

THE CITIZENS' BUDGET
A GUIDE TO THE FISCAL YEAR
2017 MUNICIPAL
BUDGET

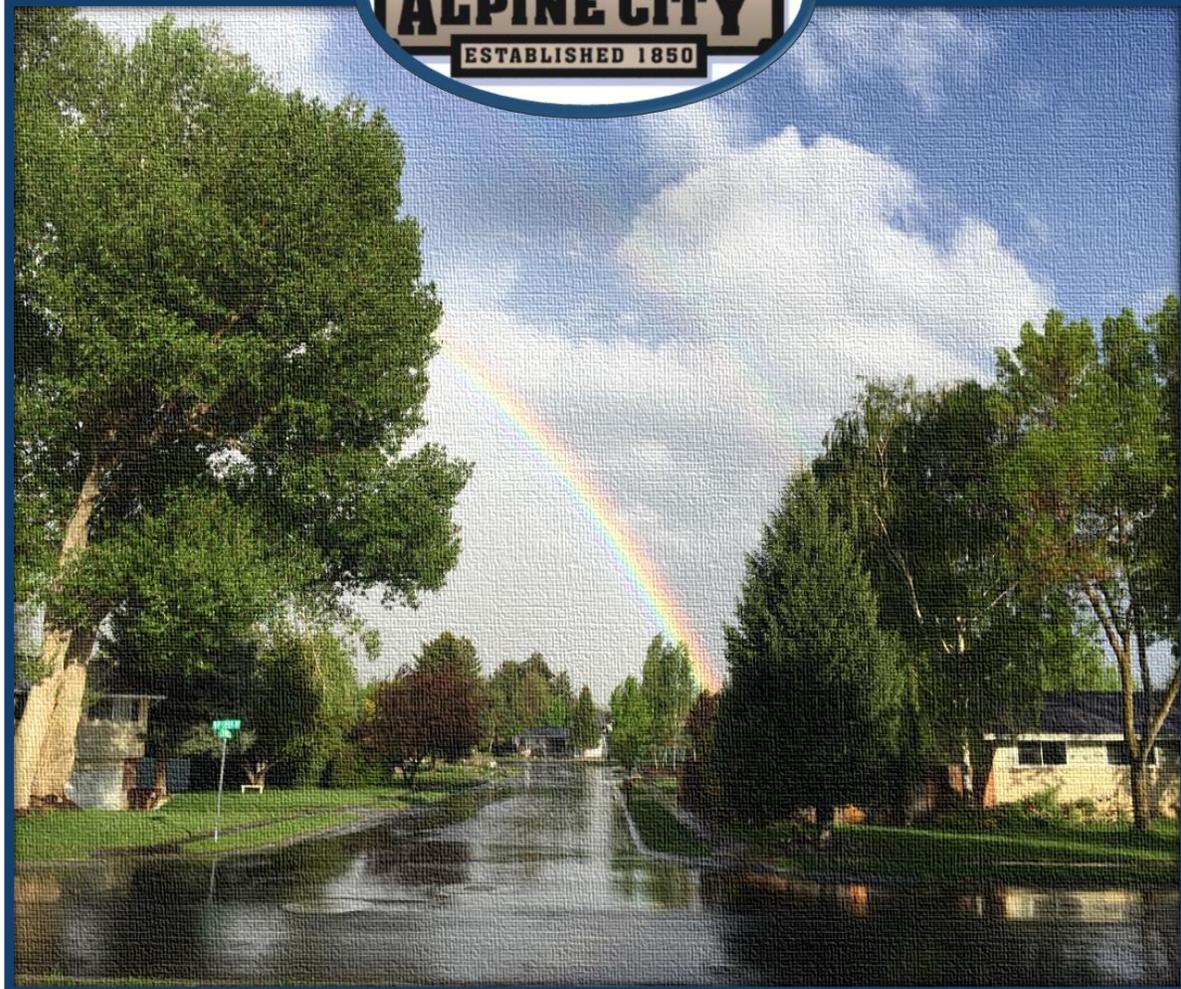


Photo Credit-Gregory Kmetzsch May 2016

LETTER OF TRANSMITTAL

June 7, 2016

To the Mayor, City Council and Residents of Alpine City:

Pursuant to §10-6-109, Utah Code annotated, the following budgets have been prepared for the Alpine City Municipal Corporation: Fiscal Year 2016 Adopted Budget and Fiscal Year 2017 Proposed Budget. These budgets have been prepared using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by Utah State law, the proposed budget is balanced.

The proposed budget presented herein has been compiled with goals and objectives outlined by the City Council during its budget work sessions as guiding principles.

In preparing this budget, City staff began with base budget levels set as part of the Fiscal Year 2016 Adopted Budget approved by the Council in June of 2015. Proposed changes to these approved budget levels were developed on direction from the City Council.

It is anticipated that the proposed budget will allow City staff to achieve the Council's goals without a decrease in level of service. City staff's commitment to administering municipal services and managing capital projects with a high degree of efficiency at a minimum cost to residents and taxpayers affirms that Alpine City is maintaining a sound financial footing now and into the future.

This recommended Fiscal Year 2017 budget is presented for your review and action.

Sincerely,

Alice J. Winberg
Finance Officer/Treasurer
Alpine City Municipal Corporation

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Letter from the City Administrator-Rich Nelson

What a great time to live in Alpine. What a wonderful place to live and raise a family.

The City just got a new Mayor, Sheldon Wimmer. He will make a great Mayor. He is a long time resident of Alpine City. His 93 year old parents, American Fork residents, attended his swearing in ceremony. Sheldon's grandparents lived in Alpine. Sheldon has worked for the federal government for all his career, mostly spending time with the BLM. He replaces Mayor Don Watkins. Don received a chance to operate Dixie State College's entrepreneurship program and couldn't turn down the opportunity. Mayor Watkins will be missed.

In Alpine we have tried to build a sustainable hard-to-replicate business model based on hiring terrific people who run disciplined operations. Our business model starts with a belief that "just because the other city is doing it" does not mean that Alpine should do it. That just spells trouble in most other cities. We don't have a City operated recreation program; we don't have a swimming pool; we don't have a recreation center; we don't have a Senior Citizen center; we don't have a library, golf course, etc. Why? Because we can't afford them unless we raise property taxes. We don't have the sales tax to support those kinds of operations. Of the top 25 sales tax producers for the City, only two actually reside in the City. Those are the Junction and Day Light Donuts. We love those businesses but you don't build a swimming pool with the idea that tax revenue from those two businesses will be enough to fund the construction and operation of a municipal swimming pool. No service or program ever breaks even, no matter what you hear. You have to decide on what you want to provide and then be excellent at providing that service. We do, look at our parks and trail system.

We then look at the budget. In looking at budget items we practice four disciplines in considering each item: (1) do we understand all the budget exposures that might cause that budgeted item not to be able to generate the revenue we think it will or that will cost more than we had planned; (2) have we conservatively assessed the costs associated with that budget item; (3) have we understood the budget item so that its operating expenses are covered with the revenue we have available; and (4) are we willing not to start or to discontinue the operation of a budgeted program if the answers to the questions above can't be answered affirmatively.

The next part of our model starts with the fact that we crave efficiency and detest bureaucracy. We emphasize the avoidance of bloat. We have the lowest city staff to residents total in the State. Our managers and staff are cost-conscious and efficient. My role is simply to create an environment in which our managers and staff can maximize both their effectiveness and the pleasure they derive from doing excellent work. We will continue to operate with extreme decentralization. The managers and staff know what their jobs are and what is expected of them. I expect excellence. This reminds me of the old joke, "If you want to guarantee yourself a lifetime of misery, be sure to marry someone with intent of changing their behavior". We try

to hire good people with good skills. We want employees who love to come to work here and who provide great customer service.

The last part of the model is to try to build intrinsic value for the residents of Alpine by following this simple blueprint: (1) constantly improving the efficiency of our operations by investing in technology, equipment, and training for service providers; (2) providing services through making services provided by other cities available to Alpine residents at a reasonable cost (I call these service bolt-on arrangements); (3) maintaining the City's infrastructure by investing in maintenance; and (4) by making an occasional large technology or other purchase that dramatically improves operations and, hopefully, lowers operating costs.

For what most consider a little city, Alpine is a pretty big operation. The City owns \$68 million dollars' worth of assets. Its general operating budget is approximately \$4.5 million. It has approximately \$2 million in savings in the general operating budget. In the infrastructure or enterprise funds (water, pressurized irrigation, sewer and storm water) the operating budget is approximately \$3.5 million. These funds have about \$6.5 million in savings. We have excellent roads, a wonderful culinary water system, a pretty good pressurized irrigation system (when we are not in the middle of a drought), a good sewer system and an excellent storm water system. No one likes to pay their city bill for these services but almost everyone likes to drive on good roads, have culinary water come to their homes, be able to water their lawns, dispose of sewer and not be flooded each time it rains. We want our service provision to be so excellent that you never have to think about it, it is just there doing what it is supposed to be doing.

Sure, the City faces some issues. Most revolve around which property to annex and what property to rezone, with a few lawsuits thrown in. These are very important issues. We have a great Mayor and equally great City Council members. That is why you should always vote for good people to be your elected representatives.

This reminds me a Dave Church story. Dave is the Alpine City attorney and the attorney for the Utah League of Cities and Towns. At a meeting I was attending there were mayors, city council members and city managers. Dave gets up to start his presentation. He looks around the room. He then says, "Do you know what the trouble with you mayors are? You all think you're the supreme ruler of the universe." Everyone, except the mayors, laughed. Then he says, "Do you know what the trouble with you city council members are? You all think you're the mayor." Everyone, except the council members, laughed. Then he said, "Do you know what the trouble with you city managers are? Who voted for you?" Everyone laughed at that. We all know that we work for you, the residents of Alpine City. Thank you for making Alpine such a great place. Never bet against Alpine.

Sincerely,

Rich Nelson
City Administrator

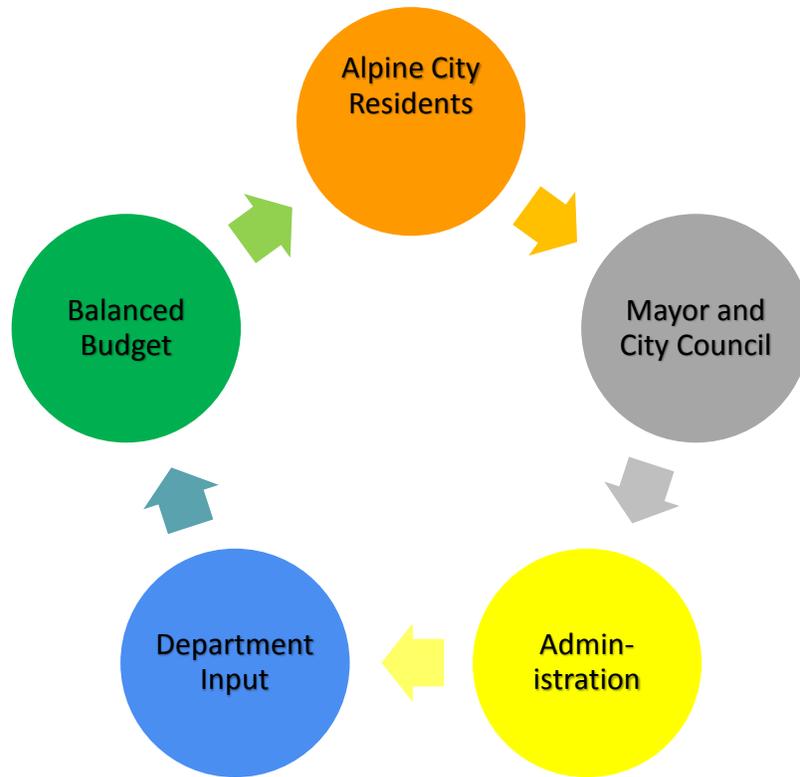


Strategic Budgeting Goals and Strategies

The following defines the overall approach and philosophy for budgeting and financial planning at Alpine City. It is through this strategy that financial needs throughout the City are met. The overall strategy is derived from a prioritization of needs of the City. In ranking these needs, the City is then able to determine the available resources, maximize these resources, providing the best level of services for the costs incurred. The ultimate goal of the City is to provide outstanding service to the residents and maintain and update required infrastructure and equipment to operate the City.

Budgeting Development

The guiding principle for the budgeting process is continued input from the Residents of Alpine, Mayor and City Council, City Administrator, and Departments within the City. The budgeting goals of each of these individuals should reflect the overall vision and plan for the City of Alpine.



The Finance Officer manages the budget process, establishes budget timelines, and defines formats to allow consolidation and computation of priorities, operating issues, and financial impacts. Most of the fundamental information necessary to manage this process comes from the Public Works Director and City Administrator. Key components of the planning process include:

- Preparation of a 12 month operating budget
- Review and update of the capital plans and equipment replacement schedule
- Evaluation and updating Fund balance goals
- Development of a 5-year forecast schedule
- Bottom-up and top-down financial review
- Annual validation/course correction to meet the ever-changing external and internal demands of the City

Budgeting Approach-

Each department at the City has submitted documentation to the Finance Officer, defining the resources required for the operation of their department for the coming Fiscal Year. In establishing the baseline of funds needed, each department would ideally involve the following approach:

- Look internally for cost saving measures
- Eliminate services that are no longer required
- Receive proper approval for large expenditures
- Looking cross-organizationally for needed resources
- Evaluate current operations and identify issues and gaps to providing future levels of service

New Priorities-

New priorities pertain to any material change in service level from the current entity activity. The change can be an increase or a decrease in service, and does not necessarily have funding implications. All new priorities should be prioritized according to the following questions:

- What are the benefits of this priority to the “citizens”?
- What are the implications if the priority is not approved?
- Is the priority mandatory due to external regulations?
- Is the priority critical to improve service this year?
- Is the priority important to operations efficiency, but not critical this year?

Budgeting for Capital Improvement Expenditures-

This process involves outlining expenditures for major equipment repairs, renovations, and constructions. These items typically have values exceeding \$5,000 and have a useful life of over two years. Capital Improvement budgeting should require the following components:

- Amount of anticipated actual expenditure
- Year of intended expenditure
- Useful life of asset.

Community Involvement-

The annual budget process is an opportunity for the citizens of Alpine to participate in making decisions concerning the services Alpine City provides for them. Also, the budget is a framework for accomplishing the operations of Alpine City which we, as a staff, hope to

create and maintain a truly outstanding community, broadly recognized as a great place to live, work, play and visit.

Core organizational values that Alpine City hopes to continue to achieve are

integrity, honesty, accountability, teamwork, diversity and balance.

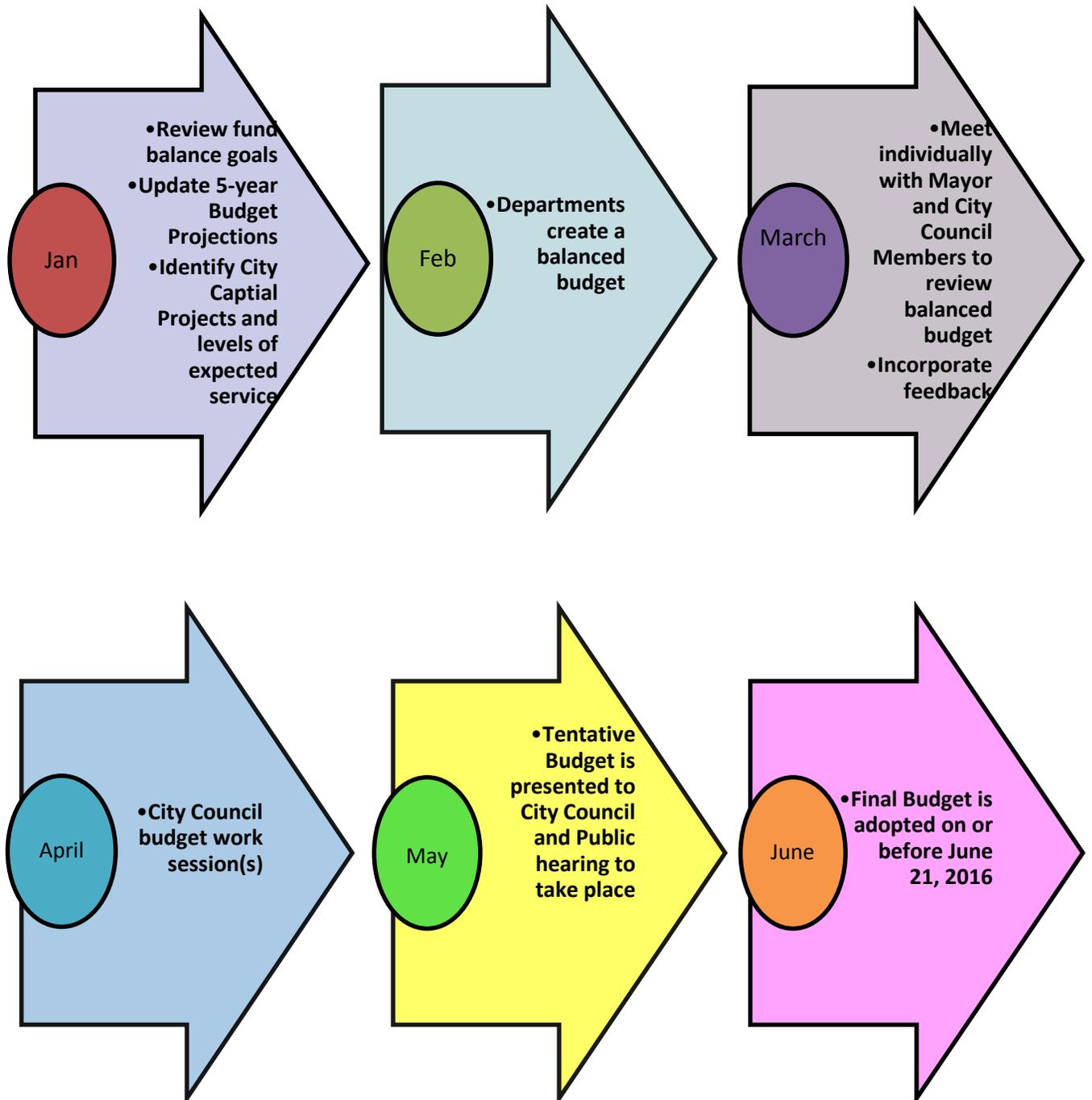
These core values are reflected in this budget. A successful annual budget preparation requires communication, citizen outreach, assembly direction and a commitment to excellence.

In addition to balancing local needs with available resources, and incorporating the core values, the process must be a cooperative effort of the total community of Alpine.

Alpine City is proud of its solid financial standing. Staff continues to search for creative solutions to the delivery of City services. The primary goal is to provide the quality of life expected by the community over the long term at a reasonable cost.

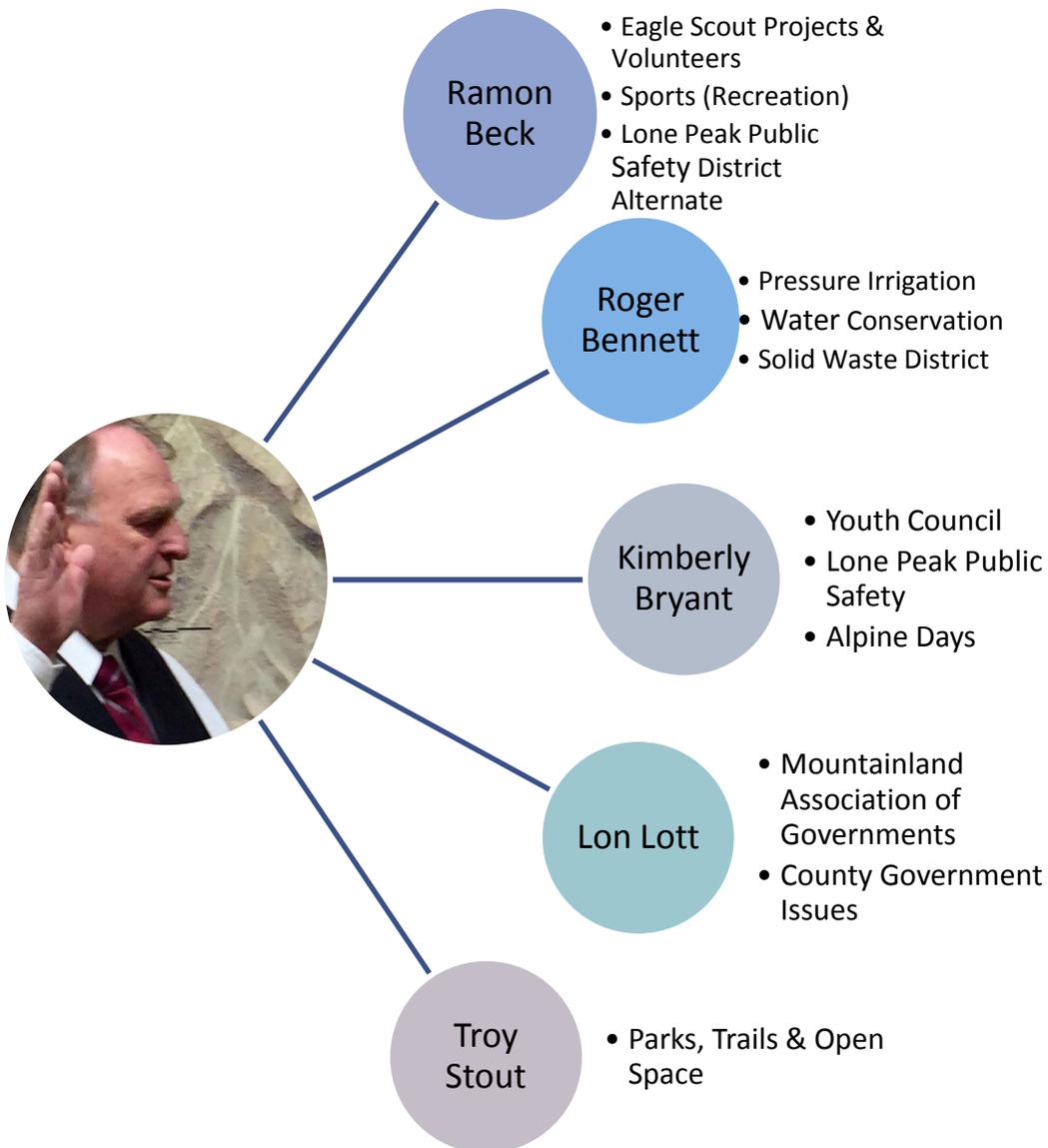
This annual budget is based upon citizen expectations, clearly articulated assembly policies and manager directives, maintenance of existing program levels, and expansion of health and safety services to protect life and property.

Budget Development January-June

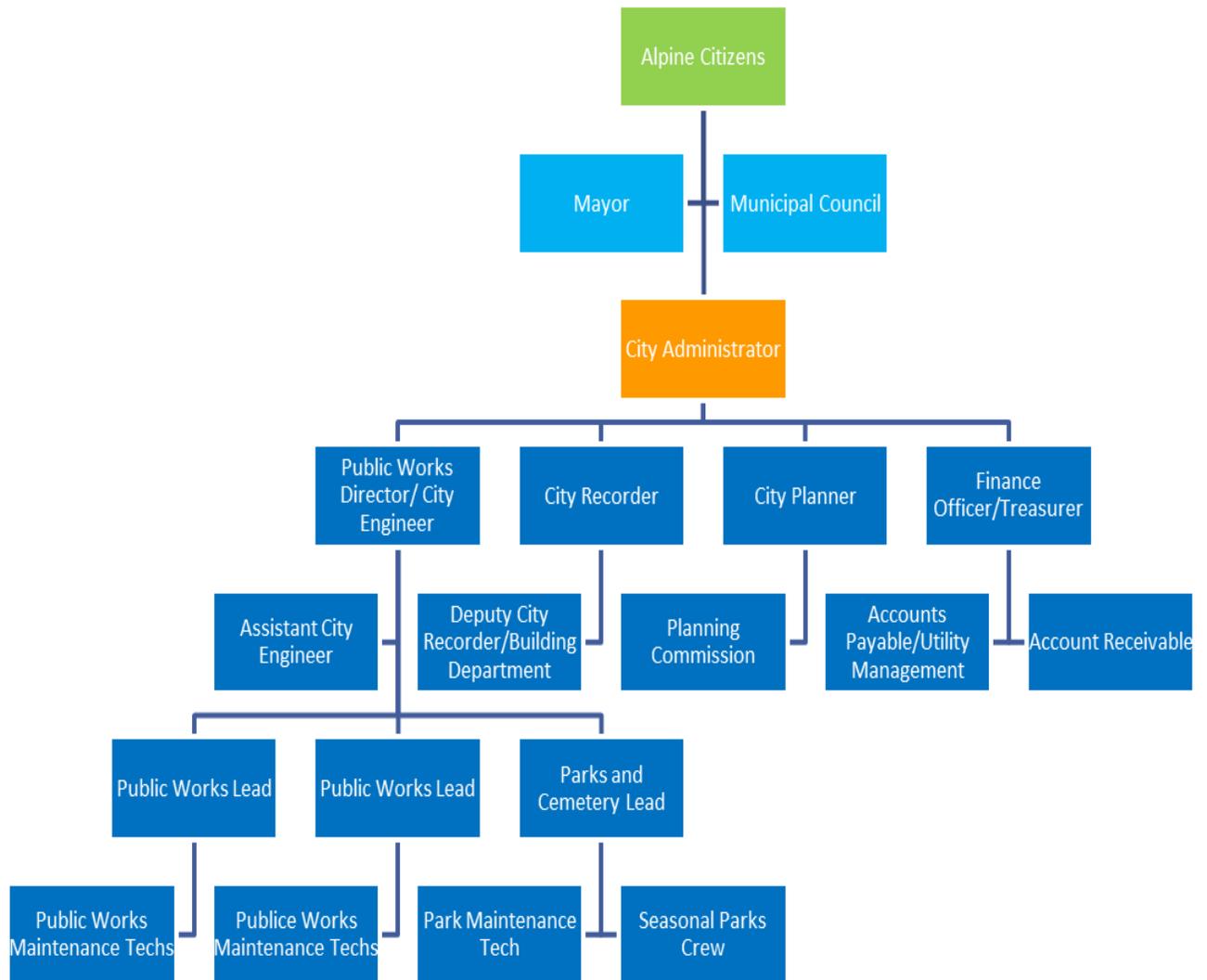


Mayor and Council

Mayor Sheldon Wimmer
Community Communication/Newsline
General Administration
Personnel
Finances
Lone Peak Public Safety District



Alpine City Organizational Chart



Introduction

For thousands of years, the small valley of Alpine was a fairly serene place. In the late fall of 1850, the tranquility of the valley was interrupted by the arrival of seven Mormon immigrant families searching for a place to call home. The early years of settlement in Alpine were not easy for these families. Hard work along with crude implements went in to making roads, opening canyons, building bridges, digging irrigation ditches and clearing the land for farming. Residents of Alpine today, enjoy the results of the labors of these early settlers.

Of course, Alpine City has grown and changed over the years as is evident from the following Balance Sheet Statement from the year 1867:

(Statistics of Alpine 16 years after settling)

<i>Taxes collected on city property.....</i>	<i>\$618.20</i>
<i>Owe in unpaid taxes.....</i>	<i>53.00</i>
<i>Fine from James McDaniel.....</i>	<i>15.00</i>
<i>Fine from Alfred Moyle.....</i>	<i>15.00</i>
<i>Fine from Worthy Nash.....</i>	<i>3.60</i>
<i>Thomas Carlisle License.....</i>	<i>30.00</i>
<i>Peddlers.....</i>	<i><u>4.00</u></i>
<i>Total</i>	<i>\$738.80</i>

Amount paid out of treasury:

<i>George Haliday for work on school house.....</i>	<i>\$286.35</i>
<i>Paid in labor for work on school house.....</i>	<i>114.25</i>
<i>Oil, lead, nails, glass, stationary, etc.....</i>	<i>39.30</i>
<i>McCullough for board and merchandise.....</i>	<i>54.00</i>
<i>For one stove.....</i>	<i><u>55.00</u></i>
<i>Total</i>	<i>\$548.00</i>

What hasn't changed much is the values of the Alpine residents, their sense of community, and relationship to the valley and to each other.

From the 2014 Census, we can capture a sense of how Alpine is today and how the City compares to the whole state of Utah.

2014 Census

<u>Quick Facts</u>	<u>Alpine</u>	<u>Utah</u>
Population, 2014 estimate	10,131	2,942,902
Population, percent change from April 2010 to July 2014	6.0%	6.5%
Living in same house 1 year and over, percent 2009-2014	80.9%	82.8%
High school graduate or higher, percent of persons age 25+	98.0%	90.9%
Bachelor's degree or higher, percent of persons age 25+	51.2%	30.3%
Veterans, 2009-2013	410	143,771
Housing Units, 2015 (from current city records)	2600	887,000
Homeownership rate, 2009-2013	78.3%	70.1%
Median value of owner-occupied housing units, 2009-2013,	\$412,800	\$212,800
Person per household, 2009-2013	3.94	3.12
Median household income, 2009-2013	\$92,443	\$58,821
Persons below poverty level, percent, 2009-2013	3.1%	12.7%

Purpose Statement

The intent of this Citizen Budget Report, is to provide residents and other interested parties with an understandable overview of Alpine City's budget. The document address two questions: 1) How is the City funded? and 2) How are those funds expended?

The City operates on a fiscal year that begins July 1st and ends June 30th. The budget for the current fiscal year, which is referred to as Fiscal Year 2016 was adopted on June 21, 2015, and became effective July 1, 2015.

The basis of budgeting for all funds is modified accrual accounting. What is modified accrual accounting? It is an accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Anyone can obtain more comprehensive information and a copy of the City's official budget documents from City Hall or online at www.alpinecity.org If you have specific questions, contact the Finance department at 801-756-6347 extension 3 or email awinberg@alpinecity.org

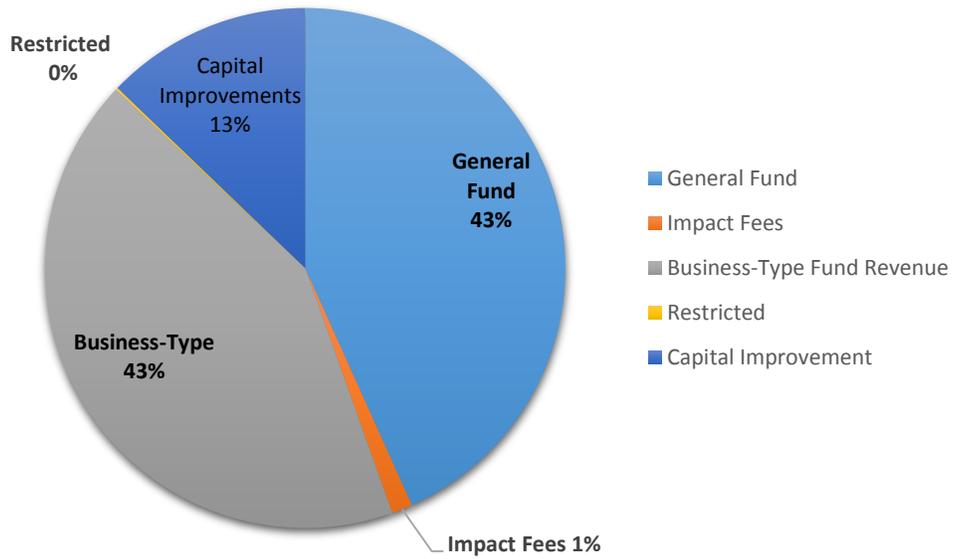
Executive Summary

Alpine City’s total FY2017 budget is \$10,600,228. The charts show how the City plans to spend funds in FY2017 as well as what fees and taxes the City expects to receive. The table shows how planned expenses compare to budgeted expenses in FY2015. Actual data will not be available for FY2016 until later this year.

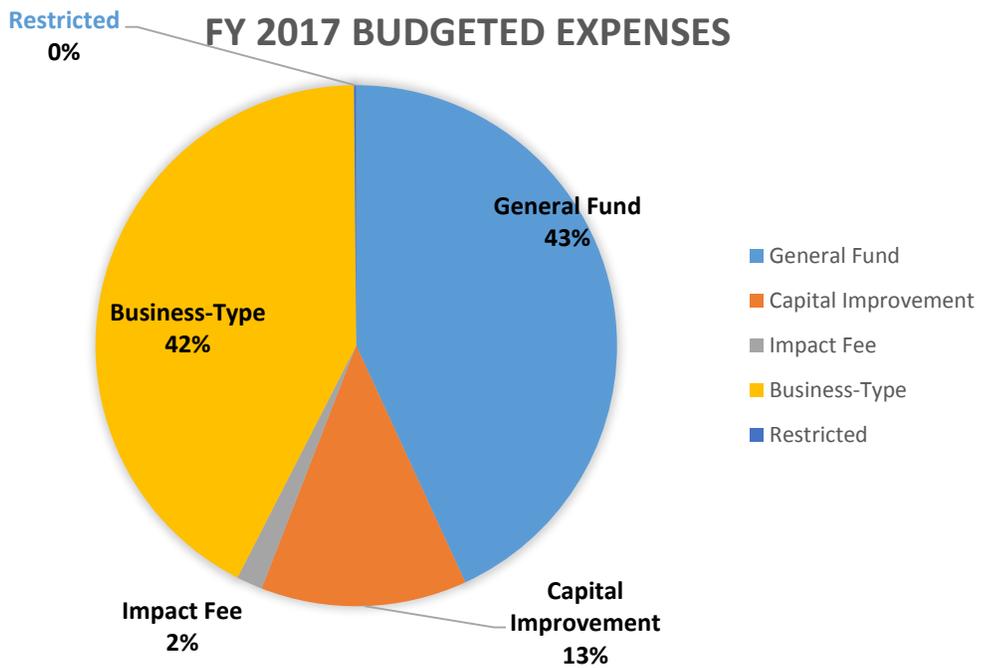
Alpine City is financially healthy, with a bond rating of AA on General Obligation bonds. A bond rating of this degree indicates that Alpine City as an issuer offers “good-to-strong debt service coverage and very strong liquidity.” The FY2017 budget has been prepared in such a way to maintain Alpine City’s strong financial position.

Revenue Type	FY 2015 Actual Budget	FY 2017 Proposed Budget
General Fund Revenue	\$4,552,942	\$5,686,650
Impact Fee	\$181,176	\$130,000
Business-Type Fund Revenue	\$4,216,333	\$4,012,778
Capital Improvement Revenue	\$94,716	\$753,000
Restricted	\$52,730	\$17,800
Total:	\$9,098,466	\$10,600,228
Expense Type		
General Fund Expenses	\$4,001,291	\$5,686,650
Impact Fee Expenses	\$125,828	\$130,000
Business-Type Expenses	\$2,581,834	\$4,012,778
Capital Improvement Expenses	\$237,705	\$753,000
Restricted	\$0	\$17,800
Total:	\$6,946,658.00	\$10,600,228

FY 2017 BUDGETED REVENUE



FY 2017 BUDGETED EXPENSES



Difference General Fund and Business-Type Fund?

The General Fund is considered the main operating fund of the City. This fund accounts for all financial resources of general government. The General Fund receives revenue from property tax, sales and use tax, franchise tax, license and permit fees, and other charges.



The General Fund provides administrative services, executive services (Mayor and City Council), public safety, courts, street maintenance, cemetery care, parks and waste management services.

In other words, City services are all around you, and include such provisions as snow removal, police, fire, library, street upkeep, and special events such as Alpine Days and the annual Rodeo.

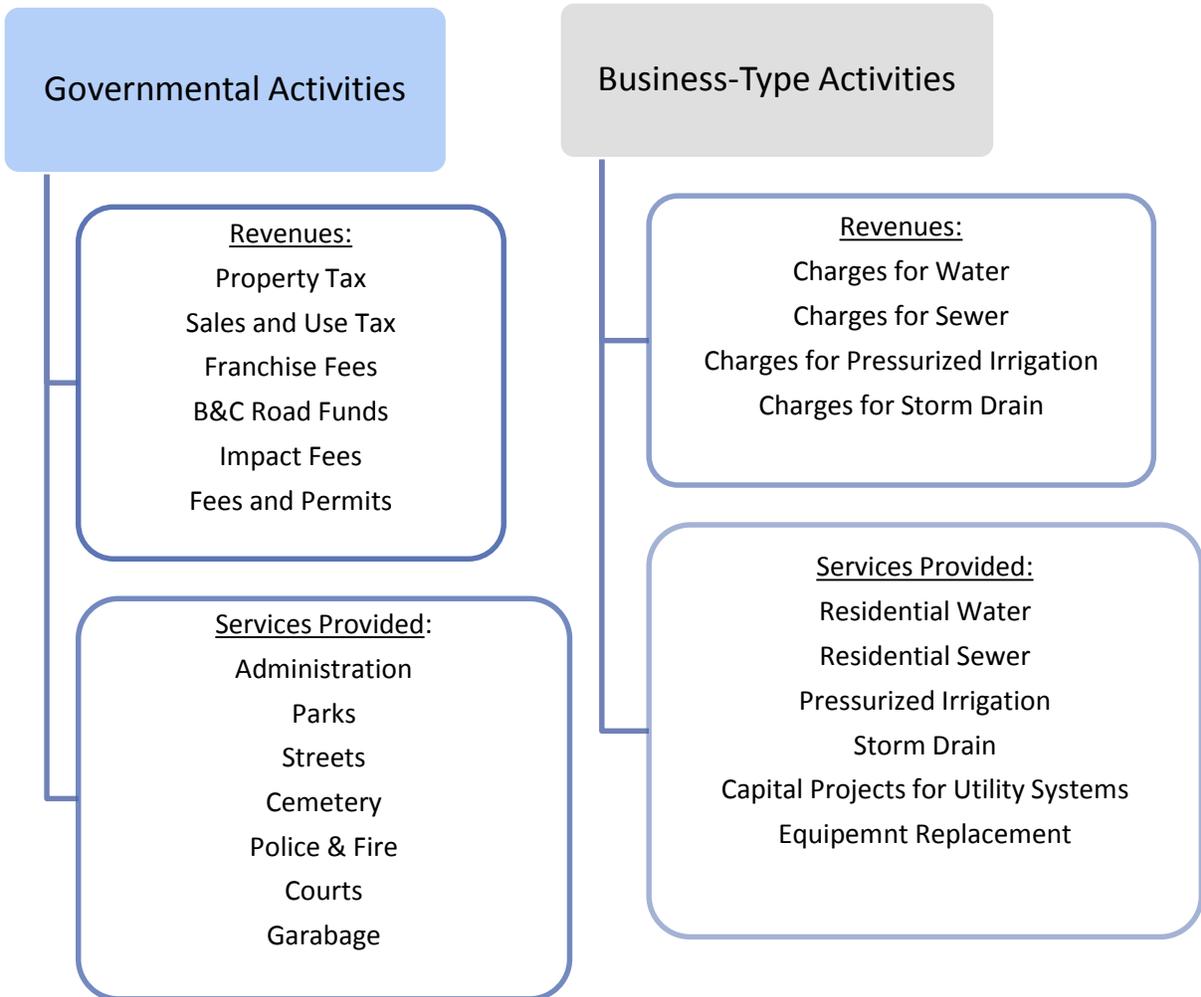


The Business-Type Fund includes those activities that operate similar to a private business. Charges for services should be adequate to cover all costs for that service and provide enough surplus to fund future capital projects. The fees charged are based on the quantity and quality of the service provided to each user. Each service is accounted for in its own fund. These funds include:

- ✓ Water Fund
- ✓ Sewer Fund
- ✓ Pressure Irrigation Fund
- ✓ Storm Drain Fund



The major sources of revenue for all of the Business-Type Funds are fees charged for these services, connection fees and the use of fund balances. The Business-Type funds also collect impact fees for infrastructure that need or will need to be installed due to new growth.



Projected General Fund Revenues for FY 2017

It is important to examine all revenue for both the General Fund and Business-Type Funds. First, we will examine the General Fund revenue, mainly focusing on Property and Sales Tax

The Chart below shows the seven year trend for those revenue sources classified as taxes, as well as monies received from state road funds. In total, these five revenue sources comprise 58% of the general fund revenue. Amounts entered for the years 2011-2015 are based on actual data, while 2016 and 2017 are based on projected amounts. A brief definition of these taxes follows:

Sales Tax-A tax paid to a governing body for the sales of certain goods and services. Utah State sales tax rate is 4.7% as of 2016, with some cities and counties adding a local sales tax on top.

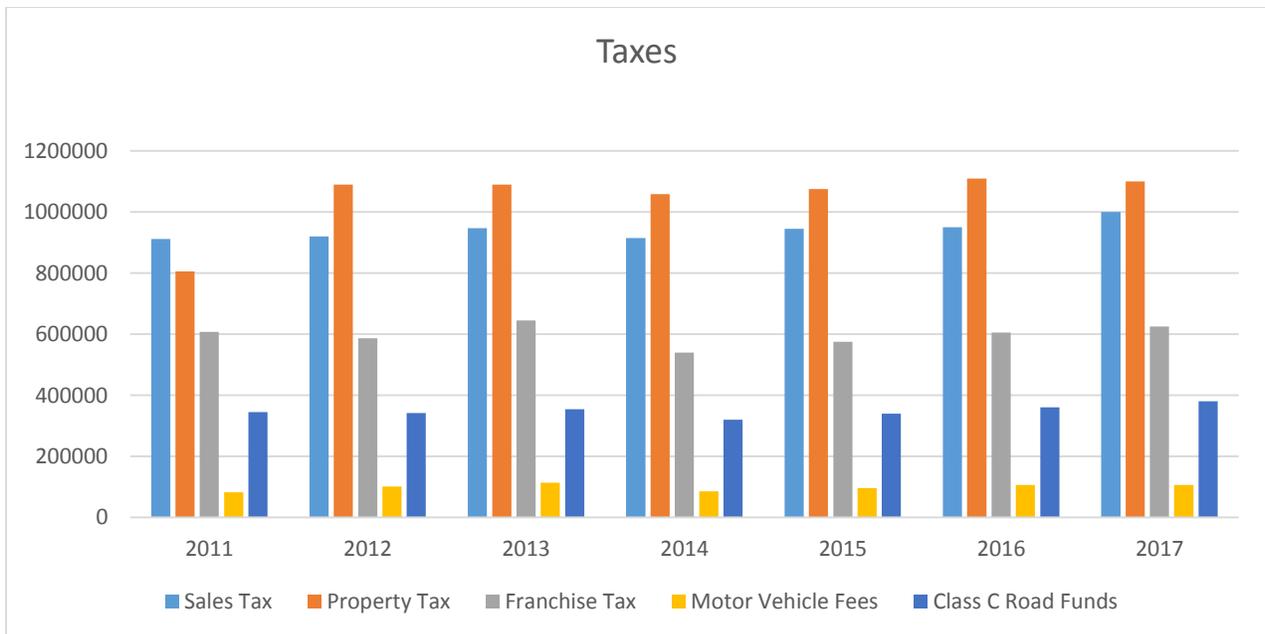
Property Tax-A tax based on the value of a house or other property.

Franchise Tax- A tax levied at the state level against businesses and partnerships chartered within the state.

Motor Vehicle Fees- A sales tax is imposed on the retail sales price (less trade-in allowance) of motor vehicles sold in Utah.

Class C Road Funds- A funding program established by the Utah Legislature as a means of providing assistance to counties and incorporated municipalities for the improvement of roads and streets throughout the State.

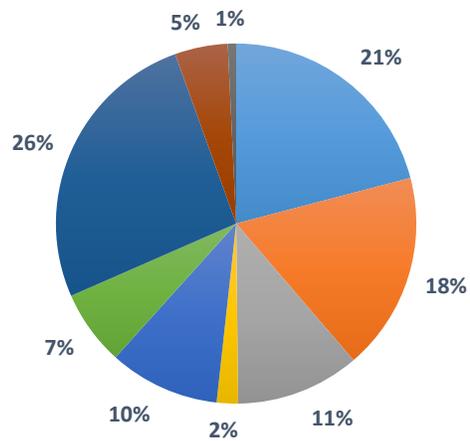
These taxes fluctuate year after year. The main reason for the fluctuation of these taxes is the economy. When we have a strong economy these taxes generally increase.



The table below shows the total amount of General Fund revenue the City is budgeting for the year. All taxes are projected to either remain the same, or increase which is reflected in the budget.

Resource	Amount	Percent
Property Tax	\$1,176,000	21%
Sales Tax	\$1,000,000	18%
Franchise Fee	\$625,000	11%
Motor Vehicle Tax	\$106,000	2%
Charge for Service	\$558,366	10%
Inter-Governmental	\$380,000	7%
Other	\$1,525,634	27%
Licenses and Permits	\$267,150	5%
Traffic Fines	\$42,000	1%
Total	\$5,681,650	100%

Budgeted General Fund Revenue FY 2017

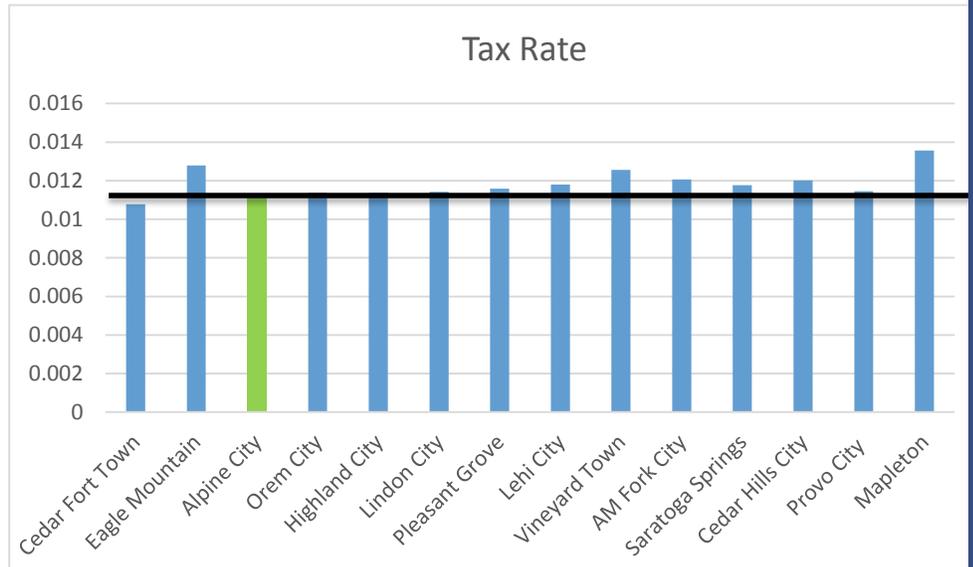


- Property Tax
- Sales Tax
- Franchise Fee
- Motor Vehicle Tax
- Charge for Service
- Inter-Governmental
- Other
- Licenses and Permits
- Traffic Fines

Property Tax

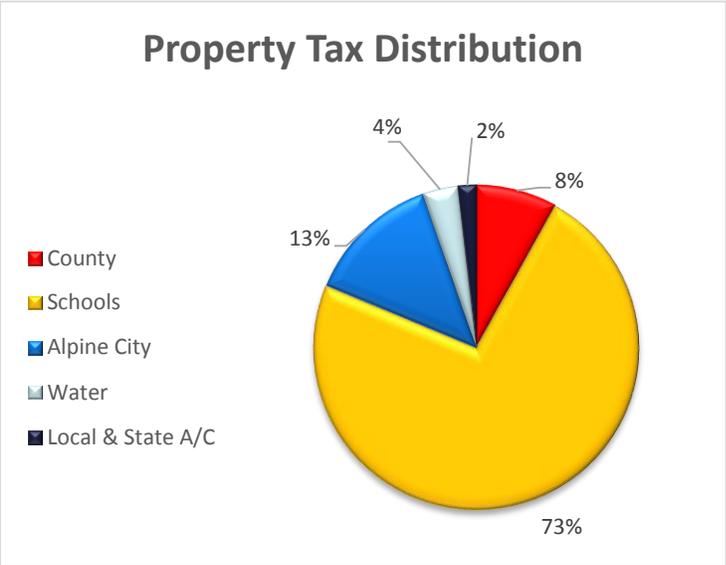
Compared to other cities within Utah County, Alpine currently has a low overall tax rate. For 2016 the Alpine City adopted a .001388 tax rate.

Taxing Entity	Tax Rate 2015
Cedar Fort Town	.0107790
Eagle Mountain	.0127950
Alpine City	.0111820
Orem City	.0113670
Highland City	.0112720
Lindon City	.0114210
Pleasant Grove	.0115790
Lehi City	.0118050
Vineyard Town	.0125580
AM Fork City	.0120660
Saratoga Springs	.0117630
Cedar Hills City	.0120190
Provo City	.0114480
Mapleton	.0135580



The Alpine City Council, Mayor and Administration understand the importance of wisely adjusting the Certified Tax Rate. Sound practices have resulted in small, incremental changes over time to preserve the service quality expected by Alpine residents. Below is the tax rate for the City and the revenue generated by that tax rate.

Year	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Rate	.001029	.001121	.001226	.001870	.001916	.001773	.001611
Tax Collected							
	\$797,239	\$837,650	\$805,421	\$1,089,533	\$1,040,052	\$1,100,649	\$1,087,494



Property tax is collected by Utah County and is distributed to six different entities. Each entity sets its own tax rate. As shown here the largest taxing entity is the Alpine School District followed by Alpine City. The property tax that Alpine City collects comprises 21% of the revenue collected in the General Fund.

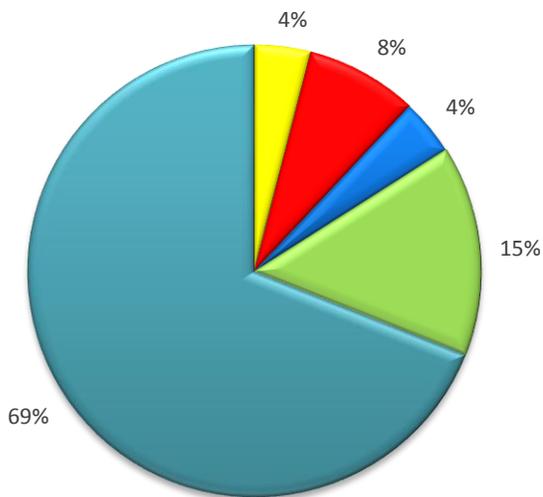
Sales Tax

Sales tax is the second largest revenue source for Alpine City, consisting of approximately 18% of the overall general fund revenues. The combined Sales and Use tax rate for Alpine is 6.750%. Alpine City receives a small portion of the sales tax that the State collects. Alpine’s portion of sales tax collected is based off: 1) point of sales taxes collected, and 2) population.

Below is a table and graphs depicting how the collected sales tax amounts compare to the budgeted amounts and the overall distribution of sales tax.

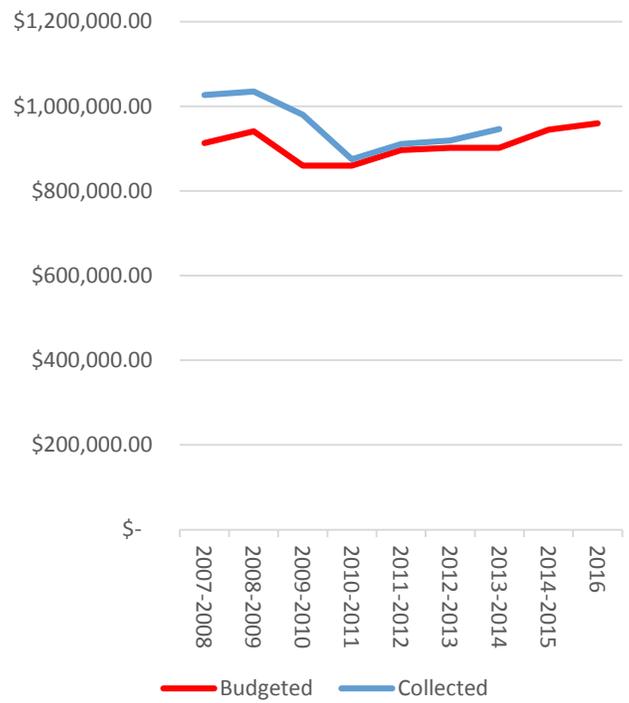
Budgeted	Collected	
2007-2008	\$913,530.00	\$1,027,042.99
2008-2009	\$940,687.00	\$1,034,718.90
2009-2010	\$860,000.00	\$980,320.07
2010-2011	\$860,000.00	\$875,234.85
2011-2012	\$896,754.00	\$911,094.04
2012-2013	\$902,000.00	\$919,476.64
2013-2014	\$902,000.00	\$946,445.00
2014-2015	\$945,000.00	\$1,037,125
2016	\$950,000.00	

Sales Tax Distribution



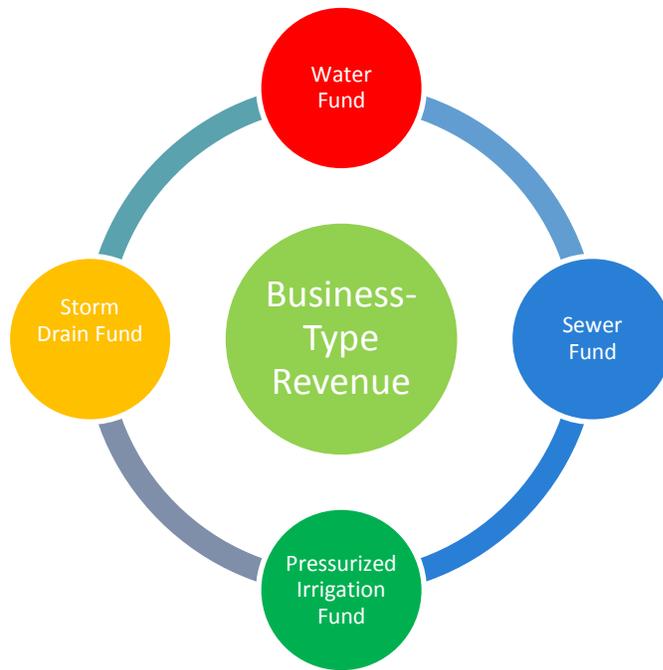
■ County Transit Tax ■ Mass Transit Tax
■ County Sales Tax ■ Local (Alpine)
■ State Sales Tax

Budgeted vs. Collected



Projected Business-Type Revenues and Expenses for FY 2017

Alpine City receives revenues from a number of different Business-Type sources. Those revenues are accounted for in the following funds: Water Fund, Storm Drain Fund, Sewer Fund, and the Pressurized Irrigation Fund.



Below shows a projection of what Alpine City expects to receive in FY2017 from each of these revenue source.

Projected Business-Type Revenues for FY 2017			
Water Fund	Sewer Fund	Pressurized Irrigation Fund	Storm Drain Fund
\$1,354,750	\$1,125,300	\$1,263,628	\$277,100

The City pays for a multiplicity of expenses with these revenues. Including the following:

- portion of staff salaries and benefits
- training, travel, memberships, and subscriptions
- office supplies and equipment
- related utilities
- insurance
- professional contracting services
- technology services
- capital projects associated to infrastructure

Statement of Indebtedness

Alpine City follows sound debt polices to handle indebtedness according to state laws and regulations. Proper debt management enhances the quality of decisions by imposing order and discipline, and promoting consistency and continuity in decision making.

The City of Alpine has one outstanding bond issue: Pressurized Irrigation Bond

This bond will be paid in full during FY 2025-2026

Type and Name of Indebtedness	Issued Amount	Principal Balance June 30, 2016	Fiscal Year 2016-2017 Principal & Int. Payments	Fiscal Year Issued	Fiscal Year Completion
PI Revenue	\$5,875,000.00	\$3,940,000.00	\$464,874.00	2011	2025-2026

Capital Improvement, City Events and Equipment Purchases-

Capital Improvement Projects make up a large amount of the budgeted expenses. This section of the budget highlights some major projects both current and proposed for FY2017. Also included, is a schedule of the equipment the City plans to purchase in FY2017.

Current Water Projects for Culinary and Pressurized Irrigation-

Water quality and delivery continue to be a top priority for Alpine City. With the increased growth that has occurred over the past few years, corresponding water needs have been identified and the cost of these improvements have been planned. In 2015, the Public Works Staff completed the following:

- Replaced the pump in the 300 North Well
- Replaced several old Fire Hydrants in the City



Proposed Water Projects-

- Electronic Meter Reading Systems for Culinary Water
- Waterline replacement

Current Park Projects-

Tennis and Pickle Ball Courts at Burgess Park were completed in the summer of 2015.



The City added bathrooms to Moyle Park.



Proposed Park and Cemetery Projects-

- Peterson Park Tree Removal Project
- Basketball Court Repair (Burgess Park)
- Conceptual Design for Cemetery Expansion
- Smooth Canyon Park Playground

Current Street Project

Improvement as well as maintenance to the road system continued throughout the City in 2015.



Proposed Street Projects

- 600 North Expansion
- Routine Yearly Maintenance to Roadways
- Ft. Canyon Road Inspector
- Sidewalk on Westfield Road

Current General Building Projects

City Hall Remodel which included painting walls, new carpet, and an expanded conference room

Proposed General Building Projects

- Fire Station Remodel
- Moyle Park House Remodel
- Park Maintenance Building for our Public Works Department
- Salt Shed
- City Office Bell Tower Repair, Front Door Replacement, Window Replacement and Monument Sign

Current Sewer Projects

A Sewer Line was completed on 100 West and 600 North



Recreational Plans-

The biggest City recreational events take place in August each year.

- Rodeo



- Alpine Days



Alpine Days 2015 Parade



Alpine Days 2015 Foam Party

Planning projects

Alpine City continues to strive for a walkable community, and we continue to make great improvements to the trail system.



Proposed Trail Project-

- Dry Creek Corridor Trail
- Burgess Park –Trail Repairs

Proposed Equipment Purchases for FY 2017-

- Modify Bobtail for Hook Lift
- Streets Pick-up Truck
- Backhoe Lease
- Park Maintenance Vehicle 1

Analysis of Funding for Capital Improvement Projects and Equipment Purchases-

The next section of the budget, includes an analysis of the funding of these projects.

Street Projects for FY 2017-

600 North Expansion

Estimated Cost: \$250,000

Routine Maintenance on Streets for FY2017

Estimated Cost: \$400,000

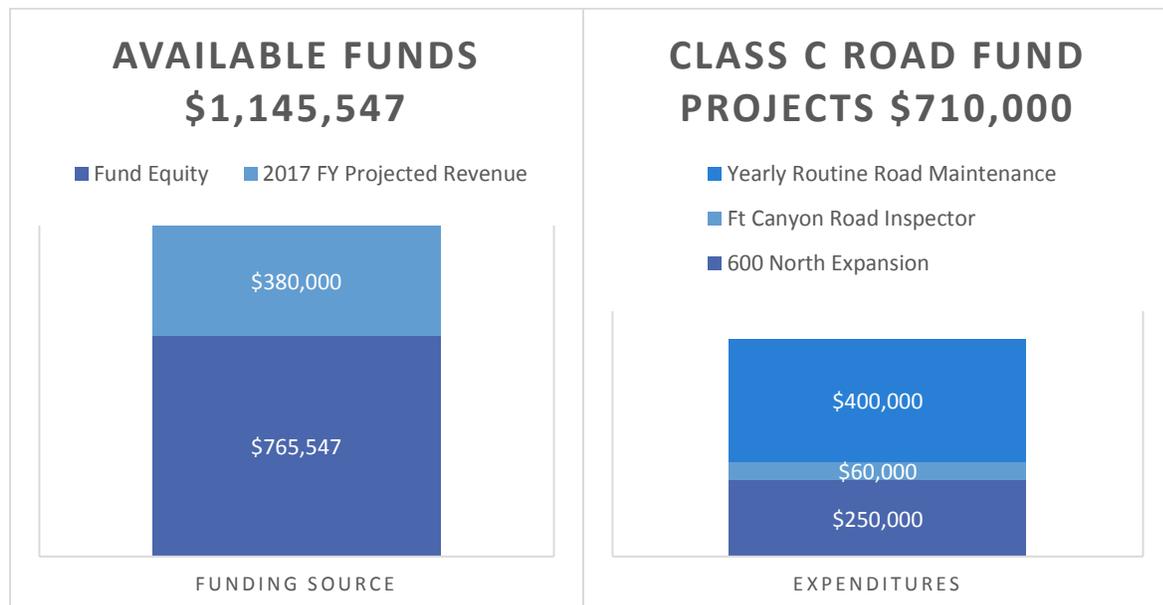
Ft Canyon Road Inspector

Estimated Cost: \$60,000

Funding for Street Projects-

Class C Road Fund Equity \$765,546.75

Estimated Class C Road Fund Revenue for FY 2017 \$ \$380,000.00



Equipment Purchases for FY 2017-

Modify Bobtail for Hook Lift

Cost: \$85,000

Truck for Streets Department

Cost: \$25,000

Renewal of Backhoe Lease

Cost: \$7,000

Park Maintenance Vehicle 1

Cost: \$20,000

Renewal of Mini Excavator Lease

Cost: \$6,000

Funding for Equipment for FY 2017-

General Fund \$29,250

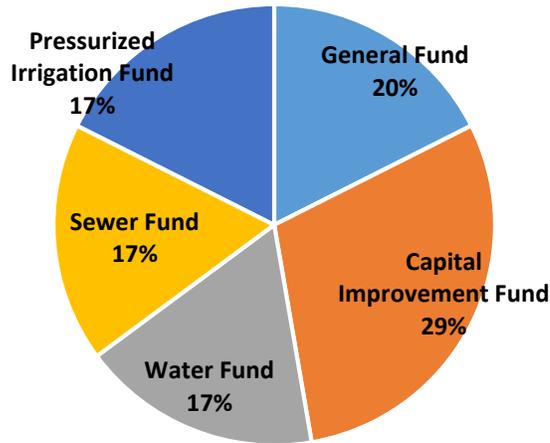
Capital Improvement Fund \$41,000

Water Fund \$24,250

Sewer Fund \$24,250

Pressurized Irrigation Fund \$24,250

Estimated Equipment Cost for FY2017 \$143,000



Parks and Cemetery Projects for FY 2017-

Smooth Canyon Park Playground

Cost: \$ 50,000

Basketball Court Repair Burgess Park

Cost: \$50,000

Peterson Park Tree Removal Project

Cost: \$5,000

Cemetery Expansion Conceptual Design

Cost: \$25,000

Funding for Parks and Cemetery Projects for FY 2017-

Impact Fee Fund \$50,000 (As per Capital Facility Plan)

Capital Improvement Fund \$80,000

Infrastructure Projects for FY 2017-

Sidewalk on Westfield Road

Cost: \$60,000

Funding for Infrastructure Projects-

Capital Improvement Fund \$60,000

Trail Project for FY 2017-

Dry Creek Corridor Trail

Cost: \$20,000

Burgess Park Trail Repairs

Cost: \$10,000

Funding for Trail Project-

Capital Improvement Fund \$30,000

Building Improvement Projects for FY 2017-

Moyle Park House Remodel

Cost: \$ 70,000

Park Maintenance Building for Public Works Department

Cost: \$500,000

Fire Station Remodel

Cost: \$100,000

City Office Building-Bell Tower Repair, Front Door and Window Replacements,
New Monument Sign

Cost: \$22,000

Salt Shed

Cost: \$50,000

Funding for Building Improvement Projects-

Capital Improvement Fund \$542,000

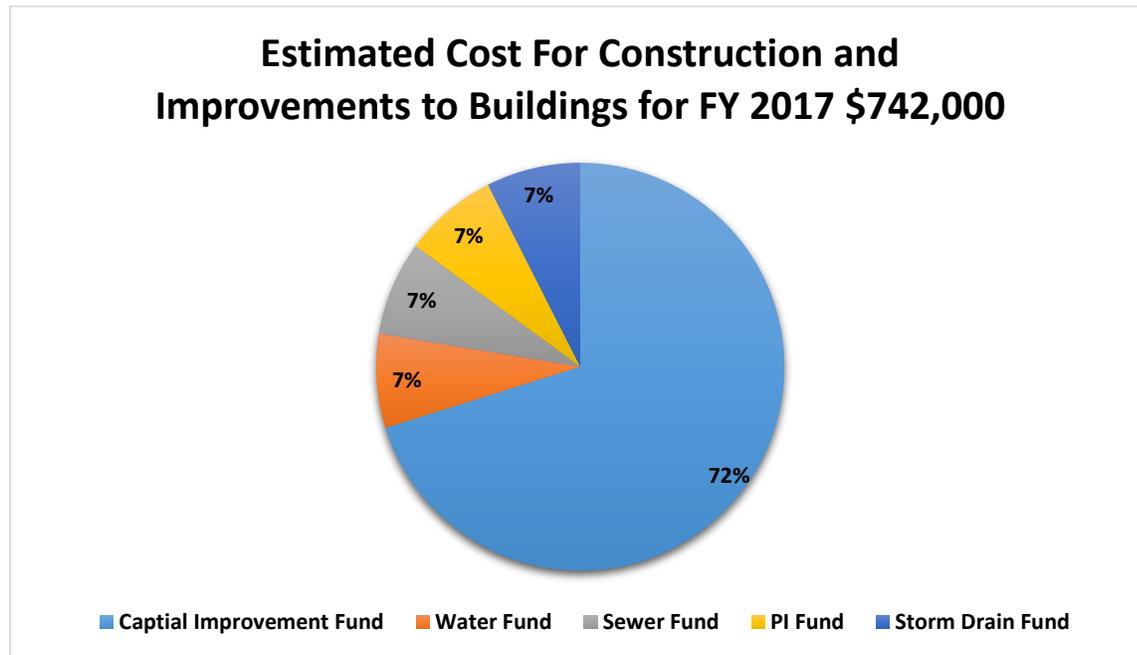
Water Fund \$50,000

Sewer Fund \$50,000

PI Fund \$50,000

Storm Drain Fund \$50,000

Estimated Cost For Construction and Improvements to Buildings for FY 2017 \$742,000



Water Fund Projects for FY 2017:

Culinary Electronic Reading Meter System (including demo)

Cost: \$502,500

Water Line Replacement

Cost: \$100,000

Funding for Water Fund Projects-

Water Fund \$602,500

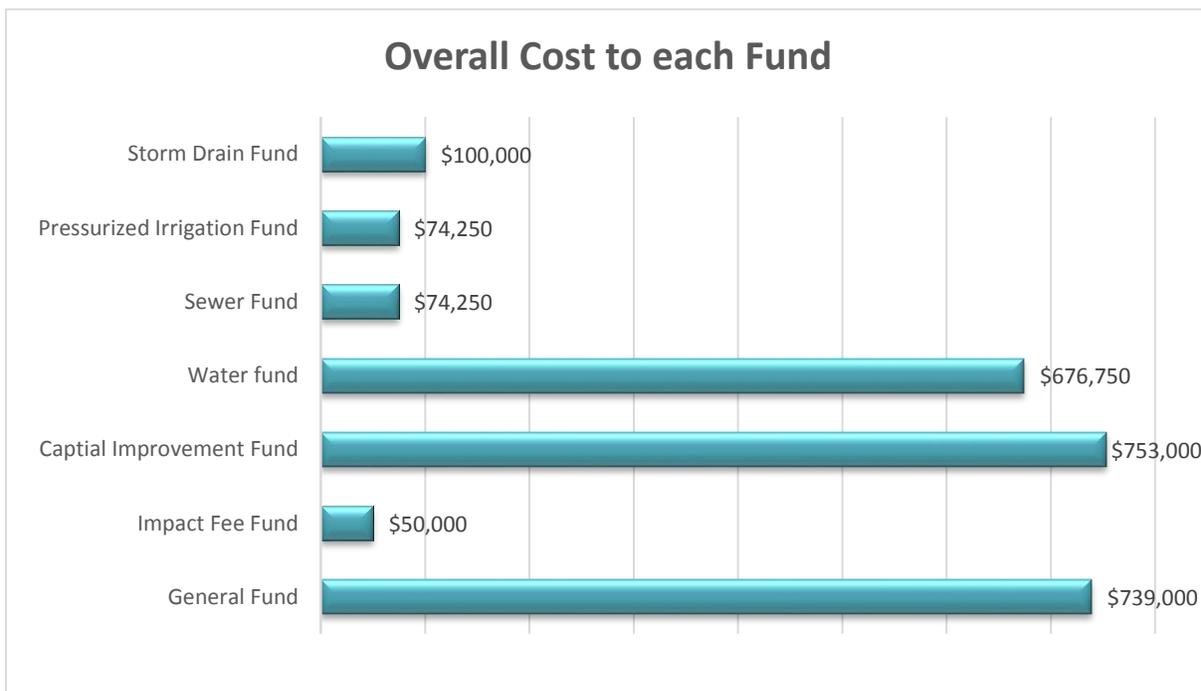
Storm Drain Fund Projects for FY 2017-

Various Small Projects

Cost: \$50,000

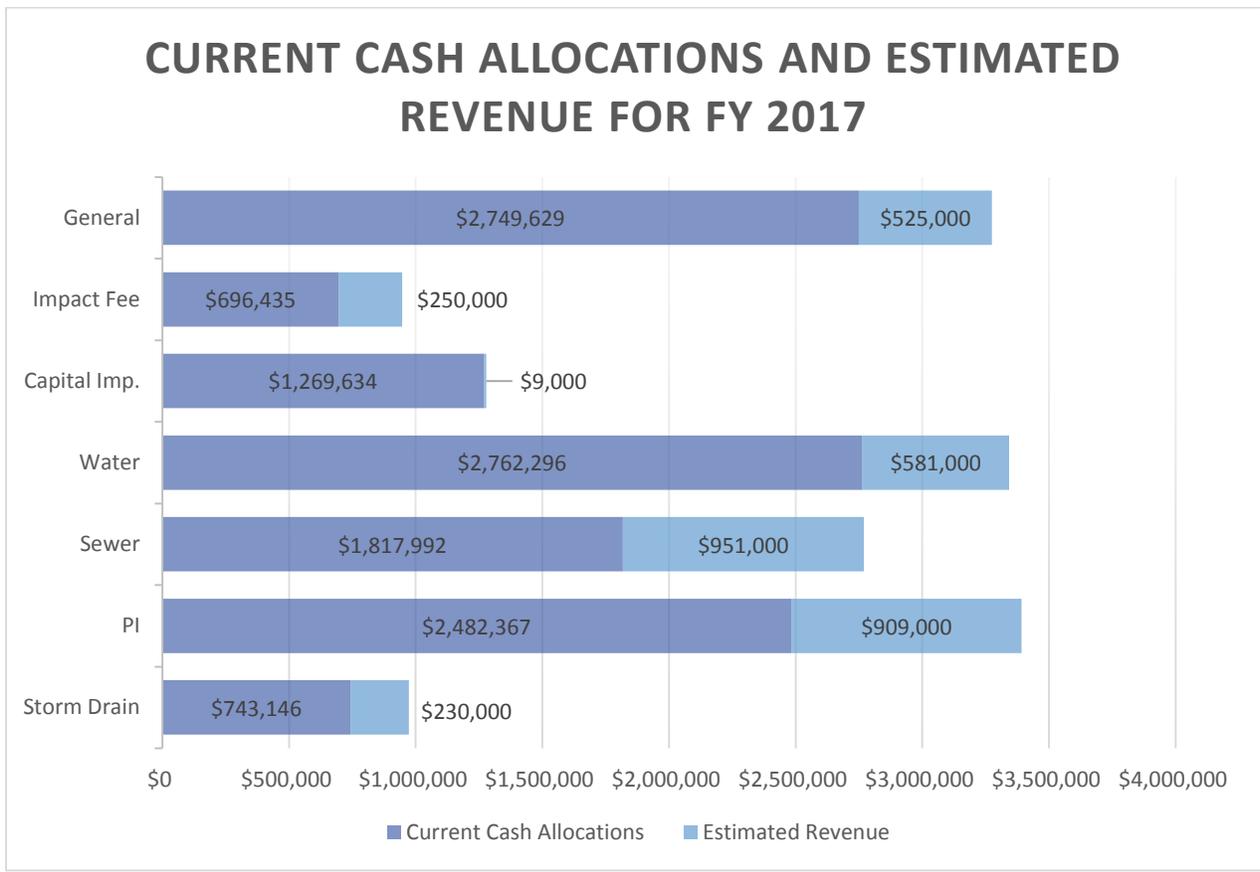
Funding for Storm Drain Projects-

Storm Drain Fund \$50,000



The total combined cost for all construction and improvement projects and equipment purchases for FY 2017 is \$2,467,250.

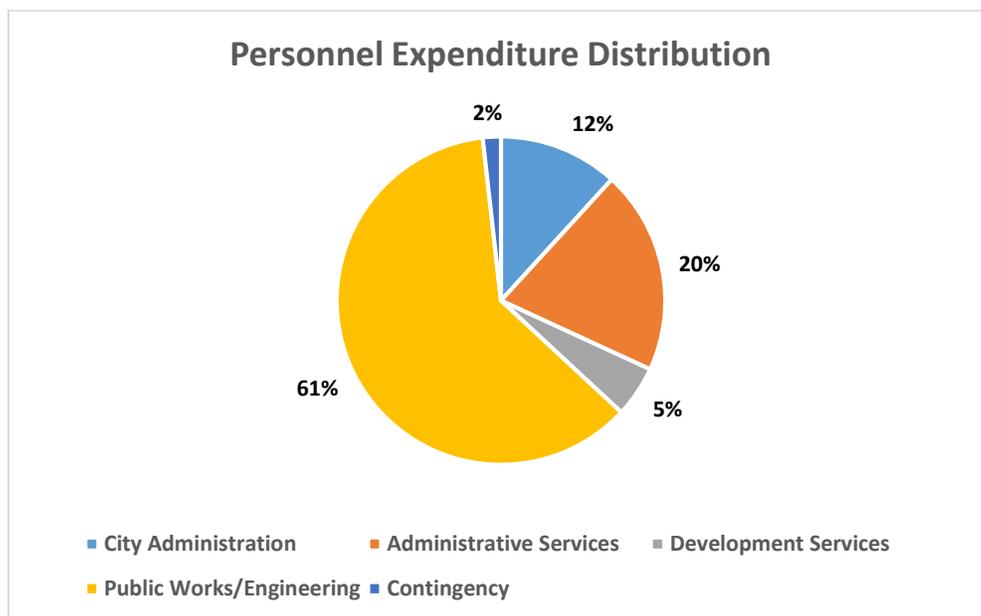
****City plans to apply for grants to help fund the Culinary Electronic Reading Meter System.



Personnel

Alpine City employs 15 full-time and 2 part-time employees. These employees perform the day to day operations of the City. During the summer months, the City hires several seasonal staff members to help with the maintenance of the parks, streets, pressurized irrigation and cemetery. Along with the Mayor and five City Council members, we have a group of individuals who work on our planning commission. Below shows a table of the budgeted salaries and benefits for each department.

Department	Budgeted Salaries	Budgeted Overtime	Budgeted Benefits	Department Total	Percent
City Administration	152,282	0	45,827	198,109	12%
Administrative Services	236,518	0	107,497	344,015	20%
Development Services	62,045	400	22,290	84,735	5%
Public Works/Engineering	598,174	46,275	379,949	1,024,398	61%
Contingency	30,000	0	0	30,000	2%
City Totals	1,079,019	46,275	555,563	1,681,257	



Budget

General Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
Taxes				
10-31-10	CURRENT YEAR GENERAL PROPERTY	\$1,099,736	\$1,109,244	\$1,116,000
10-31-20	REDEMPTION TAXES	\$104,304		\$60,000
10-31-30	GENERAL SALES AND USE TAXES	\$1,037,125	\$950,000	\$1,000,000
10-31-31	MOTOR VEHICLE TAX	\$104,501	\$106,000	\$106,000
10-31-40	FRANCHISE FEE - CABLE TV & UP&	\$645,850	\$605,000	\$625,000
10-31-90	PENALTIES & INT. ON DELINQUENT	\$2,356	\$1,000	\$1,500
Total taxes		\$2,993,872	\$2,771,244	\$2,908,500
Licenses and Permits				
10-32-10	BUSINESS LICENSES AND PERMITS	\$26,975	\$20,000	\$20,200
10-32-20	PLAN CHECK FEES	\$105,858	\$95,000	\$95,950
10-32-21	BUILDING PERMITS	\$198,474	\$150,000	\$150,000
10-32-22	BUILDING PERMIT ASSESSMENT	\$0	\$1,000	\$1,000
Total Licenses and Permits		\$331,307	\$266,000	\$267,150
Intergovernmental				
10-33-41	UTAH COUNTY GRANT	\$0	\$0	\$0
10-33-42	OTHER GRANTS/QUAIL FIRE	\$0	\$0	\$0
10-33-56	C& B ROAD FUND ALLOTMENT	\$360,565	\$360,000	\$380,000
10-33-58	STATE LIQUOR FUND ALLOTMENT	\$0	\$0	\$0
Total Intergovernmental		\$360,565	\$360,000	\$380,000
Charges for Services				
10-34-13	ZONING AND SUBDIVISION FEES	\$12,995	\$5,000	\$10,000
10-34-14	ANNEXATION APPLICATIONS	\$500	\$0	\$500
10-34-15	SALE OF MAPS AND PUBLICATIONS	\$18	\$100	\$50
10-34-22	PUBLIC SAFETY DISTRICT RENTAL	\$38,516	\$38,516	\$38,516
10-34-40	WASTE COLLECTION SALES	\$512,296	\$488,072	\$490,000
10-34-69	YOUTH COUNCIL	\$5,367	\$1,300	\$1,300
10-34-81	SALE OF CEMETERY LOTS	\$16,370	\$8,000	\$8,000

10-34-83	BURIAL FEES	\$12,550	\$8,500	\$10,000
Total Charge for Services		\$598,612	\$549,488	\$558,366
Fines				
10-35-10	TRAFFIC FINES	\$56,899	\$55,000	\$40,000
10-35-15	OTHER FINES	\$1,899	\$1,000	\$1,000
10-35-16	TRAFFIC SCHOOL	\$1,260	\$1,000	\$1,000
Total Fines		\$60,058	\$57,000	\$42,000
Rents and Concessions				
10-36-20	RENTS AND CONCESSIONS	\$35,619	\$32,000	\$32,000
Total RENTS AND CONCESSIONS		\$35,619	\$32,000	\$32,000
Other Revenues				
10-38-10	INTEREST EARNINGS	\$16,318	\$8,200	\$12,500
10-38-17	ALPINE DAYS	\$16,290	\$17,300	\$20,000
10-38-18	RODEO REVENUE	\$16,905	\$15,000	\$20,000
10-38-45	LAMBERT PARK DONATION	\$0	\$0	\$0
10-38-50	BICENTENNIAL BOOKS	\$1,640	\$500	\$500
10-38-90	SUNDRY REVENUES	\$79,854	\$10,000	\$0
Total Other Revenues		\$131,007	\$51,000	\$53,000
Transfers and Contributions				
10-39-10	GENERAL FUND SURPLUS	\$0	\$517,936	\$1,404,134
10-39-15	TRANSFER FROM WATER	\$6,000	\$6,000	\$6,000
10-39-20	CONTRIBUTION FOR PARAMEDIC	\$29,902	\$29,500	\$29,500
10-39-25	TRANSFER FROM SEWER	\$6,000	\$6,000	\$6,000
Total TRANSFERS AND CONTRIBUTIONS:		\$41,902	\$559,436	\$1,445,634
Total General Fund Revenue		\$4,552,942	\$4,646,168	\$5,686,650
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
10-41-11	SALARIES & WAGES, ADMINISTRATION	\$107,215	\$194,088	\$199,500
10-41-13	EMPLOYEE BENEFITS	\$31,778	\$76,050	\$69,100
10-41-14	OVERTIME WAGES	\$0	\$0	\$0
10-41-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$7,607	\$12,000	\$12,000
10-41-22	PUBLIC NOTICES	\$2,478	\$2,000	\$3,000
10-41-23	TRAVEL	\$4,764	\$5,000	\$5,000
10-41-24	OFFICE EXPENSE, SUPPLIES & POS	\$9,736	\$10,500	\$12,000
10-41-25	EQUIPMENT - SUPPLIES & MAINTEN	\$361	\$1,000	\$2,000

10-41-28	TELEPHONE	\$3,034	\$3,500	\$2,000
10-41-30	TECHNICAL & PROFESSIONAL SERV	\$101,279	\$80,000	\$50,000
10-41-33	EDUCATION	\$1,080	\$2,000	\$150
10-41-46	COUNCIL DISCRETIONARY FUND	\$7,423	\$12,000	\$12,000
10-41-47	MAYOR DISCRETIONARY FUND	\$7,776	\$9,600	\$2,000
10-41-51	INSURANCE	\$6,128	\$12,000	\$12,000
10-41-63	OTHER SERVICES	\$0	\$1,000	\$1,000
10-41-64	OTHER EXPENSES	\$660	\$1,000	\$1,000
Total Administration		\$291,319	\$421,738	\$382,750
Court				
10-42-24	OFFICE EXPENSE, SUPPLIES & POS	\$15,947	\$18,000	\$20,000
10-42-31	PROFESSIONAL & TECHNICAL	\$70,104	\$81,000	\$43,000
10-42-40	WITNESS FEES	\$0	\$500	\$200
10-42-46	VICTIM REPARATION ASSESSMENT	\$17,296	\$21,000	\$15,000
Total Court		\$103,347	\$120,500	\$78,200
Treasurer				
10-43-11	SALARIES AND WAGES	\$11,319	\$14,285	\$14,750
10-43-13	EMPLOYEE BENEFITS	\$6,011	\$5,135	\$6,100
10-43-14	OVERTIME WAGES	\$0	\$0	\$0
10-43-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$56	\$500	\$500
10-43-23	TRAVEL	\$283	\$500	\$500
10-43-24	OFFICE EXPENSE, SUPPLIES & POS	\$385	\$500	\$1,000
10-43-33	EDUCATION	\$15	\$500	\$500
10-43-34	ACCOUNTING SERVICES/AUDIT	\$15,120	\$11,000	\$11,000
Total Treasurer		\$33,189	\$32,420	\$34,350
Elections				
10-50-24	OFFICE EXPENSE, SUPPLIES & POS	\$0	\$0	\$0
10-50-62	MISCELLANEOUS SERVICES	\$16	\$13,000	\$0
Total Elections		\$16	\$13,000	\$0
Government Buildings				
10-52-26	BUILDING SUPPLIES	\$3,344	\$6,500	\$3,000
10-52-27	UTILITIES	\$20,373	\$22,000	\$22,000
10-52-51	INSURANCE	\$12,452	\$15,000	\$15,000
10-52-63	OTHER SERVICES	\$13,182	\$15,000	\$15,000
10-52-72	CAPITAL OUTLAY BUILDINGS	\$33,944	\$47,000	\$47,000
Total Government Buildings		\$83,295	\$105,500	\$102,000

Emergency Services				
10-57-61	POLICE-PROFESSIONAL SERVICE	\$1,034,626	\$1,057,062	\$1,075,000
10-57-63	FIRE-PROFESSIONAL SERVICE	\$663,101	\$671,262	\$680,000
10-57-72	ADMINISTRATION	\$71,860	\$75,390	\$79,000
Total Emergency Services		\$1,769,587	\$1,803,714	\$1,834,000
Building Department				
10-58-11	SALARIES & WAGES	\$26,003	\$19,000	\$20,800
10-58-13	EMPLOYEE BENEFITS	\$12,944	\$15,000	\$17,500
10-58-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$125	\$200	\$500
10-58-24	OFFICE SUPPLIES	\$1,485	\$1,500	\$1,500
10-58-25	EQUIPMENT-SUPPLIES & MAINTENANCE	\$700		
10-58-28	TELEPHONE	\$97	\$1,000	\$1,000
10-58-29	CONTRACT/BUILDING INSPECTOR	\$93,674	\$90,000	\$90,000
10-58-51	INSURANCE & SURETY BONDS	\$2,032	\$7,000	\$7,000
10-58-64	OTHER EXPENSES	\$0	\$0	\$0
10-58-65	BUILDING PERMIT SURCHARGE	\$1,578	\$4,000	\$4,000
Total Building Department		\$138,638	\$137,700	\$142,300
Planning Department				
10-59-11	SALARIES & WAGES	\$92,087	\$100,100	\$102,750
10-59-12	SALARIES AND WAGES TEMP. EMP.	\$0		
10-59-13	EMPLOYEE BENEFITS	\$34,655	\$38,500	\$39,900
10-59-14	OVERTIME WAGES	\$361	\$400	\$400
10-59-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$0	\$0	\$0
10-59-23	TRAVEL	\$404	\$500	\$700
10-59-24	OFFICE EXPENSE, SUPPLIES & POS	\$1,996	\$2,500	\$2,500
10-59-30	PROFESSIONAL & TECHNICAL SERV	\$24,012	\$40,000	\$30,000
10-59-31	LEGAL SERVICES FOR SUBDIVIS	\$0	\$4,000	\$4,000
10-59-33	ENGINEERING ON SUBDIVISIONS	\$0	\$0	\$0
10-59-34	EDUCATION	\$420	\$750	\$750
10-59-63	SPECIAL PROJECTS	\$0		
Total Planning Department		\$153,935	\$186,750	\$181,000
Street Department				
10-60-11	SALARIES & WAGES	\$69,244	\$72,500	\$71,025
10-60-13	EMPLOYEE BENEFITS	\$44,329	\$44,550	\$56,100
10-60-14	OVERTIME WAGES	\$9,198	\$8,000	\$10,000

10-60-23	TRAVEL	\$173	\$750	\$750
10-60-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$31,003	\$25,000	\$27,000
10-60-26	STREET SUPPLIES AND MAINTENANC	\$38,887	\$60,000	\$45,000
10-60-27	UTILITIES	\$454	\$500	\$500
10-60-28	MOBIL TELEPHONE	\$1,180	\$1,500	\$750
10-60-29	POWER - STREET LIGHTS	\$58,475	\$50,000	\$50,000
10-60-51	INSURANCE	\$10,248	\$12,000	\$12,000
10-60-61	MISCELLANEOUS SUPPLIES	\$0	\$0	\$0
10-60-63	OTHER SERVICES	\$8,601	\$8,000	\$9,000
10-60-64	OTHER EXPENSES	\$912	\$750	\$750
10-60-70	CLASS C ROAD FUND	\$293,998	\$400,000	\$710,000
10-60-73	CAPITAL OUTLAY-OTHER THAN BUIL	\$0	\$0	\$0
10-60-74	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$29,250
Total Street Department		\$566,702	\$683,550	\$1,022,125
Parks & Recreation				
10-70-11	SALARIES & WAGES	\$39,801	\$40,050	\$41,250
10-70-12	SALARIES/WAGES TEMPORARY EMPLO	\$23,412	\$30,000	\$27,500
10-70-13	EMPLOYEE BENEFITS	\$25,665	\$28,500	\$28,000
10-70-14	OVERTIME WAGES	\$799	\$3,000	\$1,000
10-70-23	TRAVEL	\$473	\$1,000	\$1,000
10-70-24	OFFICE EXPENSE, SUPPLIES & POS	\$541	\$1,000	\$1,000
10-70-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$13,225	\$19,000	\$19,000
10-70-26	BUILDING AND GROUNDS SUPPLIES	\$27,486	\$25,000	\$25,000
10-70-27	UTILITIES	\$10,338	\$30,000	\$30,000
10-70-28	MOBIL TELEPHONE	\$390	\$500	\$500
10-70-51	INSURANCE & SURETY BONDS	\$8,087	\$11,000	\$11,000
10-70-60	RODEO EXPENSES	\$19,926	\$20,000	\$20,000
10-70-63	OTHER SERVICES-AM FORK AGREEMT	\$0	\$0	\$0
10-70-64	OTHER EXPENSES	\$21,725	\$2,000	\$1,500
10-70-65	OTHER EXPENSES - ALPINE DAYS	\$35,864	\$37,300	\$40,000
10-70-67	MOYLE PARK	\$6,427	\$6,500	\$9,000
10-70-68	LIBRARY	\$11,408	\$12,000	\$11,000
10-70-69	YOUTH COUNCIL	\$7,469	\$5,000	\$5,000
10-70-70	BOOK MOBILE	\$13,200	\$13,200	\$13,200
10-70-71	TRAILS	\$217	\$5,000	\$5,000

10-70-75	QUAIL FIRE RESTORATION	\$0	\$0	\$0
Total Parks & Recreation		\$266,453	\$290,050	\$289,950
Cemetery				
10-77-11	SALARIES & WAGES	\$39,601	\$40,050	\$41,250
10-77-12	SALARIES & WAGES TEMPORARY EMP	\$23,412	\$30,000	\$27,500
10-77-13	EMPLOYEE BENEFITS	\$25,079	\$28,500	\$28,000
10-77-14	OVERTIME WAGES	\$799	\$2,275	\$2,275
10-77-24	OFFICE EXPENSE, SUPPLIES & POS	\$337	\$500	\$500
10-77-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$11,038	\$10,000	\$10,000
10-77-26	BUILDING AND GROUNDS	\$27,099	\$15,200	\$25,000
10-70-28	MOBIL TELEPHONE	\$390	\$500	\$500
10-77-51	INSURANCE & SURETY BONDS	\$5,587	\$10,000	\$10,000
10-77-61	MISCELLANEOUS SUPPLIES	\$0	\$0	\$0
10-77-63	OTHER SERVICES	\$119	\$10,000	\$5,000
Total Cemetery		\$133,461	\$147,025	\$150,025
Garbage				
10-82-11	SALARIES & WAGES	\$29,910	\$48,075	\$49,250
10-82-13	EMPLOYEE BENEFITS	\$12,868	\$17,100	\$32,000
10-82-14	OVERTIME WAGES	\$0	\$0	\$0
10-82-24	OFFICE EXPENSE, SUPPLIES & POS	\$4,628	\$5,000	\$5,000
10-82-28	TELEPHONE	\$97	\$2,000	\$0
10-82-34	TECHNOLOGY UPDATE	\$3,188	\$5,000	\$5,000
10-82-61	TIPPING FEES	\$101,454	\$134,478	\$110,000
10-82-62	WASTE PICKUP CONTRACT	\$248,635	\$251,869	\$250,000
10-82-64	OTHER EXPENSES	\$1,168	\$3,700	\$3,700
Total GARBAGE:		\$401,948	\$467,221	\$454,950
Miscellaneous				
10-99-05	TRANSFER TO OTHER FUND	\$0	\$0	
10-99-18	UTA TAX	\$0	\$0	
10-99-25	TECHNOLOGY UPGRADE	\$9,196	\$10,000	\$10,000
10-99-80	TRANSFER TO CAPITAL IMP FUND	\$50,000	\$222,000	\$1,000,000
10-99-82	EMERGENCY PREP	\$205	\$5,000	\$5,000
Total Miscellaneous		\$59,401	\$237,000	\$1,015,000
Totally General Fund Expenses		\$4,001,291	\$4,646,168	\$5,686,650
		\$551,651	\$0	\$0
Impact Fees Fund				

		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
15-37-21	STREETS & TRANSPORTATION FEES	\$28,638	\$17,000	\$17,000
15-37-31	RECREATION FACILITY FEES	\$67,200	\$20,500	\$20,500
15-37-41	TIMPANOGOS SEWER HOOK ON FEE	\$82,990	\$50,500	\$50,500
15-38-10	INTEREST EARNINGS	\$2,348	\$1,200	\$1,200
	FUND BALANCE		\$120,800	\$40,800
Total Impact Fee Revenue		\$181,176	\$210,000	\$130,000
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
15-40-12	TIMP SPEC SERV DIST IMPACT FEE	\$82,995	\$65,000	\$80,000
15-40-21	STREET & TRANSPORT EXPENSES	\$42,833	\$90,000	\$0
15-40-31	PARK SYSTEM	\$0	\$55,000	\$50,000
Total Impact Fee Expenses		\$125,828	\$210,000	\$130,000
Capital Improvements Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
45-38-10	Interest Revenue	\$6,098	\$4,000	\$5,000
45-38-12	Donations	\$5,118	\$0	\$0
45-38-16	Contributions from Builders		\$0	\$0
45-38-20	Gain on Sale of Asset	\$33,500		
45-38-90	State Grant / Special Projects	\$0	\$0	\$0
45-39-05	Loan from Water Fund		\$0	\$0
45-39-10	Transfer from General Fund	\$50,000	\$222,000	\$748,000
45-39-11	Capital Imp Fund Surplus		\$55,000	\$0
Total Capital Improvements Revenue:		\$94,716	\$281,000	\$753,000
		2014-15	2015-2016	2016-2017
Account No	Account Title	Actual	Adopted Budget	Budget
45-40-42	Infra Protection Bonds	\$10,000	\$0	\$0
45-40-52	Other Expenses	\$0	\$0	\$0
45-40-64	Interest on Infra Bond Released	\$3,686	\$0	\$0
45-40-72	Capital Outlay	\$97,263	\$230,000	\$170,000
45-40-73	Capital Outlay - Buildings	\$95,074	\$0	\$542,000
45-40-74	Capital Outlay - Equipment	\$31,682	\$51,000	\$41,000

Total Capital Improvements Expenses		\$237,705	\$281,000	\$753,000
Water Fund				
		2014-15	2015-2016	2016-2017
Account No	Account Title	Actual	Adopted Budget	Budget
51-37-11	METERED WATER SALES	\$541,224	\$606,480	\$560,000
51-37-12	OTHER WATER REVENUE	\$7,207	\$6,500	\$5,000
51-37-16	WATER CONNECTION FEE	\$5,375	\$5,000	\$5,000
51-37-17	PENALTIES	\$5,418	\$5,000	\$5,000
51-37-20	WATER SYSTEM IMPACT FEE	\$45,939	\$27,000	\$27,000
51-38-10	INTEREST EARNINGS	\$12,728	\$12,000	\$12,000
51-38-70	DEVELOPER CONTRIBUTIONS	\$277,364	\$0	\$0
51-39-11	UNAPPROPRIATED FUND EQUITY	\$0	\$168,920	\$736,750
Total Water Revenue:		\$895,255	\$830,900	\$1,350,750
		2014-15	2015-2016	2016-2017
Account No	Account Title	Actual	Adopted Budget	Budget
51-80-11	SALARIES/WAGES-PERMANENT EMPLO	\$158,082	\$166,000	\$170,500
51-80-12	SALARIES/WAGES-TEMPORARY EMPLO	\$0	\$0	\$0
51-80-13	EMPLOYEE BENEFITS	\$79,550	\$92,900	\$101,000
51-80-14	OVERTIME WAGES	\$9,560	\$8,000	\$10,000
51-80-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$2,131	\$3,000	\$3,000
51-80-23	TRAVEL	\$2,443	\$4,000	\$4,000
51-80-24	OFFICE EXPENSE, SUPPLIES & POS	\$15,785	\$15,000	\$15,000
51-80-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$21,585	\$20,000	\$19,000
51-80-26	BUILDING AND GROUNDS SUPPLIES	\$20,152	\$20,000	\$19,000
51-80-27	UTILITIES	\$22,451	\$22,000	\$25,000
51-80-28	TELEPHONE	\$5,179	\$3,000	\$3,500
51-80-31	PROFESSIONAL & TECHNICAL SERVI	\$3,488	\$5,000	\$5,000
51-80-33	EDUCATION	\$936	\$1,000	\$1,000
51-80-34	TECHNOLOGY UPDATE	\$0	\$10,000	\$10,000
51-80-35	DEPRECIATION EXPENSE	\$255,164	\$255,000	\$255,000
51-80-51	INSURANCE AND SURETY BONDS	\$14,403	\$17,000	\$17,000
51-80-62	MISCELLANEOUS SERVICES	\$702	\$500	\$500
51-80-63	OTHER EXPENSES	\$10,132	\$10,000	\$7,000

51-80-64	CUSTOMER REFUND	\$135	\$2,500	\$2,500
51-80-70	CAPITAL OUTLAY - IMPACT FEE	\$10,898	\$30,000	\$0
51-80-72	CAPITAL OUTLAY - BUILDINGS	\$6,923	\$0	\$50,000
51-80-73	CAPITAL OUTLAY - IMPROVEMENTS	\$0	\$120,000	\$602,500
51-80-74	CAPITAL OUTLAY - EQUIPMENT	\$1,948	\$20,000	\$24,250
51-80-79	CAPITAL OUTLAY - OTHER	\$0	\$0	\$0
51-80-90	TRANSFER TO OTHER FUNDS	\$0	\$0	\$0
51-80-93	1% TRANSFER TO GENERAL FUND	\$6,000	\$6,000	\$6,000
Total Water Expense		\$647,647	\$830,900	\$1,350,750
Sewer Fund				
		2014-15	2015-2016	2016-2017
Account No	Account Title	Actual	Adopted Budget	Budget
52-37-11	SEWER SYSTEM USAGE SALES	\$1,008,274	\$1,060,206	\$1,000,000
52-37-16	SEWER CONNECTION FEE	\$4,150	\$3,000	\$3,000
52-37-20	SEWER SYSTEM IMPACT FEE	\$15,807	\$12,000	\$12,000
52-37-80	DEVELOPERS CONTRIBUTIONS	\$755,617	\$0	\$0
52-38-10	INTEREST EARNINGS	\$8,978	\$9,000	\$9,000
52-39-11	UNAPPROPRIATED FUND EQUITY	\$0	\$60,369	\$97,300
Total Sewer Revenues		\$1,792,826	\$1,144,575	\$1,121,300
		2014-15	2015-2016	2016-2017
Account No	Account Title	Actual	Adopted Budget	Budget
52-81-11	SALARIES	\$144,206	\$153,250	\$164,050
52-81-12	SALARIES AND WAGES TEMP. EMP.	\$0	\$0	\$0
52-81-13	EMPLOYEE BENEFITS	\$64,427	\$80,825	\$92,000
52-81-14	OVERTIME WAGES	\$9,439	\$8,000	\$10,000
52-81-23	TRAVEL	\$1,555	\$1,500	\$2,500
52-81-24	OFFICE EXPENSE, SUPPLIES & POS	\$8,158	\$7,000	\$12,000
52-81-25	EQUIPMENT - SUPPLIES & MAINTEN	\$4,046	\$5,000	\$5,000
52-81-26	BUILDING AND GROUND SUPPLIES	\$10,332	\$10,000	\$12,000
52-81-27	UTILITIES	\$411	\$500	\$500
52-81-28	TELEPHONE	\$3,772	\$5,000	\$5,000
52-81-34	TECHNOLOGY UPDATE	\$6,794	\$5,000	\$7,000
52-81-35	DEPRECIATION EXPENSE	\$131,976	\$130,000	\$130,000
52-81-62	TIMPANOGOS SPECIAL SERVICE DIS	\$540,101	\$612,500	\$600,000

52-81-64	OTHER EXPENSES	\$17,864	\$18,000	\$1,000
52-81-70	CAPITAL OUTLAY - IMPACT FEE	\$0	\$82,000	\$0
52-81-73	CAPITAL OUTLAY- IMPROVEMENTS	\$0	\$0	\$50,000
52-81-74	CAPITAL OUTLAY - EQUIPMENT	\$944	\$20,000	\$24,250
52-81-93	TRANSFER TO GENERAL FUND	\$6,000	\$6,000	\$6,000
Total Sewer Expenses		\$950,025	\$1,144,575	\$1,121,300
Irrigation Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
55-37-11	IRRIGATION WATER SALES	\$887,393	\$867,000	\$870,000
55-37-12	OTHER REVENUE	\$8,570	\$1,000	\$1,000
55-37-16	PRESSURIZED CONNECTION FEE	\$2,581	\$1,500	\$1,500
55-37-21	PRESSURIZED IRR IMPACT FEE	\$60,396	\$25,000	\$25,000
55-38-10	INTEREST EARNINGS	\$13,158	\$15,000	\$12,000
55-38-70	DEVELOPER CONTRIBUTIONS	\$110,006	\$0	\$0
55-39-11	UNAPPROPRIATED FUND EQUITY	\$0	\$284,772	\$354,128
Total Irrigation Revenues		\$1,082,104	\$1,194,272	\$1,263,628
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
55-40-11	SALARIES & WAGES, ADMINISTRATI	\$122,537	\$105,775	\$108,500
55-40-12	SALARIES AND WAGES TEMP. EMP.	\$0	\$0	\$0
55-40-13	EMPLOYEE BENEFITS	\$64,354	\$71,200	\$66,100
55-40-14	OVERTIME WAGES	\$9,438	\$8,000	\$13,000
55-40-23	TRAVEL	\$869	\$1,000	\$1,200
55-40-25	EQUIPMENT - SUPPLIES & MAINTEN	\$18,592	\$20,000	\$20,000
55-40-26	BUILDING & GROUNDS SUPPLIES	\$7,660	\$5,000	\$5,000
55-40-27	UTILITIES	\$162,769	\$225,000	\$225,000
55-40-28	TELEPHONE	\$2,206	\$3,200	\$3,200
55-40-29	OFFICE EXPENSE, SUPPLIES & POS	\$13,188	\$12,000	\$12,000
55-40-32	ENGINEER SERVICES	\$0	\$5,000	\$10,000
55-40-33	TECHNOLOGY UPDATE	\$5,395	\$5,000	\$5,500
55-40-34	ANNUAL AUDIT - UTAH WATER	\$0	\$500	\$500
55-40-35	DEPRECIATION EXPENSE	\$222,751	\$218,200	\$223,704

55-40-51	INSURANCE & SURETY BONDS	\$13,008	\$21,000	\$21,000
55-40-62	MISCELLANEOUS SERVICES	\$3,835	\$4,000	\$4,000
55-40-63	OTHER EXPENSES	\$1,782	\$2,000	\$1,500
55-40-64	CUSTOMER REFUND	\$0	\$0	\$0
55-40-72	CAPITAL OUTLAY - OTHER	\$990	\$504	\$0
55-40-73	CAPITAL OUTLAY	\$0	\$0	\$50,000
55-40-74	CAPITAL OUTLAY - EQUIPMENT	\$0	\$20,000	\$24,250
55-40-79	AGENTS FEES	\$2,000	\$2,020	\$2,500
55-40-80	TRUSTEE FEES	\$0	\$0	\$2,000
55-40-83	BOND PRINCIPAL #8938222	\$0	\$0	\$0
55-40-84	BOND INTEREST #8938222	\$163,921	\$0	\$0
55-40-86	BOND PRINCIPAL #0352418	\$0	\$335,000	\$345,000
55-40-87	BOND INTEREST #0352418	\$0	\$129,873	\$119,674
Total Irrigation Expenses		\$815,295	\$1,194,272	\$1,263,628
Storm Drain Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
56-37-11	STORM DRAIN REVENUE	\$164,762	\$162,000	\$162,000
56-37-12	OTHER REVENUE	\$0	\$1,000	\$1,000
56-37-13	SWPP FEE	\$10,800	\$6,000	\$6,000
56-37-21	STORM DRAIN IMPACT FEE	\$20,000	\$8,000	\$8,000
56-38-10	INTEREST EARNINGS	\$2,839	\$2,200	\$3,000
56-38-70	DEVELOPER CONTRIBUTIONS	\$248,317	\$0	\$0
56-39-11	TRANSFER FROM OTHER FUND	\$0	\$0	\$0
56-39-12	FUND SURPLUS	\$0	\$209,150	\$97,100
Total Storm Drain Revenue		\$446,718	\$388,350	\$277,100
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
56-40-11	SALARIES & WAGES, ADMINISTRATI	\$39,948	\$40,700	\$42,000
56-40-13	EMPLOYEE BENEFITS	\$19,372	\$21,050	\$23,000
56-40-20	PLANNING	\$1,000	\$1,000	\$500
56-40-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$2,465	\$2,500	\$1,500
56-40-23	TRAVEL	\$262	\$600	\$600
56-40-24	OFFICE EXPENSE, SUPPLIES & POS	\$971	\$1,000	\$1,000
56-40-26	BUILDING & GROUNDS SUPPLIES	\$4,027	\$5,000	\$5,000
56-40-34	TECHNOLOGY UPDATE	\$4,692	\$5,000	\$5,000

56-40-35	DEPRECIATION EXPENSE	\$89,824	\$71,500	\$83,500
56-40-51	INSURANCE	\$3,032	\$10,000	\$10,000
56-40-62	MISCELLANEOUS SERVICES	\$3,274	\$5,000	\$5,000
56-40-73	CAPITAL OUTLAY	\$0	\$75,000	\$100,000
56-40-74	CAPITAL OUTLAY - IMPACT FEE	\$0	\$150,000	\$0
Total Storm Drain Expense		\$168,867	\$388,350	\$277,100
Trust & Agency Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
70-38-10	INTEREST REVENUE	\$799	\$800	\$800
70-38-90	OTHER REVENUE	\$0	\$0	\$0
Total Trust & Agency Revenue		\$799	\$800	\$800
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
70-40-63	INTEREST PAID ON RETURNED BOND	\$0	\$800	\$800
Total Trust & Agency Expense		\$0	\$800	\$800
Cemetery Perpetual Care Fund				
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
71-33-56	CEMETERY LOT PAYMENTS	\$46,650	\$12,500	\$12,500
71-33-58	UPRIGHT MONUMENT	\$2,550	\$2,000	\$2,000
71-38-10	INTEREST REVENUE	\$2,730	\$2,500	\$2,500
71-38-90	OTHER REVENUE	\$0	\$0	\$0
Total Cemetery Perpetual Care Revenue		\$51,930	\$17,000	\$17,000
		2014-15	2015-16	2016-17
Account No	Account Title	Actual	Adopted Budget	Budget
71-40-64	OTHER EXPENSES	\$0	\$17,000	\$17,000
71-40-73	CAPITAL OUTLAY-IMPROVEMENTS	\$0	\$0	\$0
Total Cemetery Perpetual Care Expense		\$0	\$17,000	\$17,000

Total Revenue	\$9,098,466	\$8,713,065	\$10,600,228
Total Expenses	\$6,946,658	\$8,713,065	\$10,600,228
	-\$2,151,808	\$0	\$0