQUITY		8,633,198.58

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES					
52-37-11 SEWER SYSTEM USAGE SALES	117,437.96	351,583.65	1,300,000.00	948,416.35	27.0
52-37-12 OTHER REVENUE	.00	.00	10,000.00	10,000.00	.0
52-37-16 SEWER CONNECTION FEE	500.00	1,500.00	5,000.00	3,500.00	30.0
TOTAL OPERATING REVENUES	117,937.96	353,083.65	1,315,000.00	961,916.35	26.9
INTEREST AND MISC REVENUE					
52-38-10 INTEREST EARNINGS	36,759.73	36,759.73	160,000.00	123,240.27	23.0
TOTAL INTEREST AND MISC REVENUE	36,759.73	36,759.73	160,000.00	123,240.27	23.0
TRANSFERS AND CONTRIBUTIONS					
52-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	369,275.00	369,275.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	369,275.00	369,275.00	.0
TOTAL FUND REVENUE	154,697.69	389,843.38	1,844,275.00	1,454,431.62	21.1

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
SEWER EXPENDITURES					
52-81-11 SALARIES & WAGES	14,019.88	48,644.84	189,300.00	140,655.16	25.7
52-81-13 EMPLOYEE BENEFITS	8,922.38	28,375.08	104,700.00	76,324.92	27.1
52-81-14 OVERTIME WAGES	2,059.77	6,175.12	9,000.00	2,824.88	68.6
52-81-15 ON CALL WAGES	524.85	1,807.09	7,600.00	5,792.91	23.8
52-81-23 TRAVEL	293.00	293.00	2,750.00	2,457.00	10.7
52-81-24 OFFICE SUPPLIES & POSTAGE	523.20	1,544.44	18,000.00	16,455.56	8.6
52-81-25 EQUIPMENT-SUPPLIES & MAINTENAN	.00	.00	10,000.00	10,000.00	.0
52-81-26 BUILDING AND GROUND SUPPLIES	1,102.40	2,511.35	12,000.00	9,488.65	20.9
52-81-27 UTILITIES	30.76	65.90	2,200.00	2,134.10	3.0
52-81-28 TELEPHONE	274.29	638.42	3,900.00	3,261.58	16.4
52-81-31 PROFESSIONAL & TECHNICAL	700.00	1,400.00	8,000.00	6,600.00	17.5
52-81-34 TECHNOLOGY UPDATE	458.35	986.87	7,000.00	6,013.13	14.1
52-81-35 DEPRECIATION EXPENSE	.00	.00	130,000.00	130,000.00	.0
52-81-51 INSURANCE AND SURETY BONDS	71.24	9,278.36	10,200.00	921.64	91.0
52-81-62 TIMPANOGOS SPECIAL SERVICE DIS	72,740.65	139,447.71	900,000.00	760,552.29	15.5
52-81-64 OTHER EXPENSES	2,643.76	8,464.08	34,500.00	26,035.92	24.5
52-81-73 CAPITAL OUTLAY-IMPROVEMENTS	972.12	3,619.36	330,000.00	326,380.64	1.1
52-81-74 CAPITAL OUTLAY - EQUIPMENT	.00	.00	65,125.00	65,125.00	.0
TOTAL SEWER EXPENDITURES	105,336.65	253,251.62	1,844,275.00	1,591,023.38	13.7
TOTAL FUND EXPENDITURES	105,336.65	253,251.62	1,844,275.00	1,591,023.38	13.7
NET REVENUE OVER EXPENDITURES	49,361.04	136,591.76	.00	(136,591.76)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2025

PRESSURIZED IRRIGATION FUND

ASSETS

55-1190	CASH - ALLOCATION TO OTHER FUN	2,312,919.64
55-1282	2020 BOND FUND 0352420	369,662.85
55-1311	ACCOUNTS RECEIVABLE	166,547.72
55-1314	ALLOWANCE FOR DOUBTFUL ACCOUNT	(125.70)
55-1610	DEFERRED OUTFLOWS-PENSIONS	37,212.00
55-1631	PRESSURIZED IRRIGATION SYSTEM	16,389,423.30
55-1632	ACCUMULATION DEPRECIATION-IMPR	(5,463,996.88)
55-1633	CONSTRUCTION IN PROGRESS	.70
55-1651	MACHINERY AND EQUIPMENT	389,320.31
55-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(297,622.64)
55-1910	DEFERED AMOUNT ON REFUNDING	26,617.02
TOTAL ASSETS		13,929,958.32

LIABILITIES AND EQUITY

LIABILITIES

55-2131	ACCOUNTS PAYABLE	540.91
55-2141	ACCRUED INTEREST PAYABLE	3,040.71
55-2220	WAGES PAYABLE	4,585.28
55-2230	ST COMPENSATED ABSENCES	20,399.95
55-2290	NET PENSION LIABILITY	27,798.00
55-2410	DEFERRED INFLOWS-PENSIONS	125.00
55-2511	CURRENT PORTION OF BONDS	356,000.00
55-2532	BOND - 2020 WATER REFUNDING	1,473,000.00
55-2540	LT COMPENSATED ABSENCES	2,154.10
TOTAL LIABILITIES		1,887,643.95

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

55-2970	CONTRA ACCOUNT IMPACT FEES 85	282,500.00
55-2980	BALANCE BEGINNING OF YEAR	10,585,808.28
	REVENUE OVER EXPENDITURES - YTD	1,174,006.09
BALANCE - CURRENT DATE		12,042,314.37
TOTAL FUND EQUITY		12,042,314.37
TOTAL LIABILITIES AND EQUITY		13,929,958.32

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PRESSURIZED IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTERGOVERNMENTAL REVENUE					
55-33-20 PI IRRIGATION GRANT PROJECT	.00	900,000.00	.00	(900,000.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	900,000.00	.00	(900,000.00)	.0
OPERATING REVENUES					
55-37-11 IRRIGATION WATER SALES	159,804.73	460,119.13	1,150,000.00	689,880.87	40.0
55-37-12 OTHER REVENUE	.00	192.22	1,000.00	807.78	19.2
55-37-16 PRESSURIZED CONNECTION FEE	5,539.75	12,561.02	40,000.00	27,438.98	31.4
TOTAL OPERATING REVENUES	165,344.48	472,872.37	1,191,000.00	718,127.63	39.7
INTEREST AND MISC REVENUE					
55-38-10 INTEREST EARNINGS	26,982.36	26,982.36	60,000.00	33,017.64	45.0
TOTAL INTEREST AND MISC REVENUE	26,982.36	26,982.36	60,000.00	33,017.64	45.0
TRANSFERS AND CONTRIBUTIONS					
55-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	1,381,329.00	1,381,329.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	1,381,329.00	1,381,329.00	.0
TOTAL FUND REVENUE	192,326.84	1,399,854.73	2,632,329.00	1,232,474.27	53.2

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PRESSURIZED IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
55-40-11 SALARIES & WAGES, ADMINISTRATI	12,046.38	41,770.65	163,200.00	121,429.35	25.6
55-40-13 EMPLOYEE BENEFITS	7,848.23	24,910.33	91,700.00	66,789.67	27.2
55-40-14 OVERTIME WAGES	2,059.77	6,175.12	9,000.00	2,824.88	68.6
55-40-15 ON CALL WAGES	524.85	1,807.06	5,000.00	3,192.94	36.1
55-40-23 TRAVEL	.00	.00	1,200.00	1,200.00	.0
55-40-25 EQUIPMENT - SUPPLIES & MAINTEN	1,038.60	2,374.88	58,000.00	55,625.12	4.1
55-40-26 BUILDING & GROUNDS SUPPLIES	96.13	1,539.84	25,000.00	23,460.16	6.2
55-40-27 UTILITIES	55,456.06	106,377.20	185,000.00	78,622.80	57.5
55-40-28 TELEPHONE	273.52	636.11	3,500.00	2,863.89	18.2
55-40-29 OFFICE SUPPLIES & POSTAGE	710.95	7,284.24	12,000.00	4,715.76	60.7
55-40-31 PROFESSIONAL & TECHNICAL SERVI	350.00	700.00	5,000.00	4,300.00	14.0
55-40-32 ENGINEER SERVICES	1,424.83	2,430.30	10,000.00	7,569.70	24.3
55-40-33 TECHNOLOGY UPDATE	1,220.00	1,220.00	7,500.00	6,280.00	16.3
55-40-34 ANNUAL AUDIT - UTAH WATER	458.35	986.87	.00	(986.87)	.0
55-40-35 DEPRECIATION EXPENSE	.00	.00	223,704.00	223,704.00	.0
55-40-51 INSURANCE & SURETY BONDS	71.24	9,278.36	11,200.00	1,921.64	82.8
55-40-62 MISCELLANEOUS SERVICES	2,737.92	5,473.63	33,000.00	27,526.37	16.6
55-40-63 OTHER EXPENSES	2,682.27	6,713.21	23,000.00	16,286.79	29.2
55-40-71 CUP WATER	.00	.00	184,000.00	184,000.00	.0
55-40-73 CAPITAL OUTLAY	.00	6,170.84	1,267,500.00	1,261,329.16	.5
55-40-74 CAPITAL OUTLAY - EQUIPMENT	.00	.00	35,125.00	35,125.00	.0
55-40-83 BOND PRINCIPAL #8938222	.00	.00	278,700.00	278,700.00	.0
 TOTAL EXPENDITURES	 88,999.10	 225,848.64	 2,632,329.00	 2,406,480.36	 8.6
 TOTAL FUND EXPENDITURES	 88,999.10	 225,848.64	 2,632,329.00	 2,406,480.36	 8.6
 NET REVENUE OVER EXPENDITURES	 103,327.74	 1,174,006.09	 .00	 (1,174,006.09)	 .0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

STORM DRAIN FUND

ASSETS

56-1190	CASH - ALLOCATION TO OTHER FUN	1,065,022.34
56-1313	STORM DRAIN ACCTS RECEIVABLE	17,072.76
56-1314	ALLOWANCE FOR DOUBTFUL ACCOUNT	(267.63)
56-1610	DEFERRED OUTFLOWS-PENSIONS	16,915.00
56-1611	LAND	216,055.23
56-1631	STORM DRAIN IMPROVEMENTS	7,608,247.36
56-1632	ALLOWANCE FOR DEPRECIATION	(2,232,306.32)
 TOTAL ASSETS		 6,690,738.74

LIABILITIES AND EQUITYLIABILITIES

56-2220	WAGES PAYABLE	1,439.58
56-2230	ST COMPENSATED ABSENCES	16,340.35
56-2290	NET PENSION LIABILITY	12,635.00
56-2410	DEFERRED INFLOWS-PENSIONS	57.00
56-2530	LT COMPENSATED ABSENCES	1,352.00
 TOTAL LIABILITIES		 31,823.93

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

56-2920	CONTRA IMPACT FEE	195,975.13
56-2980	BALANCE BEGINNING OF YEAR	6,438,685.62
	REVENUE OVER EXPENDITURES - YTD	24,254.06
 BALANCE - CURRENT DATE		 6,658,914.81
 TOTAL FUND EQUITY		 6,658,914.81
 TOTAL LIABILITIES AND EQUITY		 6,690,738.74

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES					
56-37-11 STORM DRAIN REVENUE	16,063.20	48,160.36	200,000.00	151,839.64	24.1
56-37-12 OTHER REVENUE	.00	.00	1,000.00	1,000.00	.0
56-37-13 SWPP FEE	1,200.00	3,000.00	14,000.00	11,000.00	21.4
TOTAL OPERATING REVENUES	17,263.20	51,160.36	215,000.00	163,839.64	23.8
INTEREST AND MISC REVENUE					
56-38-10 INTEREST EARNINGS	11,590.70	11,590.70	47,000.00	35,409.30	24.7
TOTAL INTEREST AND MISC REVENUE	11,590.70	11,590.70	47,000.00	35,409.30	24.7
SOURCE 39					
56-39-12 UNAPPROPRIATED FUND EQUITY	.00	.00	162,150.00	162,150.00	.0
TOTAL SOURCE 39	.00	.00	162,150.00	162,150.00	.0
TOTAL FUND REVENUE	28,853.90	62,751.06	424,150.00	361,398.94	14.8

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
56-40-11 SALARIES & WAGES, ADMINISTRATI	4,587.46	15,760.96	64,600.00	48,839.04	24.4
56-40-13 EMPLOYEE BENEFITS	2,936.27	9,271.74	39,200.00	29,928.26	23.7
56-40-14 OVERTIME WAGES	.00	.00	1,000.00	1,000.00	.0
56-40-20 PLANNING	.00	.00	500.00	500.00	.0
56-40-21 BOOKS, SUBSCRIPTIONS & MEMBERS	200.00	600.00	4,000.00	3,400.00	15.0
56-40-23 TRAVEL	.00	.00	650.00	650.00	.0
56-40-24 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
56-40-26 BUILDING & GROUND SUPPLIES	.00	.00	4,500.00	4,500.00	.0
56-40-27 STORM DRAIN UTILITIES	45.27	135.81	.00	(135.81)	.0
56-40-34 TECHNOLOGY UPDATE	455.60	980.96	5,500.00	4,519.04	17.8
56-40-35 DEPRECIATION EXPENSE	.00	.00	83,500.00	83,500.00	.0
56-40-51 INSURANCE	71.19	9,278.21	10,200.00	921.79	91.0
56-40-62 MISCELLANEOUS SERVICES	102.16	451.48	10,000.00	9,548.52	4.5
56-40-73 CAPITAL OUTLAY	.00	2,017.84	200,000.00	197,982.16	1.0
TOTAL EXPENDITURES	8,397.95	38,497.00	424,150.00	385,653.00	9.1
TOTAL FUND EXPENDITURES	8,397.95	38,497.00	424,150.00	385,653.00	9.1
NET REVENUE OVER EXPENDITURES	20,455.95	24,254.06	.00	(24,254.06)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

TRUST AND AGENCY FUND

ASSETS

70-1190 CASH - ALLOCATION TO OTHER FUN	805,470.53
TOTAL ASSETS	805,470.53

LIABILITIES AND EQUITY

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

TRUST AND AGENCY FUND

LIABILITIES

70-2300	BOND FOR BECK PINES PLAT A	4,167.30
70-2301	CHERRYPOINT ROAD PRESERVATION	14,513.70
70-2302	BOND FOR BECK PINES PLAT C	3,715.54
70-2303	DRAINAGE BOND MCFADDEN	20,000.00
70-2304	LEGACY HEIGHTS PLAT A	7,557.88
70-2307	BASEBALL FIELD #4	46,990.00
70-2308	BLANK UTILITIES BOND	1,600.00
70-2310	BOND FOR HERITAGE HILLS	10,800.00
70-2311	ESCROW BOND BATEMAN LANE	13,067.20
70-2332	BROOKSIDE CT 3 FALLS SEALCOAT	3,000.00
70-2333	RIDGE@ALPINE PHASE 5 SEALCOAT	22,860.75
70-2334	LAYTON SUBDIVISION SEALCOAT	7,400.00
70-2338	REGAN PACK SIDEWALK BOND	2,852.00
70-2345	ALPINE RIDGE PHASE 5 OAK VIEW	3,323.20
70-2346	FORT CREEK MANOR PLAT A	7,014.30
70-2347	THREE FALLS FLOCK CAMERAS	5,700.00
70-2373	ALPINE VIEW ESTATES	3,509.00
70-2384	JECCO FARM ROAD IMPROVEMENTS	1,611.00
70-2401	20-BROOKSIDE MEADOWS ROAD FUND	13,275.00
70-2422	CASH BOND TERRY PEARCE SITE	1,007.20
70-2425	ESCROW BOND 1095 E WATKINS LN	880.00
70-2430	ESCROW RIDGE DRIVE SIDEWALK	1,323.00
70-2432	ESCROW 648 N PATTERSON LN C&G	2,400.00
70-2445	CASH BOND FOR NORTH GROVE DR	11,866.20
70-2446	BOND FOR BURGESS PL SIDEWALK	400.00
70-2449	RED DEER CONSTRUCTION	6,312.00
70-2450	PERRY/APPLE CREEK ACRES	84.00
70-2451	ALPINE ACRES PLAT C C&G	2,240.00
70-2453	CARL PACK STREET ESCROW	12,279.17
70-2454	JOANN PACK STREET ESCROW	12,198.38
70-2455	WAYNE PACK STREET ESCROW	12,198.38
70-2456	LORRAINE WALZ STREET ESCROW	13,727.00
70-2457	JONES SITE PLAN 253 N 200 E	547.00
70-2458	VINTAGE PLACE B	845.00
70-2462	20-MONTDELLA SUBDIVISION	175,800.34
70-2465	PEARCE (TERRY) PEARCE PLATA	42,378.75
70-2470	22-SILVERHAWK BOND-GRENNY	5,000.00
70-2471	SUMMIT POINT RECLAM BOND	3,955.00
70-2538	WILLIS BECKSTEAD - WATER MAIN	280.61
70-2544	DON ROGERS - FORT CANYON	1,291.31
70-2545	DON ROGERS - FORT CANYON	12,918.62
70-2572	BOND FOR JAMES MOYLE	3,010.00
70-2579	BOND FOR RED PINE DRIVE	2,995.00
70-2585	VEIN TOWLE BARN BOND	24,033.15
70-2586	BOND FOR DAVID PEIRCE 600 S	904.00
70-2591	BOND FOR RIVER MEADOWS OFC PK	4,012.50
70-2599	BOND FOR 300 NORTH EXTENTION	10,586.00

TOTAL LIABILITIES

558,429.48

FUND EQUITY

70-2603	ELKRIDGE LUXURY ESTATES BOND	61,160.00
---------	------------------------------	-----------

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

TRUST AND AGENCY FUND

UNAPPROPRIATED FUND BALANCE:

70-2974	24-JACKSON HGT PLAT B SIDEWALK	7,600.00
70-2980	BALANCE BEGINNING OF YEAR	169,371.64
	REVENUE OVER EXPENDITURES - YTD	8,909.41

BALANCE - CURRENT DATE	185,881.05
------------------------	------------

TOTAL FUND EQUITY	247,041.05
-------------------	------------

TOTAL LIABILITIES AND EQUITY	805,470.53
------------------------------	------------

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

TRUST AND AGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTEREST AND MISC REVENUE					
70-38-10 INTEREST REVENUE	8,909.41	8,909.41	34,000.00	25,090.59	26.2
TOTAL INTEREST AND MISC REVENUE	8,909.41	8,909.41	34,000.00	25,090.59	26.2
TOTAL FUND REVENUE	8,909.41	8,909.41	34,000.00	25,090.59	26.2

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

TRUST AND AGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
70-40-64 MISCELLANEOUS EXPENSES	.00	.00	34,000.00	34,000.00	.0
TOTAL EXPENDITURES	.00	.00	34,000.00	34,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	34,000.00	34,000.00	.0
NET REVENUE OVER EXPENDITURES	8,909.41	8,909.41	.00	(8,909.41)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

CEMETERY PERPETUAL CARE FUND

ASSETS71-1190 CASH - ALLOCATION TO OTHER FUN 1,827,552.62TOTAL ASSETS 1,827,552.62LIABILITIES AND EQUITYFUND EQUITY

UNAPPROPRIATED FUND BALANCE:

71-2980 BALANCE BEGINNING OF YEAR 1,773,567.67
REVENUE OVER EXPENDITURES - YTD 53,984.95BALANCE - CURRENT DATE 1,827,552.62TOTAL FUND EQUITY 1,827,552.62TOTAL LIABILITIES AND EQUITY 1,827,552.62

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CEMETERY PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTERGOVERNMENTAL REVENUE					
71-33-56 CEMETERY LOT PAYMENTS	16,575.00	33,150.00	20,000.00	(13,150.00)	165.8
71-33-58 UPRIGHT MONUMENT	225.00	900.00	2,500.00	1,600.00	36.0
TOTAL INTERGOVERNMENTAL REVENUE	16,800.00	34,050.00	22,500.00	(11,550.00)	151.3
INTEREST AND MISC REVENUE					
71-38-10 INTEREST REVENUE	19,934.95	19,934.95	45,000.00	25,065.05	44.3
TOTAL INTEREST AND MISC REVENUE	19,934.95	19,934.95	45,000.00	25,065.05	44.3
TRANSFERS AND CONTRIBUTIONS					
71-39-10 FUND SURPLUS	.00	.00	102,500.00	102,500.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	102,500.00	102,500.00	.0
TOTAL FUND REVENUE	36,734.95	53,984.95	170,000.00	116,015.05	31.8

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

CEMETERY PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
71-40-64 OTHER EXPENSES	.00	.00	170,000.00	170,000.00	.0
TOTAL EXPENDITURES	.00	.00	170,000.00	170,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	170,000.00	170,000.00	.0
NET REVENUE OVER EXPENDITURES	36,734.95	53,984.95	.00	(53,984.95)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

WATER IMPACT FEES

ASSETS81-1190 CASH - ALLOCATION FROM GENERAL 824,123.87TOTAL ASSETS 824,123.87LIABILITIES AND EQUITYFUND EQUITY

UNAPPROPRIATED FUND BALANCE:

81-2970	CONTRA ACCOUNT IMPACT FEES 51	(297,053.91)
81-2980	BALANCE BEGINNING OF YEAR	1,053,746.69
	REVENUE OVER EXPENDITURES - YTD	67,431.09

BALANCE - CURRENT DATE 824,123.87TOTAL FUND EQUITY 824,123.87TOTAL LIABILITIES AND EQUITY 824,123.87

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER IMPACT FEES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES						
81-37-20	WATER IMPACT FEES	17,444.85	61,638.47	135,000.00	73,361.53	45.7
	TOTAL OPERATING REVENUES	17,444.85	61,638.47	135,000.00	73,361.53	45.7
INTEREST AND MISC REVENUE						
81-38-10	INTEREST EARNINGS	8,836.83	8,836.83	35,000.00	26,163.17	25.3
	TOTAL INTEREST AND MISC REVENUE	8,836.83	8,836.83	35,000.00	26,163.17	25.3
	TOTAL FUND REVENUE	26,281.68	70,475.30	170,000.00	99,524.70	41.5

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

WATER IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
IMPACT FEE PROJECTS					
81-80-70 CAPITAL OUTLAY - IMPACT FEE	.00	3,044.21	170,000.00	166,955.79	1.8
TOTAL IMPACT FEE PROJECTS	.00	3,044.21	170,000.00	166,955.79	1.8
TOTAL FUND EXPENDITURES	.00	3,044.21	170,000.00	166,955.79	1.8
NET REVENUE OVER EXPENDITURES	26,281.68	67,431.09	.00	(67,431.09)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

SEWER IMPACT FEES

ASSETS

82-1190	CASH - ALLOCATION FROM GENERAL	170,818.27
	TOTAL ASSETS	<u>170,818.27</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

82-2980	BALANCE BEGINNING OF YEAR	167,430.41
	REVENUE OVER EXPENDITURES - YTD	3,387.86
	BALANCE - CURRENT DATE	<u>170,818.27</u>
	TOTAL FUND EQUITY	<u>170,818.27</u>
	TOTAL LIABILITIES AND EQUITY	<u>170,818.27</u>

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

SEWER IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES					
82-37-20 SEWER IMPACT FEES	1,450.08	3,625.20	25,000.00	21,374.80	14.5
TOTAL OPERATING REVENUES	1,450.08	3,625.20	25,000.00	21,374.80	14.5
INTEREST AND MISC REVENUE					
82-38-10 INTEREST EARNINGS	1,870.19	1,870.19	.00	(1,870.19)	.0
TOTAL INTEREST AND MISC REVENUE	1,870.19	1,870.19	.00	(1,870.19)	.0
TOTAL FUND REVENUE	3,320.27	5,495.39	25,000.00	19,504.61	22.0

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

SEWER IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
IMPACT FEE PROJECTS					
82-80-70 CAPITAL OUTLAY - IMPACT FEE	.00	2,107.53	25,000.00	22,892.47	8.4
TOTAL IMPACT FEE PROJECTS	.00	2,107.53	25,000.00	22,892.47	8.4
TOTAL FUND EXPENDITURES	.00	2,107.53	25,000.00	22,892.47	8.4
NET REVENUE OVER EXPENDITURES	3,320.27	3,387.86	.00	(3,387.86)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

PI IMPACT FEES

ASSETS85-1190 CASH - ALLOCATION FROM GENERAL 619,897.21TOTAL ASSETS 619,897.21LIABILITIES AND EQUITYFUND EQUITY

UNAPPROPRIATED FUND BALANCE:

85-2970	CONTRA ACCOUNT IMPACT FEES 55	(282,500.00)
85-2980	BALANCE BEGINNING OF YEAR	870,947.91
	REVENUE OVER EXPENDITURES - YTD	31,449.30

BALANCE - CURRENT DATE 619,897.21TOTAL FUND EQUITY 619,897.21TOTAL LIABILITIES AND EQUITY 619,897.21

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PI IMPACT FEES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES						
85-37-20	PI IMPACT FEES	17,098.25	29,210.04	200,000.00	170,789.96	14.6
	TOTAL OPERATING REVENUES	17,098.25	29,210.04	200,000.00	170,789.96	14.6
INTEREST AND MISC REVENUE						
85-38-10	INTEREST EARNINGS	6,688.49	6,688.49	27,500.00	20,811.51	24.3
	TOTAL INTEREST AND MISC REVENUE	6,688.49	6,688.49	27,500.00	20,811.51	24.3
	TOTAL FUND REVENUE	23,786.74	35,898.53	227,500.00	191,601.47	15.8

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

PI IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
85-40-45 PROJECTS	468.34	4,449.23	116,000.00	111,550.77	3.8
85-40-86 BOND PI INTEREST AND PRINCIPAL	.00	.00	111,500.00	111,500.00	.0
TOTAL EXPENDITURES	468.34	4,449.23	227,500.00	223,050.77	2.0
TOTAL FUND EXPENDITURES	468.34	4,449.23	227,500.00	223,050.77	2.0
NET REVENUE OVER EXPENDITURES	23,318.40	31,449.30	.00	(31,449.30)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

STORM DRAIN IMPACT FEES

ASSETS

86-1190 CASH - ALLOCATION FROM GENERAL 225,997.22TOTAL ASSETS 225,997.22

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

86-2920	CONTRA IMPACT FEE	(195,975.13)
86-2980	BALANCE BEGINNING OF YEAR		417,892.99
	REVENUE OVER EXPENDITURES - YTD		4,079.36

BALANCE - CURRENT DATE 225,997.22TOTAL FUND EQUITY 225,997.22TOTAL LIABILITIES AND EQUITY 225,997.22

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STORM DRAIN IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OPERATING REVENUES					
86-37-20 STORM DRAIN IMPACT FEES	.00	1,600.00	25,000.00	23,400.00	6.4
TOTAL OPERATING REVENUES	.00	1,600.00	25,000.00	23,400.00	6.4
INTEREST AND MISC REVENUE					
86-38-10 INTEREST EARNINGS	2,479.36	2,479.36	11,000.00	8,520.64	22.5
TOTAL INTEREST AND MISC REVENUE	2,479.36	2,479.36	11,000.00	8,520.64	22.5
TRANSFERS AND CONTRIBUTIONS					
86-39-10 FUND BALANCE APPROPRIATION	.00	.00	14,000.00	14,000.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	14,000.00	14,000.00	.0
TOTAL FUND REVENUE	2,479.36	4,079.36	50,000.00	45,920.64	8.2

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

STORM DRAIN IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
IMPACT FEE PROJECTS					
86-80-70 CAPITAL OUTLAY - IMPACT FEE	.00	.00	50,000.00	50,000.00	.0
TOTAL IMPACT FEE PROJECTS	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
NET REVENUE OVER EXPENDITURES	2,479.36	4,079.36	.00	(4,079.36)	.0

ALPINE CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2025

FUND 91

ASSETS

91-1611	LAND	22,972,643.75
91-1621	BUILDINGS	2,667,722.67
91-1622	ALLOWANCE FOR DEPRECIATION-BUI	(73,300.48)
91-1631	IMPROVEMENTS OTHER THAN BUILDI	45,747,264.23
91-1632	ALLOWANCE FOR DEPR'N-OTHER BUI	(1,207,130.84)
91-1651	MACHINERY AND EQUIPMENT	1,969,257.40
91-1652	ALLOWANCE FOR DEPR'N-MACH./EQU	(82,040.00)
91-1690	ACCUMULATED DEPRECIATION	(28,169,455.97)
<hr/>		
TOTAL ASSETS		43,824,960.76
<hr/>		

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

91-2980	BEGINNING OF YEAR	38,150,052.63
91-2985	ADDITIONS - CURRENT YEAR	5,674,908.13
<hr/>		
BALANCE - CURRENT DATE		43,824,960.76
<hr/>		
TOTAL FUND EQUITY		43,824,960.76
<hr/>		
TOTAL LIABILITIES AND EQUITY		43,824,960.76
<hr/>		

ALPINE CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2025

GENERAL LONG-TERM DEBT

ASSETS

95-1610	DEFERRED OUTFLOW PENSION	172,528.00
95-1611	AMOUNT TO BE PROVIDED-GEN FUND	59,124.56
		<u>231,652.56</u>

TOTAL ASSETS

LIABILITIES AND EQUITY

LIABILITIES

95-2090	SWEEPER LEASE	.01
95-2290	NET PENSION LIABILITY	128,882.00
95-2410	DEFERRED INFLOWS PENSION	578.00
		<u>129,460.01</u>

TOTAL LIABILITIES

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

95-2940	ACC COMP ABSENCES-CURRENT	95,592.89
95-2950	ACC COMP ABSENCES	6,599.66
		<u>102,192.55</u>
		<u>102,192.55</u>
		<u>231,652.56</u>

BALANCE - CURRENT DATE

TOTAL FUND EQUITY

TOTAL LIABILITIES AND EQUITY

ALPINE CITY COUNCIL AGENDA

SUBJECT: Material Change to Alpine City Hall Park-Remodel and Expansion of Fire Station.

FOR CONSIDERATION ON: October 28th, 2025

PETITIONER: City Staff

ACTION REQUESTED BY PETITIONER: Approval of Material Change to Alpine City Hall Park for a Remodel and Expansion of Fire Station.

BACKGROUND INFORMATION:

Alpine City is working on a project to update, remodel, and expand the existing Fire Station located at City Hall Park. Because this project represents a material change to an existing City Park, Alpine Development Code 3.16.040 requires additional public input and review.

Under this provision, land included in a City Park may not be materially changed, improved, altered, disposed of, or used for another purpose unless:

1. The Planning Commission holds a public hearing and makes a recommendation, **and**
2. The City Council approves the change by a supermajority vote (at least 4 of 5 members).

A material change is defined as including, but not limited to:

- A change to the park's essential defining characteristics,
- Creation or improvement of roadways or parking lots within the park, or
- Other alterations that affect the existing nature of the park.

Because this project involves expanding the Fire Station and adding parking, both the Planning Commission and City Council must review it.

It is important to note that at this stage, the review is limited to the proposed change to the park itself. Design details for the new Fire Station building and related features will be considered as a separate agenda item. In addition, the City anticipates that the multiple parcels on the City Hall block will likely need to be consolidated to accommodate the project.

During the public hearing held by the planning commission, several residents expressed concerns about the project's impact on the park and neighborhood. Neighbors to the East whose home faces the proposed new entrance, opposed the plan due to traffic, lights, and noise, and urged the city to consider alternate access points to the west or south. Other residents supported the need for improved fire facilities but advocated minimizing the building's footprint and preserving as much green space as possible. Others questioned the necessity of including a senior or community center, and asked that the historic Arnold Patrick home be preserved if possible.

Planning Commissioners discussed alternative access routes, potential alteration of the senior center, and the reuse of materials from the historic home. The community center was also discussed as being used for Senior Citizen activities and other needs of the

community. In the end, the Commission voted to recommend approval of the proposed plan with the following considerations.

1. Use bricks and other architectural items from the Arnold Patrick home if it can't be salvaged (Lehi Public Safety Building Concept).
2. Residents to the east have input in the planning of the west side parking area.
3. Remove eight parking stalls on the south side (east entrance) and shrink the parking area.

The concept that was presented to the Planning Commission is included in this packet. An updated version showing the parking layout as recommended will be available as part of this review as the architect is finishing up that design.

CITY CODE:

- Alpine Development Code 3.16.040 Special Provisions

GENERAL PLAN:

- Parks, Recreation, Trails, And Open Space Pg. 20.

PUBLIC NOTICE:

A public hearing was required and held as part of the review of this agenda item by the Planning Commission.

STAFF RECOMMENDATION:

Review and give feedback on the proposed material change to the City Hall Park. The Council can vote to approve, with 4 of the 5 members voting to do so.

SAMPLE MOTION TO APPROVE:

I move to approve the material change proposed to the City Hall Park to allow for the expansion of the current Alpine Fire Station No. 202 Project as proposed.

SAMPLE MOTION TO APPROVE WITH CONDITIONS:

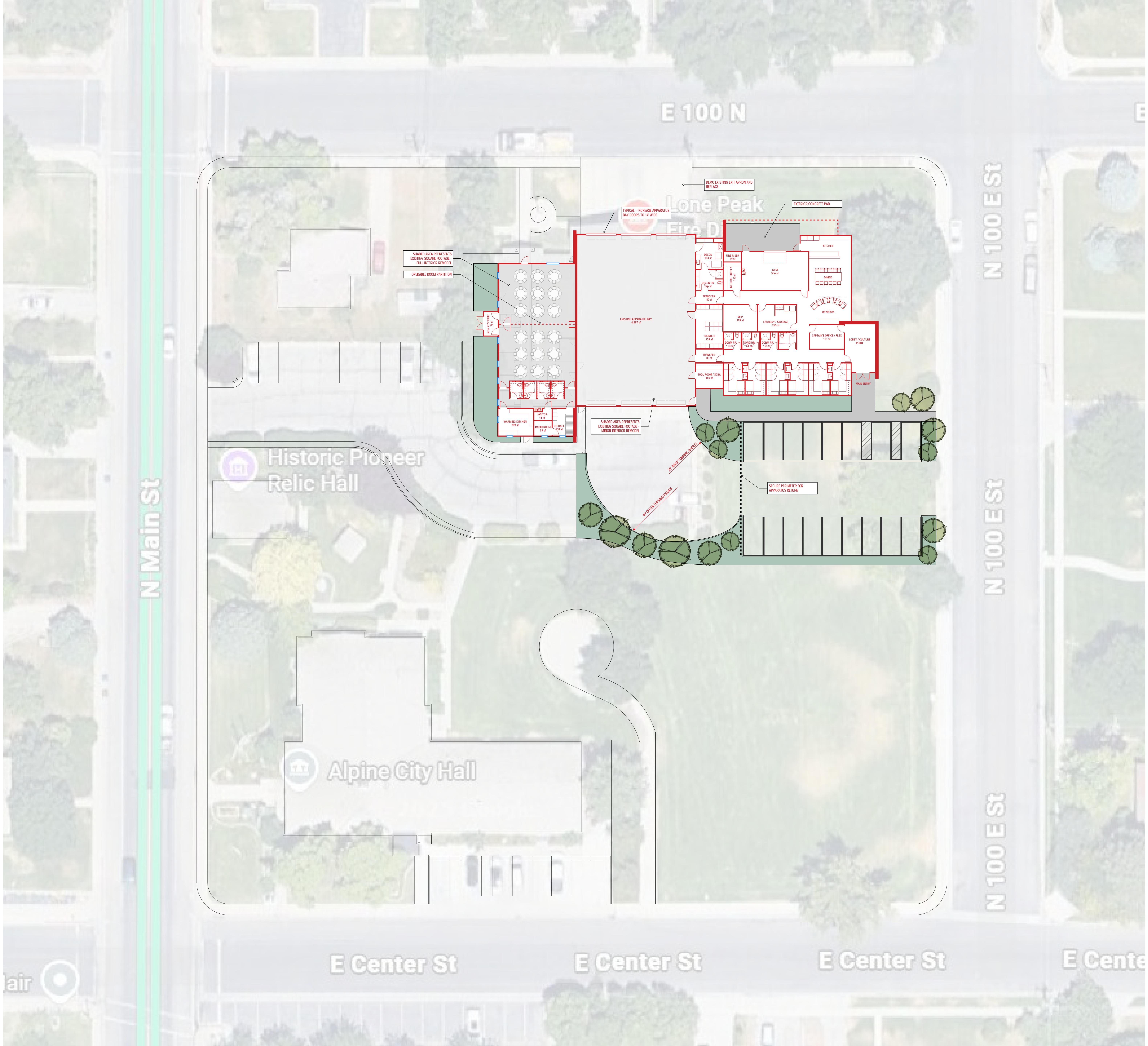
I move to approve the material change proposed to the City Hall Park to allow for the expansion of the current Alpine Fire Station No. 202 Project, subject to the following conditions/changes:

- ***Insert Finding***

SAMPLE MOTION TO TABLE/DENY:

I move to table/deny the material change proposed to the City Hall Park to allow for the expansion of the current Alpine Fire Station No. 202 Project based on the following:

- ***Insert Finding***



KEY NOTES

- ① PROPOSED FIRE STATION ADDITION
- ② REMODELED FIRE STATION TO COMMUNITY CENTER
- ③ EXISTING APPARATUS BAY
- ④ APPARATUS BAY RESPONSE PATHS
- ⑤ APPARATUS BAY RETURN PATHS
- ⑥ SECURE VEHICLE BARRIER
- ⑦ NEW FIRE STATION PARKING
- ⑧ EXISTING TREE TO BE REMOVED
- ⑨ EXISTING TREE TO REMAIN
- ⑩ PROPOSED DUMPSTER ENCLOSURE LOCATION
- ⑪ EXISTING FLAG POLE TO REMAIN
- ⑫ REVISE EXISTING PARKING TO ALLOW CONNECTION TO NEW PARKING
- ⑬ EXISTING PARKING AREA
- ⑭ NEW COMMUNITY CENTER PARKING
- ⑮ EXISTING HOUSE TO BE DEMOLISHED TO ALLOW ADDITIONAL PARKING
- ⑯ EXISTING BUILDING TO REMAIN
- ⑰ ALPINE CITY HALL
- ⑱ CITY HALL PARKING



ALPINE CITY COUNCIL AGENDA

SUBJECT: Discussion Item: Alpine Fire Station No. 202 Concept Design

FOR CONSIDERATION ON: October 28, 2025

PETITIONER: City Staff

ACTION REQUESTED BY PETITIONER: Discuss the latest concept design for the Alpine Fire Station No. 202.

BACKGROUND INFORMATION:

Since the last city council meeting, Chad Littlewood with Babcock Design provided a link that was shared with the city council, fire station project steering committee members, city staff, the staff from Navigate and fire department staff to receive input as we attempt to finalize a concept design. The comments from all submitting parties were compiled and then discussed in a follow-up meeting.

Mr. Littlewood is preparing another iteration of the station design incorporating comments that have been made that will be presented at the October 28 city council meeting. Because of the short turnaround, the new iteration of the concept plan will not be included in the city council packet but will be sent out as soon as it is available and will be presented at the meeting. Following the presentation, we will request additional feedback and will plan to have an action item on the November 11 city council meeting to approve a concept plan which will allow the project to move into the next phases of design.

Two other related items will be on the October 28 city council agenda, including the following:

- Approval of Material Change to the Alpine City Hall Park Site – Expansion of the Alpine City Fire Station No. 202 located at 50 East 100 North
- Award and Approval of Agreement and General Conditions with SIRQ Construction for the Alpine Fire Station No. 202 CMGC Services

With approval of these items, the project should be able to move forward on the planned schedule with construction beginning in the spring of 2026.

STAFF RECOMMENDATION:

Review and the latest concept plan for the Alpine Fire Station No. 202 Project and provide feedback to staff and the project architect.

ALPINE CITY COUNCIL AGENDA

SUBJECT: Alpine Fire Station No. 202 – Award Contract to and Approval of Agreement and General Conditions with SIRQ Construction for CM/GC Services

FOR CONSIDERATION ON: October 28, 2025

PETITIONER: City Staff

ACTION REQUESTED BY PETITIONER: **Review and approve the contract documents with SIRQ Construction for CM/GC services for the fire station project and award the project.**

BACKGROUND INFORMATION:

Over the last month city staff have worked with Navigate to issue and RFP for CM/GC services. There were thirteen firms that submitted proposals. The proposals were reviewed and initially ranked based on the following:

- Firm qualifications
- Project team
- Past work and references
- Management plan
- Project schedule
- Risks and value-added services
- Cost

Upon review, the top three proposals were determined based on the criteria above and in-person interviews were held. The staff from Navigate, both fire chiefs, Mayor Merrill and I were all present for the interviews. After the interviews and after reviewing the proposals, SIRQ Construction is the recommended general contractor for the fire station project.

All firms submitting proposals were required to outline their fees on a cost proposal fee form. Following is a summary of costs proposed by SIRQ Construction:

<u><i>Cost Proposal Fee Form</i></u>		
A	Pre-construction Fee: For all work during the pre-construction period.	\$ 16,675.00 No Charge for Alpine City
B	Construction Management Fee (including overhead and profit): For all work during the construction phase of the contract for the management of the project.	\$ 233,325.00
C	Cost of Bonds: The cost of Payment and Performance Bonds based on the amount of the FLCC.	\$ 29,326.00
D	CM/GC Change Order Markup: For all work added to the contract by change order as the max percentage of markup to the subcontractor/supplier costs.	% 5.49 For work added or deducted
E	Self-Performed Work Markup: For all self-performed work,	% No Self Perform Work (Please ask why)
F	General Conditions: State the dollar amount and include the excel version of the attached Exhibit B.	\$ 375,371.00

The cost associated with the SIRQ Construction proposal is \$638,022 and the project schedule shows final completion of the project in March 2027.

Included are the following documents related to the contract:

- AIA Document A133 – 2019: Standard Form of Agreement Between Owner and Construction Manager as Constructor
- AIA Document A201 – 2017: General Conditions of the Contract for Construction
- SIRQ Construction’s Proposal for CM/GC Services for Alpine Fire Station 202

STAFF RECOMMENDATION:

Review and approve the contract documents with SIRQ Construction for CM/GC Services for the Alpine Fire Station No. 202 Addition/Remodel Project and award the project.

SAMPLE MOTION TO APPROVE:

I move to award the Alpine Fire Station No. 202 Addition/Remodel Project CM/GC services to SIRQ Construction and approve the contract documents.

SAMPLE MOTION TO APPROVE WITH CONDITIONS:

I move to award the Alpine Fire Station No. 202 Addition/Remodel Project CM/GC services to SIRQ Construction and approve the contract documents, subject to the following conditions/changes:

- ***Insert Finding***

SAMPLE MOTION TO TABLE/DENY:

I move to table/deny the award of the fire station project and approval of the contract with SIRQ Construction based on the following:

- ***Insert Finding***



ALPINE FIRE STATION NO. 202

ADDITION/REMODEL

Proposal for CM/GC Services

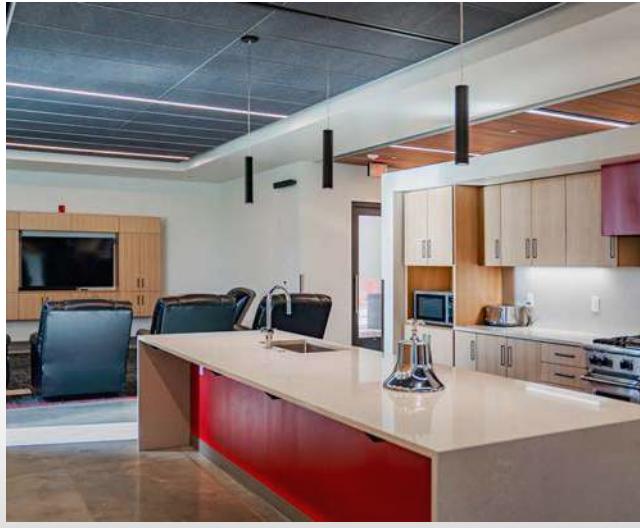


TABLE OF CONTENTS

- A** General Firm Qualifications & Capacity
- B** Project Team Organization & Qualifications
- C** Past Work & References
- D** Management Plan
- E** Risks & Value Added Services
- F** Agreement



“SIRQ’s commonsense approach to problem-solving, paired with a professional and easy-going attitude, made the collaboration seamless and enjoyable. What stands out most is their clear dedication to delivering a high-quality final product. They are trustworthy, responsible, and focused on doing things the right way. ”

- Aaron Brems - Fire Chief (American Fork)

General Firm Qualifications & Capacity

A General Firm Qualifications & Capacity

Provide a brief statement that summarizes qualifications of the CM/GC in relation to the unique and general requirements of this project. Include firm's location, background, EMR, size, bonding ability, and demonstrated ability to perform required services.



SIRQ Construction is a Utah-based CM/GC firm headquartered in Lehi, with a long history of delivering high-performing civic and public safety facilities across the state. Fire stations are a core part of our portfolio, and we bring both the technical fluency and hands-on experience necessary to meet the unique requirements of this project.

Our team has successfully completed multiple fire station projects in recent years—including Lehi Fire Station #84, American Fork Fire Station #52, and Syracuse Fire Station #32—each of which demanded careful coordination with municipalities, architects, and facility users. This background ensures that we understand not only the specialized building systems and durability requirements, but also the operational needs of crews who depend on these facilities 24/7.

SIRQ maintains an Experience Modification Rate (EMR) below industry average, reflecting our commitment to safety for both our workforce and the communities we serve. Our bonding capacity exceeds \$100 million aggregate and \$50 million single-project, providing Alpine City with assurance of financial stability and project performance.

We are poised to deliver complex, multi-phase projects and we have the agility to stay responsive and collaborative. Our in-house estimating and scheduling teams support disciplined cost control and risk management, while our superintendents and project managers bring decades of fire station-specific expertise to the field.

Simply put, SIRQ offers the right mix of local presence, proven fire station experience, strong financial capacity, and a culture of collaboration. We are prepared to deliver the Lone Peak Fire Station addition and remodel with the certainty, quality, and professionalism the City expects.

SIRQ OFFICE LOCATIONS

HEADQUARTERS

3900 North Traverse Mountain Blvd
Suite #202
Lehi, UT 84048

SOUTHERN UTAH

1363 East 170 South
Suite #101
St. George, UT 84790

TERMINATION & DEBARMENT STATEMENT

SIRQ Construction certifies that neither the company nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from soliciting work by any governmental department or agency. We further certify that neither the company nor its principals have been terminated during the performance of a contract nor withdrawn from a contract to avoid termination.



“SIRQ has become an invaluable partner, allowing me to be confident, knowing the project will turn out great time after time. ”

- Doug Lund - President/CEO, Hogle Zoo

Proposed Project Team Organization & Qualifications

B Proposed Project Team Organization & Qualifications

Provide a chart that identifies the roles of each of the key individuals involved in each phase of the project and the geographical location where the work will be performed.

Organizational Chart



Team Involvement & Geographic Location

List the percentage of time that each team member will be committed to this project.

Team Member & Role	Preconstruction Involvement % / Hours Week	Construction Involvement % / Hours Week	Geographic Location Work will be Performed
Bret Vargason Project Executive	20% / 8 Hours	20% / 8 Hours	SIRQ Lehi Office
Rich Ainscough Sr. Estimator	75% / 30 Hours	5% / 2 Hours	SIRQ Lehi Office
Blake Webster Estimator	75% / 30 Hours	5% / 2 Hours	SIRQ Lehi Office
Connor Maguet Project Manager	50% / 20 Hours	100% / 40+ Hours	Onsite
Steve Garn Structural Superintendent	10% / 4 Hours	100% / 40+ Hours	Onsite
Kawika Lehmberg Project Engineer	10% / 4 Hours	100% / 40+ Hours	Onsite

Provide resumes for all key individuals on the proposed project team outlining qualifications, education and specific experience and expertise related to fire station construction. List current work commitments to other projects or activities in sufficient detail to indicate that individuals assigned to the proposed project will be able to meet time commitments.



BRET VARGASON

Project Executive

30

Total Years
Experience

3

Years
with SIRQ

EDUCATION

BS in Construction Management - BYU

RELEVANT EXPERIENCE

AMERICAN FORK FIRE STATION #52 American Fork, UT

\$9M | 16,550sf

3 Apparatus Bays, 6 Dorm Rooms, 6-Lane Indoor Shooting Range, Flex Space, Kitchen, Outdoor Patio, Fitness Room, Offices, Interview Rooms

LEHI FIRE STATION #84 Lehi, UT

\$12M | 17,141sf

4 Apparatus Bays, 9 Dorm Rooms, Day Room, Kitchen & Dining, Training & Meeting Room, Support Spaces

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

CURRENT WORK COMMITMENTS

As Project Executive, Bret oversees multiple ongoing initiatives, balancing high-level strategic responsibilities across the organization. For this project, SIRQ has formally allocated 20% of his time, ensuring he is able to provide dedicated leadership, oversight, and executive guidance. This commitment meets the project's requirements without compromising his other responsibilities.



CONNOR MAGUET

Project Manager

8

Total Years
Experience

4

Years
with SIRQ

EDUCATION

BS in Construction & Facilities Management - BYU

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

UNIVERSITY OF UTAH PUBLIC SAFETY BUILDING Salt Lake City, UT

\$12M | 25,000sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

CURRENT WORK COMMITMENTS

Connor's current project is scheduled for completion in early 2026, positioning him to seamlessly transition to the Alpine Fire Station project. His workload also allows him to actively contribute to preconstruction efforts, ensuring continuity and added value.



STEVE GARN

Structural Superintendent

25

Total Years
Experience

6

Years
with SIRQ

EDUCATION

OSHA 30-Hour
SWPPP Training

RELEVANT EXPERIENCE

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

SOUTH JORDAN POLICE & FIRE STATION #64 South Jordan, UT*

\$12M | 30,000sf

This project combined a fire station, police substation, city administration, and community/training space.

*Completed with a prior employer

CURRENT WORK COMMITMENTS

Steve's current project is scheduled for completion in March 2026, allowing for a seamless transition to the Payson Fire Station project. His workload also provides the flexibility to be engaged in preconstruction activities, supporting project success from the outset.



KAWIKA LEHMBERG

Project Engineer

12

Total Years
Experience

4

Years
with SIRQ

EDUCATION

BS in Construction Management - Utah Valley
University

RELEVANT EXPERIENCE

AMERICAN FORK FIRE STATION #52 American Fork, UT

\$9M | 16,550sf

3 Apparatus Bays, 6 Dorm Rooms, 6-Lane Indoor Shooting Range, Flex Space, Kitchen, Outdoor Patio, Fitness Room, Offices, Interview Rooms

LEHI FIRE STATION #84 Lehi, UT

\$12M | 17,141sf

4 Apparatus Bays, 9 Dorm Rooms, Day Room, Kitchen & Dining, Training & Meeting Room, Support Spaces

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

CURRENT WORK COMMITMENTS

Kawiqa's current assignment, the Utah Autism Academy, is scheduled for completion in Spring 2026. This timing enables a smooth transition to the Alpine Fire Station project. His current workload also allows him to participate in preconstruction activities, contributing valuable expertise early in the process.



RICH AINSCOUGH

Sr. Estimator

36

Total Years
Experience

7

Years
with SIRQ

EDUCATION

BS Business Administration & Marketing - Utah State University

RELEVANT EXPERIENCE

AMERICAN FORK FIRE STATION #52 American Fork, UT

\$9M | 16,550sf

3 Apparatus Bays, 6 Dorm Rooms, 6-Lane Indoor Shooting Range, Flex Space, Kitchen, Outdoor Patio, Fitness Room, Offices, Interview Rooms

LEHI FIRE STATION #84 Lehi, UT

\$12M | 17,141sf

4 Apparatus Bays, 9 Dorm Rooms, Day Room, Kitchen & Dining, Training & Meeting Room, Support Spaces

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

CURRENT WORK COMMITMENTS

As Sr. Estimator, Rich is responsible for supporting multiple projects. Based on his current workload and availability, SIRQ has allocated him to this project at 75% in preconstruction, ensuring he can meaningfully contribute his expertise while continuing to fulfill his broader responsibilities.



BLAKE WEBSTER

Estimator

4

Total Years
Experience

2

Years
with SIRQ

EDUCATION

BS Construction and Facilities Management, Minor in Business Management - BYU

RELEVANT EXPERIENCE

SYRACUSE FIRE STATION #32 Syracuse, UT

\$11M | 17,137sf

4 Apparatus Bays, 10 Dorm Rooms, Administrative Offices, Fitness Area, Kitchen & Dining, Support Spaces

LEHI FIRE STATION #84 Lehi, UT

\$12M | 17,141sf

4 Apparatus Bays, 9 Dorm Rooms, Day Room, Kitchen & Dining, Training & Meeting Room, Support Spaces

SAN JUAN PUBLIC SAFETY BUILDING Monticello, UT

\$21.5M | 60,000sf

Inmate Housing Upgrade, Corrections Support, Educational & Program Space, Judicial Enhancements, Infrastructure & Systems Upgrades

CURRENT WORK COMMITMENTS

As Estimator, Blake supports multiple projects at any given time, providing essential cost analysis and preconstruction support. Given his current workload and capacity, SIRQ has allocated him at 75% in preconstruction, ensuring he can contribute effectively while continuing to meet his other commitments.

Provide a matrix that indicates past project collaborations carried out by the proposed team personnel.



SYRACUSE FIRE STATION #32

Syracuse, UT

\$11M | 17,000sf

Syracuse Fire Station #32 features four apparatus bays, ten dorm rooms, dedicated training space, administrative offices, and a fully equipped fitness area. Additional amenities include a kitchen, dining area, laundry, showers, and ample storage. The station was built for efficiency, durability, and the well-being of firefighters—reflecting Syracuse City's commitment to safety and service.



AMERICAN FORK FIRE STATION #52

American Fork, UT

\$9M | 20,150sf

American Fork Fire Station #52 is designed to serve both fire and police departments in a growing community. It includes three large apparatus bays, six private dorm rooms, a six-lane indoor shooting range for year-round police training, and flexible space for training and meetings. The station also features a commercial kitchen, outdoor patio, fitness room, offices, and interview rooms.



LEHI FIRE STATION #84

Lehi, UT

\$12M | 17,200sf

Lehi Fire Station #84 features four apparatus bays, nine private dorm rooms, a fitness and exercise room, and a spacious day room with an adjacent kitchen and dining area. The building also includes a 25–30 person training and meeting room, along with dedicated support spaces for equipment, storage, and operational functions.

Since opening in late 2024, Station 84 has dramatically improved response times, dropping from over 12 minutes to under 4½ minutes on the city's west side.



“I appreciate how SIRQ never cut corners. Even when unforeseen issues came up, they were creative and thoughtful in their suggestions and solutions. The project workmanship was excellent. ”

- Lissy Sarvela - Orem City Facilities Division Manager



Past Work & References

C Past Work & References

Provide descriptions of at least four recent and similar projects completed within the last 5 years. Provide a reference for each project listed who may be contacted for further information regarding the performance of the project team. Include names of contact, address, telephone number and email address.



SYRACUSE FIRE STATION 32

1200 W Bluff Road - Syracuse, UT 84075

\$11M | 17,137sf

Completion Date: 6/20/2025

Construction Duration: 15 Months

The new 17,137sf Syracuse Fire Station #32 is designed to support the growing needs of the city's fire and emergency services. Built with both functionality and firefighter well-being in mind, the station provides the resources necessary for effective emergency response and community safety.

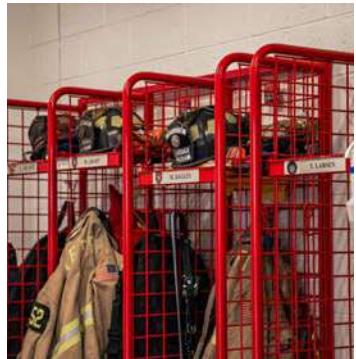
Key features include:

- Four apparatus bays
- Ten dorm rooms
- Training facilities to support continuous learning and skill development
- Administrative offices
- Fitness, dining, and kitchen areas
- Laundry, showers, and storage for equipment and gear

Designed with efficiency, resilience, and service in mind, Fire Station #32 reflects Syracuse's commitment to preparedness, safety, and community.

REFERENCE

Aaron Byington - Fire Chief / Syracuse
801.614.9607 | abyington@syracuseut.gov



AMERICAN FORK FIRE STATION 52

960 East 1750 North - American Fork, Utah 84062

\$9.1M | 16,550sf

Completion Date: 10/12/2023

Construction Duration: 13 Months

The American Fork, Fire Station #52 is a modern 16,550sf facility built to support both fire and police services in a rapidly growing community. Designed with functionality and comfort in mind, the station enhances emergency response while fostering operational efficiency and team wellness.

The building features expansive apparatus bays for multiple emergency vehicles and six private dorm rooms to accommodate shift rotations. A standout element is the integrated six-lane indoor shooting range, dedicated to year-round police training. The facility also includes a training room and meeting space to support continuing education, planning, and inter-agency coordination.

To support daily life and well-being, the station offers a commercial-grade kitchen, an inviting outdoor cooking patio, and a fully equipped fitness room. Offices and interview rooms provide space for administration and private conversations, rounding out a facility that balances readiness with comfort and care for its personnel.

This station reflects the city's commitment to public safety, professional excellence, and the evolving needs of its first responders.

REFERENCE

Aaron Brems - Fire Chief / American Fork
801.404.6126 | abrems@afcity.net



LEHI FIRE STATION 84

1500 North 3600 West - Lehi, UT 84043

\$12M | 17,141sf

Completion Date: 9/26/2024

Construction Duration: 13 Months

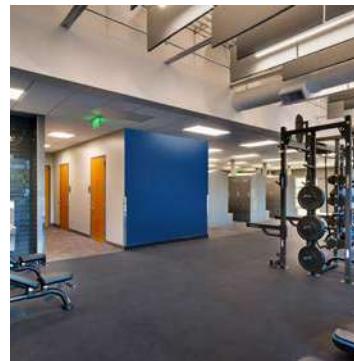
The 17,141sf Lehi Fire Station #84 features four apparatus bays, nine private dorm rooms, a fitness and exercise room, and a spacious day room with an adjacent kitchen and dining area to support daily operations and team wellness.

The building also includes a 25–30 person training and meeting room, along with dedicated support spaces for equipment, storage, and operational functions. Designed for efficiency, functionality, and future growth, Station 84 provides a high-performance environment for first responders while enhancing service delivery to the surrounding community.

REFERENCE

Jeremy Craft - Fire Chief / Lehi

385.312.4004 | jcraft@lehi-utah.gov



LEHI PUBLIC SAFETY BUILDING

153 N 100 E - Lehi, UT 84043

\$14.1M | 44,000sf

Completion Date: 10/29/2020

Construction Duration: 17 Months

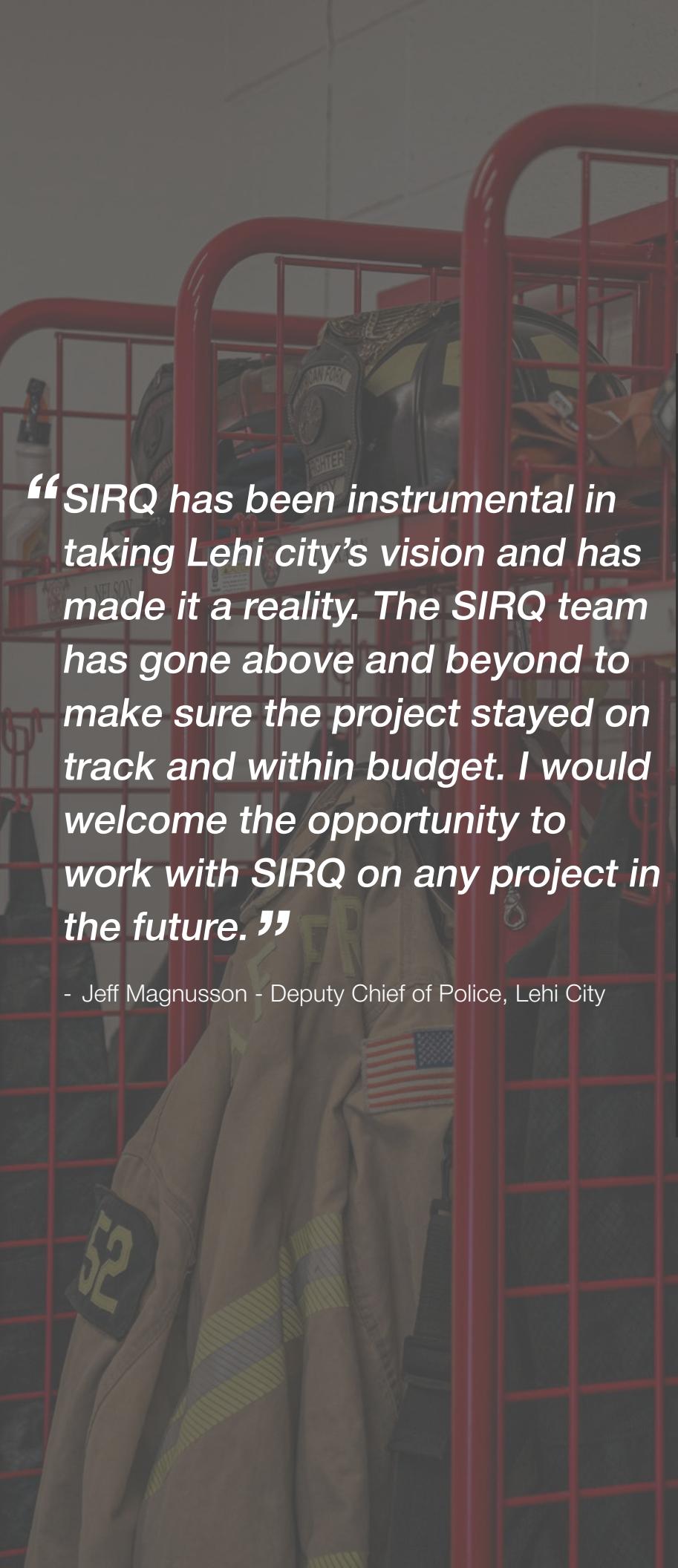
The Joseph D. Adams Public Safety Building serves as the headquarters for the Lehi City Police Department, providing a modern, secure, and functional space to support the city's public safety operations. The facility was designed to accommodate a full range of law enforcement needs and enhance community engagement.

Key features include administrative offices, secure interview rooms, holding areas, evidence processing and storage, training rooms, and a fully equipped fitness center and locker rooms for personnel. A large public community room is also integrated into the building, offering a space for outreach and civic events.

Construction highlights include structural steel framing, advanced security and communications systems, ballistic-rated assemblies, and secure vehicle access and parking.

REFERENCE

Steve Marchbanks - Facilities Director / Lehi City
801.385.201.1900 | smarchbanks@lehi-ut.gov



“SIRQ has been instrumental in taking Lehi city’s vision and has made it a reality. The SIRQ team has gone above and beyond to make sure the project stayed on track and within budget. I would welcome the opportunity to work with SIRQ on any project in the future. ”

- Jeff Magnusson - Deputy Chief of Police, Lehi City

Management Plan

D Management Plan

Provide a plan demonstrating how your team will manage their responsibilities and scope of work as outlined. This plan should be a concise account of your approach to the project.

PRECONSTRUCTION SERVICES

We will begin preconstruction immediately upon award, with a focus on aligning the design team's progress with the City's February 2026 CD completion milestone. Our preconstruction process includes:

- **Dual GMP Strategy:** Because the project requires separate GMPs—one for the addition and one for the remodel—we will prepare parallel estimates, schedules, and constructability reviews. This ensures Alpine City has clear cost certainty on each phase while maintaining overall budget alignment with the FLCC.
- **Design Milestone Reviews:** At SD, DD, and CD, we will issue detailed estimates, risk registers, and constructability feedback for both scopes of work. Each review will include early bid packaging recommendations to accelerate procurement for long-lead items.
- **Phasing Logistics:** Our superintendent and preconstruction team will develop a phasing plan that enables firefighters to remain operational in the existing living quarters during construction of the addition, and then transition seamlessly once the new space is ready for occupancy.
- **Procurement Planning:** Early identification and ordering of long-lead items such as electrical gear, overhead doors, and mechanical units will be built into the preconstruction schedule, preventing supply chain delays.

Our team applied this same structured preconstruction approach at Lehi Fire Station #84, where early identification of cost and procurement risks allowed us to maintain scope and deliver the project within the City's required schedule.

PROJECT COMMUNICATIONS

Clear communication is the foundation of a successful CM/GC project, especially one with two concurrent phases. Our communications plan includes:

- **Weekly OAC Meetings:** Structured Owner-Architect-Contractor meetings with standing agenda items for both the addition and remodel, ensuring transparency across both scopes.
- **Three-Week Look-Ahead Planning:** Weekly trade partner meetings that focus on upcoming tasks, coordination needs, and potential conflicts, reducing surprises in the field.
- **Live Reporting Tools:** We maintain RFI logs, submittal logs, and cost dashboards in Procore, which are shared in real time with Alpine City, Babcock Design, and all other stakeholders.
- **Executive Summaries:** Biweekly status reports summarize progress, risks, and budget performance in a clear, actionable format.

This framework has proven effective on past fire station projects, ensuring seamless coordination and alignment of design, budget, and schedule.



SCHEDULE CONTROL

Alpine City's Addendum 02 identifies the following requested milestones: Phase 1 (new living quarters) to start in May 2026 and complete February 2027, followed by Phase 2 (remodel of existing living quarters into a community center) beginning in March 2027 and completing August 2027

To meet the City's requested timeline and deliver both scopes efficiently, SIRQ will implement the following strategic approach:

- **Develop a Baseline Master Schedule**

We will prepare a comprehensive master schedule that integrates both GMPs into one roadmap, clearly defining the critical path for the Living Quarters Addition (Phase 1) and the Community Center Remodel (Phase 2). Our schedule will be aligned to achieve the City's requested milestones while identifying opportunities for acceleration or overlap to improve delivery.

- **Implement Phased Sequencing**

Construction will be executed in two phases—first the new Living Quarters Addition (with firefighters remaining in the existing facility), then the remodel of the existing space once the addition is occupied. This approach supports uninterrupted fire service during construction.

- **Advance Concurrent GMP Development**

We will finalize subcontractor buyout, procurement, and scheduling for the remodel while the addition is under construction. This overlap will create a seamless transition between phases and minimize downtime between Phase 1 turnover and the start of Phase 2.

- **Maintain Variance & Look-Ahead Controls**

We will track progress using three-week look-ahead schedules for each phase, correcting variances immediately through resequencing, or manpower adjustments, to protect key turnover dates such as Phase 1 Substantial Completion (February 2027) and Phase 2 Substantial Completion (August 2027).

- **Protect Critical Path & Long-Lead Procurement**

We will monitor long-lead items and phase handoffs as key milestones, applying contingency strategies to prevent delays from impacting turnover dates. This includes early coordination of interior finish selections and procurement for Phase 2 while Phase 1 is underway.

This approach demonstrates SIRQ's commitment to meeting the City's requested schedule while applying proactive, collaborative project management to achieve cost certainty, uninterrupted fire service, and an efficient overall delivery timeline.

Our detailed project schedule follows on the next page.

Alpine Fire Station #202

Milestones

20	Phase 1 Living Quarters Addition - Construction	0	05/11/26		0
30	Phase 1 Living Quarters Addition Complete	0		11/11/26	0
40	Phase 2 Community Center Remodel - Construction	1	11/19/26	11/19/26	82
50	Phase 2 Community Center Remodel - Complete	1	03/15/27	03/15/27	0

Pre-Construction

Design

120	Schematic Design	15	10/28/25	11/17/25	0
130	Schematic Design Budget Review	1	12/02/25	12/02/25	0
140	Design Development 50%	20	12/03/25	12/30/25	0
145	Design Development 50% Budget Review	1	01/14/26	01/14/26	0
150	Design Development 100%	20	01/15/26	02/11/26	0
160	Design Development 100% Budget Review	1	02/26/26	02/26/26	0
170	Construction Documents	15	02/27/26	03/19/26	0
180	Construction Documents Budget Review	1	03/20/26	03/20/26	0

Permitting & Bidding

200	Permitting	30	03/23/26	05/01/26	0
210	Bidding	15	04/13/26	05/01/26	0
220	Approve GMP	5	05/04/26	05/08/26	0

Construction

Living Quarters Addition

300	Mobilize	2	05/11/26	05/12/26	0
310	Rough Grading	3	05/13/26	05/15/26	0
320	Structural Excavation	3	05/18/26	05/20/26	0
330	Foundations	10	05/21/26	06/03/26	0
340	Underslab MEP	10	06/04/26	06/17/26	0
350	Slab on Grade	3	06/18/26	06/22/26	0
360	Structural Framing	20	06/23/26	07/20/26	0
370	Roofing & Dry-in	10	07/21/26	08/03/26	0
380	Rough-in MEP	15	08/04/26	08/24/26	0
390	Exterior Finishes	25	08/04/26	09/07/26	135
400	Interior Finishes	45	08/25/26	10/26/26	0
410	Finish MEP	5	10/20/26	10/26/26	6
420	MEP Commissioning	5	10/27/26	11/02/26	6
430	Punchlist	10	10/27/26	11/09/26	0
440	Owner Training of Building Systems	5	11/03/26	11/09/26	6
450	Substantial Completion	1	11/10/26	11/10/26	0
460	Owner Move In	1	11/11/26	11/11/26	0

Site

500	Rough Grading	10	08/27/26	09/09/26	98
510	Site Utilities	10	09/10/26	09/23/26	98
520	Site Concrete	25	09/24/26	10/28/26	98
530	Landscaping	10	10/08/26	10/21/26	103

Community Center Remodel

760	Interior Demolition	5	11/12/26	11/18/26	0
700	Framing	5	11/19/26	11/25/26	0
710	Rough-in MEP	10	11/26/26	12/09/26	0
720	Interior Finishes	35	12/10/26	01/27/27	0

Start Date: 07/03/25
Finish Date: 03/15/27
Data Date: 10/28/25
Run Date: 09/25/25

Alpine Fire Station #202

Preliminary Schedule



Start Date: 07/03/25
Finish Date: 03/15/27
Data Date: 10/28/25
Run Date: 09/25/25

Alpine Fire Station #202

Preliminary Schedule

COST CONTROL

Our approach to cost control is proactive, transparent, and continuous. We don't wait for design milestones to monitor the budget. Our process includes:

- **Parallel Estimates:** Separate but concurrent estimates for the addition and remodel, each tied back to the overall FLCC.
- **Live Cost Tracking:** Weekly updates to a cost log that captures design evolution, value engineering options, and procurement impacts.
- **Benchmarking:** Use of historical data from completed fire station projects to validate costs by building element (apparatus bays, dorms, community rooms, etc.).
- **Open-Book Bidding:** Subcontractor bids are competitively collected, leveled, and presented in a transparent format for the City to review.

This same process has helped maintain budget alignment on other Fire Station projects, where proactive procurement strategies and early cost reviews preserved scope while keeping the project within the City's financial framework.

SAFETY

The Lone Peak Fire Station will remain active throughout construction, making safety for fire personnel, the public, and our workforce a top priority. To protect all stakeholders, we will:

- **Develop a Site-Specific Safety Plan:** We will tailor our plan to address active fire department operations, including apparatus circulation, crew housing, and public access.
- **Conduct Daily Toolbox Talks:** We will hold crew briefings each morning to review upcoming tasks, identify hazards, and establish mitigation strategies.
- **Perform Weekly Safety Audits:** We will inspect the site with our superintendent and safety team, tracking corrective actions to closure.

- **Enforce Subcontractor Orientation:** We will require all subcontractors to attend site-specific onboarding covering emergency procedures, logistics, and City requirements

This proactive program ensures safety remains embedded in daily activities, minimizing risk while keeping fire service fully operational.

QUALITY CONTROL

As a partner in design, we bring lessons learned from our previous fire station projects to help identify the best materials and systems that balance durability, cost, and long-term performance. By participating early, we can guide decisions that improve quality while reducing risk during construction.

During construction, to ensure the facility meets Alpine City's expectations, we will:

- **Hold Pre-Installation Meetings:** We will meet with subcontractors and design partners before critical scopes (e.g., concrete, MEP, finishes) to align on quality standards and expectations.
- **Implement Trade-Specific Checklists:** We will use checklists for each trade to ensure compliance with plans and specifications, monitored by our superintendent.
- **Coordinate Third-Party Testing & Inspections:** We will schedule independent inspections and distribute reports promptly to all stakeholders.

By integrating quality checks into every stage of construction, we will deliver a facility that meets the City's performance, safety, and longevity goals.

CHANGE CONTROL

We only submit change orders when there are legitimate changes due to errors in the drawings, additions from the owner, city requirements, etc. To minimize change orders and ensure accurate bidding, we identify any gaps in the drawings and clarify the scope of work prior to the bid date. We achieve this by thoroughly reviewing the drawings. This process involves examining each page and detail, noting which sheet each detail refers to. We then compile a list of questions and submit it to the owner for review. This method has proven effective in identifying many items that may have been overlooked in the drawings.

Owners retain the right to make changes to the project. In such cases, we see it as our responsibility to assist the owner in adding these items as quickly, efficiently, and economically as possible. When a change order is necessary, we ensure that we fully understand the details of the change, including pricing and supporting documentation, before submitting it for owner approval.

PROJECT CLOSEOUT

At SIRQ, closeout isn't the finish line — it's the handoff that makes a building ready to use. Once we enter closeout, our team follows a straightforward process to ensure nothing gets missed and everything is ready for you to take over with confidence. We start with a shared schedule that outlines each step, including punch list items, system startups, final inspections, and owner installations. This visibility allows everyone involved to stay aligned and track progress together.

As systems come online, we thoroughly test and commission them. Our team, working alongside third-party agents, ensures that every system, from HVAC and fire safety to AV and access control, operates smoothly and reliably. Before the handoff, we conduct practical, hands-on training sessions for your team on how to operate and care for these systems, covering daily use, warranties, and how to report any issues that may arise.

Behind the scenes, our project managers diligently close out punch list items, confirm lien releases, and organize all your documentation, including manuals, as-builts, warranties, and vendor contacts.

PROJECT CLOSEOUT PROCESS



Detailed Closeout Scheduling

We will manage timelines, coordinate punch list and start-up activities, and align stakeholders for seamless turnover.



Systems Testing & Commissioning

We will manage MEP and specialty system testing, coordinate with commissioning agents, and validate all systems.



System Start-Up & Tuning

We will plan and monitor system activation while optimizing performance for long-term efficiency.



Training & Warranty

We will train staff on system use and maintenance and educate them on warranty terms and care practices.



Punch List Management

We will assign roles for tracking and resolution and ensure timely, collaborative issue closeout.



Closeout Documentation

We will provide a complete closeout package including O&Ms, as-builts, warranties, and vendor/sub contacts.



Financial Closeout

We will finalize change orders and lien waivers, confirm retention release, and close out the contract.

After the handoff, we remain connected, logging and tracking any warranty issues that come up, with our team ready to support and resolve them quickly.

PHILOSOPHY AND APPROACH TO PROJECT EXECUTION THAT INCLUDES WORKING TOGETHER WITH THE PROJECT MANAGER, ARCHITECT, AND STEERING COMMITTEE.

Our philosophy is rooted in partnership, accountability, and proactive problem-solving. We view ourselves as an extension of Alpine City's team and are committed to working hand-in-hand with project manager, Navigate CM & Development LLC, Babcock Design, and all other stakeholders to ensure a seamless project delivery.

1

Promote Collaboration

We will foster open dialogue with the project manager, architect, and Alpine City so decisions are made with transparency and alignment.

2

Define Roles and Responsibilities

We will clearly assign and track deliverables across all team members to ensure accountability at every stage.

3

Support Informed Decision-Making

We will provide real-time cost, schedule, and constructability feedback to give stakeholders the clarity needed to make confident choices.

4

Anticipate and Resolve Challenges

We will identify potential risks early and work with the full team to resolve them before they affect progress.

5

Focus on Community Impact

We will prioritize uninterrupted fire service and ensure the facility supports Alpine City's operational and long-term goals.

This collaborative approach ensures that all stakeholders remain aligned, risks are addressed before they escalate, and the Alpine Fire Station Addition/Remodel is delivered on time, on budget, and ready to serve the community for decades to come.

WHY CHOOSE SIRQ AS YOUR PARTNER?



PROVEN FIRE STATION EXPERTISE

Our team has successfully delivered multiple fire station projects in Utah County. This experience gives us a deep understanding of fire service needs, building systems, and code requirements, knowledge we'll bring to Alpine Fire Station No. 202.



COST & SCHEDULE DISCIPLINE

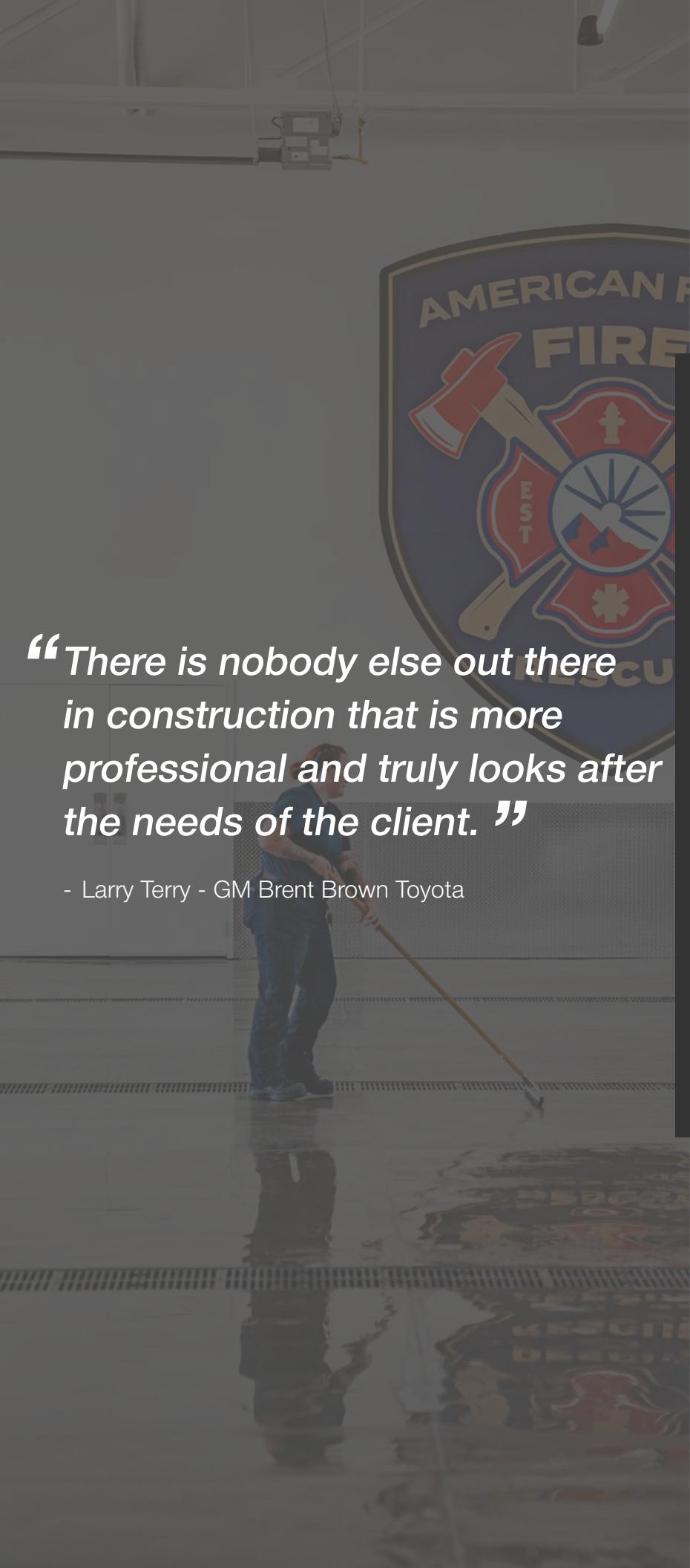
We apply rigorous estimating, scheduling, and constructability reviews from preconstruction through GMP to protect the \$4.25 M FLCC and keep both phases on track.



TRANSPARENT HANDS-ON DELIVERY

SIRQ's open-book process gives full visibility into bids, costs, and progress. Our leadership team stays actively engaged to ensure safety, quality, and clear communication.

We are ready to bring our expertise, local knowledge, and commitment to excellence to deliver the Alpine Fire Station No. 202 addition and remodel efficiently, transparently, and while maintaining operations.



“There is nobody else out there in construction that is more professional and truly looks after the needs of the client. ”

- Larry Terry - GM Brent Brown Toyota

Risks & Value Added Services

E Risks & Value Added Services

Address potential risks of the project and how those risks will be mitigated. Identify any additional tools, techniques, local knowledge and value-added ideas that your firm can provide.

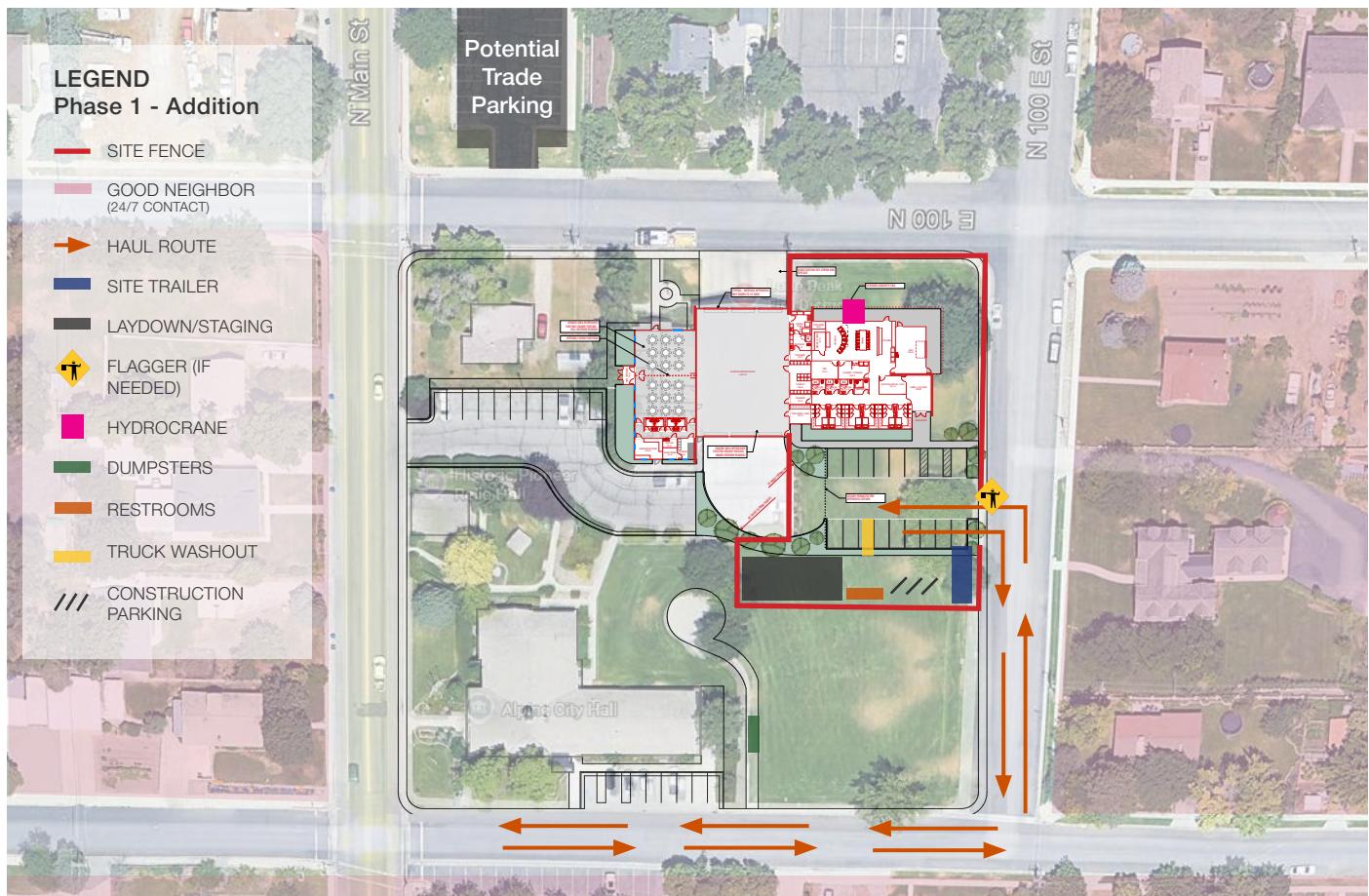
POTENTIAL RISKS & MITIGATION

Risk: The site presents several risks: 1) The Fire Station must remain active and continue to accommodate living quarters of the fire crew, creating safety and access challenges; 2) City Hall is adjacent to the project site and will require respect and courtesy to their operations; and 3) there are numerous residences near the site. Without careful planning, construction could disrupt fire department response, municipal operations, and neighborhood access.

Mitigation: We will implement a comprehensive logistics strategy to secure the site with fencing and controlled access while ensuring clear circulation for equipment. To reduce congestion and maintain parking availability for City Hall staff and visitors, we will coordinate worker parking with the church across the street.

We are committed to maintaining a clean, organized, and respectful site, with measures in place to minimize dust, noise, and traffic impacts that respect neighboring uses. To further demonstrate our dedication to being a good neighbor, we will provide a 24/7 contact number for City staff and residents to address any concerns. Additionally, we will ensure that existing park space, remains accessible for residents to continue using during construction.

We propose entering the site from the south and east to keep construction traffic as far away from the fire lanes as possible. We look forward to working closely with Alpine to refine our approach further to ensure everyone's satisfaction while maintaining safety and efficient operations.



Risk: Delivering two separate GMPs (addition and remodel) creates complexity in tracking costs, schedule, and subcontractor commitments.

Mitigation: We will prepare parallel estimates and schedules, maintain separate cost logs for each GMP, and overlap subcontractor buyout for Phase 2 while Phase 1 is under construction. This ensures continuity and avoids downtime between phases.

Risk: Equipment such as electrical gear, HVAC units, and overhead doors may have long lead times.

Mitigation: We will identify long-lead items early in preconstruction and release early procurement packages to lock in delivery dates. Weekly procurement tracking will ensure suppliers remain accountable.

Risk: Converting the existing firefighter living quarters into a community center may reveal unforeseen conditions (structural, MEP, hazardous materials).

Mitigation: We will conduct detailed site investigations during preconstruction, including selective demolition if necessary, to uncover hidden conditions early. We will also budget contingency allowances within the GMPs to address unforeseen items without impacting the FLCC.

ADDITIONAL TOOLS, TECHNIQUES, LOCAL KNOWLEDGE AND VALUE-ADDED IDEAS THAT SIRQ CAN PROVIDE

Through the successful delivery of multiple fire stations across Utah, our team has developed a deep understanding of the unique details that make these facilities durable, efficient, and functional for firefighters. These lessons are built into our preconstruction and construction processes and will directly benefit Alpine City.

Allowing the CM/GC Process to Work: By engaging early and keeping communication transparent, we've learned how to align the design team, the City, and end users so critical decisions are made collaboratively and with full cost and constructability visibility.

Turnout Gear Decontamination Suites: We understand the importance of properly sized doors, ventilation, and adjacencies for decon spaces to protect firefighter health and safety.

Extractors & Plumbing: We have seen firsthand the need to plan for extractor plumbing early, ensuring efficient routing, proper drainage, and adequate space for installation and maintenance.

SCBA Rooms & Storage: Our projects have reinforced the need for appropriately sized openings, specialized ventilation, and dedicated support storage so SCBA equipment remains functional and safe.

Structural & Slab Sequencing: By refining slab pour sequences and coordinating structural systems, we've improved efficiency, reduced rework, and delivered cost savings without compromising quality.

Material Handling to Mezzanines: We have evaluated the pros and cons of stairs, ships ladders, and jib cranes for moving heavy gear and have applied the most effective solutions based on the department's operational needs.

Apparatus Bay Configurations: We've learned to incorporate precast trench drains, durable wall finishes, and water-resistant materials to ensure apparatus bays withstand heavy use, frequent washdowns, and long-term wear.

These lessons are not abstract—they are field-tested insights that come from solving problems alongside fire chiefs, station crews, and city stakeholders. By carrying some of this experience forward, we will help Alpine City avoid costly oversights and deliver a station that is functional, efficient, and built to serve the community for decades.

In addition to our standard preconstruction and construction services, SIRQ offers a suite of integrated tools and forward-thinking practices that improve communication, transparency, and project performance. Any of these services could be included in our approach to this project.

Trunk Tools – AI-Powered Document Management

We use Trunk Tools, an AI-enhanced platform integrated with Procore, to automatically identify, categorize, and manage project documents and RFIs. This reduces turnaround time, improves coordination, and significantly reduces the risk of missed communication.

TrueLook – Real-Time Camera Access

 To enhance visibility and safety oversight, we install TrueLook live cameras on-site, providing real-time visual access to city stakeholders. This allows for transparent monitoring of progress, supports safety protocols, and creates a visual archive that's useful for documentation, coordination, and communication with the public if needed.



Lean Construction Principles & Pull Planning

SIRQ implements Lean Construction principles to eliminate inefficiencies, improve schedule accuracy, and reduce cost risk. We apply pull planning during both design and construction to coordinate deliverables, optimize sequencing, and drive continuous improvement throughout the project lifecycle.

By implementing these innovative solutions, SIRQ enhances project delivery, maximizes cost efficiency, and ensures a streamlined, collaborative, and high-performing construction process.



ALPINE FIRE STATION NO. 202

ADDITION/REMODEL

Cost Proposal

COST PROPOSAL FORM

NAME OF PROPOSER SIRQ Construction DATE 9/29/25

The undersigned, responsive to the "Notice to General Contractors/Construction Managers" and in accordance with the "Request for Proposals" for the Alpine City Station No. 202 Fire Station Addition/Remodel, propose a pre-construction fee at the price stated below. This price is to cover all expenses incurred in performing the pre-construction services as outlined in our proposal of which this proposal is a part.

I/We acknowledge receipt of the following Addenda: One, and Two

<i>Cost Proposal Fee Form</i>		
A	Pre-construction Fee: For all work during the pre-construction period.	\$ 16,675.00 No Charge for Alpine City
B	Construction Management Fee (including overhead and profit): For all work during the construction phase of the contract for the management of the project.	\$ 233,325.00
C	Cost of Bonds: The cost of Payment and Performance Bonds based on the amount of the FLCC.	\$ 29,326.00
D	CM/GC Change Order Markup: For all work added to the contract by change order as the max percentage of markup to the subcontractor/supplier costs.	% 5.49 For work added or deducted
E	Self-Performed Work Markup: For all self-performed work,	% No Self Perform Work (Please ask why)
F	General Conditions: State the dollar amount and include the excel version of the attached Exhibit B.	\$ 375,371.00

I/We guarantee that the Work will be Complete, including punch list items, within the negotiated time frame after receipt of the Notice to Proceed, should I/we be the successful proposer.

Preconstruction Fee Calculation						
Alpine Fire Station						
No.	Description	Qty	UOM	Rate	Subtotal	
1	Conceptual Estimates	20	Hr	95	1900	
2	Cost Studies	20	Hr	95	1900	
3	Coordination Meetings	20	Hr	95	1900	
4	SD Estimates	30	Hr	85	2550	
5	DD Estimates	40	Hr	85	3400	
6	CD Estimates	45	Hr	85	3825	
7	Subcontractor Consult Mechanical	5	Hr	85	425	
8	Subcontractor Consult Electrical	5	Hr	85	425	
9	Subcontractor Consult Sitenwork	5	Hr	70	350	
10						
11					Subtotal	190 Hrs
12						\$ 16,675
13					Total	\$ -

The FLCC for this project is **\$4,250,000**. Enclosed is a bid bond in the amount of 5% of the FLCC.

With the cooperation of ALPINE CITY and their consultants, the undersigned will continue to work with due diligence to provide a Guaranteed Maximum Price (GMP) within the FLCC.

The undersigned Contractor's License Number for Utah is . **5612656-5501**

This proposal shall be good for 45 days after bid submission.

Upon receipt of notice of award of this proposal, the undersigned agrees to execute the contract within fifteen (15) days, unless a shorter time is specified in the Contract Documents, and deliver acceptable Performance and Payment bonds in the prescribed form in the amount of 100% of the Contract Sum for faithful performance of the contract upon final agreement of the GMP.

Type of Organization: **Corporation, S**

(Corporation, Partnership, Individual, etc.)

Any request and information related to Utah Preference Laws:

NA

Respectfully submitted,

Ryan Hunter

(Name of Proposer)

SIRQ, Inc.

Company

3900 N. Traverse Mtn. Blvd, Suite 202 Lehi, UT 84048

Address

801-234-9532

Phone Number

rhunter@sirq.com

Email



Authorized Signature

EXHIBIT B
General Conditions

Firm: SIRQ Construction
 Date: 9/29/2025

PROJECT MANAGEMENT

Project Director	30,200
Project Manager	102,200
Superintendent	162,000
Quality Assurance / Quality Control	Included in PM/Super
Safety Manager	6,979
CPM Scheduler	Included in PM/Super
Field Office Engineer	Included in PM/Super
Field Office Support Staff	NA
Project Engineer	Included in PM/Super
Assistant Superintendent(s)	NA
Cost Estimator	Included in PM

PROJECT MANAGEMENT SUBTOTAL: **301,379**

BONDS & INSURANCE (excluding any for Subcontractors)

Builder's Risk Insurance	Per RFP TBD W/Owner
General Liability Insurance	22,100
Security, Payment & Performance Bonds	29,325

BONDS & INSURANCE SUBTOTAL: **51,425**

SITE CONDITIONS

Temp Power - Offices	450
Temp Power - General Site Use	To Be Competitively Bid
Temp Water & Sewer	To Be Competitively Bid
Temp Water Hookup, Distribution, Meters	To Be Competitively Bid
Temp Electrical Hookup, Distribution, Meters	To Be Competitively Bid
Temp Telephone & Network System Installation	NA
Temp Telephone & Internet Fees	1,200
Temp Fire Protection	300
Temp Heating & Cooling	TBD During Precon
Temp Fencing	To Be Competitively Bid
Temp Covered Walkways	TBD During Precon
SWPPP Measures	To Be Competitively Bid
Temp Entries & Truck Washes	To Be Competitively Bid
Street Cleaning (by GC)	TBD During Precon

Traffic Control Measures	To Be Competitively Bid
Traffic Control Maintenance	To Be Competitively Bid
Temp Barricades & Signage	To Be Competitively Bid
Temp Roads & Walkways	To Be Competitively Bid
Temp Lighting	To Be Competitively Bid
Temp Partitions & Covered Floor Openings	To Be Competitively Bid
Temp Toilets/Sanitary Measures	3,000
Temp Laydown (prep & restoration)	TBD During Precon
Security System/Watchmen	TBD During Precon
Pre-Construction Photo Documentation	Included
Progress Photos	250
Temp Protection (in-place work/adjacent structures)	To Be Competitively Bid
Temp Weather Protection/Enclosures	TBD During Precon
Trash Chutes	NA
Dumpsters (site & field offices)	1,800

SITE CONDITIONS SUBTOTAL: **7,000**

FIELD OFFICES & CONSTRUCTION SUPPLIES

Field Offices & Furnishings	6,000
Vehicles	19,800
Vehicle Fuel	7,225
Chemical Toilets	Included Above
Field Office Maintenance & Cleaning	2,925
Storage Trailers	750
Small Tools & Consumables	2,750
Mobilization & Demobilization	2,500
Monthly Cell Phone Expenses	2,040
Jobsite Communications (radios, chargers, etc)	NA
Final Clean (general site, windows/glass, etc)	To Be Competitively Bid
Job Office Supplies	4,150
Jobsite Computers, Copiers, Servers, Etc	5,750
Postage/Shipping Expenses	250
Project Signage	1,750
Drinking Water & Supplies (site & offices)	550
Incidental Construction Equipment & Fuel	Included
Materials Handling	To Be Competitively Bid
Document Imaging	Included
Printing Costs	Included
Reproduction Costs	See PM Software
As-Built & Record Document Preparation	600
Partnering Costs	Included
Project Milestone Event Costs	TBD
Safety Expenses	1,500
PPE for Staff & Visitors	400
First Aid	300

Fall Protection (staff)	No Charge
Safety Program Administration & Training	Included
Safety Incentives	Included
Drug Testing	Included
Safety Signage	Included

FIELD OFFICES & CONSTRUCTION SUPPLIES SUBTOTAL: **59,240**

ADDITIONAL ITEMS NOT LISTED ABOVE

Project Management Software for All Team Access	6,303
SCR Waiver and Lien Management	750

ADDITIONAL ITEMS **7,053**

GENERAL CONDITIONS TOTAL: **426,097**

* Note that this worksheet includes Bond and GL Insurance Costs. Those are not included in our GC's costs total on the Cost Form. Please reference the Cost Form where GL and Bond are stated separately.

There may be some elements of General and Site Conditions that Alpine City may wish to self perform as part of the project in an effort to use different funding supply or to reduce project costs. We typically review these areas of work with the City to identify those specific areas of work.



AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:

(Name, legal status and address)

SIRQ, Inc.
3900 N. Traverse Mountain Blvd, Ste
202 Lehi, UT 84043

OWNER:

(Name, legal status and address)

Alpine City
20 N. Main
Alpine, UT 84004

BOND AMOUNT: Five Percent (5%) of Amount of Bid

SURETY:

*(Name, legal status and principal place
of business)*

United States Fire Insurance Company
6550 S. Millrock Dr., #300
Salt Lake City, UT 84121

This document has important legal
consequences. Consultation with
an attorney is encouraged with
respect to its completion or
modification.

Any singular references to
Contractor, Surety, Owner or
other party shall be considered
plural where applicable.

PROJECT:

(Name, location or address, and Project number, if any)

Alpine Fire Station No. 202 Addition/Remodel

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this

2nd day of October, 2025

(Witness)

SIRQ, Inc.

(Principal)

(Seal)

(Title) Joe Reynolds - CEO
United States Fire Insurance Company

(Witness)

(Surety)

(Seal)

(Title) Ashlie Benson, Attorney-In-Fact

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

Init.

AIA Document A310™ – 2010. Copyright © 1963, 1970 and 2010 by The American Institute of Architects. All rights reserved. **WARNING:** This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law. Purchasers are permitted to reproduce ten (10) copies of this document when completed. To report copyright violations of AIA Contract Documents, e-mail: copyright@aia.org.

061110

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

04306

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Terry H. Buckner, Dakota K. Wainer, Ashlie Benson

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: Unlimited

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

- (a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
- (b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 21st day of October, 2024.

UNITED STATES FIRE INSURANCE COMPANY



State of New Jersey)
County of Morris }


Mathew E. Lubin, President

On this 21st day of October, 2024, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.





Ethan Schwartz (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 2nd day of October, 2025

UNITED STATES FIRE INSURANCE COMPANY




Michael C. Fay, Senior Vice President

ALPINE CITY COUNCIL AGENDA

SUBJECT: Proposed Code Amendment to the Business Commercial Zone to Remove Residential Dwellings as a Permitted or Conditional Use & Create Overlay Zone.

FOR CONSIDERATION ON: October 28th, 2025

PETITIONER / APPLICANT: Mayor Carla Merrill

ACTION REQUESTED BY PETITIONER: Approval of Proposed Code Amendment

REVIEW TYPE: Legislative

BACKGROUND INFORMATION:

Currently, within the Alpine City Development Code, a single-unit detached dwelling within a recorded subdivision is listed as a *permitted use*, and a single-family dwelling not located within a recorded subdivision is listed as a *conditional use* within the Business Commercial (B-C) Zone. The proposed amendment would remove both of these uses from the permitted and conditional use sections of the B-C Zone.

This change would not affect existing residential dwellings currently located within the B-C Zone. Those properties would be considered legal nonconforming uses and may continue to operate as such. The Development Code also includes provisions for the extension or expansion of a legal nonconforming structure, if applicable.

The proposal would also create a new overlay zone, applicable only to areas with a Business Commercial (B-C) base zone. This overlay would allow the city to consider specific residential components through a separate rezoning and public hearing process.

The purpose of this amendment is to eliminate the potential for a property rezoned to B-C to be developed with residential lots (e.g., 10,000 square feet) in addition to the commercial uses currently permitted or conditionally allowed in that zone.

A final section numbering is still being developed, and proposed language is attached for review.

A public hearing was held on October 21st, during their meeting to review this agenda item. There was a discussion about the need to create an overlay zone or if an applicant could ask for a rezone to a surrounding residential zone if already zone Business Commercial (B-C) it was recommended by staff to include the proposed overlay zone for a review by the City Council. By including an overlay zone, those parcels surrounded by B-C zoning could also be eligible for this rezone request rather than creating a potential spot zone. Applicants would have to request a zone change for this to happen.

The Planning Commission made the following recommendation to approve: Planning

Commission member Susan Whittenburg moved to recommend approval of the proposed code amendment to the Business Commercial Zone and creation of the Town Center Residential Overlay Zone as presented. There were 7 Ayes and 0 Nays.

ALPINE CITY CODE:

- Alpine Development Code 3.07 Business Commercial (B-C) Zone.

GENERAL PLAN:

- (Business Commercial) shall consist of professional office, retail and other commercial uses serving the community and situated within an environment which is safe and aesthetically pleasing. Limited residential shall be permitted as set forth in the Alpine City Development Code.
 - Policy 2.2 Pg. 7

PUBLIC NOTICE:

This item has been noticed according to Alpine City Code and the State of Utah requirements. A public hearing was held as part of the Planning Commission review.

STAFF RECOMMENDATION:

The purpose of this proposed code amendment is to ensure that the Business Commercial Zone remains focused on commercial and community-serving uses, rather than unintentionally allowing residential subdivisions within the zone.

This structure mirrors the Senior Housing Overlay Zone, which also requires a separate rezoning process, Planning Commission review and public hearing, and City Council approval.

Staff recommend that the Council consider approval of the proposed amendment to the City Council.

SUGGESTED MOTION:

Motion to Recommend Approval:

I move to approve 02025-24 the proposed code amendment to the Business Commercial Zone and creation of the Town Center Residential Overlay Zone as presented.

Motion to Recommend Approval with Conditions:

I move to approve 02025-24 the proposed code amendment to the Business Commercial Zone and creation of the Town Center Residential Overlay Zone, with the following modifications:

*Insert Conditions

Motion to Table:

I move to table 02025-24 the proposed code amendment to the Business Commercial Zone and creation of the Town Center Residential Overlay Zone to allow for further review or additional information.

Motion to Recommend Denial:

I move to deny 02025-24 the proposed code amendment to the Business Commercial Zone and creation of the Town Center Residential Overlay Zone, based on the following findings:
*Insert Findings

SECTION 1: AMENDMENT “3.07.020 Permitted Uses” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.020 Permitted Uses

The following uses of land shall be permitted upon compliance with the applicable standards and conditions set forth in this ordinance.

1. General retail stores and shops providing goods and services for sale at retail in the customary manner, provided that all storage and sales activity shall be contained within a building; also, manufacturing and processing activities which are an integral part of and incidental to the retail establishment.
2. Office buildings and medical clinics.
3. Personal service establishments such as barber and beauty shops, shoe repair, laundries and similar establishments.
4. Automotive service establishments, including gasoline dispensing facilities, car washes, and parking.
5. Recreational enterprises including but not limited to recreation centers, motion picture theaters, athletic clubs.
6. Funeral homes.
7. ~~Single-unit detached dwellings when located on a lot in a recorded subdivision and subject to compliance with the applicable conditions within the zone.~~ Residential structures, provided that said structure existed as a residence prior to the effective date of this Chapter. Also, customary residential accessory structures (i.e. swimming pools, detached garages, private greenhouses etc.) when appurtenant to and on the same lot as a residence.
8. Residential structures located within or on the same premises as a permitted or conditional commercial use. Both residential and commercial buildings will be considered main buildings and will be required to meet the main building setbacks when on the same premises.
9. Accessory uses and structures shall be permitted provided they are incidental to and do not substantially alter the character of the permitted principle use or structure. Such permitted accessory uses and structures include, but are not limited to, buildings such as garages, carports, equipment and supply storage buildings which are customarily used in conjunction with and incidental to a principle use or structure permitted in the B-C Zone.
10. Agriculture, including the raising of row crops, grains and fruits and the incidental pasturage of animals. See DCA 3.21.090.
11. Other uses which are determined by the Planning Commission to be similar to and compatible with the foregoing uses and in harmony with the intent of the zone.
12. Water, sewer and utility transmission lines and facilities required as an incidental part

of development within the zone, and subject to the approval of a site plan by the Planning Commission.

13. Motor vehicle roads and rights-of-way subject to compliance with City standards for design and construction for such uses, and upon approval of site plan by the Planning Commission.
14. Customary household pets.
15. The keeping and raising of animals and fowl, subject to the provisions of DCA 3.21.090.
16. Charter schools, home-based microschools, and micro-education, as required by Utah State Code §10-9a-305(7)(a), subject to DCA 3.20 and any additional requirements consistent with applicable provisions of State law.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 2: **AMENDMENT** “3.07.030 Conditional Uses” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.030 Conditional Uses

The following buildings, structures and uses of land shall be allowed upon compliance with the requirements set forth in this Ordinance and after approval has been given by the designated reviewing agencies (Approval of other agencies or levels of government may be required.):

1. Planned Commercial Developments Projects which are designed, approved, constructed and maintained in accordance with the provisions of DCA 3.10.
2. Commercial Condominium Projects subject to the applicable provisions of law relating thereto.
3. Churches, hospitals (human care), nursing homes and other similar quasi-public buildings subject to the provisions of DCA 3.20.
4. Civic Buildings. (Ord. 95-10, 4/25/9)
5. Restaurants, provided that any such facility providing drive-up window service shall also include an area for inside service to patrons in an amount not less than fifty (50%) of the total floor area of the structure. In addition, the following shall apply to restaurants. (Ord. 97-05, 5/27/97)
 - a. A traffic analysis shall be provided as part of the conditional use application.
 - b. The drive-up window and driveway shall be unobtrusive and be screened from the street by berming and landscaping.
 - c. Odors and noise shall be controlled as to not have an adverse impact on any nearby residential structures.

- d. Restaurants must comply with provisions of the sign ordinance.
- e. Restaurants must comply with the landscaping and design provisions in the B-C zone.
- f. Any drive-through window must be located on the side of the restaurant building which does not abut a public street and must be screened from the street side with berthing and landscaping.
- g. Any drive-through window must have a stacking lane which will accommodate at least six cars off of the public street.

6. ~~Single family dwellings (conventional construction) when proposed for placement on a lot not in a recorded subdivision, subject to compliance with the applicable conditions within the zone and approval of a site plan by the Planning Commission.~~

7. Seasonal sales such as produce or Christmas trees provided a business license is obtained from Alpine City.

8. Sexually-oriented businesses are a conditional use in the Business Commercial (BC) zone and are subject to the provisions of this chapter, including (Ord. 2010-07, 5/11/10):

- a. No sexually-oriented business shall be located within:
 - i. One thousand (1,000) feet of a school, day care facility, public park, library, and religious institution;
 - ii. Four hundred (400) feet of any residential use (no matter which zoning district) or residential zoning boundary;
 - iii. One thousand (1,000) feet of a liquor store; and
 - iv. One thousand (1,000) feet of any other sexually-oriented business.

For the purposes of this section, distance shall be measured in a straight line, without regard to intervening structures or objects, from the closest exterior wall of the structure in which the sexually-oriented business is located, and:

- (1) The closest property line of any school, day care facility, public park, library, and religious institution;
- (2) The nearest property line of any residential use or residential zone;
- (3) The nearest property line of any liquor store; and
- (4) The closest exterior wall of another sexually-oriented business.

- 9. Home occupations, subject to the provisions of DCA 3.23.070 Part 3.
- 10. Accessory apartments, subject to the provisions of DCA 3.14.
- 11. Mechanical Automotive Repair Shops
 - a. Odors and noise shall be controlled as to not have an unreasonable adverse impact on nearby structures and/or property.
 - b. There shall be no more than 5 automobile bays.
 - c. No automobiles shall be stored on the property for more than 14 days.
 - d. Mechanical automotive repair shops shall comply with the regulations of the applicable entities including but not limited to the State of Utah, Timpanogos Service District, Lone Peak Fire Marshal, and Environmental Protection

Agency.

- e. Mechanical automotive repair shops must abut directly upon and have access to Main Street (south of southern property line of the property located at 30 South Main Street) or Canyon Crest Road within the Business Commercial zone.
- f. Mechanical auto repair shops shall comply with the off-street parking requirements excepting there shall be no more than six (6) parking spaces provided per bay. An additional 10 parking spaces may be allowed exclusively for employee use. No off-street parking spaces shall be located within fifteen (15) feet of the property line closest to Main Street.
- g. Mechanical automotive repair shops shall conform to the provisions of the Gateway/Historic Zone (DCA 3.11).

12. Dog Kennels/Boarding Facilities

- a. Odors and noise shall be controlled as to not have an unreasonable adverse impact on nearby structures and/or property.
- b. Dogs shall be kept primarily indoors, with the exception of short periods of time for the dogs to exercise, relieve themselves, go on walks, etc.
- c. Shall have no more than twenty (20) individual dog kennel runs, with total dogs not to exceed 1.2 times the number of kennel runs.
- d. No more than one dog shall share a kennel run without the owner's permission.
- e. Facility shall be sound proofed, and include an indoor dog run.
- f. Shall comply with City off-street parking requirements.
- g. Shall provide daily disposal of all animal feces and wastes.
- h. Shall conform to the provisions of the Gateway/Historic Zone (DCA 3.11).
- i. There shall be adequate and effective means of control of insects and rodents at all times, such control shall be carefully monitored.
- j. Operator shall bear full responsibility for recapturing and controlling any escaped animal.
- k. Must have an active DVM relationship to immediately treat a sick or injured animal requiring medical attention.
- l. Facility shall be located not less than one hundred fifty (150) feet from the nearest neighboring dwelling structure.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 3: **AMENDMENT** “3.07.040 Area And Width Requirements” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.040 Area And Width Requirements

1. ~~Lot Occupied by a Dwelling Structure~~

- a. Lot Coverage. No lot within the BC Zone may have more than fifty (50) percent of its land area covered by buildings or other impervious material.
- b. ~~Lot Width. The minimum width of any lot for a dwelling shall be ninety (90) feet, measured at the required front yard set back line.~~

~~Lot Size. The minimum lot area for a single-unit dwelling shall be 10,000 square feet. Each lot shall contain a minimum of 10,000 square feet of area outside the mapped 100-year flood plain areas and any storm water detention or basins).~~

2. **Lot Occupied by an Office and Commercial Structure.** There shall be no minimum lot area or width requirements except that an area sufficient to accommodate the structure, landscaped areas, minimum setback, required off-street parking, loading and unloading, vehicular ingress and egress shall be provided and maintained.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 4: AMENDMENT “3.07.050 Location Requirements” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.050 Location Requirements

All buildings shall comply with the following setbacks:

1. Front setback shall be not less than fifteen (15) feet from the property line on all streets; except corner lots, where setbacks shall not be less than eighteen (18) feet from the property line on all streets. No portion of the setback area adjacent to a street shall be used for off-street parking.
2. In commercial developments adjacent to other commercial areas, the side yard and rear yard setbacks will be not less than ten (10) feet unless recommended by the Planning Commission and approved by the City Council where circumstances justify.
3. Where a commercial zone abuts a residential zone, the side yard and rear yard setbacks will be not less than twenty (20) feet unless recommended by the Planning Commission and approved by the City Council where circumstances justify.
4. ~~A lot occupied by a dwelling structure shall comply with the setback requirements set forth in the TR-10,000 zone (DCA 3.02.050 Part 1) unless recommended by the Planning Commission and approved by the City Council where circumstances justify.~~
5. Where a commercial use and dwelling unit occupy the same building (mixed use), the Primary Use shall determine the setback requirements. If the Primary Use is commercial, the building shall meet the setback requirements as outlined above. If the Primary Use is a dwelling, the building shall comply with the setback requirements set

forth in the TR-10,000 zone (DCA 3.02.050 Part 1).

6. Accessory buildings shall be set back not less than five (5) feet from the main building.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

(Amended by Ord. 98-05, 3/10/98)

SECTION 5: AMENDMENT “3.07.080 Special Provisions” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.080 Special Provisions

1. **Uses Within Buildings.** All commercial activities and storage shall be conducted entirely within a fully enclosed building, except those uses deemed by the City to be customarily and appropriately conducted in the open, including gasoline dispensing, plant nursery displays, temporarily parked automobiles in need of repair, and temporary sale of Christmas trees.
2. **Site Plan to Be Approved For All New Commercial Uses.** Prior to the establishment of a new commercial use or the construction of a new building, a site plan shall be submitted, reviewed and recommended by the Planning Commission and approved by the City Council. (Amended by Ord. 2004-13, 9/28/04).
3. **Off-street Parking.** Off-street parking area which requires backing from the off-street parking space onto the street right-of-way in order to exit shall not be permitted. All ingress and egress shall be by forward motion only.

All points of ingress and egress to a commercial use or off-street parking areas shall be as shown on the site plan and shall be located not less than forty (40) feet from any intersection of public streets.

All off-street parking areas shall be hard-surfaced and shall be bordered by a curb or other barrier.

The number of required parking spaces and other particulars about the design and construction of off-street parking shall conform to the provisions of DCA 3.24.

4. **Trash Storage.** Adequate facilities for the disposal of solid waste shall be provided. All containers for the temporary storage and disposal solid waste material shall be of a size, type and quantity approved by the City shall be maintained in a location as shown on the Site Plan.
5. **Storage Containers.** The use of any portable unit, pod, or similar type of storage container is prohibited in this zone unless approved by the city.

6. **Surface Water Drainage to be Retained On-site.** All additional surface drainage generated as a result of development activity shall be disposed of on-site, as determined by the City Engineer.
7. **Height of Buildings.** The maximum height of any ~~dwelling or other~~ main building shall be thirty-four (34) feet, as determined in accordance with the provisions of DCA 3.21.080. (Ord. 96-15, 12/18/96).
8. **Landscaping Required.** As a means of mitigating safety hazards or adverse visual impacts all areas of the site not devoted to buildings or off street parking shall be landscaped. The landscaped area shall be not less than twenty (20) percent of the total area of the site. In addition to all other plan elements, a landscaping plan shall be submitted in conformance with DCA 3.13
9. **Design of Commercial Structures.** Commercial buildings shall comply with the following architectural design criteria. (Preliminary architectural design drawings of all building elevations shall be presented to the Planning Commission for review).
 - a. The exterior of all commercial buildings shall be finished predominantly with wood and/or brick, stucco, stone or similar materials in accordance with guidelines in the Historical/Commercial/Residential Ordinance. Pitched roofs are preferred.
 - b. The architectural styles of the business district should be consistent and harmonious. The style of building design and trim should be compatible with the relatively uncomplicated rural, small town character of Alpine. Extremely irrelevant, contrived or inconsistent styles will be discouraged.
10. **Water Rights Conveyance Requirements.** Water rights shall be conveyed to the City in accordance with the provisions of DCA 3.21.070.
11. **Nuisances Prohibited.** No land or building shall be used in any manner so as to create dangerous, injurious, noxious or otherwise objectionable fire, explosive, or other hazard, noise, or vibration, smoke, dust, odor, or other form of air pollution; liquid or solid refuse or wastes; or other substance, condition or element in such a manner or in such an amount as to adversely affect the surrounding area or adjoining premises.
12. **Customary Accessory Structures. All Customary Accessory Structures (henceforth referred to as Accessory Structures) shall be located in accordance with the setbacks and regulations outlined below. Accessory Structures that also meet the classification of Accessory Building shall require a building permit.**
(Ordinance 2002-13) (Amended by Ord. 2006-14, 9/12/06; Ord. 2010-03, 8/24/10):
 - a. Setback from main building. Accessory Structures shall be set back not less than five (5) feet from the main building. Additionally, Accessory buildings which are located twelve (12) feet or closer to a main building and are attached to the main building by a common roof or wall shall be considered as part of the main building and shall meet the same setbacks as the main building.
 - b. Side Setback - Corner Lot, Side Abutting a Street. Accessory buildings shall be set back not less than forty (40) feet from the side lot line which abuts on a street.
 - c. Front Setback. Accessory buildings shall be set back not less than forty (40)

feet from the front property line.

d. Side and Rear Setback - Interior Lot Line. Accessory buildings shall be set back no less than ten (10) feet from the rear lot line and five (5) feet from the side lot line, except that no minimum rear or side setback shall be required when all the following conditions are met:

- i. The accessory building is located more than twelve (12) feet from an existing dwelling on the same or adjacent lot;
- ii. The accessory building contains no openings on the side contiguous to the lot line;
- iii. No drainage from the roof will be discharged onto an adjacent lot;
- iv. The accessory building shall be constructed of non-combustive materials or have fire resistive walls rated at one (1) hour or more;
- v. The building will not be placed on land designated as a recorded easement, such as a utility or trail easement; and
- vi. The building will not be taller than twelve (12) feet six (6) inches to the top of the roof line.

e. Accessory Building Height. The maximum height of any accessory building shall be twenty (20) feet as measured from the average finished grade of the ground surface adjacent to the foundation of the structure to the top of the ridge line.

- i. Exceptions to the Height Requirement. Chimneys, flag poles, television antennas, and similar ancillary structures not used for human occupancy shall be excluded in determining height, provided that no such ancillary structure shall extend to a height in excess of fifteen (15) feet above the building.
- ii. Additional Accessory Building Height. For every one (1) foot of additional height above twenty (20) feet, an additional two (2) feet of side yard and rear yard setback will be required. The maximum height of the accessory building as measured to the ridgeline shall be thirty (30) feet.

13. **Heliports.** The installation of a heliport for the use of a helicopter or other manned rotary wing aircrafts capable of vertical takeoff or landing is prohibited.

14. **Short Term Rentals.** Short Term Rentals are prohibited.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 6: ADOPTION “3.07-A Town Center Residential Overlay Zone”
of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A Town Center Residential Overlay Zone(*Added*)

SECTION 7: ADOPTION “3.07-A.010 Purpose” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.010 Purpose(*Added*)

The purpose of this chapter is to introduce residential uses within a specified commercial area, creating a greater mix of uses in locations that provide transportation options and access to needed services.

SECTION 8: ADOPTION “3.07-A.020 Applicability” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.020 Applicability(*Added*)

1. The Town Center Residential Overlay Zone (TCROZ) shall be applied only to the Business-Commercial Zone (B-C).
2. Approval of the TCROZ constitutes a rezone, which may be approved or denied in the City Council's sole discretion.
3. The TCROZ includes residential uses as described in this chapter.

SECTION 9: ADOPTION “3.07-A.030 Development Agreement” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.030 Development Agreement(*Added*)

All applicants receiving TCROZ approval shall be required to enter into a development agreement with Alpine City to ensure that the development negotiated and defined during the rezone process and required by this chapter is reflected in the actual construction and maintenance of the project.

SECTION 10: ADOPTION “3.07-A.040 Uses” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.040 Uses(*Added*)

Residential and accessory buildings shall be permitted in the TCROZ pursuant to the requirements and procedures of this chapter.

SECTION 11: ADOPTION “3.07-A.050 Site Design” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.050 Site Design(*Added*)

1. Height and Setbacks for Main Buildings

- a. Front Yard: The minimum front yard for all main dwelling structures shall be thirty (30) feet, measured from the front property line.
- b. Side Yard – Interior Lots: All dwellings shall have a total combined side yard width of at least twenty-two (22) feet, with no single side yard less than ten (10) feet.
- c. Side Yard – Corner Lots: On corner lots, the front and side yard requirements shall be the same as above, except that the side setback from the street shall be at least thirty (30) feet.
- d. Rear Yard – Interior Lots: All main dwelling structures shall be set back at least twenty (20) feet from the rear property line.
- e. Rear Yard – Corner Lots: All main dwelling structures shall be set back at least twenty (20) feet from the rear property line.
- f. Height of Dwellings: The maximum height of any dwelling or other main building shall be thirty-four (34) feet, as determined in accordance with the provisions of DCA .080.

2. Density and Regulations

- a. Lot Size: The minimum lot area for a single-unit dwelling shall be 10,000 square feet. Each lot shall contain a minimum of 10,000 square feet of area outside the mapped 100-year floodplain and any stormwater detention basins.
- b. Lot Coverage: No lot may have more than fifty percent (50%) of its land area covered by buildings or other impervious material.

3. Lot Width: The minimum width of any lot shall be ninety (90) feet, measured at the required front yard setback line.

4. Accessory Structures

a. General Requirements: All customary residential accessory structures (Accessory Structures) shall comply with the following setbacks and regulations. Accessory Buildings require a building permit.

i. Setbacks:

- (1) From Main Building: Minimum five (5) feet. If attached or within twelve (12) feet, the structure shall be considered part of the main building.
- (2) Side Setback – Corner Lot (Street Abutting): Minimum forty (40) feet from the side lot line abutting a street, except that a two (2) foot minimum may be allowed under specified conditions and with a fence.
- (3) Front Setback: Minimum forty (40) feet from the front property line.
- (4) Side and Rear Setback – Interior Lots: Minimum ten (10) feet rear and five (5) feet side, with a possible reduction to two (2) feet if all of the following are met:
 - (5) Structure is more than twelve (12) feet from a dwelling;
 - (6) No openings on the side facing the lot line;
 - (7) No roof drainage onto adjacent lots;
 - (8) Constructed of non-combustive or fire-resistive materials;
 - (9) Not within a recorded easement unless allowed by easement holder;
 - (10) Movable within twenty-four (24) hours if within an easement;
 - (11) Not taller than twelve feet six inches (12'6");
 - (12) Not more than 200 sq. ft. in size if an Accessory Building;

ii. The City Council may grant setback exceptions adjacent to non-residential properties.

iii. Height of Accessory Structures:

- (1) Maximum twenty (20) feet to the ridge line.
- (2) For each additional one (1) foot in height above twenty (20) feet, increase side and rear setbacks by two (2) feet.
- (3) Absolute maximum height shall not exceed thirty (30) feet.
- (4) Chimneys, flag poles, antennas, and similar non-occupancy structures may exceed these limits by up to fifteen (15) feet.

b. Swimming Pools and Related Facilities

i. A building permit is required.

ii. No pools or related facilities may be located within a recorded easement.

iii. Setbacks:

- (1) Side – Corner Lot (Street Abutting): Minimum ten (10) feet.
- (2) Side/Rear – Interior Lots: Minimum ten (10) feet.
- (3) Front: Minimum forty (40) feet.

- (4) Height: Maximum ten (10) feet from average natural grade.
- (5) Exceptions to height or placement may be granted by City Council if the facility is attached to a dwelling and meets dwelling setbacks.

c. Sports Courts

- i. Sports courts shall not be permitted in a recorded easement.
- ii. Setbacks:
 - (1) Front: Minimum forty (40) feet.
 - (2) Side – Corner Lot (Street Abutting): Minimum ten (10) feet.
 - (3) Side/Rear – Interior Lots: Minimum ten (10) feet.
 - (4) Exception for Irregular Lots: The Planning Commission may allow reduced setbacks where the lot has three sides, subject to:
 - (A) Court no closer than ten (10) feet to a street-abutting property line;
 - (B) No encroachment into easements;
 - (C) Minimum thirty (30) feet from any dwelling on adjacent property;
 - (D) Privacy fence required to obscure court from street view.
- iii. Access Requirement Each lot shall abut and have direct access to a City-maintained or City-accepted street. The minimum frontage shall be the required lot width of the zone, except that cul-de-sac or curve lots may reduce frontage to sixty (60) feet if the width at the front setback meets the zone's minimum.

d. Utility Requirements

- i. Culinary Water: All occupied structures shall connect to the City's water system, with at least 40 psi pressure as determined by the City Engineer.
- ii. Sewer: All occupied structures shall connect to the City sewer system unless an alternate system is approved under MCA §14.04.010.

SECTION 12: ADOPTION “3.07-A.060 Application Process” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.060 Application Process(*Added*)

1. General Requirements

- a. The TCROZ application shall be processed as a rezone and must include a

draft development agreement.

2. Pre-Application Conference
3. Applicants shall meet with the Planner and City Engineer prior to submission.
4. Required Studies
 - a. Geotechnical study required for any building over one (1) story
 - b. Traffic study required for projects with twenty (20) or more residential units.
5. Fees
 - a. Applicants shall pay the rezone application fee and all study costs.
6. Visual Presentation
 - a. Applicants shall submit a visual presentation showing proposed development in context with surroundings.
7. Planning Commission Review
 - a. The Planning Commission shall hold a public hearing and recommend approval, conditional approval, or denial.
8. City Council Review and Public Hearing
 - a. The City Council may approve, modify, or deny the proposed rezone and development agreement.

SECTION 13: ADOPTION “3.07-A.070 Special Provisions” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.070 Special Provisions(*Added*)

1. Heliports: Prohibited except for first responder use.
2. Short-Term Rentals: Prohibited.
3. Outdoor Lighting:
 - a. Outdoor Recreation Areas: Lighting shall be shielded and directed downward. Light trespass onto adjacent property or rights-of-way is prohibited. Lighting is permitted from 7:00 a.m. to 11:00 p.m. or 30 minutes after use ends, whichever is earlier.
 - b. Home and Landscape Lighting: Must be shielded and directed to prevent light trespass onto adjacent properties or rights-of-way.

**ALPINE CITY
ORDINANCE 2025-24**

AN ORDINANCE AMENDING SECTIONS 3.07 OF THE BUSINESS-COMMERCIAL ZONE AND CREATING A 3.07-A THE TOWN CENTER RESIDENTIAL OVERLAY ZONE.

WHEREAS, the Planning Commission held a duly noticed public hearing on October 21st, 2025, and reviewed the proposed amendment and addition to the Alpine City Development Code, and made a recommendation to the City Council regarding the proposed changes to items submitted as part of a site plan for a building permit and

WHEREAS, the City Council reviewed the proposed amendments and determined that the proposed amendments to Section 3.07 and the creation of Section 3.07-A Town Center Residential Overlay Zone of the Alpine Development Code are in the best interest of the public health, safety, and welfare; and

WHEREAS, the City Council finds that the proposed amendments are consistent with the City's General Plan, and policies of the city.

NOW THEREFORE, be it ordained by the Council of the Alpine City, in the State of Utah, as follows:

SECTION 1: **AMENDMENT** “3.07.020 Permitted Uses” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.020 Permitted Uses

The following uses of land shall be permitted upon compliance with the applicable standards and conditions set forth in this ordinance.

1. General retail stores and shops providing goods and services for sale at retail in the customary manner, provided that all storage and sales activity shall be contained within a building; also, manufacturing and processing activities which are an integral part of and incidental to the retail establishment.
2. Office buildings and medical clinics.
3. Personal service establishments such as barber and beauty shops, shoe repair, laundries and similar establishments.
4. Automotive service establishments, including gasoline dispensing facilities, car washes, and parking.
5. Recreational enterprises including but not limited to recreation centers, motion picture

theaters, athletic clubs.

6. Funeral homes. Residential structures, provided that said structure existed as a residence prior to the effective date of this Chapter. Also, customary residential accessory structures (i.e. swimming pools, detached garages, private greenhouses etc.) when appurtenant to and on the same lot as a residence.
7. Residential structures located within or on the same premises as a permitted or conditional commercial use. Both residential and commercial buildings will be considered main buildings and will be required to meet the main building setbacks when on the same premises.
8. Accessory uses and structures shall be permitted provided they are incidental to and do not substantially alter the character of the permitted principle use or structure. Such permitted accessory uses and structures include, but are not limited to, buildings such as garages, carports, equipment and supply storage buildings which are customarily used in conjunction with and incidental to a principle use or structure permitted in the B-C Zone.
9. Agriculture, including the raising of row crops, grains and fruits and the incidental pasturage of animals. See DCA 3.21.090.
10. Other uses which are determined by the Planning Commission to be similar to and compatible with the foregoing uses and in harmony with the intent of the zone.
11. Water, sewer and utility transmission lines and facilities required as an incidental part of development within the zone, and subject to the approval of a site plan by the Planning Commission.
12. Motor vehicle roads and rights-of-way subject to compliance with City standards for design and construction for such uses, and upon approval of site plan by the Planning Commission.
13. Customary household pets.
14. The keeping and raising of animals and fowl, subject to the provisions of DCA 3.21.090.
15. Charter schools, home-based microschools, and micro-education, as required by Utah State Code §10-9a-305(7)(a), subject to DCA 3.20 and any additional requirements consistent with applicable provisions of State law.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 2: AMENDMENT “3.07.030 Conditional Uses” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.030 Conditional Uses

The following buildings, structures and uses of land shall be allowed upon compliance with the requirements set forth in this Ordinance and after approval has been given by the designated reviewing agencies (Approval of other agencies or levels of government may be required.):

1. Planned Commercial Developments Projects which are designed, approved, constructed and maintained in accordance with the provisions of DCA 3.10.
2. Commercial Condominium Projects subject to the applicable provisions of law relating thereto.
3. Churches, hospitals (human care), nursing homes and other similar quasi-public buildings subject to the provisions of DCA 3.20.
4. Civic Buildings. (Ord. 95-10, 4/25/9)
5. Restaurants, provided that any such facility providing drive-up window service shall also include an area for inside service to patrons in an amount not less than fifty (50%) of the total floor area of the structure. In addition, the following shall apply to restaurants. (Ord. 97-05, 5/27/97)
 - a. A traffic analysis shall be provided as part of the conditional use application.
 - b. The drive-up window and driveway shall be unobtrusive and be screened from the street by berthing and landscaping.
 - c. Odors and noise shall be controlled as to not have an adverse impact on any nearby residential structures.
 - d. Restaurants must comply with provisions of the sign ordinance.
 - e. Restaurants must comply with the landscaping and design provisions in the B-C zone.
 - f. Any drive-through window must be located on the side of the restaurant building which does not abut a public street and must be screened from the street side with berthing and landscaping.
 - g. Any drive-through window must have a stacking lane which will accommodate at least six cars off of the public street.
6. Seasonal sales such as produce or Christmas trees provided a business license is obtained from Alpine City.
7. Sexually-oriented businesses are a conditional use in the Business Commercial (BC) zone and are subject to the provisions of this chapter, including (Ord. 2010-07, 5/11/10):
 - a. No sexually-oriented business shall be located within:
 - i. One thousand (1,000) feet of a school, day care facility, public park, library, and religious institution;
 - ii. Four hundred (400) feet of any residential use (no matter which zoning district) or residential zoning boundary;
 - iii. One thousand (1,000) feet of a liquor store; and
 - iv. One thousand (1,000) feet of any other sexually-oriented business.

For the purposes of this section, distance shall be measured in a

straight line, without regard to intervening structures or objects, from the closest exterior wall of the structure in which the sexually-oriented business is located, and:

- (1) The closest property line of any school, day care facility, public park, library, and religious institution;
- (2) The nearest property line of any residential use or residential zone;
- (3) The nearest property line of any liquor store; and
- (4) The closest exterior wall of another sexually-oriented business.

8. Home occupations, subject to the provisions of DCA 3.23.070 Part 3.

9. Accessory apartments, subject to the provisions of DCA 3.14.

10. Mechanical Automotive Repair Shops

- a. Odors and noise shall be controlled as to not have an unreasonable adverse impact on nearby structures and/or property.
- b. There shall be no more than 5 automobile bays.
- c. No automobiles shall be stored on the property for more than 14 days.
- d. Mechanical automotive repair shops shall comply with the regulations of the applicable entities including but not limited to the State of Utah, Timpanogos Service District, Lone Peak Fire Marshal, and Environmental Protection Agency.
- e. Mechanical automotive repair shops must abut directly upon and have access to Main Street (south of southern property line of the property located at 30 South Main Street) or Canyon Crest Road within the Business Commercial zone.
- f. Mechanical auto repair shops shall comply with the off-street parking requirements excepting there shall be no more than six (6) parking spaces provided per bay. An additional 10 parking spaces may be allowed exclusively for employee use. No off-street parking spaces shall be located within fifteen (15) feet of the property line closest to Main Street.
- g. Mechanical automotive repair shops shall conform to the provisions of the Gateway/Historic Zone (DCA 3.11).

11. Dog Kennels/Boarding Facilities

- a. Odors and noise shall be controlled as to not have an unreasonable adverse impact on nearby structures and/or property.
- b. Dogs shall be kept primarily indoors, with the exception of short periods of time for the dogs to exercise, relieve themselves, go on walks, etc.
- c. Shall have no more than twenty (20) individual dog kennel runs, with total dogs not to exceed 1.2 times the number of kennel runs.
- d. No more than one dog shall share a kennel run without the owner's permission.
- e. Facility shall be sound proofed, and include an indoor dog run.
- f. Shall comply with City off-street parking requirements.

- g. Shall provide daily disposal of all animal feces and wastes.
- h. Shall conform to the provisions of the Gateway/Historic Zone (DCA 3.11).
- i. There shall be adequate and effective means of control of insects and rodents at all times, such control shall be carefully monitored.
- j. Operator shall bear full responsibility for recapturing and controlling any escaped animal.
- k. Must have an active DVM relationship to immediately treat a sick or injured animal requiring medical attention.
- l. Facility shall be located not less than one hundred fifty (150) feet from the nearest neighboring dwelling structure.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 3: AMENDMENT “3.07.040 Area And Width Requirements” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.040 Area And Width Requirements

- 1. a. Lot Coverage. No lot within the BC Zone may have more than fifty (50) percent of its land area covered by buildings or other impervious material.
- 2. **Lot Occupied by an Office and Commercial Structure.** There shall be no minimum lot area or width requirements except that an area sufficient to accommodate the structure, landscaped areas, minimum setback, required off-street parking, loading and unloading, vehicular ingress and egress shall be provided and maintained.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 4: AMENDMENT “3.07.050 Location Requirements” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.050 Location Requirements

All buildings shall comply with the following setbacks:

1. Front setback shall be not less than fifteen (15) feet from the property line on all streets; except corner lots, where setbacks shall not be less than eighteen (18) feet from the property line on all streets. No portion of the setback area adjacent to a street shall be used for off-street parking.
2. In commercial developments adjacent to other commercial areas, the side yard and rear yard setbacks will be not less than ten (10) feet unless recommended by the Planning Commission and approved by the City Council where circumstances justify.
3. Where a commercial zone abuts a residential zone, the side yard and rear yard setbacks will be not less than twenty (20) feet unless recommended by the Planning Commission and approved by the City Council where circumstances justify.
4. Where a commercial use and dwelling unit occupy the same building (mixed use), the Primary Use shall determine the setback requirements. If the Primary Use is commercial, the building shall meet the setback requirements as outlined above. If the Primary Use is a dwelling, the building shall comply with the setback requirements set forth in the TR-10,000 zone (DCA 3.02.050 Part 1).
5. Accessory buildings shall be set back not less than five (5) feet from the main building.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

(Amended by Ord. 98-05, 3/10/98)

SECTION 5: AMENDMENT “3.07.080 Special Provisions” of the Alpine City Development Code is hereby *amended* as follows:

A M E N D M E N T

3.07.080 Special Provisions

1. **Uses Within Buildings.** All commercial activities and storage shall be conducted entirely within a fully enclosed building, except those uses deemed by the City to be customarily and appropriately conducted in the open, including gasoline dispensing, plant nursery displays, temporarily parked automobiles in need of repair, and temporary sale of Christmas trees.
2. **Site Plan to Be Approved For All New Commercial Uses.** Prior to the establishment of a new commercial use or the construction of a new building, a site plan shall be submitted, reviewed and recommended by the Planning Commission and approved by the City Council. (Amended by Ord. 2004-13, 9/28/04).
3. **Off-street Parking.** Off-street parking area which requires backing from the off-street parking space onto the street right-of-way in order to exit shall not be permitted. All ingress and egress shall be by forward motion only.

All points of ingress and egress to a commercial use or off-street parking areas shall be

as shown on the site plan and shall be located not less than forty (40) feet from any intersection of public streets.

All off-street parking areas shall be hard-surfaced and shall be bordered by a curb or other barrier.

The number of required parking spaces and other particulars about the design and construction of off-street parking shall conform to the provisions of DCA 3.24.

4. **Trash Storage.** Adequate facilities for the disposal of solid waste shall be provided. All containers for the temporary storage and disposal solid waste material shall be of a size, type and quantity approved by the City shall be maintained in a location as shown on the Site Plan.
5. **Storage Containers.** The use of any portable unit, pod, or similar type of storage container is prohibited in this zone unless approved by the city.
6. **Surface Water Drainage to be Retained On-site.** All additional surface drainage generated as a result of development activity shall be disposed of on-site, as determined by the City Engineer.
7. **Height of Buildings.** The maximum height of any main building shall be thirty-four (34) feet, as determined in accordance with the provisions of DCA 3.21.080. (Ord. 96-15, 12/18/96).
8. **Landscaping Required.** As a means of mitigating safety hazards or adverse visual impacts all areas of the site not devoted to buildings or off street parking shall be landscaped. The landscaped area shall be not less than twenty (20) percent of the total area of the site. In addition to all other plan elements, a landscaping plan shall be submitted in conformance with DCA 3.13
9. **Design of Commercial Structures.** Commercial buildings shall comply with the following architectural design criteria. (Preliminary architectural design drawings of all building elevations shall be presented to the Planning Commission for review).
 - a. The exterior of all commercial buildings shall be finished predominantly with wood and/or brick, stucco, stone or similar materials in accordance with guidelines in the Historical/Commercial/Residential Ordinance. Pitched roofs are preferred.
 - b. The architectural styles of the business district should be consistent and harmonious. The style of building design and trim should be compatible with the relatively uncomplicated rural, small town character of Alpine. Extremely irrelevant, contrived or inconsistent styles will be discouraged.
10. **Water Rights Conveyance Requirements.** Water rights shall be conveyed to the City in accordance with the provisions of DCA 3.21.070.
11. **Nuisances Prohibited.** No land or building shall be used in any manner so as to create dangerous, injurious, noxious or otherwise objectionable fire, explosive, or other hazard, noise, or vibration, smoke, dust, odor, or other form of air pollution; liquid or solid refuse or wastes; or other substance, condition or element in such a

manner or in such an amount as to adversely affect the surrounding area or adjoining premises.

12. Customary Accessory Structures. All Customary Accessory Structures (henceforth referred to as Accessory Structures) shall be located in accordance with the setbacks and regulations outlined below. Accessory Structures that also meet the classification of Accessory Building shall require a building permit.

(Ordinance 2002-13) (Amended by Ord. 2006-14, 9/12/06; Ord. 2010-03, 8/24/10):

- a. Setback from main building. Accessory Structures shall be set back not less than five (5) feet from the main building. Additionally, Accessory buildings which are located twelve (12) feet or closer to a main building and are attached to the main building by a common roof or wall shall be considered as part of the main building and shall meet the same setbacks as the main building.
- b. Side Setback - Corner Lot, Side Abutting a Street. Accessory buildings shall be set back not less than forty (40) feet from the side lot line which abuts on a street.
- c. Front Setback. Accessory buildings shall be set back not less than forty (40) feet from the front property line.
- d. Side and Rear Setback - Interior Lot Line. Accessory buildings shall be set back no less than ten (10) feet from the rear lot line and five (5) feet from the side lot line, except that no minimum rear or side setback shall be required when all the following conditions are met:
 - i. The accessory building is located more than twelve (12) feet from an existing dwelling on the same or adjacent lot;
 - ii. The accessory building contains no openings on the side contiguous to the lot line;
 - iii. No drainage from the roof will be discharged onto an adjacent lot;
 - iv. The accessory building shall be constructed of non-combustive materials or have fire resistive walls rated at one (1) hour or more;
 - v. The building will not be placed on land designated as a recorded easement, such as a utility or trail easement; and
 - vi. The building will not be taller than twelve (12) feet six (6) inches to the top of the roof line.
- e. Accessory Building Height. The maximum height of any accessory building shall be twenty (20) feet as measured from the average finished grade of the ground surface adjacent to the foundation of the structure to the top of the ridge line.
 - i. Exceptions to the Height Requirement. Chimneys, flag poles, television antennas, and similar ancillary structures not used for human occupancy shall be excluded in determining height, provided that no such ancillary structure shall extend to a height in excess of fifteen (15) feet above the building.

- ii. Additional Accessory Building Height. For every one (1) foot of additional height above twenty (20) feet, an additional two (2) feet of side yard and rear yard setback will be required. The maximum height of the accessory building as measured to the ridgeline shall be thirty (30) feet.
- 13. **Heliports.** The installation of a heliport for the use of a helicopter or other manned rotary wing aircrafts capable of vertical takeoff or landing is prohibited.
- 14. **Short Term Rentals.** Short Term Rentals are prohibited.

(Ord. 95-22, 8/22/95 and Ord. 2002-13, Amended by Ord. 2011-09, 5/10/11; Ord. 2014-04, 3/25/14)

SECTION 6: ADOPTION “3.07-A Town Center Residential Overlay Zone” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A Town Center Residential Overlay Zone(*Added*)

SECTION 7: ADOPTION “3.07-A.010 Purpose” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.010 Purpose(*Added*)

The purpose of this chapter is to introduce residential uses within a specified commercial area, creating a greater mix of uses in locations that provide transportation options and access to needed services.

SECTION 8: ADOPTION “3.07-A.020 Applicability” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.020 Applicability(*Added*)

1. The Town Center Residential Overlay Zone (TCROZ) shall be applied only to the

Business-Commercial Zone (B-C).

2. Approval of the TCROZ constitutes a rezone, which may be approved or denied in the City Council's sole discretion.
3. The TCROZ includes residential uses as described in this chapter.

SECTION 9: ADOPTION “3.07-A.030 Development Agreement” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.030 Development Agreement(*Added*)

All applicants receiving TCROZ approval shall be required to enter into a development agreement with Alpine City to ensure that the development negotiated and defined during the rezone process and required by this chapter is reflected in the actual construction and maintenance of the project.

SECTION 10: ADOPTION “3.07-A.040 Uses” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.040 Uses(*Added*)

Residential and accessory buildings shall be permitted in the TCROZ pursuant to the requirements and procedures of this chapter.

SECTION 11: ADOPTION “3.07-A.050 Site Design” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.050 Site Design(*Added*)

1. Height and Setbacks for Main Buildings

- a. Front Yard: The minimum front yard for all main dwelling structures shall be thirty (30) feet, measured from the front property line.
- b. Side Yard – Interior Lots: All dwellings shall have a total combined side yard width of at least twenty-two (22) feet, with no single side yard less than ten (10) feet.
- c. Side Yard – Corner Lots: On corner lots, the front and side yard requirements shall be the same as above, except that the side setback from the street shall be at least thirty (30) feet.
- d. Rear Yard – Interior Lots: All main dwelling structures shall be set back at least twenty (20) feet from the rear property line.
- e. Rear Yard – Corner Lots: All main dwelling structures shall be set back at least twenty (20) feet from the rear property line.
- f. Height of Dwellings: The maximum height of any dwelling or other main building shall be thirty-four (34) feet, as determined in accordance with the provisions of DCA .080.

2. Density and Regulations

- a. Lot Size: The minimum lot area for a single-unit dwelling shall be 10,000 square feet. Each lot shall contain a minimum of 10,000 square feet of area outside the mapped 100-year floodplain and any stormwater detention basins.
- b. Lot Coverage: No lot may have more than fifty percent (50%) of its land area covered by buildings or other impervious material.

3. Lot Width: The minimum width of any lot shall be ninety (90) feet, measured at the required front yard setback line.

4. Accessory Structures

- a. General Requirements: All customary residential accessory structures (Accessory Structures) shall comply with the following setbacks and regulations. Accessory Buildings require a building permit.
 - i. Setbacks:
 - (1) From Main Building: Minimum five (5) feet. If attached or within twelve (12) feet, the structure shall be considered part of the main building.
 - (2) Side Setback – Corner Lot (Street Abutting): Minimum forty (40) feet from the side lot line abutting a street, except that a two (2) foot minimum may be allowed under specified conditions and with a fence.
 - (3) Front Setback: Minimum forty (40) feet from the front property line.
 - (4) Side and Rear Setback – Interior Lots: Minimum ten (10) feet rear and five (5) feet side, with a possible reduction to two (2) feet if all of the following are met:
 - (5) Structure is more than twelve (12) feet from a dwelling;
 - (6) No openings on the side facing the lot line;

- (7) No roof drainage onto adjacent lots;
- (8) Constructed of non-combustive or fire-resistive materials;
- (9) Not within a recorded easement unless allowed by easement holder;
- (10) Movable within twenty-four (24) hours if within an easement;
- (11) Not taller than twelve feet six inches (12'6");
- (12) Not more than 200 sq. ft. in size if an Accessory Building;

- ii. The City Council may grant setback exceptions adjacent to non-residential properties.
- iii. Height of Accessory Structures:
 - (1) Maximum twenty (20) feet to the ridge line.
 - (2) For each additional one (1) foot in height above twenty (20) feet, increase side and rear setbacks by two (2) feet.
 - (3) Absolute maximum height shall not exceed thirty (30) feet.
 - (4) Chimneys, flag poles, antennas, and similar non-occupancy structures may exceed these limits by up to fifteen (15) feet.

- b. Swimming Pools and Related Facilities
 - i. A building permit is required.
 - ii. No pools or related facilities may be located within a recorded easement.
 - iii. Setbacks:
 - (1) Side – Corner Lot (Street Abutting): Minimum ten (10) feet.
 - (2) Side/Rear – Interior Lots: Minimum ten (10) feet.
 - (3) Front: Minimum forty (40) feet.
 - (4) Height: Maximum ten (10) feet from average natural grade.
 - (5) Exceptions to height or placement may be granted by City Council if the facility is attached to a dwelling and meets dwelling setbacks.

- c. Sports Courts
 - i. Sports courts shall not be permitted in a recorded easement.
 - ii. Setbacks:
 - (1) Front: Minimum forty (40) feet.
 - (2) Side – Corner Lot (Street Abutting): Minimum ten (10) feet.
 - (3) Side/Rear – Interior Lots: Minimum ten (10) feet.
 - (4) Exception for Irregular Lots: The Planning Commission may allow reduced setbacks where the lot has three sides, subject to:
 - (A) Court no closer than ten (10) feet to a street-abutting property line;
 - (B) No encroachment into easements;
 - (C) Minimum thirty (30) feet from any dwelling on adjacent property;
 - (D) Privacy fence required to obscure court from street

view.

- iii. Access Requirement Each lot shall abut and have direct access to a City-maintained or City-accepted street. The minimum frontage shall be the required lot width of the zone, except that cul-de-sac or curve lots may reduce frontage to sixty (60) feet if the width at the front setback meets the zone's minimum.

d. Utility Requirements

- i. Culinary Water: All occupied structures shall connect to the City's water system, with at least 40 psi pressure as determined by the City Engineer.
- ii. Sewer: All occupied structures shall connect to the City sewer system unless an alternate system is approved under MCA §14.04.010.

SECTION 12: ADOPTION “3.07-A.060 Application Process” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.060 Application Process(*Added*)

- 1. General Requirements
 - a. The TCROZ application shall be processed as a rezone and must include a draft development agreement.
- 2. Pre-Application Conference
- 3. Applicants shall meet with the Planner and City Engineer prior to submission.
- 4. Required Studies
 - a. Geotechnical study required for any building over one (1) story
 - b. Traffic study required for projects with twenty (20) or more residential units.
- 5. Fees
 - a. Applicants shall pay the rezone application fee and all study costs.
- 6. Visual Presentation
 - a. Applicants shall submit a visual presentation showing proposed development in context with surroundings.
- 7. Planning Commission Review
 - a. The Planning Commission shall hold a public hearing and recommend approval, conditional approval, or denial.
- 8. City Council Review and Public Hearing
 - a. The City Council may approve, modify, or deny the proposed rezone and development agreement.

SECTION 13: ADOPTION “3.07-A.070 Special Provisions” of the Alpine City Development Code is hereby *added* as follows:

ADOPTION

3.07-A.070 Special Provisions(*Added*)

1. Heliports: Prohibited except for first responder use.
2. Short-Term Rentals: Prohibited.
3. Outdoor Lighting:
 - a. Outdoor Recreation Areas: Lighting shall be shielded and directed downward. Light trespass onto adjacent property or rights-of-way is prohibited. Lighting is permitted from 7:00 a.m. to 11:00 p.m. or 30 minutes after use ends, whichever is earlier.
 - b. Home and Landscape Lighting: Must be shielded and directed to prevent light trespass onto adjacent properties or rights-of-way.

PASSED AND ADOPTED BY THE ALPINE CITY COUNCIL

	AYE	NAY	ABSENT	ABSTAIN
Chrissy Hannemann	_____	_____	_____	_____
Jason Thelin	_____	_____	_____	_____
Jessica Smuin	_____	_____	_____	_____
Brent Rummller	_____	_____	_____	_____
Kelli Law	_____	_____	_____	_____
Presiding Officer		Attest		

Carla Merrill, Mayor, Alpine City

DeAnn Parry, City Recorder, Alpine City

ALPINE CITY COUNCIL AGENDA

SUBJECT: Rezone Request — 242 & 243 E Red Pine Drive to Business-Commercial and Senior Housing Overlay Zone

FOR CONSIDERATION ON: October 28th, 2025

PETITIONER / APPLICANT: Troy Page

ACTION REQUESTED BY PETITIONER: Approval of proposed rezone request

REVIEW TYPE: Legislative

BACKGROUND INFORMATION

Troy Page has applied to rezone the properties located at 242 and 243 E Red Pine Drive from the CR-20,000 zone to the Business-Commercial (B-C) base zone and the Senior Housing Overlay Zone.

The property at 243 E Red Pine Drive is proposed for a full parcel rezone, while 242 E Red Pine Drive will be a partial rezone — only the southern portion (south of the creek on the property) currently zoned CR-20,000 is requested for inclusion. The upper portion will remain TR-10,000 (see attached map).

The applicant proposes 24 units on 3.21 total acres, meeting the minimum overlay zone requirement of at least two acres and no more than 32 total units and no more than 8 units per acre. There are also 15 additional parking spaces in addition to the two spaces per dwelling.

Per Alpine Development Code Section 3.18.040, the Planning Commission and City Council should consider the following when reviewing a Senior Housing Overlay application:

1. The harmony and compliance of the proposed location with the objectives and requirements of the City General Plan and Zoning Ordinances;
2. Whether the overlay may be injurious to potential or existing development within the vicinity;
3. The current development or lack thereof adjacent to the proposed location and its harmony with existing neighborhood uses;
4. Proximity of the proposed location to major arterial or collector streets;
5. Compatibility with the density analysis of the underlying zone and neighboring development;

6. The economic impact of the proposed facility or use on the surrounding area;
7. Demonstrable need for Senior Housing in the proposed area;
8. The City Council's sole discretion to determine whether a project qualifies under the intent of the Senior Housing Overlay ordinance.

The property to the west is an existing senior housing development. Surrounding properties include approximately half-acre single-family lots to the east, and one-acre lots to the north and south.

If approved, the proposed subdivision will go through another review as part of the subdivision review process. During that time more details will be provided for such items as setbacks, utilities, landscaping, architectural standards and other infrastructure requirements. Restrictive covenants and a Development Agreement will also be provided. The city code in this section requires a concept plan be approved first by the council and a final approval to be done at the same time as a decision on the rezone request. This section needs to be updated as State Code 10-9a-601 requires a single-family dwelling, two-family dwellings, or townhomes to only require a preliminary review by the Planning Commission and a final review completed by staff.

The Planning Commission reviewed this item during its October 21st, 2025, meeting and held a public hearing. The majority of public input reflected support for additional senior housing; some residents, however, expressed concern about potential traffic congestion, emergency access, parking, and maintaining the neighborhood's residential appearance.

The applicant discussed adding trees, fencing, and limiting signage to preserve privacy and the residential feel. Members of the Planning Commission agreed that the proposed project was compatible with nearby senior housing while acknowledging concerns about traffic and parking. This was also addressed by the applicant with the additional parking spaces and the general lower impact on traffic created by a senior housing project.

The Commission voted unanimously to recommend approval of the rezone with conditions requiring the project to:

- Remain age-restricted to 55 and older
- Include privacy fencing,
- Provide neighbor access pathways and visitor parking, maintain minimal signage,
- Establish HOA standards.

ALPINE CITY CODE

- Alpine Development Code 3.03 — CR-20,000 Zone
- Alpine Development Code 3.07 — Business Commercial Zone

- Alpine Development Code 3.18 — Senior Housing Overlay Zone

GENERAL PLAN

- **Country Residential (20,000 sq. ft. minimum lot size)** areas are intended to provide for medium-density residential development that maintains the rural and open space image of Alpine City.
- The **Senior Housing Overlay Zone** provides flexibility for specialized senior housing types that address the varied needs of Alpine's senior population while promoting independence and quality of life.

PUBLIC NOTICE

This item has been noticed according to Alpine City Code and the State of Utah requirements. A public hearing was held as part of the Planning Commission review.

STAFF RECOMMENDATION

As a legislative decision, the City Council should consider whether the proposed rezone is compatible with the City's General Plan policies and Development Code standards.

The Staff has reviewed this application and has determined it would meet the administrative criteria for this Senior Housing Overlay Zone.

SUGGESTED MOTIONS

Recommend Approval:

I move to approve the proposed rezone of 242 & 243 E Red Pine Drive to the Business-Commercial and Senior Housing Overlay Zone as proposed.

Recommend Approval with Conditions:

I move to approve the proposed rezone of 242 & 243 E Red Pine Drive to the Business-Commercial and Senior Housing Overlay Zone with the following conditions:

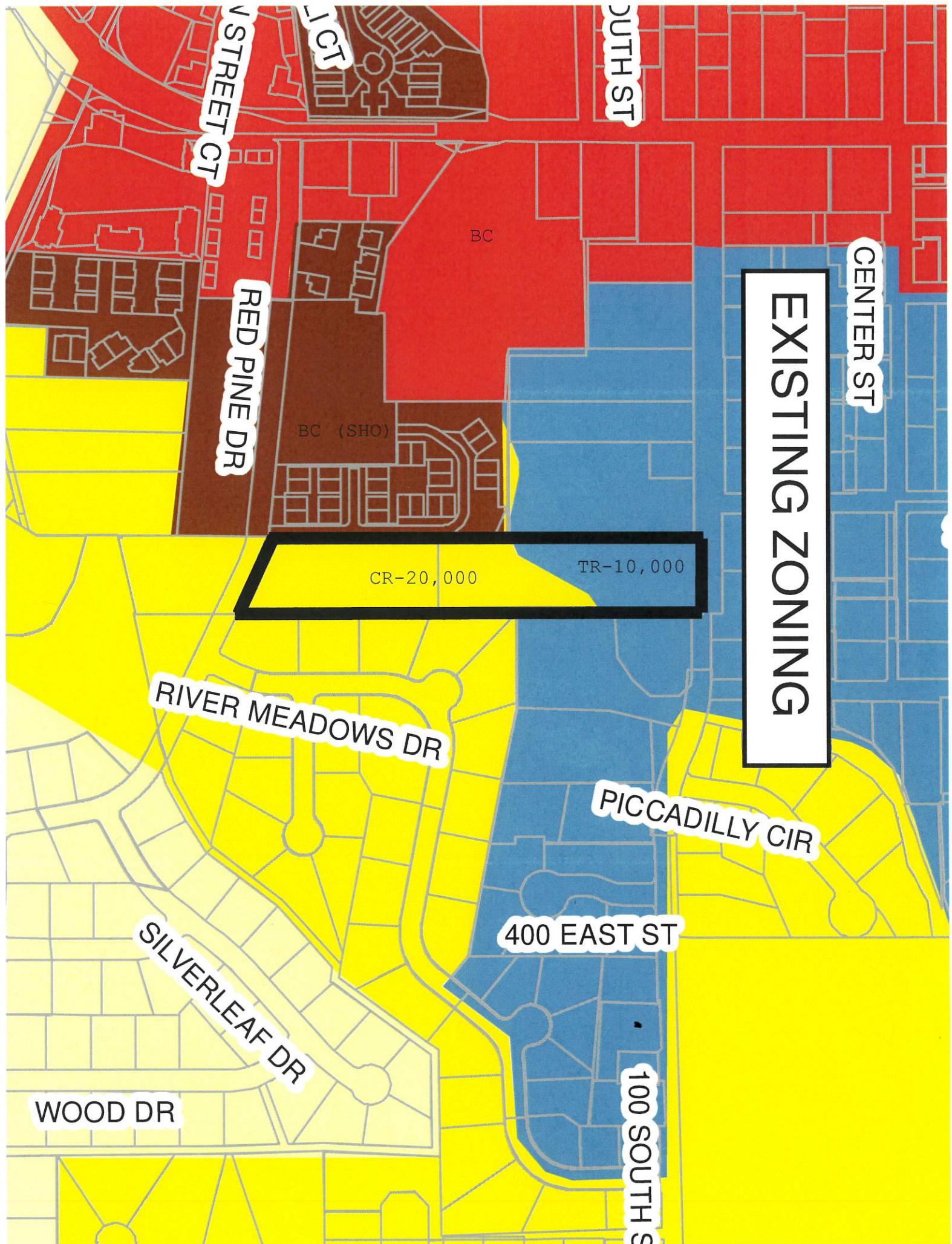
*Insert Conditions

Recommend to Table/ Deny:

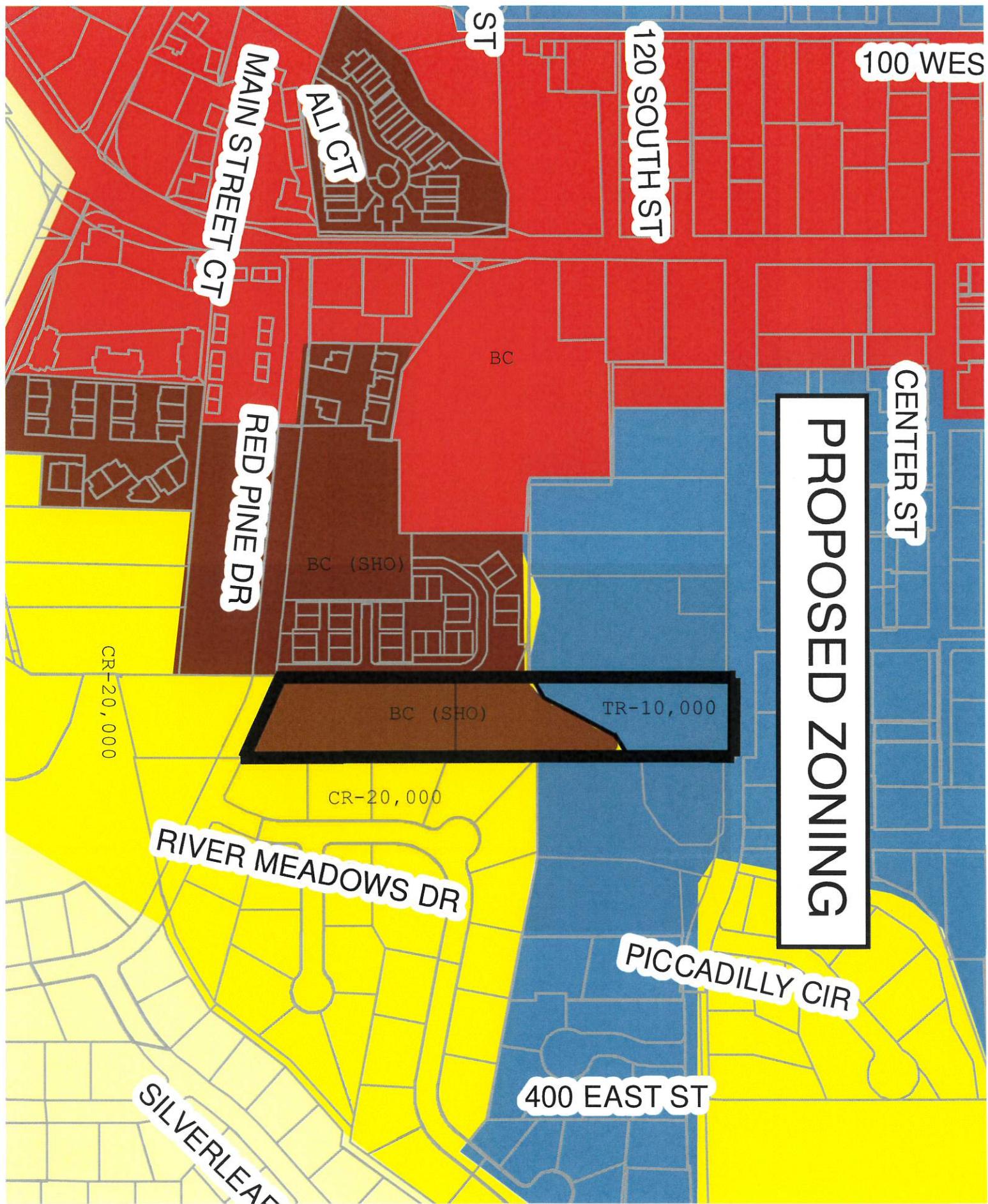
I move to table/deny of the proposed rezone of 242 & 243 E Red Pine Drive based on the findings that the request does not comply with the Alpine City General Plan or Development Code.

*Insert Findings

EXISTING ZONING



PROPOSED ZONING





Memo

To: Alpine City
From: Ken R. Berg, PE
Date: 10/1/2025
Re: Page – Zone Change Request

3.18.040 Overlay Zone Created - In considering a request to rezone a parcel as a Senior Housing Overlay Zone, the Planning Commission and City Council shall consider the following:

1. The harmony and compliance of the proposed location of the overlay zone with the objectives and requirements of the City General Plan and Zoning Ordinances.

GOAL#3

Preserve and protect specific community characteristics such as hillsides, scenic views, critical lands and a historic small-town, rural atmosphere by using overlay zones which build on an underlying zone by setting additional standards, and applying the standards of both zones.

3.3

The Senior Housing Overlay Zone is to provide for increased land use flexibility and specialized types of senior housing that recognizes and accommodates varied housing needs and desires of the community's senior housing population while promoting independence and a high quality of life.

The proposed project is in compliance with Goal number 3 of the General Plan by providing additional housing options for the community's senior population.

The proposed project consists of and complies with all of the requirements of the Senior Housing Overlay Zoning Ordinances.

- a) Two Car Garage is proposed for each unit with additional parking as shown in the concept plan
- b) Setback along Red Pine Drive is the required 30 feet. The setback adjacent to existing residential property along the eastern property line is 20 feet
- c) The proposed private travel way has 20 feet of asphalt

- d) Minimum Acreage of 2 ac [Project has 3.21 ac]
- e) Maximum DU/AC is 8 DU/AC [Project is 24 units/3.21 ac = 7.48 DU/AC]
- f) All property will be maintained by the HOA
- g) Restrictive Covenants will be established as part of the approval process.
- h) Architectural Character will be approved by the Planning Commission
- i) Landscaping will be of the same general character or better as the yards in the neighborhood.
- j) Each unit will have its own culinary water, sewer lateral and all other required underground utilities.

2. Whether or not the application of the Overlay Zone may be injurious to potential or existing development within the vicinity.

The low impact nature of senior housing will not be injurious to potential or existing developments in the vicinity.

3. The current development or lack of development adjacent to the proposed location and the harmony of the proposed location with the existing uses in the neighborhood.

The Page property is the only unsubdivided property along all of Red Pine Drive. The proposed Senior Housing Development is in harmony with other uses along Red Pine Drive with existing senior housing projects to the west and south of the project, with existing residential along the east side. The project has the same front setback as the residential homes in the area.

4. The proposed location is in proximity to the major arterial or collector streets.

The proposed project is within 1,000 feet of Main Street and Ridge Drive

5. The compatibility of the proposed location of the overlay zone with the density analysis of the underlying zone and neighboring development.

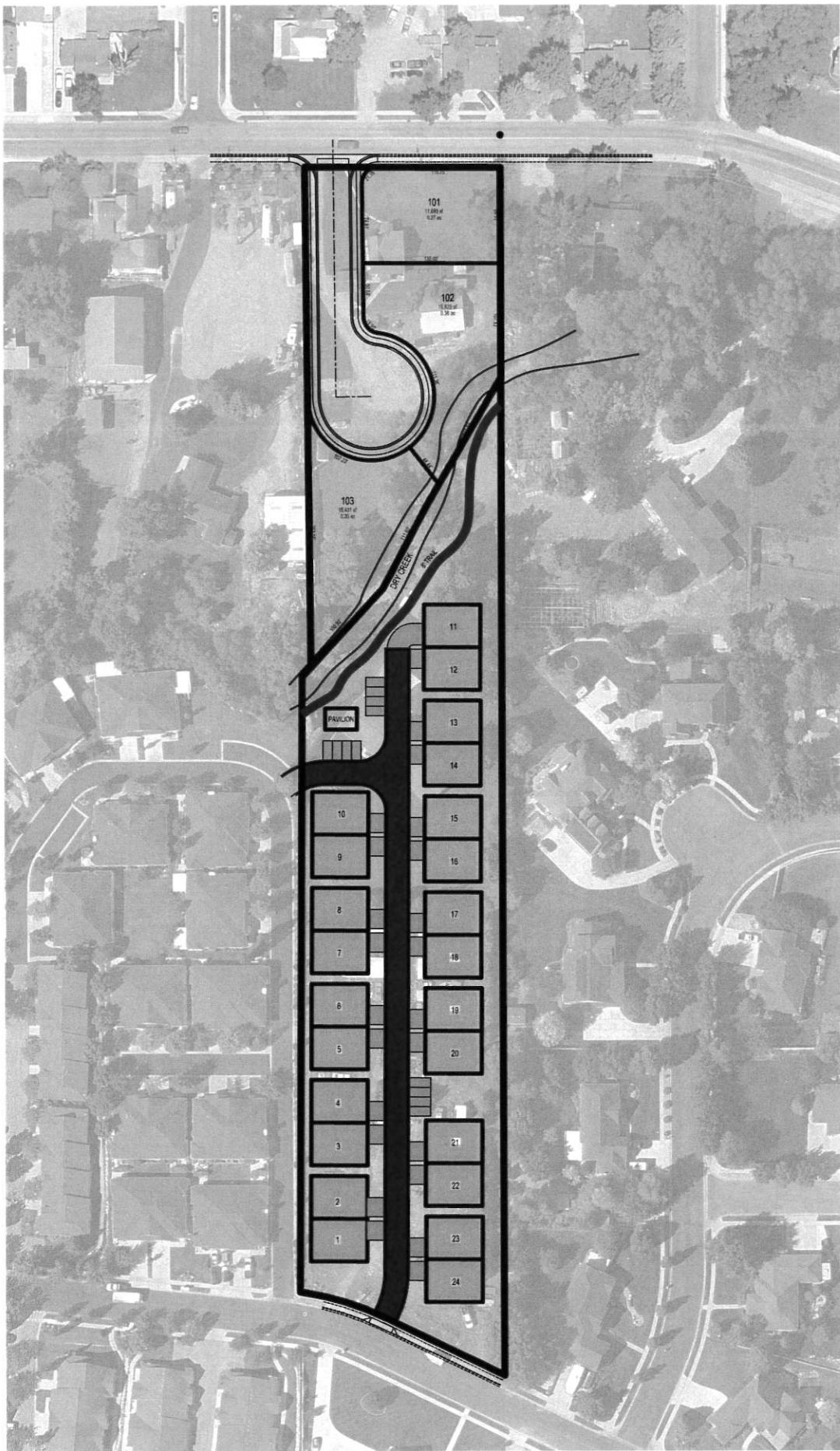
The existing zoning of CR-20,000 would yield a maximum of 7 units on the 3.21 acres which would match the neighboring development to the east. The proposed 24 units are similar to the existing 24 senior housing to the west.

6. The economic impact of the proposed facility or use of the surrounding area

The proposed project consists of a total of 24 senior housing units that are single story attached twin homes. There is no economic impact of the proposed senior housing residential to the surrounding area.

7. A demonstrable need for Senior Housing in the area of the proposed location.

The existing single story senior housing projects within the area are in high demand and additional units are needed within Alpine City to meet the needs and desires of the community's senior housing population.



ALPINE CITY COUNCIL AGENDA

SUBJECT: Wireless Cell Tower Equipment Upgrade

FOR CONSIDERATION ON: October 28th, 2025

PETITIONER / APPLICANT: Crown Castle

ACTION REQUESTED BY PETITIONER: Approval of Equipment Upgrade on an Existing Pole.

REVIEW TYPE: Administrative

BACKGROUND INFORMATION:

Crown Castle Inc. has applied to add or replace antennas, ancillary equipment, and ground equipment as shown in the submitted plans for an existing carrier on an existing wireless communication facility. The facility is located at 694 Rocky Mountain Drive on private property.

Staff has reviewed the proposal and determined it to be a substantial change, requiring a public hearing and Planning Commission recommendation, followed by review by the City Council.

According to the submitted plans, the proposed modifications include:

- Installation of underground conduit connecting to facilities within the leased area.
- Running a new feedline cable up the existing pole.
- Installation of four (4) new wireless antennas at the top of the existing pole.

The new antennas are approximately seven (7) feet at their longest dimension and will extend approximately two (2) feet from the pole. No additional height will be added—the pole will remain at 25 feet, and the original footprint will not change.

Because this project involves the upgrade and maintenance of an existing structure, most applicable requirements have already been satisfied. The City may, however, require that the color and materials meet city standards. City Code allows for an administrative decision regarding color, requiring that equipment extending above surrounding vegetation be painted in a non-reflective light gray, light blue, or brown tone to blend with the skyline or hillside. The existing pole is brown, which blends with the surrounding hillside.

This proposal is also subject to all applicable FCC and FAA regulations.

The Planning Commission reviewed the proposed equipment upgrade and held the required public hearing. The discussion centered around the pole being located on private property, the desire of residents to move the cell towers to different locations, and the need to camouflage the pole. Where the pole exists, the movement of the poles didn't seem to be a credible option at this time. In the future, as these poles become replaced or obsolete, or federal law changes, that would become an option.

The Planning Commission discussed different camouflage options available, including faux tree designs, and the color of the pole/equipment. Some of the commission didn't like the look of the faux trees, so the Commission decided to recommend the Council's approval of the upgraded equipment proposal, with the City Council reviewing different camouflage options to better protect the views of neighbors.

Staff has received several questions since the Planning Commission originally reviewed this item. Crown Castle's representative was contacted and provided the following answers.

- Is the pole active? Yes, it is a collocation pole and is functioning and active.
- Different Design options? In order to create a faux tree or water tower look, it would require a complete teardown and redesign of the existing pole. If they ever were to replace these towers, that would be something they would be willing to do. It did not make sense for them to do something like that for such a minor change to an existing pole.
- Real trees planted near the existing tree? As long as the trees weren't taller than 30' in height, that would not be an issue.
- Moving towers or equipment to a different site? The towers are tested by engineers for the best location and reception areas. For this tower, it would need to remain within ½ to one mile to work as it needs to. They did not have any options within that distance that could work.

The property owner also would be willing to plant additional real trees around the tower in order to better protect views of neighbors.

ALPINE CITY CODE:

- Alpine Development Code 3.27 Wireless Telecommunications Ordinance

GENERAL PLAN:

- N/A

PUBLIC NOTICE:

This item has been noticed according to Alpine City Code and the State of Utah requirements. A public hearing was held as part of the Planning Commission review.

STAFF RECOMMENDATION:

Pursuant to City Code and federal regulations, state and local governments may not deny, and shall approve, any eligible facilities request for modification of an existing wireless

tower or base station that does not substantially change the physical dimensions of such tower or base station.

An “eligible facilities request” includes any modification that involves:

- Collocation of new transmission equipment,
- Removal of transmission equipment, or
- Replacement of transmission equipment.

Staff recommend approval of the proposed equipment upgrade, subject to the condition that the color of the antennas matches the existing brown color of the pole to blend with the surrounding hillside.

SUGGESTED MOTION:

Motion to Approve

I move to approve the Wireless Cell Tower Equipment Upgrade located at 694 Rocky Mountain Drive as proposed, based on the findings and conditions listed in the staff report.

Motion to Approve with Conditions

I move to approve with conditions of the Wireless Cell Tower Equipment Upgrade located at 694 Rocky Mountain Drive, based on the findings and conditions listed in the staff report, and with the additional condition(s) that:

*The antennas and associated equipment be painted to match the existing brown color of the pole; and

*Any additional modifications comply with all applicable FCC, FAA, and Alpine City Code 3.27 requirements.”

Motion to Table

I move to table the consideration of the Wireless Cell Tower Equipment Upgrade located at 694 Rocky Mountain Drive to a future meeting to allow additional time for the applicant to address the following items:

*Insert findings

Motion to Deny

I move to deny of the Wireless Cell Tower Equipment Upgrade located at 694 Rocky Mountain Drive, based on the following findings:

*Insert findings



**For Lease
Information**

**For 24 Hour Service
Questions or
Emergencies Call**

**Crown Castle
Business Unit
Number**

Site Address

694 Rocky Mtn Dr.
Alpine UT 84004

Site Name

SHEPHERD'S HILL

**FCC Tower
Reg. No.**

CrownCastle.com

**877-486-9377
800-788-7011
880636**

03.05.2025 15:08



03.05.2025 14:58



03.05.2025 15:09

A photograph of a concrete wall with a chain-link fence in front of a grassy hill. The concrete wall has two small circular holes near the bottom. The chain-link fence is made of dark metal and is attached to a metal post. The ground in front of the wall is covered in gravel. The background shows a hill covered in dry, yellowish-brown grass.

03.05.2025 15:10



03.05.2025 15:10



8020 Katy Freeway
Houston, TX 77024

Phone: (949) 885-3710
www.crowncastle.com

The proposed scope of work for this project includes:

Add or replace antennas, ancillary equipment and ground equipment as per plans for an existing carrier on an existing wireless communication facility.

At the end of this letter is a checklist outlining the applicable substantial change criteria under Section 6409. Additionally, the following items are included in support of this request:

- Construction Drawings
- Site photos

As these documents indicate, (i) the modification involves the collocation, removal or replacement of transmission equipment; and (ii) such modification will not substantially change the physical dimensions of such tower or base station. As such, it is an “eligible facilities request” as defined in the FCC’s rules to which the 60-day deadline for approval applies. Accordingly, Applicant requests all authorization necessary for this proposed minor modification under Section 6409.

Our goal is to work with you to obtain approvals earlier than the deadline. We will respond promptly to any request for related information you may have in connection with this request. Please let us know how we can work with you to expedite the approval process. We look forward to working with you on this important project, which will improve wireless telecommunication services in your community using collocation on existing infrastructure. If you have any questions, please do not hesitate to contact me.

Regards,

Christopher Voss

Christopher Voss
Permitting Specialist, Tower Services
Crown Castle, Agent for Skylink LLC
(949) 885-3710
Christopher.Voss@crowncastle.com



8020 Katy Freeway
Houston, TX 77024

Phone: (949) 885-3710
www.crowncastle.com

Section 6409 Substantial Change Checklist for Towers Outside of the Public Right of Way

The Federal Communications Commission has determined that a modification substantially changes the physical dimension of a wireless tower or base station under 47 U.S.C. § 1455(a) if it meets one of six enumerated criteria under 47 C.F.R. § 1.6100.

Criteria for Towers Outside of the Public Rights of Way

YES/NO NO	Does the modification increase the height of the tower by more than the greater of: (a) 10%; or (b) the height of an additional antenna array plus separation of up to 20 feet from the top of the nearest existing antenna?
YES/NO NO	Does the modification add an appurtenance to the body of the tower that would protrude from the edge of the tower more than 20 feet or more than the width of the tower structure at the level of the appurtenance, whichever is greater?
YES/NO NO	Does the modification involve the installation of more than the standard number of new equipment cabinets for the technology involved or add more than four new equipment cabinets?
YES/NO NO	Does the modification entail any excavation or deployment outside the current site by more than 30 feet in any direction, not including any access or utility easements?
YES/NO NO	Does the modification defeat the concealment elements of the eligible support structure?
YES/NO NO	Does the modification violate conditions associated with the siting approval for the tower or base station other than as specified in 47 C.F.R. § 1.6100(c)(7)(i) – (iv)?

If all questions in the above section are answered "NO," then the modification does not constitute a substantial change to the existing tower under 47 C.F.R. § 1.6100.

SKYLINK LLC

SKYLINK LLC

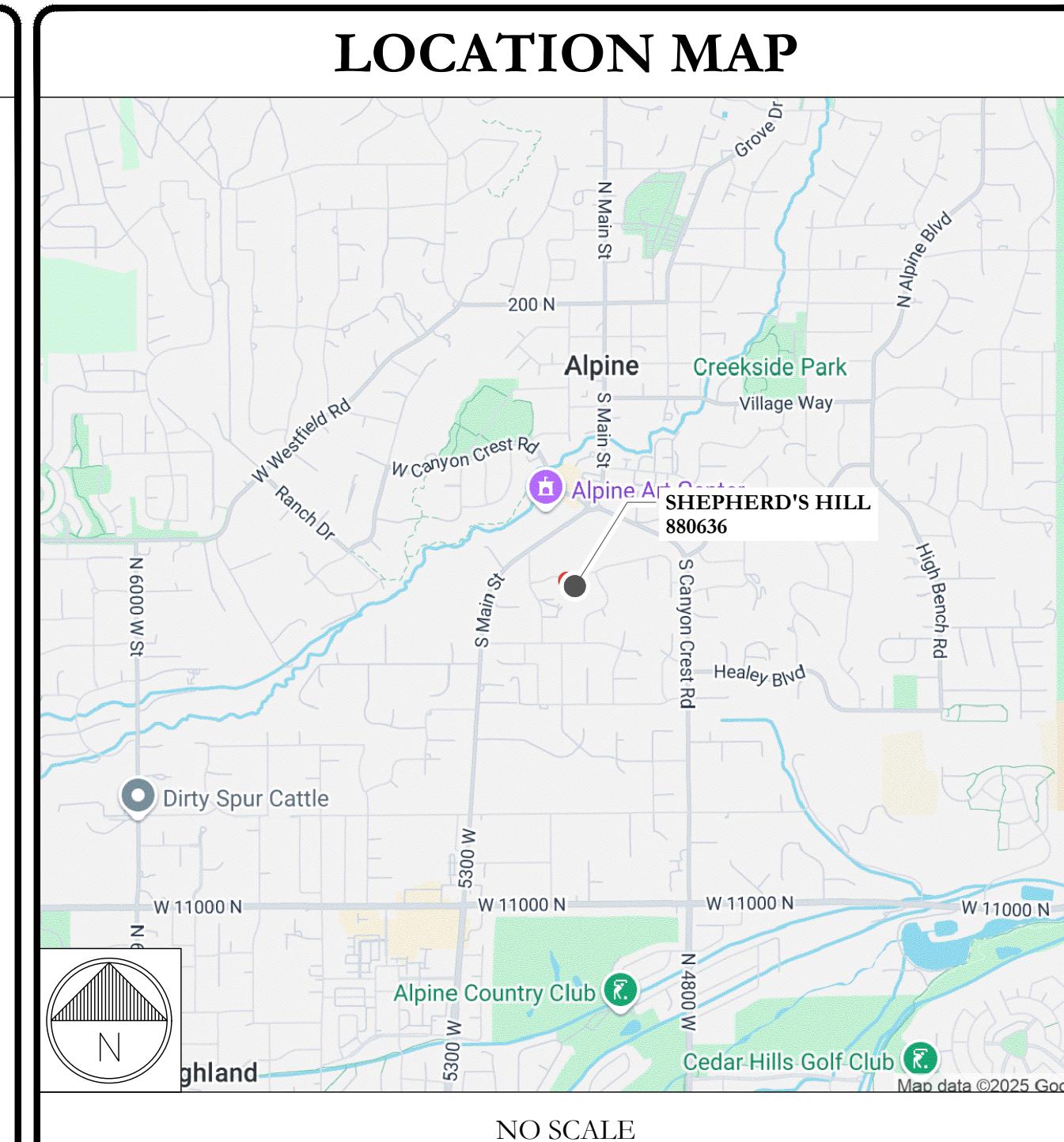
SKYLINK LLC SITE NUMBER: N/A
 SKYLINK LLC SITE NAME: N/A
 SKYLINK LLC PROJECT: FIRST TIME INSTALL

BUSINESS UNIT #: 880636
 SITE ADDRESS: 694 ROCKY MTN DR.
 COUNTY: UTAH
 SITE TYPE: MONOPOLE TOWER
 TOWER HEIGHT: 25'-0"

SITE INFORMATION	
CROWN CASTLE USA INC.	
SITE NAME:	SHEPHERD'S HILL
BU NUMBER:	880636
TOWER OWNER:	CROWN CASTLE 2000 CORPORATE DRIVE CANONSBURG, PA 15317
CARRIER/APPLICANT:	SKYLINK LLC 5155 ROSECRANS AVE HAWTHORNE, CA 90250
SITE ADDRESS:	694 ROCKY MTN DR. ALPINE, UT 84004
COUNTY:	UTAH
LATITUDE:	40° 26' 38.77" / 40.444103°
LONGITUDE:	-111° 46' 47.23" / -111.779786°
LAT/LONG TYPE:	NAD83
GROUND ELEVATION:	5032' SE
AREA OF CONSTRUCTION:	NEW
CURRENT ZONING:	CR-20,000
MAP/PARCEL #:	11:023:0095
OCCUPANCY CLASSIFICATION:	U
TYPE OF CONSTRUCTION:	IIB
A.D.A. COMPLIANCE:	FACILITY IS UNMANNED AND NOT FOR HUMAN HABITATION
PROPERTY OWNER:	CLYDE E AND JANA S SHEPHE 694 S ROCKY MT DR ALPINE, UT 84004
JURISDICTION:	CITY OF ALPINE, UT CITY HALL, 20 NORTH MAIN ALPINE, UT 84004
ELECTRIC PROVIDER:	ROCKY MOUNTAIN POWER (877) 508-5088
TELCO PROVIDER:	LUMEN (877) 453-8353

DRAWING INDEX	
SHEET #	SHEET DESCRIPTION
T-1	TITLE SHEET
T-2	GENERAL NOTES
C-1	SITE PLAN
C-2	TOWER ELEVATION
C-3	ANTENNA PLAN @ 25'-0"
C-4	FINAL EQUIPMENT SCHEDULE
C-5	EQUIPMENT DETAILS AND SPECIFICATIONS
G-1	GROUNDING DETAILS
G-2	GROUNDING DETAILS

PROJECT DESCRIPTION	
THE PURPOSE OF THIS PROJECT IS TO ENHANCE BROADBAND CONNECTIVITY AND CAPACITY TO THE EXISTING ELIGIBLE WIRELESS FACILITY.	
TOWER SCOPE OF WORK: <ul style="list-style-type: none"> • INSTALL (1) PERFECT VISION - PV-RM1045-GS COLLAR MOUNT • INSTALL (3) PERFECT VISION - PV-TA24-FPB-HD W/ PV-ST35X72 T-ARM MOUNTS • INSTALL (4) TARANA WIRELESS - G1 ANTENNAS • INSTALL (2) AVIAT NETWORKS - WTM 4800 ODUS • INSTALL (1) EUPEN - JB006 120-00163-00 SURGE ARRESTOR • INSTALL (1) 7/8" EUPEN - EUCAHYBRID 78-12C6-24MM5 HYBRID CABLE 	
GROUND SCOPE OF WORK: <ul style="list-style-type: none"> • INSTALL GROUND EQUIPMENT IN NEW 4'-0"x4'-0" LEASE AREA 	



APPLICABLE CODES & REFERENCE DOCUMENTS	
ALL WORK SHALL BE PERFORMED AND MATERIALS INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THESE CODES:	
CODE TYPE	CODE
BUILDING	2021 UTAH BUILDING CODE (2021 IBC W/ AMENDMENTS)
MECHANICAL	2021 UTAH MECHANICAL CODE (2021 IMC W/ AMENDMENTS)
ELECTRICAL	2023 UTAH ELECTRICAL CODE (2023 NEC W/ AMENDMENTS)
REFERENCE DOCUMENTS:	
STRUCTURAL ANALYSIS:	BY OTHERS DATED: N/A
MOUNT ANALYSIS:	BY OTHERS DATED: N/A
RFDS REVISION:	N/A DATED: N/A
ORDER ID:	707615
REVISION:	1

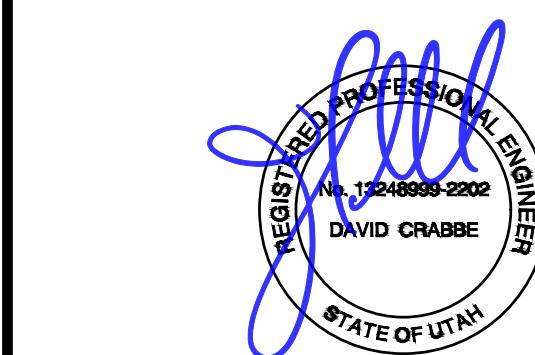
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS THEY ARE ACTING UNDER THE DIRECTION OF A LICENSED PROFESSIONAL ENGINEER, TO ALTER THIS DOCUMENT.
SHEET NUMBER: T-1 REVISION: 0

CC CROWN CASTLE

PM&A
P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE NUMBER: N/A
 BU #: 880636
 CROWN CASTLE SITE NAME SHEPHERD'S HILL
 694 ROCKY MTN DR.
 ALPINE, UT 84004
 EXISTING 25'-0"
 MONOPOLE TOWER

ISSUED FOR:				
REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG



CALL UTAH ONE CALL
(800) 662-4111
CALL 3 WORKING DAYS
BEFORE YOU DIG!



CROWN CASTLE USA INC. SITE ACTIVITY REQUIREMENTS:

1. NOTICE TO PROCEED- NO WORK SHALL COMMENCE PRIOR TO CROWN CASTLE USA INC. WRITTEN NOTICE TO PROCEED (NTP) AND THE ISSUANCE OF A PURCHASE ORDER. PRIOR TO ACCESSING/ENTERING THE SITE YOU MUST CONTACT THE CROWN CASTLE USA INC. NOC AT 800-788-7011 & THE CROWN CASTLE USA INC. CONSTRUCTION MANAGER.

2. "LOOK UP" - CROWN CASTLE USA INC. SAFETY CLIMB REQUIREMENT: THE INTEGRITY OF THE SAFETY CLIMB AND ALL COMPONENTS OF THE CLIMBING FACILITY SHALL BE CONSIDERED DURING ALL STAGES OF DESIGN, INSTALLATION, AND INSPECTION. TOWER MODIFICATION, MOUNT REINFORCEMENTS, AND/OR EQUIPMENT INSTALLATIONS SHALL NOT COMPROMISE THE INTEGRITY OR FUNCTIONAL USE OF THE SAFETY CLIMB OR ANY COMPONENTS OF THE CLIMBING FACILITY ON THE STRUCTURE. THIS SHALL INCLUDE, BUT NOT BE LIMITED TO: PINCHING OF THE WIRE ROPE, BENDING OF THE WIRE ROPE FROM ITS SUPPORTS, DIRECT CONTACT OR CLOSE PROXIMITY TO THE WIRE ROPE WHICH MAY CAUSE FRICTIONAL WEAR, IMPACT TO THE ANCHORAGE POINTS IN ANY WAY, OR TO IMPEDE/BLOCK ITS INTENDED USE. ANY COMPROMISED SAFETY CLIMB, INCLUDING EXISTING CONDITIONS MUST BE TAGGED OUT AND REPORTED TO YOUR CROWN CASTLE USA INC. POC OR CALL THE NOC TO GENERATE A SAFETY CLIMB MAINTENANCE AND CONTRACTOR NOTICE TICKET.

3. PRIOR TO THE START OF CONSTRUCTION, ALL REQUIRED JURISDICTIONAL PERMITS SHALL BE OBTAINED. THIS INCLUDES, BUT IS NOT LIMITED TO, BUILDING, ELECTRICAL, MECHANICAL, FIRE, FLOOD ZONE, ENVIRONMENTAL, AND ZONING. ON SITE ACTIVITIES AND CONSTRUCTION ARE COMPLETED, ALL REQUIRED PERMITS SHALL BE SATISFIED AND CLOSED OUT ACCORDING TO LOCAL JURISDICTIONAL REQUIREMENTS.

4. ALL CONSTRUCTION MEANS AND METHODS; INCLUDING BUT NOT LIMITED TO, ERECTION PLANS, RIGGING PLANS, CLIMBING PLANS, AND RESCUE PLANS SHALL BE THE RESPONSIBILITY OF THE GENERAL CONTRACTOR RESPONSIBLE FOR THE EXECUTION OF THE WORK CONTAINED HEREIN, AND SHALL MEET ANSI/ASSE A10.48 (LATEST EDITION); FEDERAL, STATE, AND LOCAL REGULATIONS; AND ANY APPLICABLE INDUSTRY CONSENSUS STANDARDS RELATED TO THE CONSTRUCTION ACTIVITIES BEING PERFORMED. ALL RIGGING PLANS SHALL ADHERE TO ANSI/ASSE A10.48 (LATEST EDITION) AND CROWN CASTLE USA INC. STANDARD CED-STD-10253, INCLUDING THE REQUIRED INVOLVEMENT OF A QUALIFIED ENGINEER FOR CLASS IV CONSTRUCTION, TO CERTIFY THE SUPPORTING STRUCTURE(S) IN ACCORDANCE WITH ANSI/TIA-322 (LATEST EDITION).

5. ALL SITE WORK TO COMPLY WITH QAS-STD-10068 "INSTALLATION STANDARDS FOR CONSTRUCTION ACTIVITIES ON CROWN CASTLE USA INC. TOWER SITE," CED-STD-10294 "STANDARD FOR INSTALLATION OF MOUNTS AND APPURTENANCES," AND LATEST VERSION OF ANSI/TIA-1019-A-2012 "STANDARD FOR INSTALLATION, ALTERATION, AND MAINTENANCE OF ANTENNA SUPPORTING STRUCTURES AND ANTENNAS."

6. IF THE SPECIFIED EQUIPMENT CAN NOT BE INSTALLED AS SHOWN ON THESE DRAWINGS, THE CONTRACTOR SHALL PROPOSE AN ALTERNATIVE INSTALLATION FOR APPROVAL BY CROWN CASTLE USA INC. PRIOR TO PROCEEDING WITH ANY SUCH CHANGE OF INSTALLATION.

7. ALL MATERIALS FURNISHED AND INSTALLED SHALL BE IN STRICT ACCORDANCE WITH ALL APPLICABLE CODES, REGULATIONS AND ORDINANCES. CONTRACTOR SHALL ISSUE ALL APPROPRIATE NOTICES AND COMPLY WITH ALL LAWS, ORDINANCES, RULES, REGULATIONS AND LAWFUL ORDERS OF ANY PUBLIC AUTHORITY REGARDING THE PERFORMANCE OF THE WORK. ALL WORK CARRIED OUT SHALL COMPLY WITH ALL APPLICABLE MUNICIPAL AND UTILITY COMPANY SPECIFICATIONS AND LOCAL JURISDICTIONAL CODES, ORDINANCES AND APPLICABLE REGULATIONS.

8. UNLESS NOTED OTHERWISE, THE WORK SHALL INCLUDE FURNISHING MATERIALS, EQUIPMENT, APPURTENANCES AND LABOR NECESSARY TO COMPLETE ALL INSTALLATIONS AS INDICATED ON THE DRAWINGS.

9. THE CONTRACTOR SHALL INSTALL ALL EQUIPMENT AND MATERIALS IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS UNLESS SPECIFICALLY STATED OTHERWISE.

10. THE CONTRACTOR SHALL CONTACT UTILITY LOCATING SERVICES PRIOR TO THE START OF CONSTRUCTION.

11. ALL EXISTING ACTIVE SEWER, WATER, GAS, ELECTRIC AND OTHER UTILITIES WHERE ENCOUNTERED IN THE WORK, SHALL BE PROTECTED AT ALL TIMES AND WHERE REQUIRED FOR THE PROPER EXECUTION OF THE WORK, SHALL BE RELOCATED AS DIRECTED BY CONTRACTOR. EXTREME CAUTION SHOULD BE USED BY THE CONTRACTOR WHEN EXCAVATING OR DRILLING PIERS AROUND OR NEAR UTILITIES. CONTRACTOR SHALL PROVIDE SAFETY TRAINING FOR THE WORKING CREW. THIS WILL INCLUDE BUT NOT BE LIMITED TO A) FALL PROTECTION B) CONFINED SPACE C) ELECTRICAL SAFETY D) TRENCHING AND EXCAVATION E) CONSTRUCTION SAFETY PROCEDURES.

12. ALL SITE WORK SHALL BE AS INDICATED ON THE STAMPED CONSTRUCTION DRAWINGS AND PROJECT SPECIFICATIONS, LATEST APPROVED REVISION.

13. CONTRACTOR SHALL KEEP THE SITE FREE FROM ACCUMULATING WASTE MATERIAL, DEBRIS, AND TRASH AT THE COMPLETION OF THE WORK. IF NECESSARY, RUBBISH, STUMPS, DEBRIS, STICKS, STONES AND OTHER REFUSE SHALL BE REMOVED FROM THE SITE AND DISPOSED OF LEGALLY.

14. ALL EXISTING INACTIVE SEWER, WATER, GAS, ELECTRIC AND OTHER UTILITIES, WHICH INTERFERE WITH THE EXECUTION OF THE WORK, SHALL BE REMOVED AND/OR CAPPED, PLUGGED OR OTHERWISE DISCONTINUED AT POINTS WHICH WILL NOT INTERFERE WITH THE EXECUTION OF THE WORK, SUBJECT TO THE APPROVAL OF CONTRACTOR, TOWER OWNER, CROWN CASTLE USA INC., AND/OR LOCAL UTILITIES.

15. THE CONTRACTOR SHALL PROVIDE SITE SIGNAGE IN ACCORDANCE WITH THE TECHNICAL SPECIFICATION FOR SITE SIGNAGE REQUIRED BY LOCAL JURISDICTION AND SIGNAGE REQUIRED ON INDIVIDUAL PIECES OF EQUIPMENT, ROOMS, AND SHELTERS.

16. THE SITE SHALL BE GRADED TO CAUSE SURFACE WATER TO FLOW AWAY FROM THE CARRIER'S EQUIPMENT AND TOWER AREAS.

17. THE SUB GRADE SHALL BE COMPACTED AND BROUGHT TO A SMOOTH UNIFORM GRADE PRIOR TO FINISHED SURFACE APPLICATION.

18. THE AREAS OF THE OWNERS PROPERTY DISTURBED BY THE WORK AND NOT COVERED BY THE TOWER, EQUIPMENT OR DRIVEWAY, SHALL BE GRADED TO A UNIFORM SLOPE, AND STABILIZED TO PREVENT EROSION AS SPECIFIED ON THE CONSTRUCTION DRAWINGS AND/OR PROJECT SPECIFICATIONS.

19. CONTRACTOR SHALL MINIMIZE DISTURBANCE TO EXISTING SITE DURING CONSTRUCTION. EROSION CONTROL MEASURES, IF REQUIRED DURING CONSTRUCTION, SHALL BE IN CONFORMANCE WITH THE LOCAL GUIDELINES FOR EROSION AND SEDIMENT CONTROL.

20. THE CONTRACTOR SHALL PROTECT EXISTING IMPROVEMENTS, PAVEMENTS, CURBS, LANDSCAPING AND STRUCTURES. ANY DAMAGED PART SHALL BE REPAIRED AT CONTRACTOR'S EXPENSE TO THE SATISFACTION OF OWNER.

21. CONTRACTOR SHALL LEGALLY AND PROPERLY DISPOSE OF ALL SCRAP MATERIALS SUCH AS COAXIAL CABLES AND OTHER ITEMS REMOVED FROM THE EXISTING FACILITY. ANTENNAS REMOVED SHALL BE RETURNED TO THE OWNER'S DESIGNATED LOCATION.

22. CONTRACTOR SHALL LEAVE PREMISES IN CLEAN CONDITION. TRASH AND DEBRIS SHOULD BE REMOVED FROM SITE ON A DAILY BASIS.

23. NO FILL OR EMBANKMENT MATERIAL SHALL BE PLACED ON FROZEN GROUND. FROZEN MATERIALS, SNOW OR ICE SHALL NOT BE PLACED IN ANY FILL OR EMBANKMENT.

GREENFIELD GROUNDING NOTES:

1. ALL GROUND ELECTRODE SYSTEMS (INCLUDING TELECOMMUNICATION, RADIO, LIGHTNING PROTECTION AND AC POWER GES'S) SHALL BE BONDED TOGETHER AT OR BELOW GRADE, BY TWO OR MORE COPPER BONDING CONDUCTORS IN ACCORDANCE WITH THE NEC.

2. THE CONTRACTOR SHALL PERFORM IEEE FALL-OF-POTENTIAL RESISTANCE TO EARTH TESTING (PER IEEE 1100 AND 81) FOR GROUND ELECTRODE SYSTEMS, THE CONTRACTOR SHALL FURNISH AND INSTALL SUPPLEMENTAL GROUND ELECTRODES AS NEEDED TO ACHIEVE A TEST RESULT OF 5 OHMS OR LESS.

3. THE CONTRACTOR IS RESPONSIBLE FOR PROPERLY SEQUENCING GROUNDING AND UNDERGROUND CONDUIT INSTALLATION AS TO PREVENT ANY LOSS OF CONTINUITY IN THE GROUNDING SYSTEM OR DAMAGE TO THE CONDUIT AND PROVIDE TESTING RESULTS.

4. METAL CONDUIT AND TRAY SHALL BE GROUNDED AND MADE ELECTRICALLY CONTINUOUS WITH LISTED BONDING FITTINGS OR BY BONDING ACROSS THE DISCONTINUITY WITH #6 COPPER WIRE UL APPROVED GROUNDING TYPE CONDUIT CLAMPS.

5. METAL RACEWAY SHALL NOT BE USED AS THE NEC REQUIRED EQUIPMENT GROUND CONDUCTOR. STRANDED COPPER CONDUCTORS WITH GREEN INSULATION, SIZED IN ACCORDANCE WITH THE NEC, SHALL BE FURNISHED AND INSTALLED WITH THE POWER CIRCUITS TO BTS EQUIPMENT.

6. EACH CABINET FRAME SHALL BE DIRECTLY CONNECTED TO THE MASTER GROUND BAR WITH GREEN INSULATED SUPPLEMENTAL EQUIPMENT GROUND WIRES, #6 STRANDED COPPER OR LARGER FOR INDOOR BTS; #2 BARE SOLID TINNED COPPER FOR OUTDOOR BTS.

7. CONNECTIONS TO THE GROUND BUS SHALL NOT BE DOUBLED UP OR STACKED BACK TO BACK CONNECTIONS ON OPPOSITE SIDE OF THE GROUND BUS ARE PERMITTED.

8. ALL EXTERIOR GROUND CONDUCTORS BETWEEN EQUIPMENT/GROUND BARS AND THE GROUND RING SHALL BE #2 SOLID TINNED COPPER UNLESS OTHERWISE INDICATED.

9. ALUMINUM CONDUCTOR OR COPPER CLAD STEEL CONDUCTOR SHALL NOT BE USED FOR GROUNDING CONNECTIONS.

10. USE OF 90° BENDS IN THE PROTECTION GROUNDING CONDUCTORS SHALL BE AVOIDED WHEN 45° BENDS CAN BE ADEQUATELY SUPPORTED.

11. EXOTHERMIC WELDS SHALL BE USED FOR ALL GROUNDING CONNECTIONS BELOW GRADE.

12. ALL GROUND CONNECTIONS ABOVE GRADE (INTERIOR AND EXTERIOR) SHALL BE FORMED USING HIGH PRESS CRIMPS.

13. COMPRESSION GROUND CONNECTIONS MAY BE REPLACED BY EXOTHERMIC WELD CONNECTIONS.

14. ICE BRIDGE BONDING CONDUCTORS SHALL BE EXOTHERMICALLY BONDED OR BOLTED TO THE BRIDGE AND THE TOWER GROUND BAR.

15. APPROVED ANTI-OXIDANT COATINGS (i.e. CONDUCTIVE GEL OR PASTE) SHALL BE USED ON ALL COMPRESSION AND BOLTED GROUND CONNECTIONS.

16. ALL EXTERIOR GROUND CONNECTIONS SHALL BE COATED WITH A CORROSION RESISTANT MATERIAL.

17. MISCELLANEOUS ELECTRICAL AND NON-ELECTRICAL METAL BOXES, FRAMES AND SUPPORTS SHALL BE BONDED TO THE GROUND RING, IN ACCORDANCE WITH THE NEC.

18. BOND ALL METALLIC OBJECTS WITHIN 6 ft of MAIN GROUND RING WITH (1) #2 BARE SOLID TINNED COPPER GROUND CONDUCTOR.

19. GROUND CONDUCTORS USED FOR THE FACILITY GROUNDING AND LIGHTNING PROTECTION SYSTEMS SHALL NOT BE ROUTED THROUGH METALLIC OBJECTS THAT FORM A RING AROUND THE CONDUCTOR, SUCH AS METALLIC CONDUITS, METAL SUPPORT CLIPS OR SLEEVES THROUGH WALLS OR FLOORS. WHEN IT IS REQUIRED TO BE HOUSED IN CONDUIT TO MEET CODE REQUIREMENTS OR LOCAL CONDITIONS, NON-METALLIC MATERIAL SUCH AS PVC CONDUIT SHALL BE USED. WHERE USE OF METAL CONDUIT IS UNAVOIDABLE (i.e., NONMETALLIC CONDUIT PROHIBITED BY LOCAL CODE) THE GROUND CONDUCTOR SHALL BE BONDED TO EACH END OF THE METAL CONDUIT.

20. ALL GROUNDS THAT TRANSITION FROM BELOW GRADE TO ABOVE GRADE MUST BE #2 BARE SOLID TINNED COPPER IN 3/4" NON-METALLIC, FLEXIBLE CONDUIT FROM 24" BELOW GRADE TO WITHIN 3" to 6" of CAD-WELD TERMINATION POINT. THE EXPOSED END OF THE CONDUIT MUST BE SEALED WITH SILICONE CAULK. (ADD TRANSITIONING GROUND STANDARD DETAIL AS WELL).

21. BUILDINGS WHERE THE MAIN GROUNDING CONDUCTORS ARE REQUIRED TO BE ROUTED TO GRADE, THE CONTRACTOR SHALL ROUTE TWO GROUNDING CONDUCTORS FROM THE ROOFTOP, TOWERS, AND WATER TOWERS GROUNDING RING, TO THE EXISTING GROUNDING SYSTEM, THE GROUNDING CONDUCTORS SHALL NOT BE SMALLER THAN 2/0 COPPER. ROOFTOP GROUNDING RING SHALL BE BONDED TO THE EXISTING GROUNDING SYSTEM, THE BUILDING STEEL COLUMNS, LIGHTNING PROTECTION SYSTEM, AND BUILDING MAIN WATER LINE (FERROUS OR NONFERROUS METAL PIPING ONLY).

GENERAL NOTES:

1. FOR THE PURPOSE OF CONSTRUCTION DRAWING, THE FOLLOWING DEFINITIONS SHALL APPLY:
 CONTRACTOR: GENERAL CONTRACTOR RESPONSIBLE FOR CONSTRUCTION
 CARRIER: SKYLINK LLC
 TOWER OWNER: CROWN CASTLE USA INC.

2. THESE DRAWINGS HAVE BEEN PREPARED USING STANDARDS OF PROFESSIONAL CARE AND COMPLETENESS NORMALLY EXERCISED UNDER SIMILAR CIRCUMSTANCES BY REPUTABLE ENGINEERS IN THIS OR SIMILAR LOCALITIES. IT IS ASSUMED THAT THE WORK DEPICTED WILL BE PERFORMED BY AN EXPERIENCED CONTRACTOR AND/OR WORKPEOPLE WHO HAVE A WORKING KNOWLEDGE OF THE APPLICABLE CODE STANDARDS AND REQUIREMENTS AND OF INDUSTRY ACCEPTED STANDARD GOOD PRACTICE, AS NOT EVERY CONDITION OR ELEMENT IS (OR CAN BE) EXPLICITLY SHOWN ON THESE DRAWINGS, THE CONTRACTOR SHALL USE INDUSTRY ACCEPTED STANDARD GOOD PRACTICE FOR MISCELLANEOUS WORK NOT EXPLICITLY SHOWN.

3. THESE DRAWINGS REPRESENT THE FINISHED STRUCTURE, THEY DO NOT INDICATE THE MEANS OR METHODS OF CONSTRUCTION. THE CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR THE CONSTRUCTION MEANS, METHODS, TECHNIQUES, SEQUENCES, AND PROCEDURES. THE CONTRACTOR SHALL PROVIDE ALL MEASURES NECESSARY FOR PROTECTION OF LIFE AND PROPERTY DURING CONSTRUCTION. SUCH MEASURES SHALL INCLUDE, BUT NOT BE LIMITED TO, BRACING, FORMWORK, SHORING, ETC. SITE VISITS BY THE ENGINEER OR HIS REPRESENTATIVE WILL NOT INCLUDE INSPECTION OF THESE ITEMS AND IS FOR STRUCTURAL OBSERVATION OF THE FINISHED STRUCTURE ONLY.

4. NOTES AND DETAILS IN THE CONSTRUCTION DRAWINGS SHALL TAKE PRECEDENCE OVER GENERAL NOTES AND TYPICAL DETAILS. WHERE NO DETAILS ARE SHOWN, CONSTRUCTION SHALL CONFORM TO SIMILAR WORK ON THE PROJECT, AND/OR AS PROVIDED FOR IN THE CONTRACT DOCUMENTS. WHERE DISCREPANCIES OCCUR BETWEEN PLANS, DETAILS, GENERAL NOTES, AND SPECIFICATIONS, THE GREATER, MORE STRICT REQUIREMENTS, SHALL GOVERN. IF FURTHER CLARIFICATION IS REQUIRED, CONTACT THE ENGINEER OF RECORD.

5. SUBSTANTIAL EFFORT HAS BEEN MADE TO PROVIDE ACCURATE DIMENSIONS AND MEASUREMENTS ON THE DRAWINGS TO ASSIST IN THE FABRICATION AND/OR PLACEMENT OF CONSTRUCTION ELEMENTS BUT IT IS THE SOLE RESPONSIBILITY OF THE CONTRACTOR TO FIELD VERIFY THE DIMENSIONS, MEASUREMENTS, AND/OR CLEARANCES SHOWN IN THE CONSTRUCTION DRAWINGS PRIOR TO FABRICATION OR CUTTING OF ANY NEW OR EXISTING CONSTRUCTION ELEMENTS. IF IT IS DETERMINED THAT THERE ARE DISCREPANCIES AND/OR CONFLICTS WITH THE CONSTRUCTION DRAWINGS THE ENGINEER OF RECORD IS TO BE NOTIFIED AS SOON AS POSSIBLE.

6. PRIOR TO THE SUBMISSION OF BIDS, THE BIDDING CONTRACTOR SHALL VISIT THE CELL SITE TO FAMILIARIZE WITH THE EXISTING CONDITIONS AND TO CONFIRM THAT THE WORK CAN BE ACCOMPLISHED AS SHOWN ON THE CONSTRUCTION DRAWINGS. ANY DISCREPANCY FOUND SHALL BE BROUGHT TO THE ATTENTION OF CROWN CASTLE.

7. ALL MATERIALS FURNISHED AND INSTALLED SHALL BE IN STRICT ACCORDANCE WITH ALL APPLICABLE CODES, REGULATIONS AND ORDINANCES. CONTRACTOR SHALL ISSUE ALL APPROPRIATE NOTICES AND COMPLY WITH ALL LAWS, ORDINANCES, RULES, REGULATIONS AND LAWFUL ORDERS OF ANY PUBLIC AUTHORITY REGARDING THE PERFORMANCE OF THE WORK. ALL WORK CARRIED OUT SHALL COMPLY WITH ALL APPLICABLE MUNICIPAL AND UTILITY COMPANY SPECIFICATIONS AND LOCAL JURISDICTIONAL CODES, ORDINANCES AND APPLICABLE REGULATIONS.

8. UNLESS NOTED OTHERWISE, THE WORK SHALL INCLUDE FURNISHING MATERIALS, EQUIPMENT, APPURTENANCES AND LABOR NECESSARY TO COMPLETE ALL INSTALLATIONS AS INDICATED ON THE DRAWINGS.

9. THE CONTRACTOR SHALL INSTALL ALL EQUIPMENT AND MATERIALS IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS UNLESS SPECIFICALLY STATED OTHERWISE.

10. IF THE SPECIFIED EQUIPMENT CAN NOT BE INSTALLED AS SHOWN ON THESE DRAWINGS, THE CONTRACTOR SHALL PROPOSE AN ALTERNATIVE INSTALLATION FOR APPROVAL BY THE CARRIER AND CROWN CASTLE PRIOR TO PROCEEDING WITH ANY SUCH CHANGE OF INSTALLATION.

11. CONTRACTOR IS TO PERFORM A SITE INVESTIGATION AND IS TO DETERMINE THE BEST ROUTING OF ALL CONDUITS FOR POWER, AND TELCO AND FOR GROUNDING CABLES AS SHOWN IN THE POWER, TELCO, AND GROUNDING PLAN DRAWINGS.

12. THE CONTRACTOR SHALL PROTECT EXISTING IMPROVEMENTS, PAVEMENTS, CURBS, LANDSCAPING AND STRUCTURES. ANY DAMAGED PART SHALL BE REPAIRED AT CONTRACTOR'S EXPENSE TO THE SATISFACTION OF CROWN CASTLE USA INC.

13. CONTRACTOR SHALL LEGALLY AND PROPERLY DISPOSE OF ALL SCRAP MATERIALS SUCH AS COAXIAL CABLES AND OTHER ITEMS REMOVED FROM THE EXISTING FACILITY. ANTENNAS REMOVED SHALL BE RETURNED TO THE OWNER'S DESIGNATED LOCATION.

14. CONTRACTOR SHALL LEAVE PREMISES IN CLEAN CONDITION. TRASH AND DEBRIS SHOULD BE REMOVED FROM SITE ON A DAILY BASIS.

ELECTRICAL INSTALLATION NOTES:

1. ALL ELECTRICAL WORK SHALL BE PERFORMED IN ACCORDANCE WITH THE PROJECT SPECIFICATIONS, NEC AND ALL APPLICABLE FEDERAL, STATE, AND LOCAL CODES/ORDINANCES.

2. CONDUIT ROUTINGS ARE SCHEMATIC. CONTRACTOR SHALL INSTALL CONDUITS SO THAT ACCESS TO EQUIPMENT IS NOT BLOCKED AND TRIP HAZARDS ARE ELIMINATED.

3. WIRING, RACEWAY AND SUPPORT METHODS AND MATERIALS SHALL COMPLY WITH THE REQUIREMENTS OF THE NEC.

4. ALL CIRCUITS SHALL BE SEGREGATED AND MAINTAIN MINIMUM CABLE SEPARATION AS REQUIRED BY THE NEC.

5. EACH END OF EVERY POWER PHASE CONDUCTOR, GROUNDING CONDUCTOR, AND TELCO CONDUCTOR OR CABLE SHALL BE LABELED WITH COLOR-CODED INSULATION OR ELECTRICAL TAPE (3M BRAND, 1/2" PLASTIC ELECTRICAL TAPE WITH UV PROTECTION, OR EQUAL). THE IDENTIFICATION METHOD SHALL CONFORM WITH NEC AND OSHA.

6. ALL ELECTRICAL COMPONENTS SHALL BE CLEARLY LABELED WITH LAMICOID TAGS SHOWING THEIR RATED VOLTAGE, PHASE CONFIGURATION, WIRE CONFIGURATION, POWER OR AMPACITY RATING AND BRANCH CIRCUIT ID NUMBERS (i.e. PANEL BOARD AND CIRCUIT ID'S).

7. PANEL BOARDS (ID NUMBERS) SHALL BE CLEARLY LABELED WITH PLASTIC LABELS.

8. ALL TIE WRAPS SHALL BE CUT FLUSH WITH APPROVED CUTTING TOOL TO REMOVE SHARP EDGES.

9. ALL POWER AND EQUIPMENT GROUND WIRING IN TUBING OR CONDUIT SHALL BE SINGLE COPPER CONDUCTOR (#14 OR LARGER) WITH TYPE THHW, THWN, THWN-2, XHHW, XHHW-2, THW, THW-2, RHW, OR RHW-2 INSULATION UNLESS OTHERWISE SPECIFIED.

10. SUPPLEMENTAL EQUIPMENT GROUND WIRING LOCATED INDOORS SHALL BE SINGLE COPPER CONDUCTOR (#6 OR LARGER) WITH TYPE THHW, THWN, THWN-2, XHHW, XHHW-2, THW, THW-2, RHW, OR RHW-2 INSULATION UNLESS OTHERWISE SPECIFIED.

11. POWER AND CONTROL WIRING IN FLEXIBLE CORD SHALL BE MULTI-CONDUCTOR, TYPE SOOW CORD (#14 OR LARGER) UNLESS OTHERWISE SPECIFIED.

12. POWER AND CONTROL WIRING FOR USE IN CABLE TRAY SHALL BE MULTI-CONDUCTOR, TYPE TC CABLE (#14 OR LARGER), WITH TYPE THHW, THWN, THWN-2, XHHW, XHHW-2, THW, THW-2, RHW, OR RHW-2 INSULATION UNLESS OTHERWISE SPECIFIED.

13. ALL POWER AND GROUNDING CONNECTIONS SHALL BE CRIMP-STYLE, COMPRESSION WIRE LUGS AND WIRE NUTS BY THOMAS AND BETTS (OR EQUAL).

14. RACEWAY AND CABLE TRAY SHALL BE LISTED OR LABELED FOR ELECTRICAL USE IN ACCORDANCE WITH NEMA, UL, ANSI/IEEE AND NEC.

15. ELECTRICAL METALLIC TUBING (EMT), INTERMEDIATE METAL CONDUIT (IMC), OR RIGID METAL CONDUIT (RMC) SHALL BE USED FOR EXPOSED INDOOR LOCATIONS.

16. ELECTRICAL METALLIC TUBING (EMT) OR METAL-CLAD CABLE (MC) SHALL BE USED FOR CONCEALED INDOOR LOCATIONS.

17. UNDERGROUND CONDUIT SHALL BE SCHEDULE 40 PVC ON STRAIGHTS AND SCHEDULE 80 PVC UNDER ALL TRAFFIC EASEMENTS AND ALL ELBOWS/90° ABOVE GRADE CONDUIT TO BE SCH 80 PVC OR IMC/RMC CONDUIT. EMT IS ALLOWED AT STUB UP LOCATIONS AND INDOORS ONLY.

18. LIQUID-TIGHT FLEXIBLE METAL CONDUIT (LIQUID-TITE FLEX) SHALL BE USED INDOORS AND OUTDOORS, WHERE VIBRATION OCCURS OR FLEXIBILITY IS NEEDED.

19. CONDUIT AND TUBING FITTINGS SHALL BE THREADED OR COMPRESSION-TYPE AND APPROVED FOR THE LOCATION USED. SET SCREW FITTINGS ARE NOT ACCEPTABLE.

20. CABINETS, BOXES AND WIRE WAYS SHALL BE LABELED FOR ELECTRICAL USE IN ACCORDANCE WITH NEMA, UL, ANSI/IEEE AND THE NEC.

21. WIREWAYS SHALL BE METAL WITH AN ENAMEL FINISH AND INCLUDE A HINGED COVER, DESIGNED TO SWING OPEN DOWNWARDS (WIREMOLD SPECIMATE WIREWAY).

22. SLOTTED WIRING DUCT SHALL BE PVC AND INCLUDE COVER (PANDUIT TYPE E OR EQUAL).

23. CONDUITS SHALL BE FASTENED SECURELY IN PLACE WITH APPROVED NON-PERFORATED STRAPS AND HANGERS. EXPLOSIVE DEVICES (i.e. POWDER-ACTUATED) FOR ATTACHING HANGERS TO STRUCTURE WILL NOT BE PERMITTED. CLOSELY FOLLOW THE LINES OF THE STRUCTURE, MAINTAIN CLOSE PROXIMITY TO THE STRUCTURE AND KEEP CONDUITS IN TIGHT ENVELOPES. CHANGES IN DIRECTION TO ROUTE AROUND OBSTACLES SHALL BE MADE WITH CONDUIT OUTLET BODIES. CONDUIT SHALL BE INSTALLED IN A NEAT AND WORKMANLIKE MANNER. PARALLEL AND PERPENDICULAR TO STRUCTURE WALL AND CEILING LINES. ALL CONDUIT SHALL BE FISHED TO CLEAR OBSTRUCTIONS. ENDS OF CONDUITS SHALL BE TEMPORARILY CAPPED FLUSH TO FINISH GRADE TO PREVENT CONCRETE, PLASTER OR DIRT FROM ENTERING. CONDUITS SHALL BE RIGIDLY CLAMPED TO BOXES BY GALVANIZED MALLEABLE IRON BUSHING ON INSIDE AND GALVANIZED MALLEABLE IRON LOCKNUT ON OUTSIDE AND INSIDE.

24. EQUIPMENT CABINETS, TERMINAL BOXES, JUNCTION BOXES AND PULL BOXES SHALL BE GALVANIZED OR EPOXY-COATED SHEET STEEL. SHALL MEET OR EXCEED UL 50 AND BE RATED NEMA 1 (OR BETTER) FOR INTERIOR LOCATIONS AND NEMA 3R (OR BETTER) FOR EXTERIOR LOCATIONS.

25. METAL RECEPTACLE, SWITCH AND DEVICE BOXES SHALL BE GALVANIZED, EPOXY-COATED OR NON-CORRODING; SHALL MEET OR EXCEED UL 514A AND NEMA 01 AND BE RATED NEMA 1 (OR BETTER) FOR INTERIOR LOCATIONS AND WEATHER PROTECTED (WP OR BETTER) FOR EXTERIOR LOCATIONS.

26. NONMETALLIC RECEPTACLE, SWITCH AND DEVICE BOXES SHALL MEET OR EXCEED NEMA 02 (NEWEST REVISION) AND BE RATED NEMA 1 (OR BETTER) FOR INTERIOR LOCATIONS AND WEATHER PROTECTED (WP OR BETTER) FOR EXTERIOR LOCATIONS.

27. THE CONTRACTOR SHALL NOTIFY AND OBTAIN NECESSARY AUTHORIZATION FROM THE CARRIER AND/OR CROWN CASTLE USA INC. BEFORE COMMENGING WORK ON THE AC POWER DISTRIBUTION PANELS.

28. THE CONTRACTOR SHALL PROVIDE NECESSARY TAGGING ON THE BREAKERS, CABLES AND DISTRIBUTION PANELS IN ACCORDANCE WITH THE APPLICABLE CODES AND STANDARDS TO SAFEGUARD LIFE AND PROPERTY.

29. INSTALL LAMICOID LABEL ON THE METER CENTER TO SHOW "SKYLINK LLC".

30. ALL EMPTY/SPARE CONDUITS THAT ARE INSTALLED ARE TO HAVE A METERED MULE TAPE PULL CORD INSTALLED.

CONDUCTOR COLOR CODE		
SYSTEM	CONDUCTOR	COLOR
120/240V, 1Ø	A PHASE	BLACK
	B PHASE	RED
	NEUTRAL	WHITE
	GROUND	GREEN
120/208V, 3Ø	A PHASE	BLACK
	B PHASE	RED
	C PHASE	BLUE
	NEUTRAL	WHITE
	GROUND	GREEN
277/480V, 3Ø	A PHASE	BROWN
	B PHASE	ORANGE OR PURPLE
	C PHASE	YELLOW
	NEUTRAL	GREY
	GROUND	GREEN
	POS (+)	RED**
	NEG (-)	BLACK**

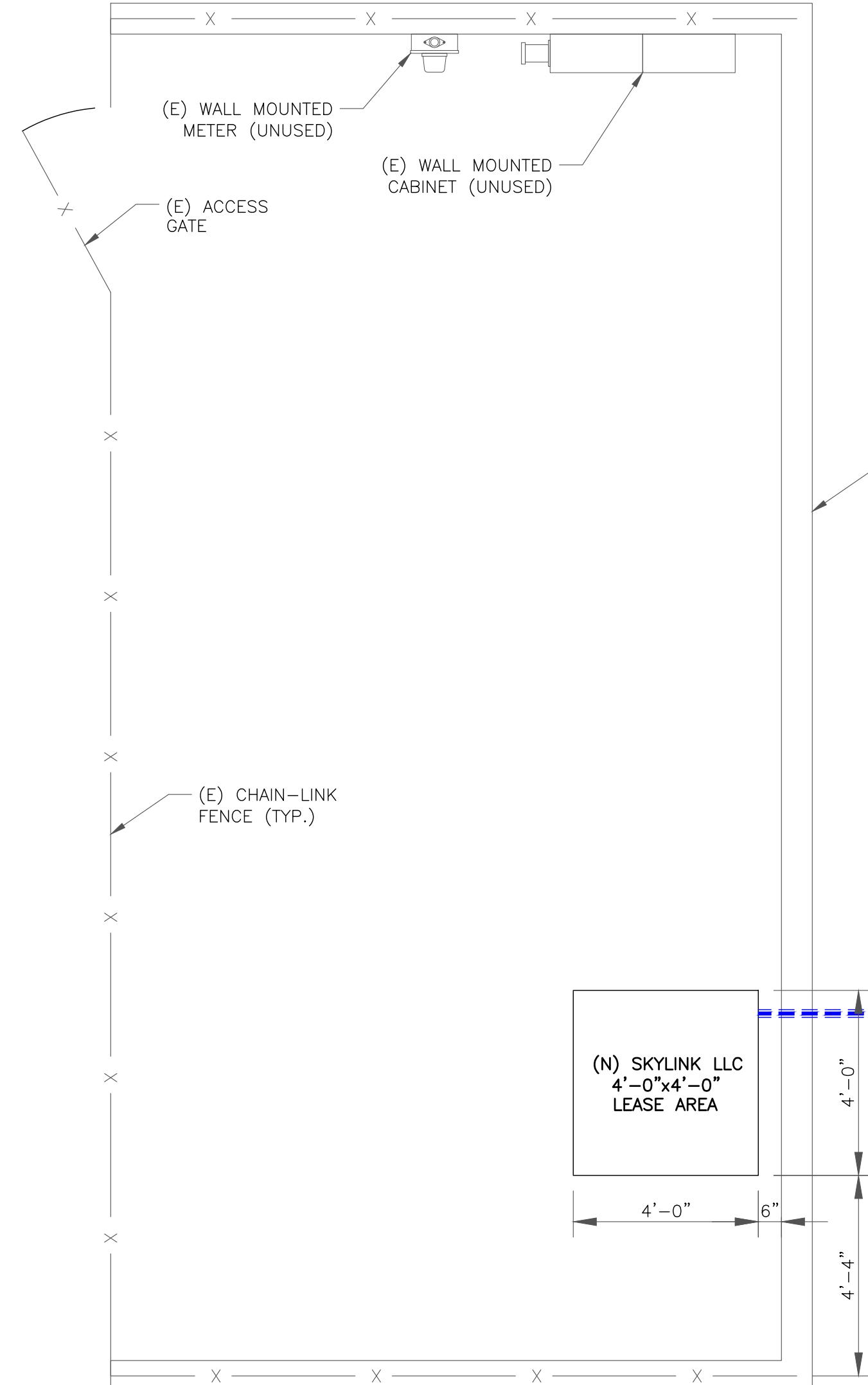
* SEE NEC 210.5(C)(1) AND (2)

** POLARITY MARKED AT TERMINATION

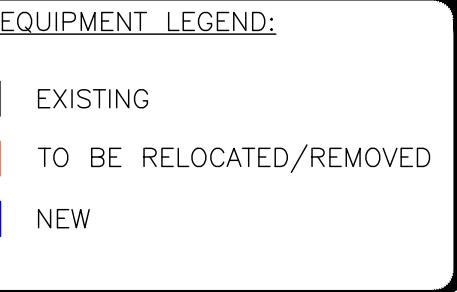
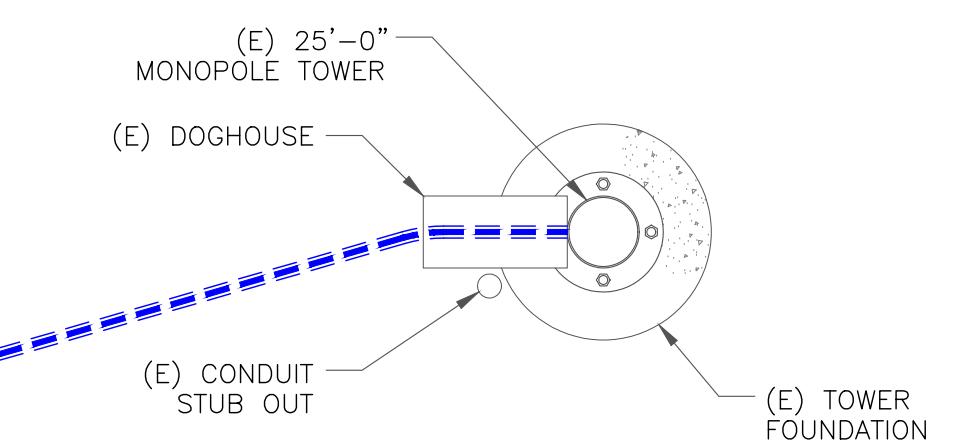
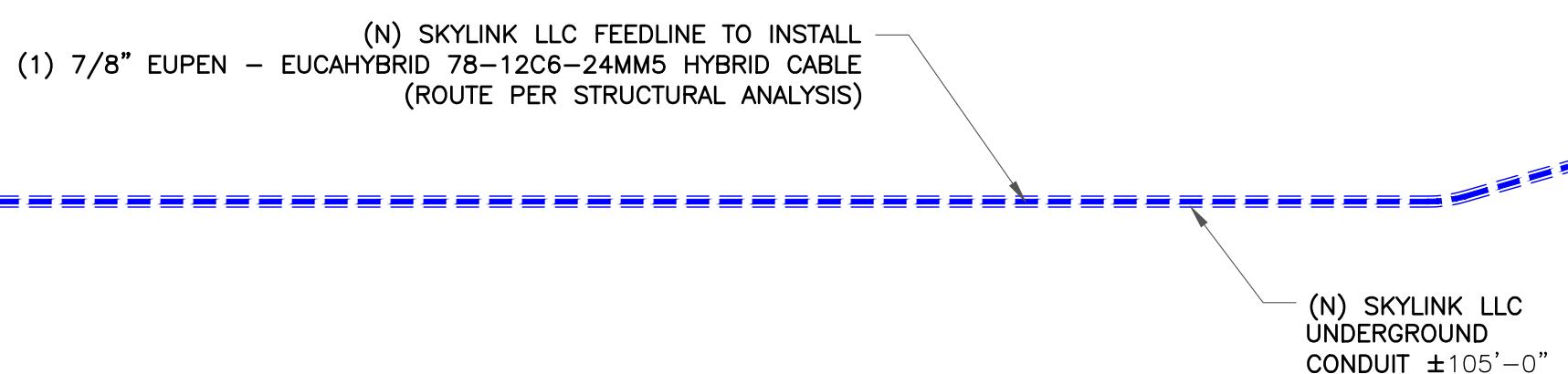
ABBREVIATIONS:

ANT	ANTENNA

<tbl_r cells="2" ix="1" maxcspan="1" maxrspan="1"



(N) SKYLINK LLC FEEDLINE TO INSTALL
(1) 7/8" EOPEN - EUCAHYBRID 78-12C6-24MM5 HYBRID CABLE
(ROUTE PER STRUCTURAL ANALYSIS)



SKYLINK LLC

CC CROWN CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE
NUMBER: N/A

BU #: 880636

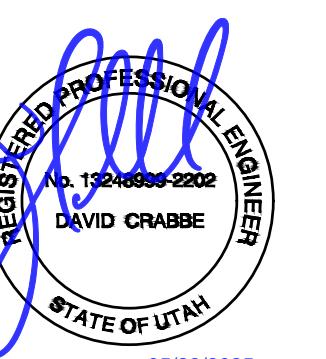
CROWN CASTLE SITE NAME
SHEPHERD'S HILL

694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0"
MONPOLE TOWER

ISSUED FOR:

REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG



IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: C-1 REVISION: 0

1

SITE PLAN

SCALE: 2' 1' 0' 2' 3/8"=1'-0" (FULL SIZE)



STRUCTURAL ANALYSIS NOTES:

1. THE DESIGN DEPICTED IN THESE DRAWINGS IS VALID WHEN ACCOMPANIED BY A CORRESPONDING PASSING STRUCTURAL ANALYSIS.
2. CONSTRUCTION MANAGER / GENERAL CONTRACTOR SHALL REVIEW THE STRUCTURAL ANALYSIS FOR ANY CONDITIONS PRIOR TO INSTALLATION.
3. ANY REQUIRED STRUCTURAL MODIFICATION DESIGN OR MOUNT REPLACEMENT SHALL BE APPROVED BY EOR.

SKYLINK LLC

CROWN CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE
NUMBER: N/A

BU #: 880636

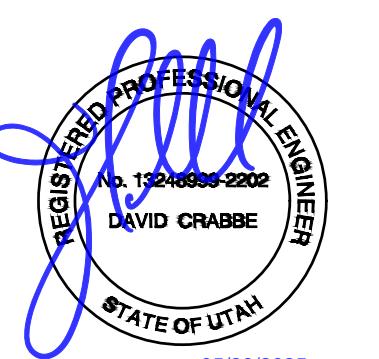
CROWN CASTLE SITE NAME
SHEPHERD'S HILL

694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0"
MONOPOLE TOWER

ISSUED FOR:

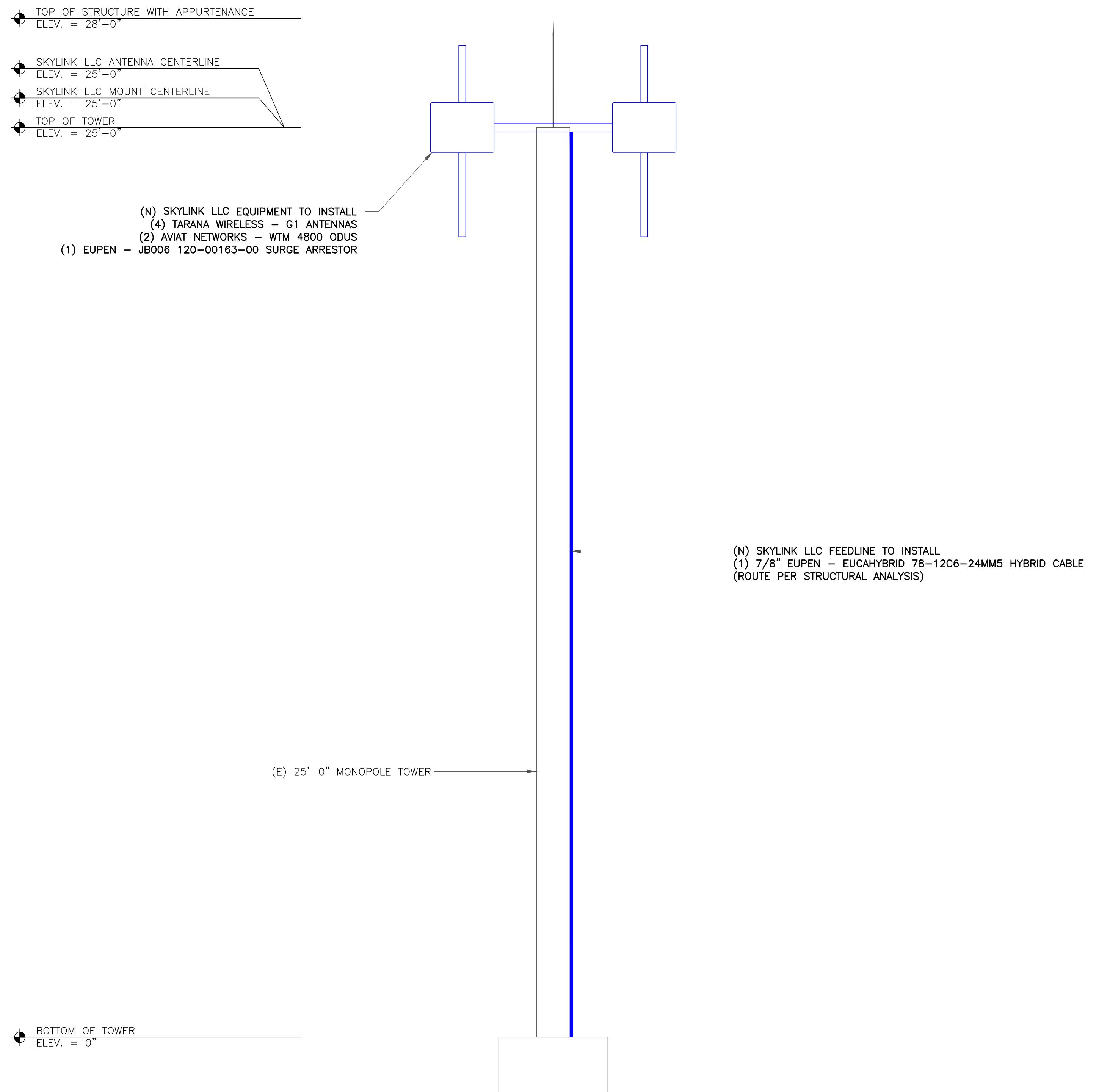
REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG



UTAH STATE ENGINEER
DAVID CRABBE
05/29/2025

IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: C-2 REVISION: 0



FINAL TOWER ELEVATION

SCALE: 1/2"=1'-0" (FULL SIZE)
1/4"=1'-0" (11x17)

SKYLINK LLC

CC CROWN
CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE
NUMBER: N/A

BU #: 880636

CROWN CASTLE SITE NAME
SHEPHERD'S HILL

694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0"
MONPOLE TOWER

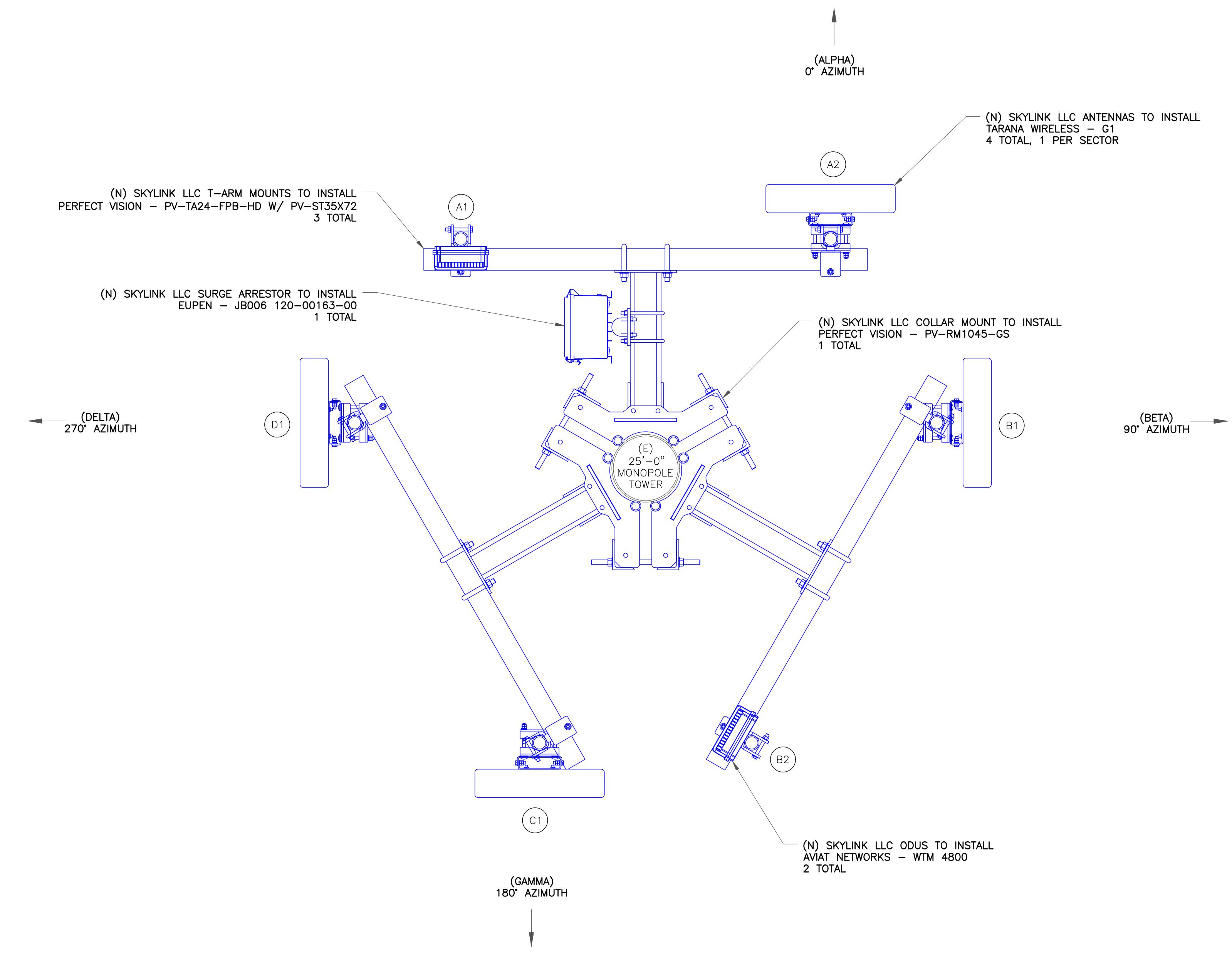
ISSUED FOR:

REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG

DAVID CRABBE
LICENSED PROFESSIONAL ENGINEER
No. 1324659-2002
STATE OF UTAH
05/29/2025

IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: C-3
REVISION: 0



2 FINAL ANTENNA PLAN @ 25'-0"
SCALE: 1' 6" 0 1' 1"=1'-0" (FULL SIZE)
1/2"=1'-0" (11x17)

N

SKYLINK LLC

CC CROWN
CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325SKYLINK LLC SITE
NUMBER: N/A

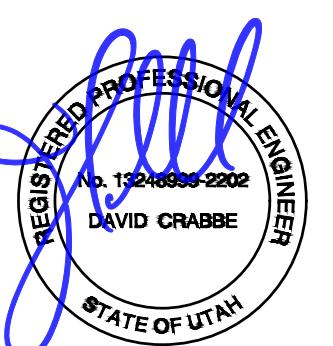
BU #: 880636

CROWN CASTLE SITE NAME
SHEPHERD'S HILL694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0" MONOPOLE TOWER

ISSUED FOR:

REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG


 A circular seal for the Utah State Engineer's Office. It contains the text "UTAH STATE ENGINEER'S OFFICE", "PROFESSIONAL ENGINEER", "DAVID CRABBE", and "05/29/2025". The seal is blue and white.
IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: C-4 REVISION: 0

UNUSED FEEDLINES

CROWN_GENERIC_05/16/25

-	-	-	-
-	-	-	-

SKYLINK LLC

CC CROWN CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE
NUMBER: N/A

BU #: 880636

CROWN CASTLE SITE NAME
SHEPHERD'S HILL

694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0"
MONPOLE TOWER

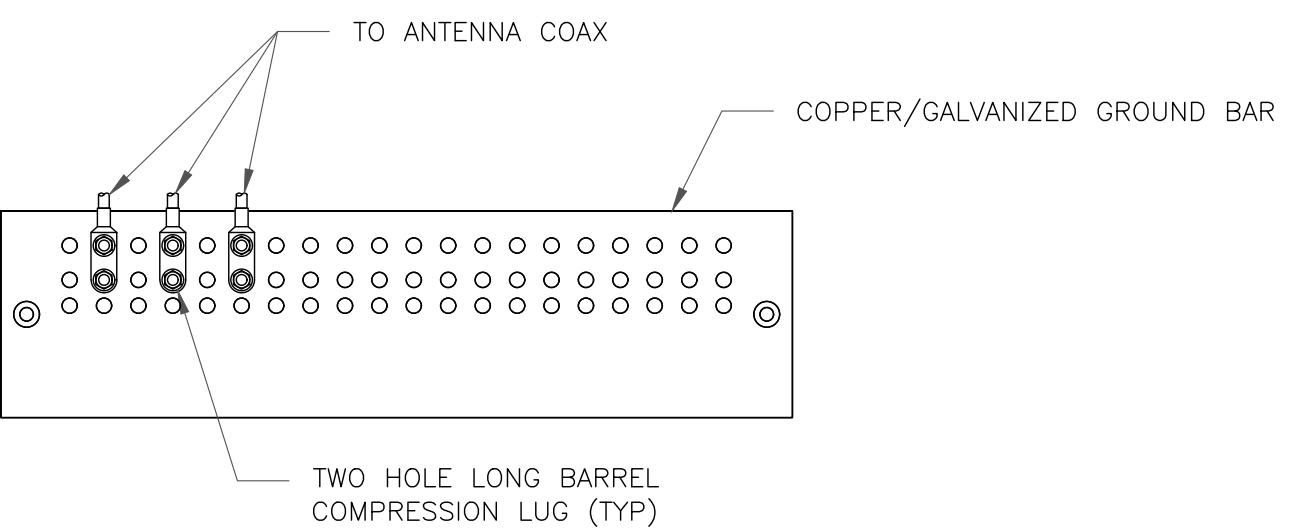
ISSUED FOR:

REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG

DAVID CRABBE
P. PROFESSIONAL ENGINEER
STATE OF UTAH
05/29/2025

IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: G-1
REVISION: 0

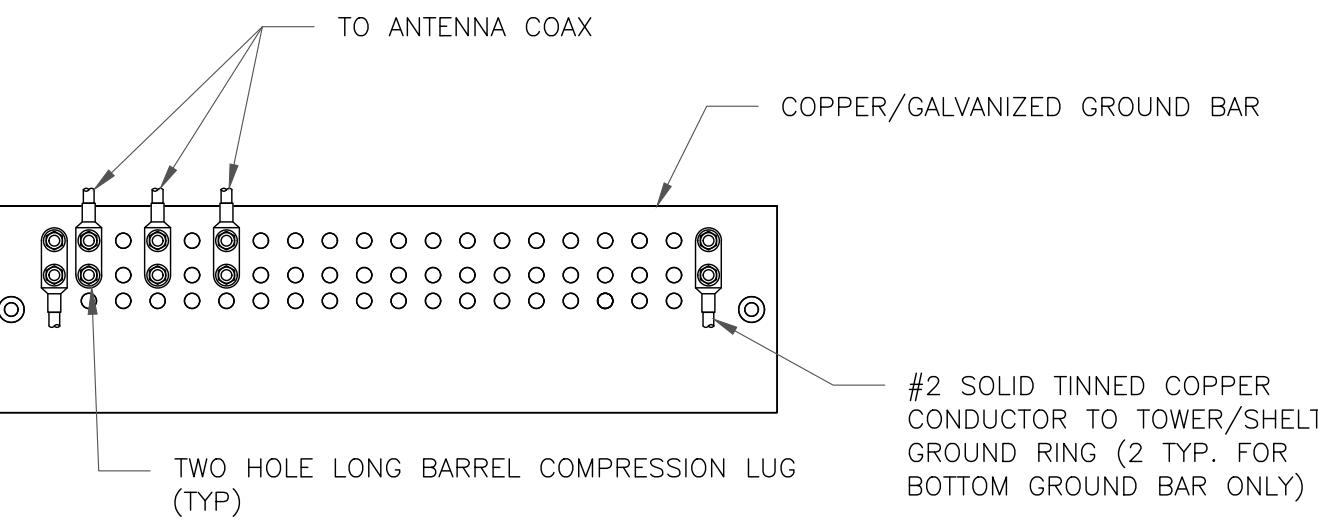


NOTES:

1. DOUBLING UP "OR STACKING" OF CONNECTIONS IS NOT PERMITTED.
2. EXTERIOR ANTIOXIDANT JOINT COMPOUND TO BE USED ON ALL EXTERIOR CONNECTIONS.
3. GROUND BAR SHALL NOT BE ISOLATED FROM TOWER. MOUNT DIRECTLY TO TOWER STEEL.

1 ANTENNA SECTOR GROUND BAR DETAIL

SCALE: NOT TO SCALE

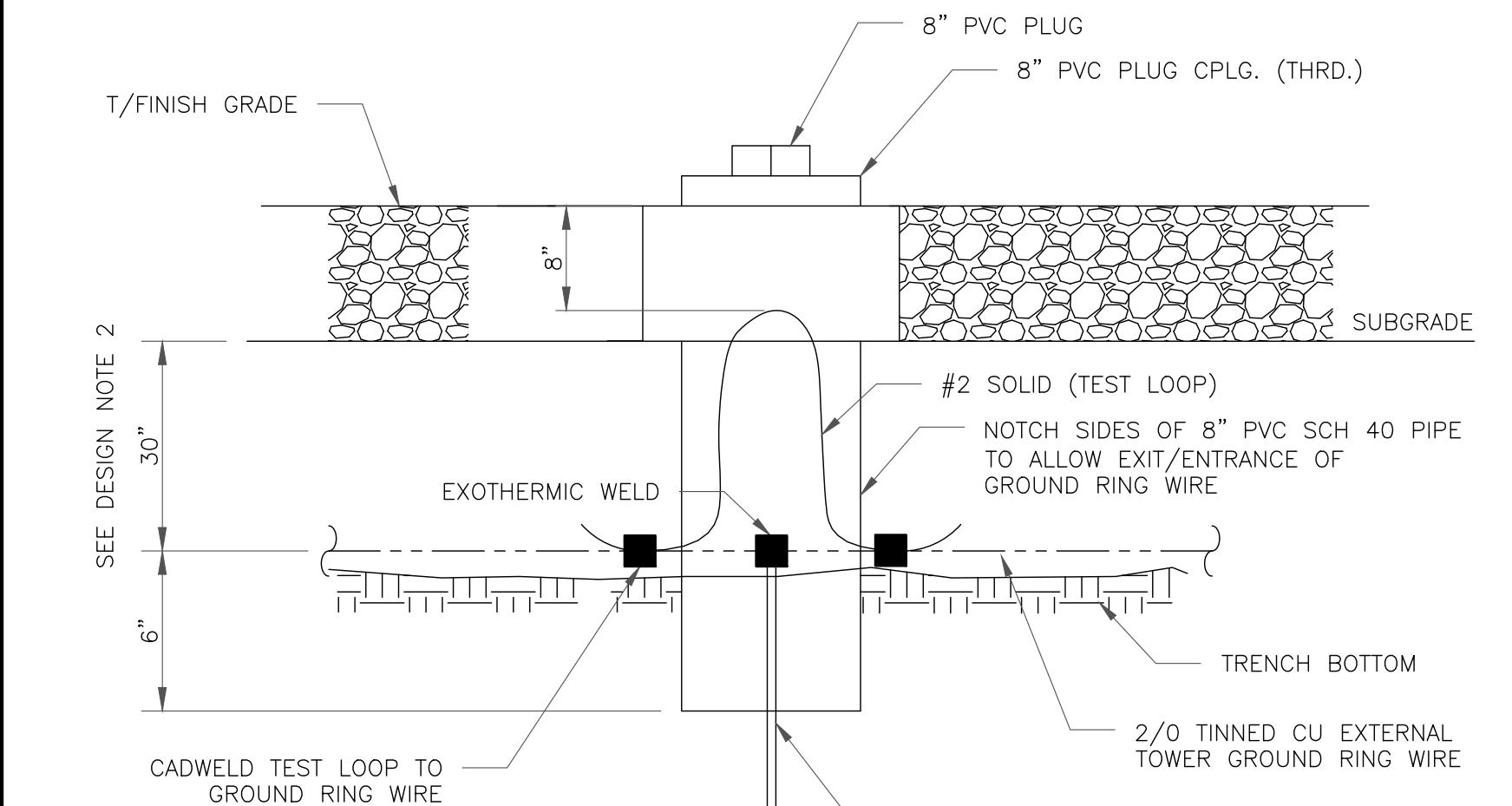


NOTES:

1. EXTERIOR ANTIOXIDANT JOINT COMPOUND TO BE USED ON ALL EXTERIOR CONNECTIONS.
2. GROUND BAR SHALL NOT BE ISOLATED FROM TOWER. MOUNT DIRECTLY TO TOWER STEEL (TOWER ONLY).
3. GROUND BAR SHALL BE ISOLATED FROM BUILDING OR SHELTER.

2 TOWER/SHELTER GROUND BAR DETAIL

SCALE: NOT TO SCALE

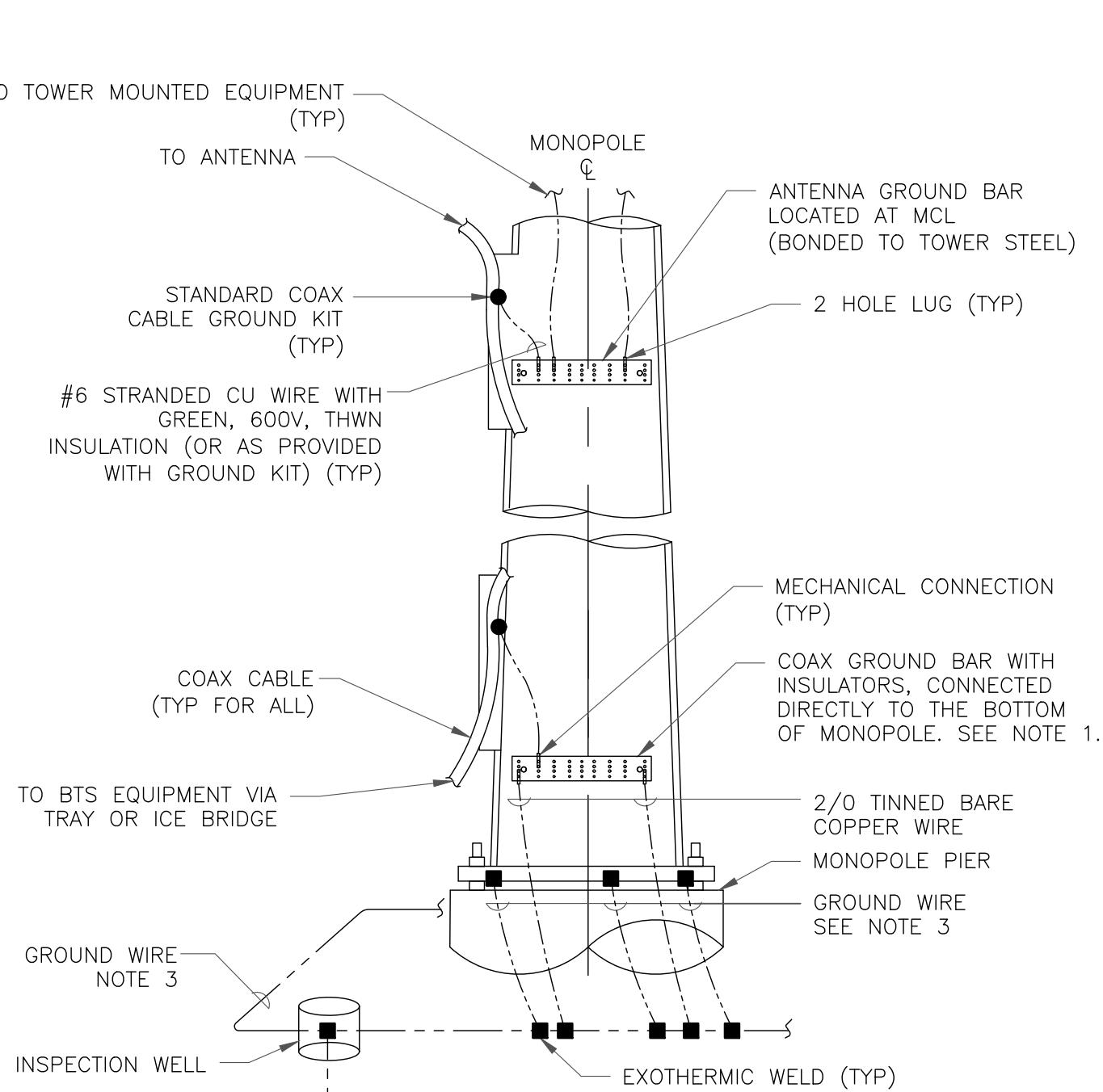


NOTES:

1. GROUND ROD SHALL BE DRIVEN VERTICALLY, NOT TO EXCEED 45 DEGREES FROM THE VERTICAL.
2. GROUND WIRE SHALL BE MIN. 30" BELOW GRADE OR 6" BELOW FROST LINE.
(WHICH EVER IS GREATER) AS PER N.E.C. ARTICLE 250-50(D).

3 INSPECTION WELL DETAIL

SCALE: NOT TO SCALE

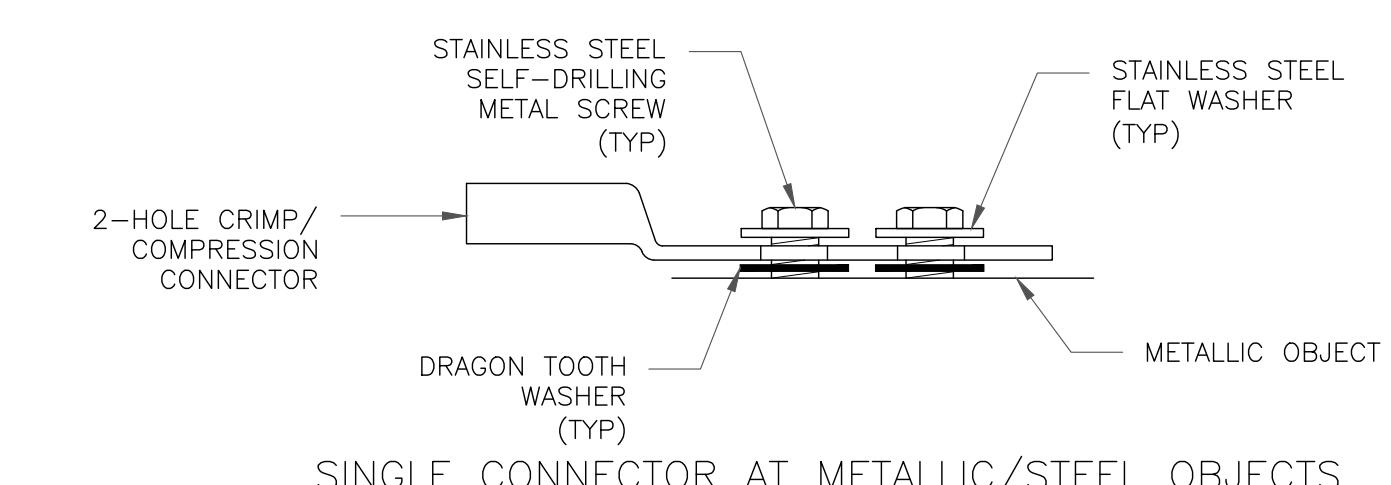
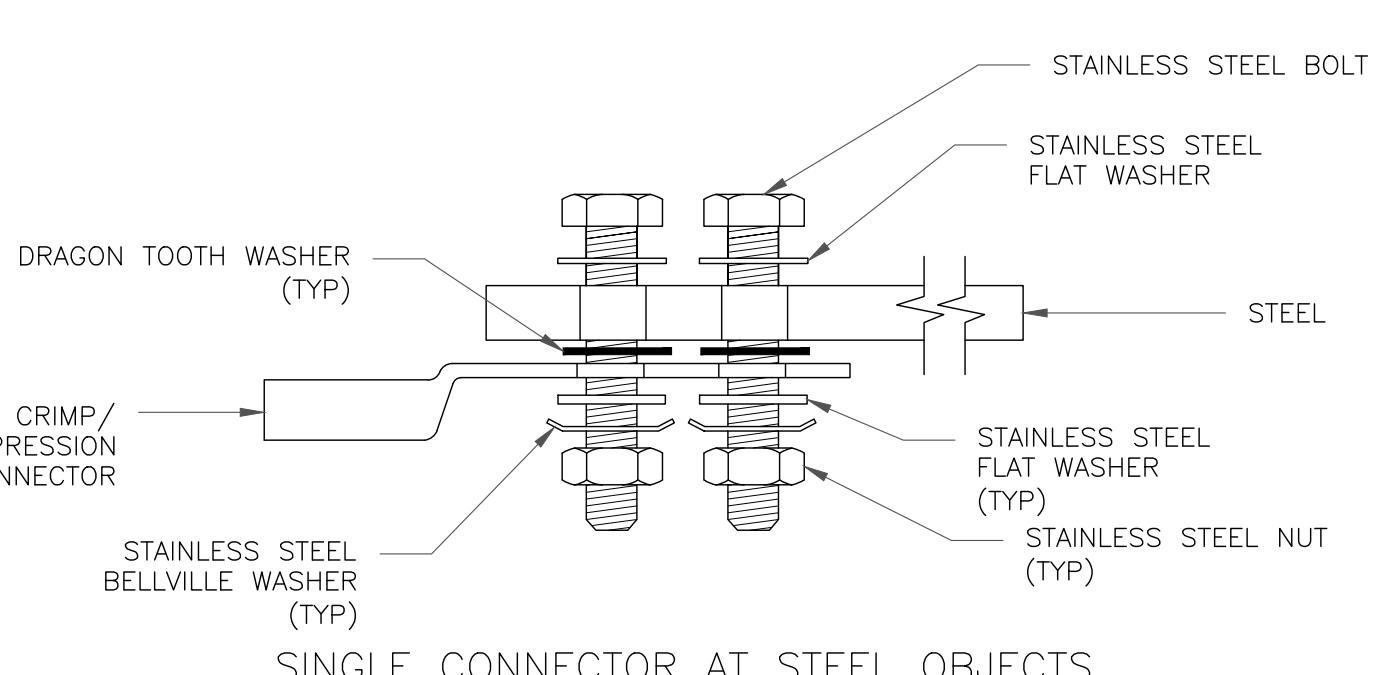
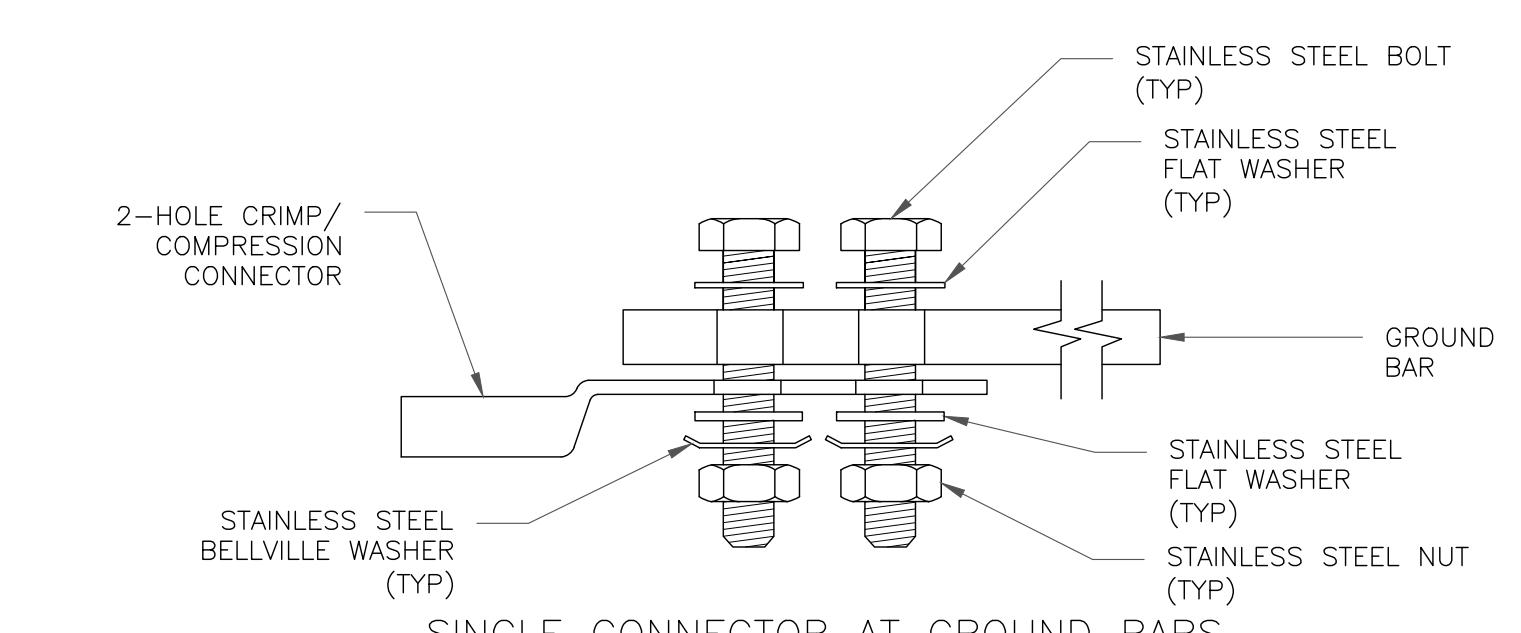


NOTES:

1. NUMBER OF GROUNDING BARS MAY VARY DEPENDING ON THE TYPE OF TOWER, ANTENNA LOCATIONS AND CONNECTION ORIENTATION. COAXIAL CABLES EXCEEDING 200 FEET ON THE TOWER SHALL HAVE GROUND KITS AT THE MIDPOINT. PROVIDE AS REQUIRED.
2. ONLY MECHANICAL CONNECTIONS ARE ALLOWED TO BE MADE TO CROWN CASTLE USA INC. TOWERS. ALL MECHANICAL CONNECTIONS SHALL BE TREATED WITH AN ANTI-OXIDANT COATING.
3. ALL TOWER GROUNDING SYSTEMS SHALL COMPLY WITH THE REQUIREMENTS OF THE RECOGNIZED EDITION OF ANSI/TIA 222 AND NFPA 780.

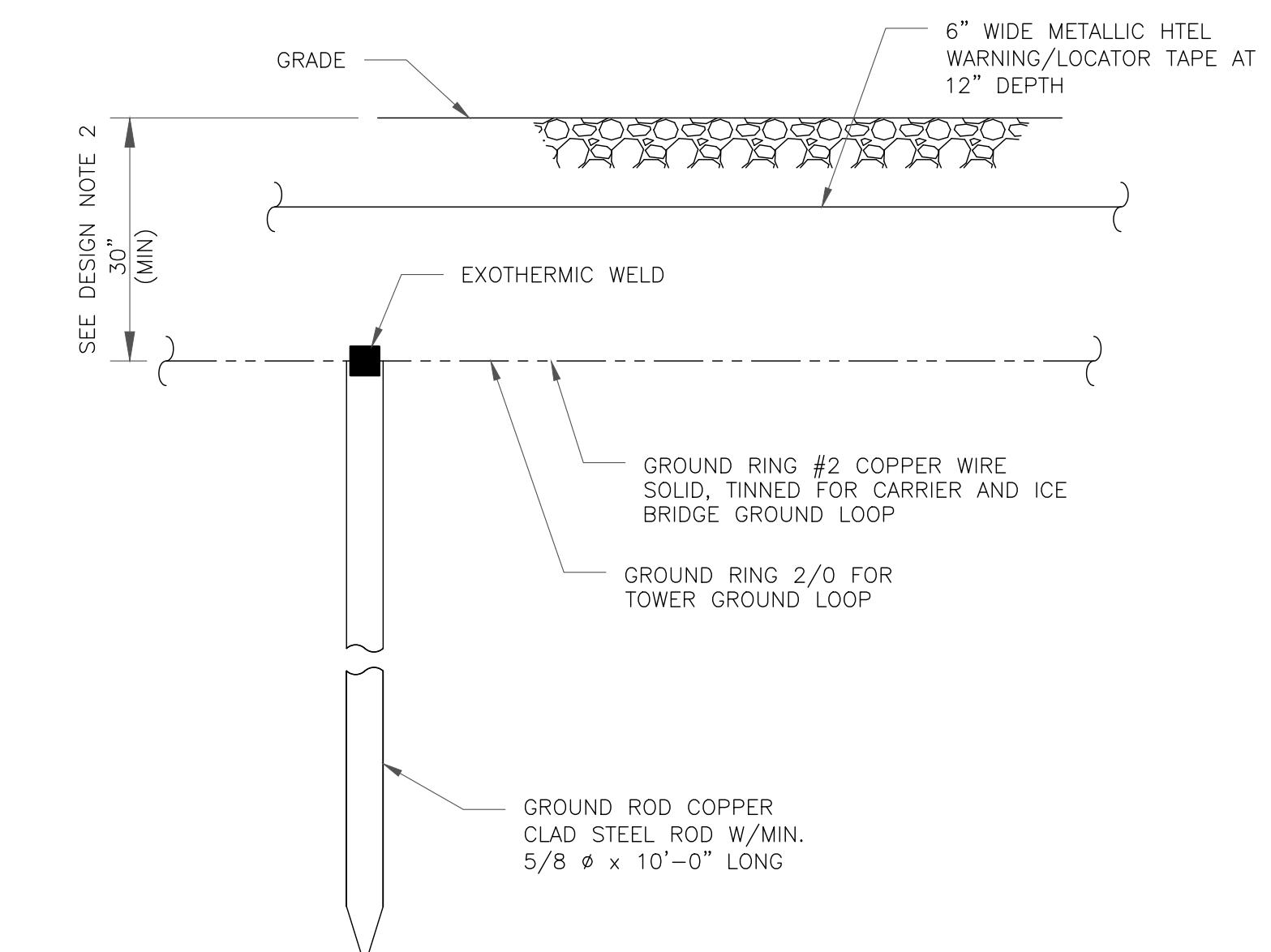
4 TYPICAL ANTENNA CABLE GROUNDING

SCALE: NOT TO SCALE



5 HARDWARE DETAIL FOR EXTERIOR CONNECTIONS

SCALE: NOT TO SCALE



NOTES:

1. GROUND ROD SHALL BE DRIVEN VERTICALLY, NOT TO EXCEED 45 DEGREES FROM THE VERTICAL.
2. GROUND WIRE SHALL BE MIN. 30" BELOW GRADE OR 6" BELOW FROST LINE.
(WHICH EVER IS GREATER) AS PER N.E.C. ARTICLE 250-50(D).

6 GROUND ROD DETAIL

SCALE: NOT TO SCALE

SKYLINK LLC

CC CROWN CASTLE

PM&A

P. MARSHALL & ASSOCIATES
1000 HOLCOMB WOODS PKWY. STE 210,
ROSWELL, GA 30076
OFFICE 678-230-2325

SKYLINK LLC SITE
NUMBER: N/A

BU #: 880636

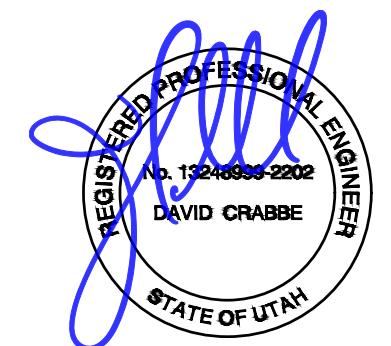
CROWN CASTLE SITE NAME
SHEPHERD'S HILL

694 ROCKY MTN DR.
ALPINE, UT 84004

EXISTING 25'-0"
MONOPOLE TOWER

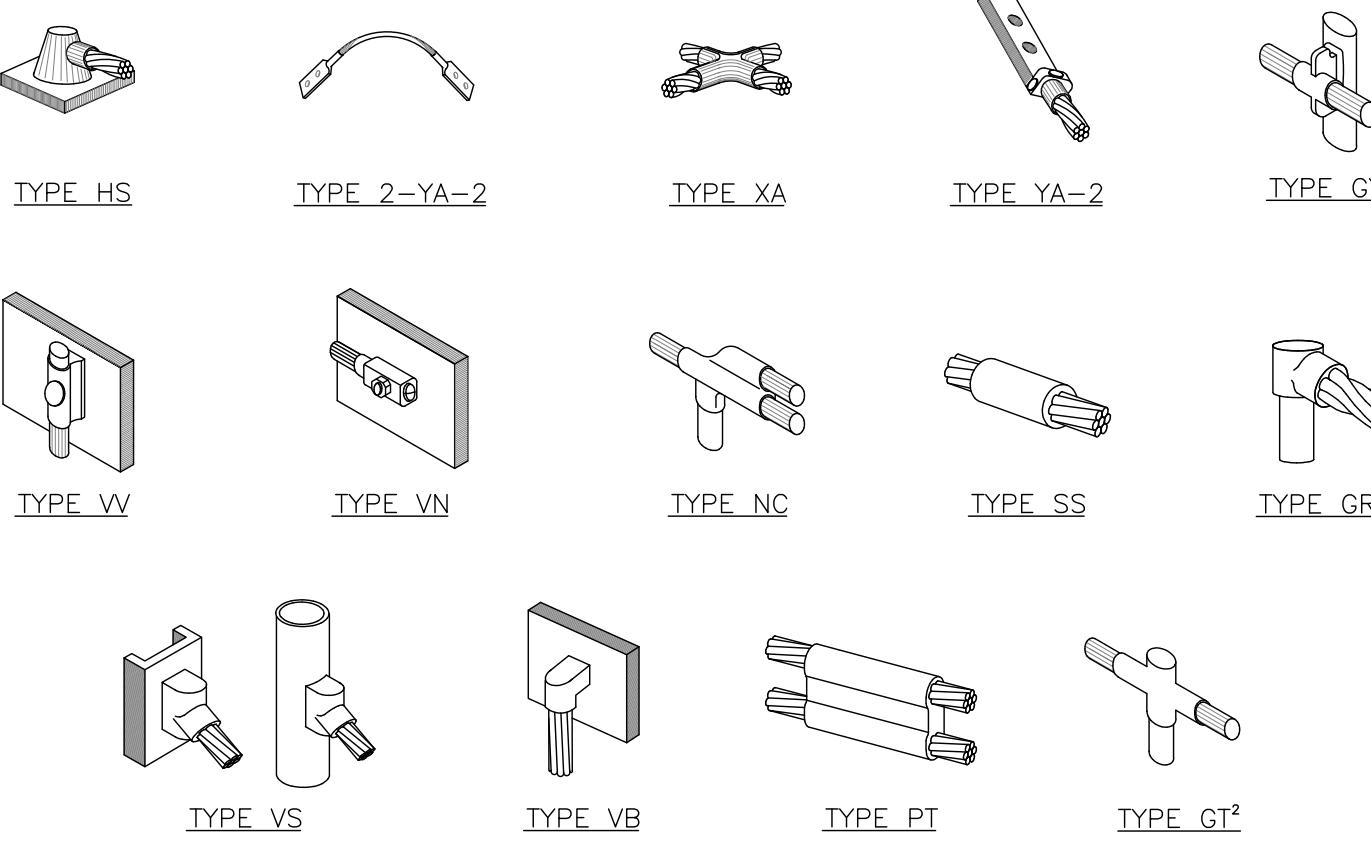
ISSUED FOR:

REV	DATE	DRWN	DESCRIPTION	DES/QA
0	05/29/2025	MAS	FINAL	EG



IT IS A VIOLATION OF LAW FOR ANY PERSON,
UNLESS THEY ARE ACTING UNDER THE DIRECTION
OF A LICENSED PROFESSIONAL ENGINEER,
TO ALTER THIS DOCUMENT.

SHEET NUMBER: G-2
REVISION: 0

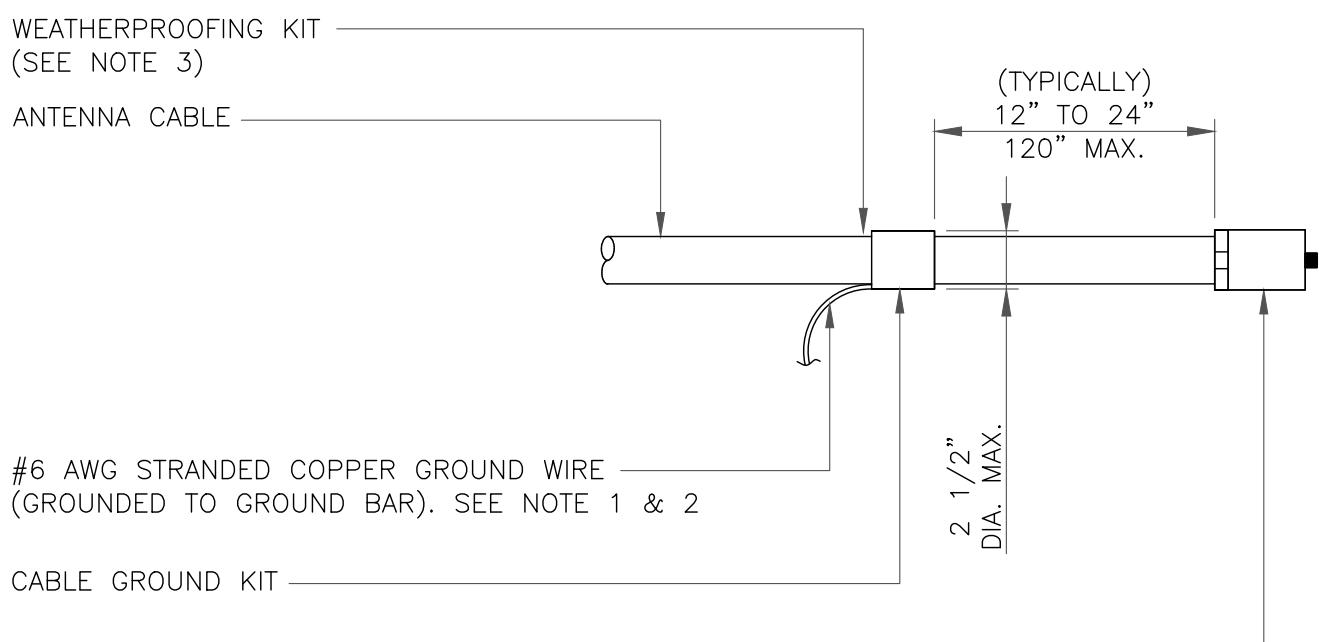


NOTE:

1. ERICO EXOTHERMIC "MOLD TYPES" SHOWN HERE ARE EXAMPLES. CONSULT WITH CONSTRUCTION MANAGER FOR SPECIFIC MOLDS TO BE USED FOR THIS PROJECT.
2. MOLD TYPE ONLY TO BE USED BELOW GRADE WHEN CONNECTING GROUND RING TO GROUND ROD.

1 CADWELD GROUNDING CONNECTIONS

SCALE: NOT TO SCALE

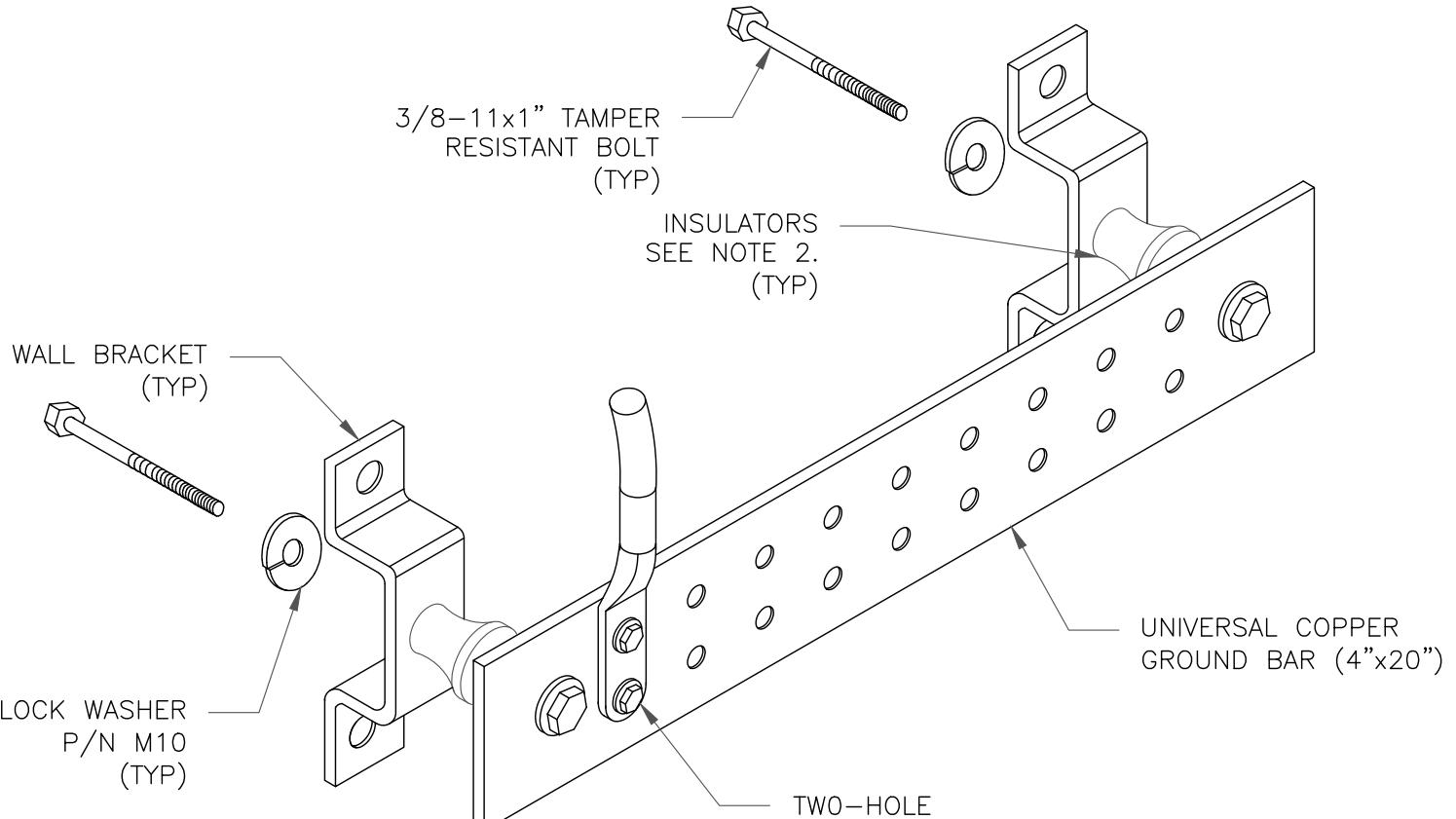


NOTES:

1. DO NOT INSTALL CABLE GROUND KIT AT A BEND AND ALWAYS DIRECT GROUND WIRE DOWN TO GROUND BAR.
2. GROUNDING KIT SHALL BE TYPE AND PART NUMBER AS SUPPLIED OR RECOMMENDED BY CABLE MANUFACTURER.
3. WEATHER PROOFING SHALL BE TWO-PART TAPE KIT, COLD SHRINK SHALL NOT BE USED.

3 CABLE GROUND KIT CONNECTION

SCALE: NOT TO SCALE



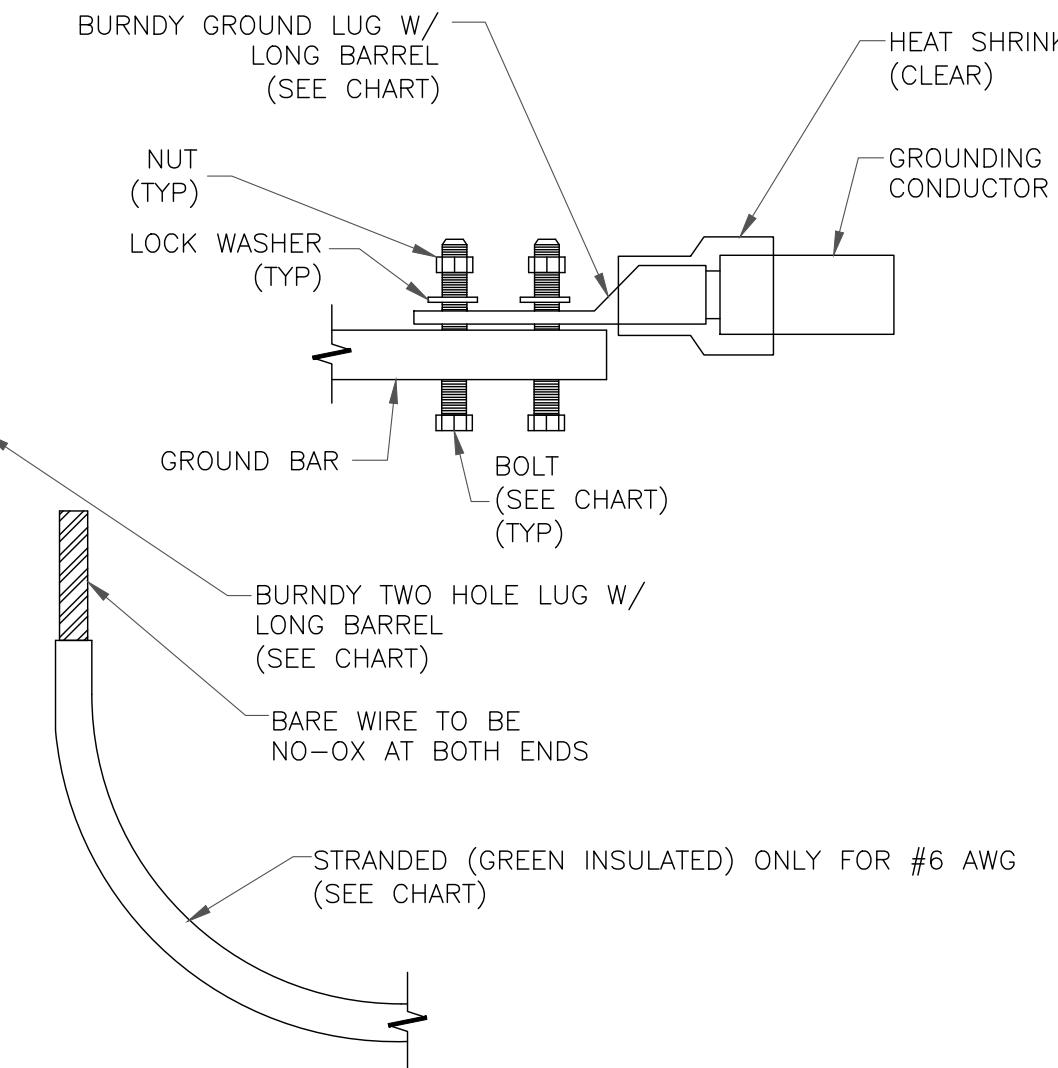
NOTES:

1. DOWN LEAD (HOME RUN) CONDUCTORS ARE NOT TO BE INSTALLED ON CROWN CASTLE USA INC. TOWER, PER THE GROUNDING DOWN CONDUCTOR POLICY QAS-STD-10091. NO MODIFICATION OR DRILLING TO TOWER STEEL IS ALLOWED IN ANY FORM OR FASHION, CAD-WELDING ON THE TOWER AND/OR IN THE AIR ARE NOT PERMITTED.
2. OMIT INSULATOR WHEN MOUNTING TO TOWER STEEL OR PLATFORM STEEL USE INSULATORS WHEN ATTACHING TO BUILDING OR SHELTERS.

6 GROUND BAR DETAIL

SCALE: NOT TO SCALE

WIRE SIZE	BURNDY LUG	BOLT SIZE
#6 AWG GREEN INSULATED	YA6C-2TC38	3/8" - 16 NC S 2 BOLT
#2 AWG SOLID TINNED	YA3C-2TC38	3/8" - 16 NC S 2 BOLT
#2 AWG STRANDED	YA2C-2TC38	3/8" - 16 NC S 2 BOLT
#2/0 AWG STRANDED	YA26-2TC38	3/8" - 16 NC S 2 BOLT
#4/0 AWG STRANDED	YA28-2N	1/2" - 16 NC S 2 BOLT

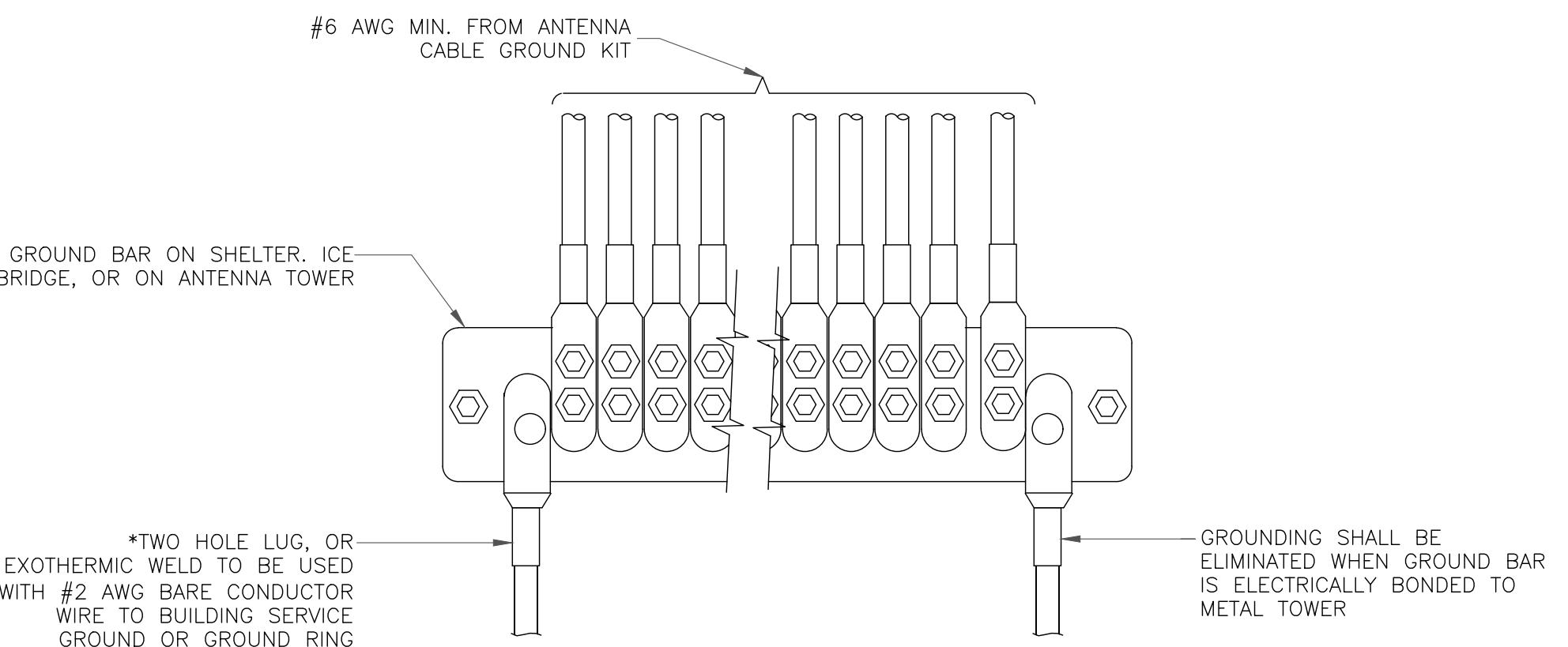


NOTES:

1. ALL GROUNDING LUGS ARE TO BE INSTALLED PER MANUFACTURER'S SPECIFICATIONS. ALL HARDWARE BOLTS, NUTS, LOCK WASHERS SHALL BE STAINLESS STEEL. ALL HARDWARE ARE TO BE AS FOLLOWS: BOLT, FLAT WASHER, GROUND BAR, GROUND LUG, FLAT WASHER AND NUT.

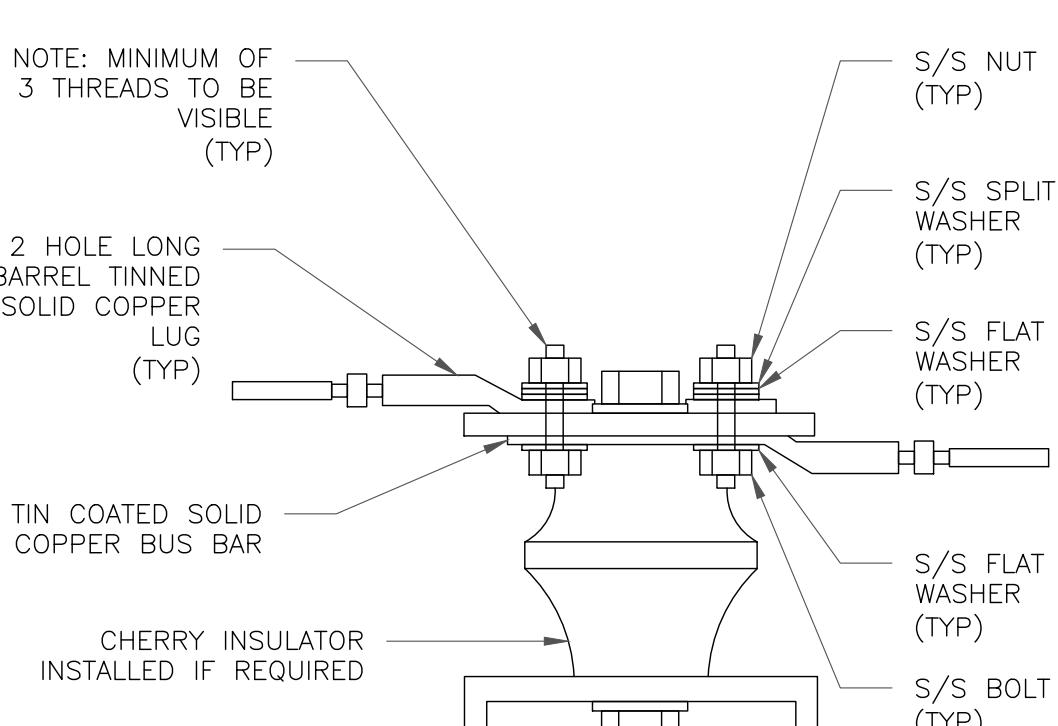
2 MECHANICAL LUG CONNECTION

SCALE: NOT TO SCALE



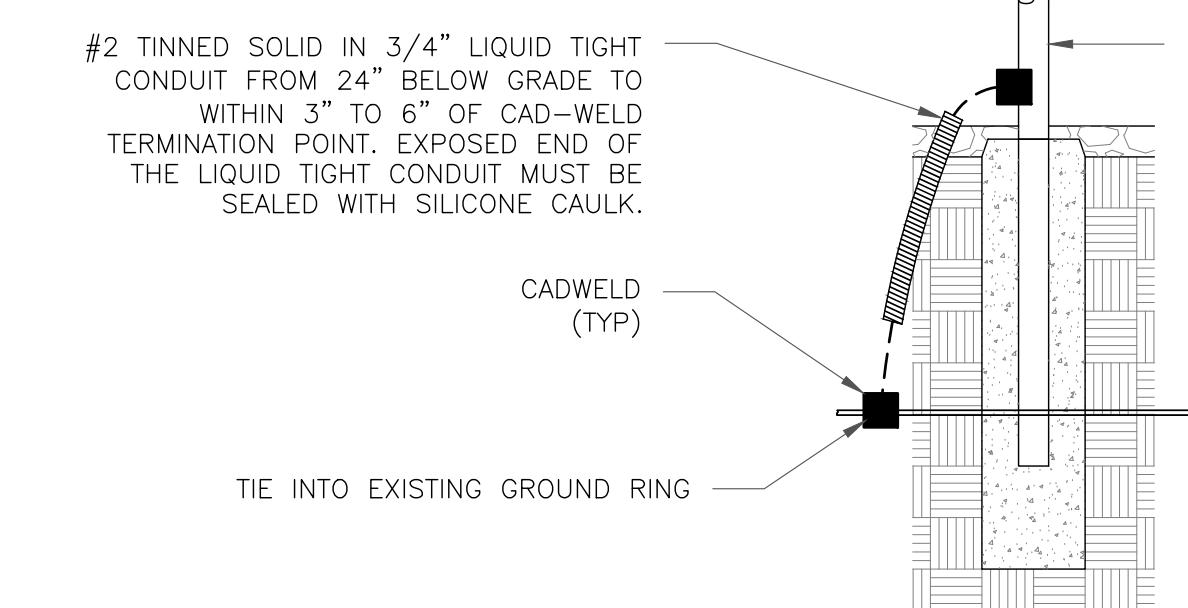
4 GROUND CABLE CONNECTION

SCALE: NOT TO SCALE



7 LUG DETAIL

SCALE: NOT TO SCALE



8 TRANSITIONING GROUND DETAIL

SCALE: NOT TO SCALE

ALPINE CITY COUNCIL AGENDA

SUBJECT: Setback Exception Side Yard 333 S Main Street

FOR CONSIDERATION ON: October 28th, 2025

PETITIONER: Larry Hilton

ACTION REQUESTED BY PETITIONER: Approval of Proposed Setback Exception.

REVIEW TYPE: Administrative

BACKGROUND INFORMATION:

Larry Hilton has submitted a request for a reduced side yard setback for the property located at 333 S Main Street.

The request involves expanding the existing balcony across a drive-thru lane to provide weather protection for patrons and an extended balcony for the second floor. The project also includes the construction of a new outdoor staircase to create an alternative access point to the second floor.

Applicable Code: Alpine Development Code §3.07.050 – *Location Requirements* provides that in commercial developments adjacent to other commercial areas, the side yard and rear yard setbacks shall not be less than ten (10) feet, unless recommended by the Planning Commission and approved by the City Council where circumstances justify.

- The current side yard setback is approximately 20 feet (measured from the property line to the building foundation).
- If approved, the proposed setback exception would reduce the setback to approximately zero feet, with the building expansion located on or near the property line.

The Planning Commission reviewed this item during their October 7th meeting. The Commission members expressed concerns about the setbacks proposed and the potential impact of placing a solid wall along the property line, which could create an undesirable alleyway effect. The Commission noted that the proposal did not meet the city's requirement of a justified circumstance for the reduced setbacks. Following discussion, Jeff Davis moved to recommend denial of the requested side yard setback exception, and John MacKay seconded. The motion passed unanimously, with all seven members voting in favor of denial.

The applicant has submitted two options to consider based on the feedback from the Planning Commission. Option A is what was reviewed by the Planning Commission. Option B is a smaller version, with a reduced landing off the balcony that will also be extended.

ALPINE CITY CODE:

- Alpine City Code 3.07.050 Location Requirements.

GENERAL PLAN:

- Gateway Historic District Guidelines
 - *Orientation of new construction should be to the street to establish a pedestrian-friendly quality-* Chapter 1 pg. 3 Design Standards
 - *The use of stone, brick, wood, or stucco is encouraged for use as the primary exterior material.* Chapter 3 pg. 5
 - *The use of color schemes should be compatible with the surrounding area. Simplicity is encouraged – excessive amounts of different colors should not be used.* Chapter 7 pg. 9
 - The natural colors of brick masonry, stone, or other existing building materials should dominate the color scheme of the building. Other colors should be respectful of adjacent buildings. Chapter 7 pg. 9

PUBLIC NOTICE:

City and State Code do not require a public hearing or additional notice for this agenda item.

STAFF RECOMMENDATION:

The Planning Commission should review the proposal and determine whether circumstances justify the reduced setback.

Because the expansion extends into a common area owned collectively by businesses on the recorded plat, staff recommends requiring a written letter of consent from the property ownership group. This approval letter. This letter is included in your packet for consideration.

SAMPLE MOTION TO APPROVE:

I move to approve the requested side yard setback exception at 333 S Main Street, as presented, based on the findings that the circumstances justify the reduced setback under Alpine City Code 3.07.050.

SAMPLE MOTION TO APPROVE WITH CONDITIONS:

I move to approve the requested side yard setback exception at 333 S Main Street, subject to the following condition:

*Insert Conditions

SAMPLE MOTION TO TABLE/DENY

"I move to table/deny the requested side yard setback exception at 333 S Main Street, based on the finding that the proposal does not sufficiently justify a reduction from the required 10-foot setback standard under Alpine City Code 3.07.050."

*Insert additional findings.

Several circumstances justify the approval of this design, which is attached hereto as Option A:

- The extension will provide additional shelter from the elements for those using the ground-level drive-up window, enhancing customer satisfaction;
- This covering was included in the original design submitted to the City, and was only pared back to a cantilevered porch due to subsequent budgetary concerns;
- The City actually incorporated the covered drive-thru design into its business/commercial zone Design Guidelines, a copy of which I have attached below for your review;
- Although, prior to construction, 333 South Main was envisioned as a single unit, on completion it was recorded as two separate condominiums, residential up, and commercial down;
- This resulted in the sole access to the upstairs residential unit being through the downstairs commercial condominium by means of 4, interlocking, high security doorways;
- Engaging security measures downstairs, seals the upstairs unit, leaving any occupants locked in, which absent other egress, poses substantial safety risks; and
- The outside stairway of the proposed porch extension provides ingress/egress to address these safety concerns, while not obstructing the drive-thru.

Relation to the Surrounding Area

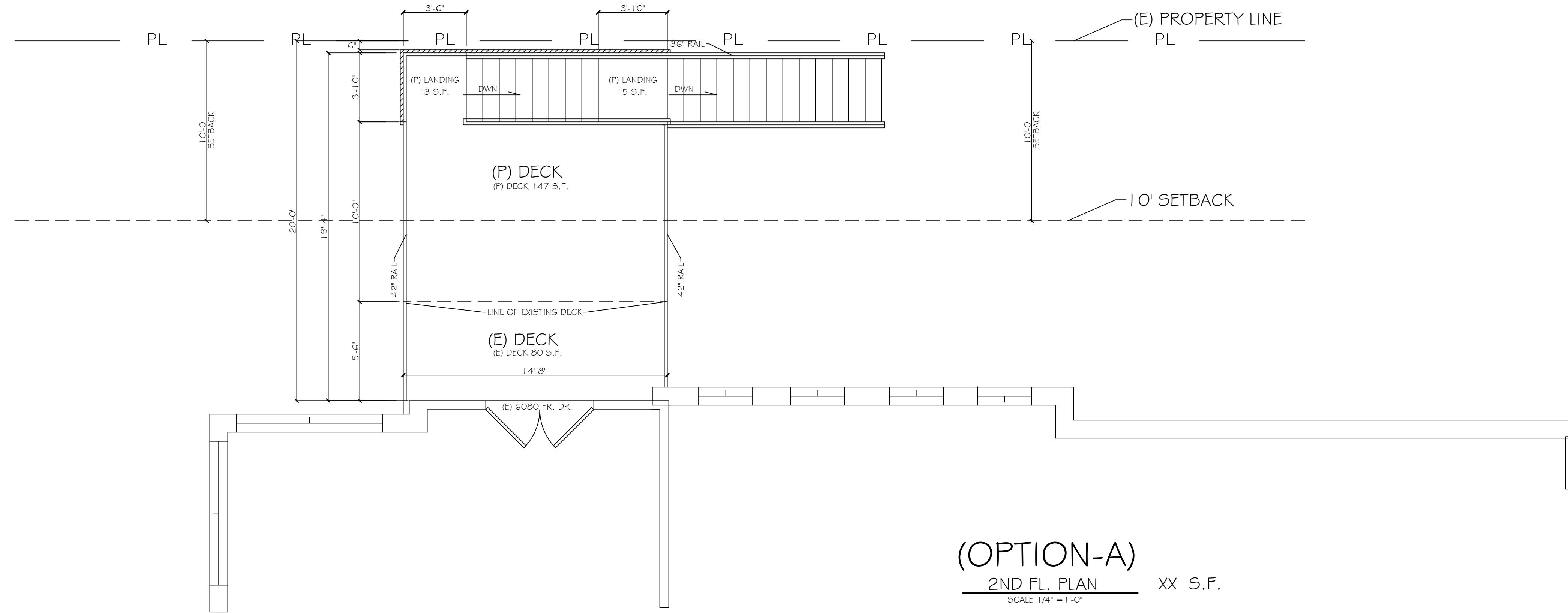
(Massing, Scale, Orientation)

New construction that utilizes appropriate massing and scale can affect historic districts in a positive manner. New structures should take their own place in time.

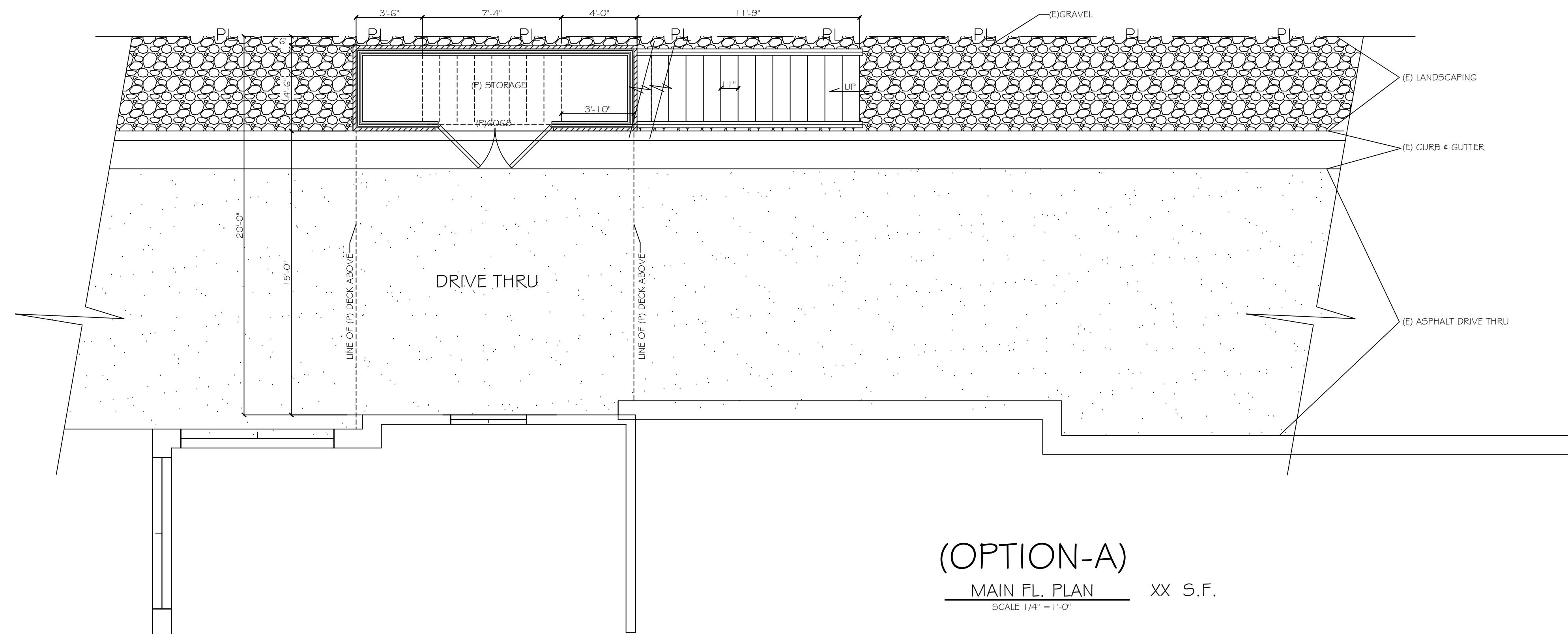
Design Standards

- New structures should relate to the fundamental characteristics of the district, but may use their own style and method of construction.
- Orientation of new construction should be to the street to establish a pedestrian-friendly quality.
- One major entrance should orient to each street to which the building abuts for easy access by pedestrians from the street and sidewalk.
- Corner entrances may be used for buildings orienting to two streets at an intersection.
- New construction should not be dramatically greater in scale than surrounding structures in the district.
- The perceived width of new construction should be visually compatible with adjacent structures. Wider buildings should be divided into modules to convey a sense of traditional construction.
- The building form of new construction should be similar to surrounding structures but should not necessarily a direct imitation.





(OPTION-A)
2ND FL. PLAN XX S.F.
 SCALE 1/4" = 1'-0"



(OPTION-A)

ARMODEL FOR:
DOMINION INSURANCE OFFICE BUILDING
 LOCATION:
 341 S. MAIN ST., ALPINE, UT

PLANS

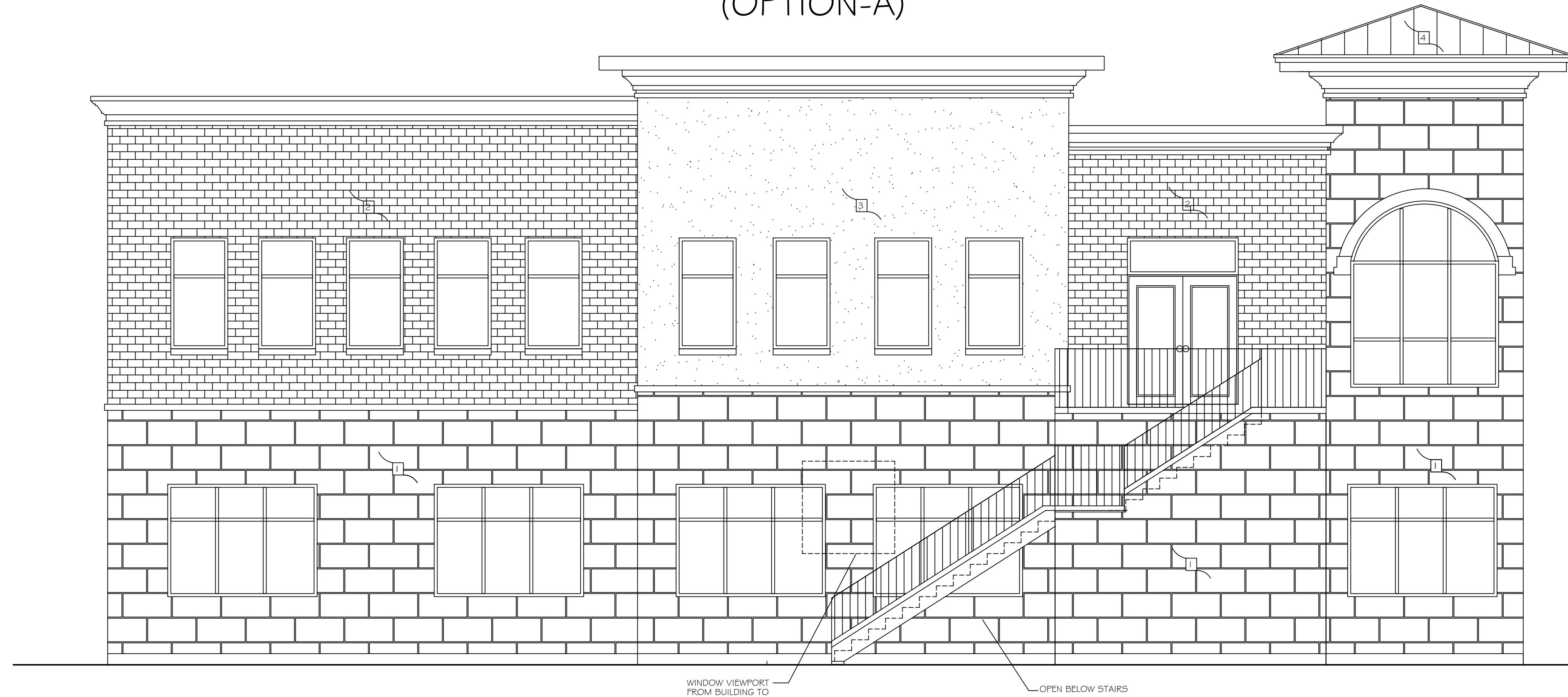
CONTRACTOR TO VERIFY ALL CONDITIONS & DIMENSIONS.
 Jeff Far
 2



WEST ELEVATION

SCALE 1/4" = 1'-0"

(OPTION-A)



(OPTION-A)

(OPTION-A)

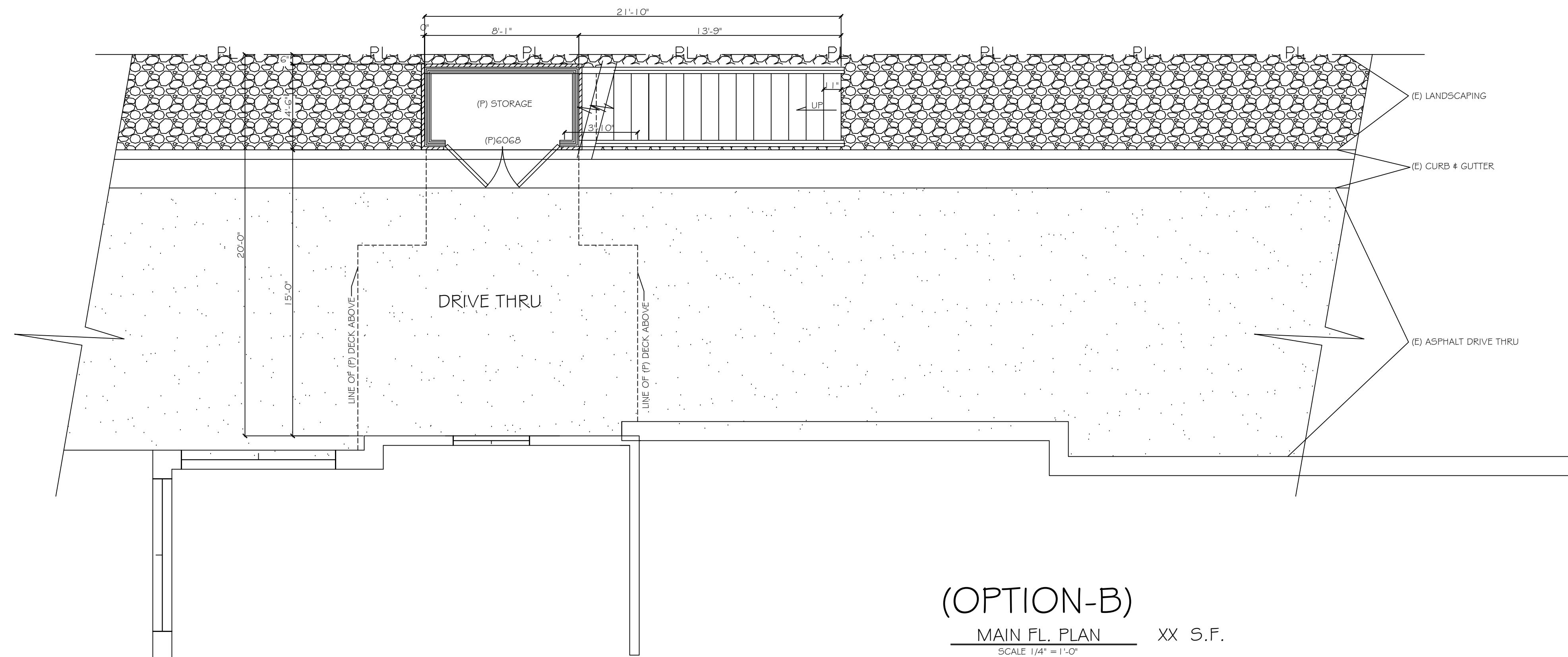
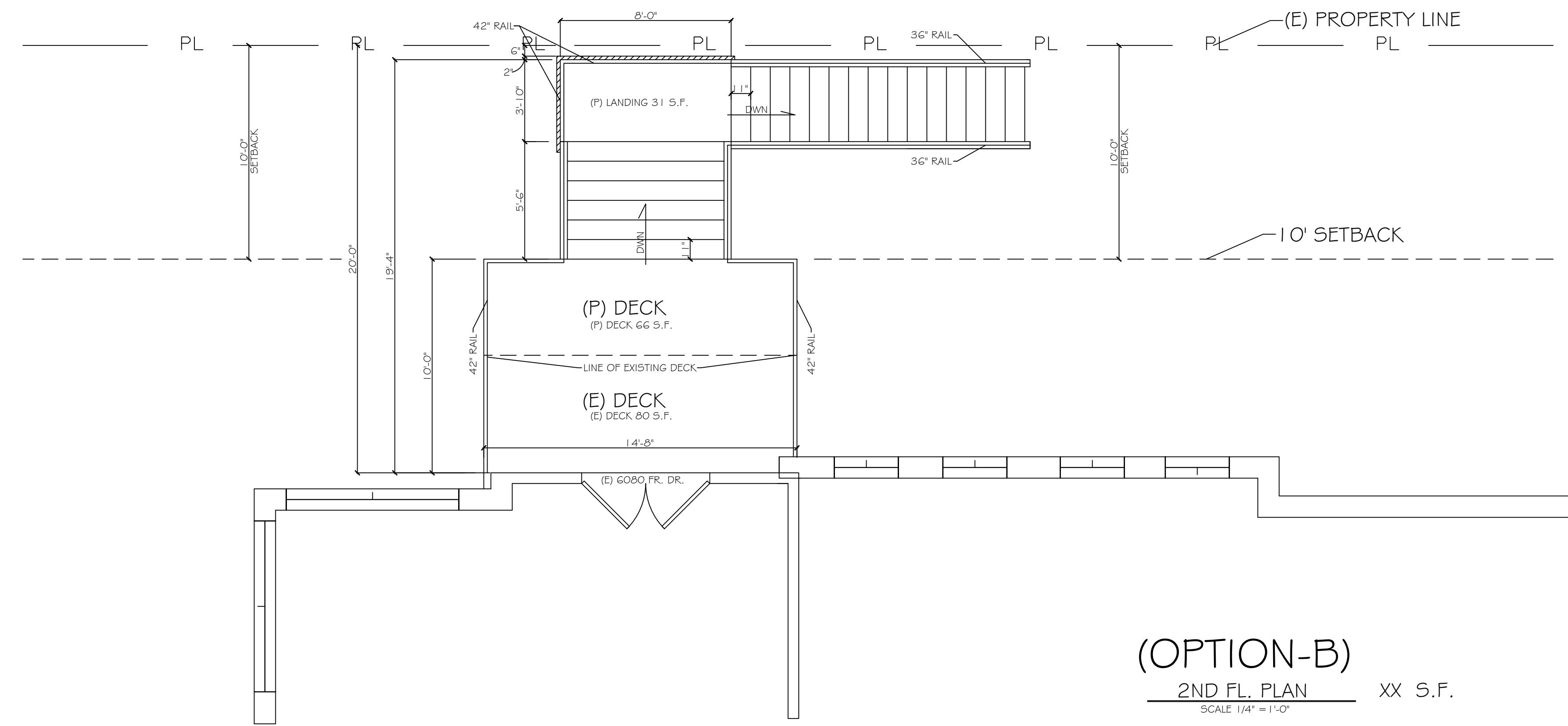
A REMODEL FOR:
DOMINION INSURANCE OFFICE BUILDING
LOCATION:
341 S. MAIN ST., ALPINE, UT.

ELEVATIONS

CONTRACTOR TO VERIFY ALL CONDITIONS & DIMENSIONS.

Jeff Far

3



(OPTION-B)

A REMODEL FOR:
DOMINION INSURANCE OFFICE BUILDING
LOCATION:
341 5th MAIN ST., ALPINE, UT.

PLANS

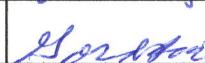
CONTRACTOR TO VERIFY ALL CONDITIONS & DIMENSIONS.

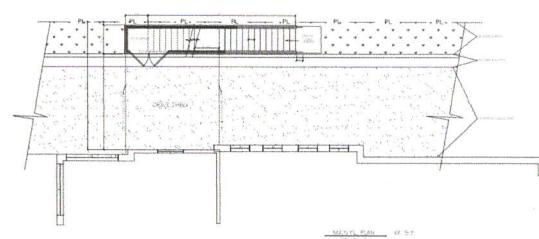
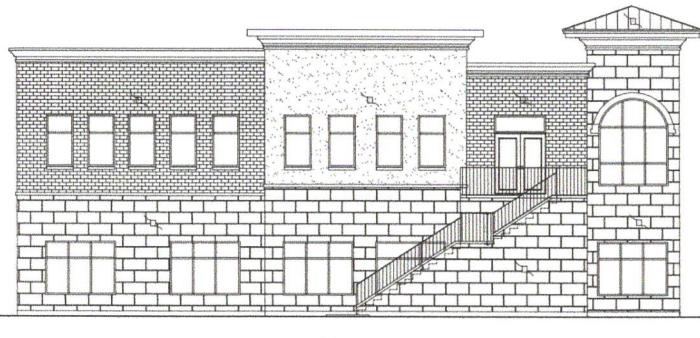
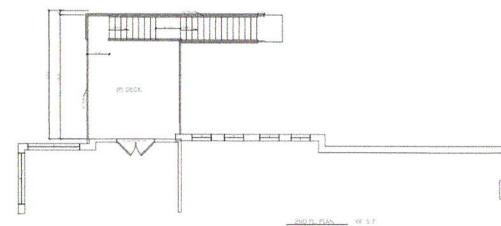
2



Petition Supporting 333 South Main Porch Extension

We, the undersigned property owners, understand and support the application of NAMX LLC for a building permit to extend the existing porch on the north side of 333 South Main Street, Alpine, Utah, across the drive-thru as depicted below to provide additional shelter from the elements and direct, human safety, ingress/egress into and out of the residential condominium located on the second floor, which is now only accessible through four, interlocking, high security doors, accessible only through the separate first-floor commercial condominium located at 333 South Main Street in Alpine Utah.

Address	Name/Role	Signature	Date
375 S. Main St	Taylor Hall ^{Owner}		10/21/25
345 S. Main St.	Albert Helsing General Manager		10/23/25
363 S. Main Street	Ezra Lee ^{Owner}		10/23/25
333 S. Main St Suite 100	Ashley ^{Owner} Manager		10/23/25
341 S. Main St Suite 100	Owner		10/24/25



INTERMOUNTAIN VETERINARY SERVICES







ALPINE CITY COUNCIL AGENDA

SUBJECT: Discussion Item: Lone Peak Public Safety District Fire Assessment

FOR CONSIDERATION ON: October 28, 2025

PETITIONER: City Staff

ACTION REQUESTED BY PETITIONER: **Discuss options related to the Lone Peak Public Safety District Fire Assessment.**

BACKGROUND INFORMATION:

Highland City has requested that changes be made to the way the Lone Peak Public Safety District (LPPSD) Fire Department budget is allocated between the cities.

Highland City feels that Alpine City should be paying a higher percentage of the total budget, which for FY2026 is \$4,346,343.

The current allocation for fire is distributed as follows:

- 10% is split 50/50 between the cities
- 45% is allocated based on population
- 45% is allocated based on equivalent residential connections (ERU's)

Some variables that have been considered for changing the formula include the following:

- **Population:** This number is drawn from the census and data from each city. It is the 2020 census count, plus the number of new building permits issued since 2020, multiplied by the average household size reported in the 2020 census. This is the methodology employed for the current funding allocations.
- **Equivalent Residential Units (ERU's):** This number is drawn from data from each city and accounts for the impact of all structures in a City. The total square footage of all non-residential structures that have a certificate of occupancy is divided by 10,000 to get the ERU's for non-residential structures. That number is then added to the number of residential units that are occupied or permitted in the City. This is the methodology employed for the current funding allocations.
- **Taxable Value:** This number is provided by the Utah State Tax Commission for each City and is the value each structure is charged for their property taxes. This number includes the residential exemption for individual's primary homes.
- **Market Value:** This number is also provided by the Utah State Tax Commission for each City. It is the Utah County Assessor's estimated market value for each structure. It does not include the residential exemption for individual's primary homes.
- **Call Volume:** This number is obtained from Central Utah 911's database. It accounts for all calls in a given year including 911 calls, non-emergency calls into dispatch, as well as calls that are initiated by police officers (including traffic

stops) or the fire department. A five-year average was calculated from the 2019-2024 calls.

Highland City has proposed a funding formula that is based solely on taxable value, with the argument that many districts that have taxing authority are assessed this way. This method would shift approximately \$280,000 from Highland to Alpine, based on the FY2026 budget. Another option that was discussed by Highland would involve splitting the staffing portion of the budget, which for FY2026 is about 81% of the total, based on staffing provided at each station. This method would increase Alpine's share of the allocation beyond that of the taxable property value option. Highland has informed Alpine that the taxable value option is on the table for consideration through the end of October and that they have a strong desire to restructure the funding formula before the end of the year.

The LPPSD will hold their October board meeting on October 28 to consider changes to the funding formula. A change to the funding formula will require an amendment to the interlocal agreement (ILA). Any amendment to the ILA will require approval of both city councils.

STAFF RECOMMENDATION:

Consider either accepting Highland's option of using taxable value as the method for allocating the LPPSD fire budget or another alternative and have Alpine's board members prepared to take some action at the October 28 board meeting.