



BUDGET REPORT

2015-2016



MAYOR

Don Watkins

CITY COUNCIL

Roger Bennett

Kimberly Bryant

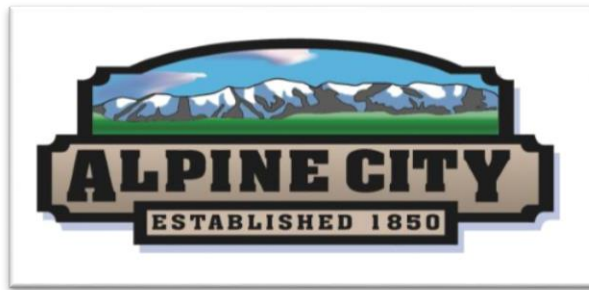
Will Jones

Lon Lott

Troy Stout

Final Budget

Adopted June 9, 2015



CITY ADMINISTRATOR LETTER OF TRANSMITTAL

June 9, 2015

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 2015 Adopted Budget and Fiscal Year 2016 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 2015 Adopted Budget approved by the Council in June of 2014. 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 carry out 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 in the future.

This recommended Fiscal Year 2016 budget is presented for your review and action.

Sincerely,

Rich Nelson
City Administrator
Alpine City Municipal Corporation

Budget Document Guide

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2015-2016 CITY ADMINISTRATOR'S MESSAGE

Dear Residents of Alpine,

Each year in my budget message I try to both inform and explain why Alpine does what it does and is what it is. Alpine is both a great city and a unique city.

It was a good year for Alpine on all major fronts. We had two great highlights:

- No fires or floods.
- We completed major work on making Alpine safe if heavy rains try to cause flooding. The City Engineer/Public Works Director Shane Sorensen was able to leverage an initial federal investment of \$200,000 into \$1,200,000. You can do a lot with an extra \$1,000,000 and we did. (By the way, Alpine was the only city to be able to do this thanks to Shane.) This means we can handle a 25 year storm. If we get a 100 year storm we will be in trouble.

Alpine could be considered the mother lode of small towns. With the kind of people who live in Alpine and the natural beauty surrounding Alpine we should all be grateful for the staggering advantages of living in this city.

Alpine is unique in that it wants to be good at what it does and does not want to do everything most cities want to do. Our appetite as a city for doing what we are good at and not doing the things we are not good at enables us to outperform other cities.

So what is Alpine's competitive advantage? It is built around three things:

The people. We have great people working for the city. Shane Sorensen is the City's Engineer and Public Works Director. He treats Alpine like he owns it. He is assisted in Engineering by Jed Muhlestein, who not only is an excellent engineer but has a techie-geek side that has proven invaluable. On the public works side we are led by Landon Wallace, Greg Kmetzch and Cal Christensen. Landon runs the streets, Greg runs the water and Cal is in charge of the parks and cemetery. They are great guys who are hard workers and who can fix anything. We already had Andy Hansen and Jaden Gull; we stole Travis Austin from Cedar Hills and added Carson Vance. They are good workers who show up to work.

On the administrative side we have a great young planner in Jason Bond, a wonderful financial director in Alice Winberg, a good recorder in Charmayne Warnock and two talented front office people in Annette Scott and Marla Fox.

Unfortunately for them they have to put up with me. Alpine is a great place to work. I feel like dancing on the table top everyday as I come to work. These are all marvelous people to work with. When I hire a new person, the first question I ask myself is, "Will this person provide exceptional customer service?" If the answer is yes, then I look at skill levels. I had learned through sad experience that you cannot teach a desire to provide exceptional customer service.

Mel Blanchard, one of my best friends, has a favorite quote that says "You bring your own attitude." This is so true.

Self-Funding. Since 1965 the purchasing power of the dollar has declined a staggering 87%. That decrease means that it now takes \$1 to buy what could be bought for 13 cents in 1965 (as measured by the Consumer Price Index). This also means that it gets more expensive each year to replace aging infrastructure that was put in when costs were cheap. Most cities have not invested in their infrastructure the way they should have. Now they are faced with two options to keep up:

1. Bring in economic development to generate more sales tax. Not a bad plan but it takes money and time to bring this in and the city ends up playing catch up. 2. Borrow or increase taxes to get the additional funds. As you know, you cannot borrow your way to prosperity and increasing taxes is usually not very popular.

Alpine's Mayor and City Council have been very smart in their approach to funding infrastructure. They have always used the streets' funds they received from the State for street maintenance. They have not used it for staffing or equipment leases or vehicle purchases. This allows a constant stream of funds to go into street maintenance. They have also built up reserves (fund balances) for what are called enterprise funds. The enterprise funds consist of culinary water, pressurized irrigation water, sewer and storm drain. Not only have they built up reserves but they set up dollar goals for those fund balances. Now that the goals have been achieved they can start investing surplus funds back into the infrastructure. This means that Alpine is self-funding the maintenance of its infrastructure without borrowing or raising taxes. It is a smart way to go.

Now we might have to borrow for one thing. With the lack of water facing towns, eventually Alpine is going to be faced with metering culinary and pressurized irrigation water usage. That will take considerable funding. The debate will be whether to borrow or whether to take the funds out of the water and PI fund balances.

Being good at what we do. Most cities try to be good at everything. They want to do what the next city is doing but they want to do more of it. Alpine has never bought into the myth that you have to do something because others are doing it or because others think that you should do it. Many organizations make their living off of telling cities how they should behave. We don't buy into that.

Our desire is to do what we do well. Alpine has good infrastructure and we spend to keep it that way. The other things we try to do well are parks and trails. Creekside Park is one of the nicest family parks in the state. The City has invested in Burgess Park to put in new tennis courts, to put in 4 pickleball courts and to upgrade the restrooms and ball fields.

The City's approach to recreation is to let the leagues manage themselves. The City provides the fields, the leagues manage the programs. This includes soccer, baseball, rugby, football and lacrosse. By the leagues working together and the programs self-funding themselves, the City has been able to not hire a recreation director. Marla Fox does a great job working with the programs to enable them to manage themselves. The City's approach allows us to invest in fields, not in operations.

Trails are self managing programs. If people use the trails they stay in good shape. If a trail is not popular it doesn't get used and it does not stay maintained. The same with Lambert Park, which is a user managed park. The users keep it up and maintain it, along with Eagle Scout projects. This has worked amazingly well. People with a vested interest in a park show respect for the park. Lambert Park is a great asset to the City.

Alpine City possesses: (1) an excellent infrastructure for delivering water, sewer, pressurized irrigation, storm water, parks, trails and street maintenance; (2) a cadre of outstanding managers and employees who are devoted to Alpine City and to excellence; (3) a financial capacity to maintain infrastructure investments and to make new investments without borrowing or raising taxes; (4) status as a first-choice place to live among people looking for a small town feel with excellent services; and (5) a distinctive attitude toward what services a city should provide and what services a city should not provide.

These strengths provide Alpine with a wonderful foundation on which to build.

MAYOR AND CITY COUNCIL

Mayor Don Watkins

Council of Governments
Mountainland Association of Governments
Northern Utah County Water Conservancy District
Lone Peak Public Safety

Council Member
Kimberly Bryant

Youth Council
Lone Peak Public Safety

Council Member
Lon Lott

Air Quality

Council Member
Will Jones

Eagle Scout Projects & Volunteers
Lone Peak Public Safety

Council Member
Roger Bennett

Pressure Irrigation

Council Member
Troy Stout

Parks, Trails & Open Space
Utah Lake Commission

BUDGET DEVELOPMENT PROCESS



MAJOR SECTORS OF CITY OPERATIONS

Alpine City operates on a fiscal year that begins July 1st and ends June 30th. The budget for the current fiscal year became effective July 1, 2014.

The City operates under two different types of structures, Governmental Activities and Enterprise Activities. Each has different funding characteristics and accounting requirements. Combining them together would impede operational analysis. Therefore, we will present them as two different funds with sub-activities listed under each.

➤ **Governmental Activities**

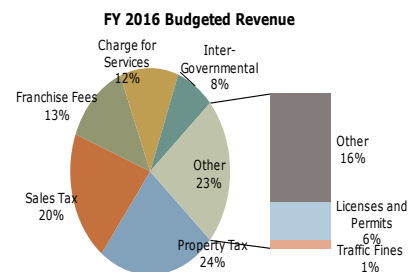
These are services the government provides to the general public. Normally, there is no direct relationship between how much an individual taxpayer pays and the quality of goods provided, everyone is entitled to the same services (i.e. parks, police and fire, streets). There are some "fee" based services among governmental activities but most services are funded through taxes. Governmental Activities are broken down into the following funds:

The **General Fund** is considered the chief operating fund of the City. This fund accounts for all financial resources of general government, except for the Capital Improvement Fund and the Enterprise Funds. The General Fund receives revenue from property tax, sales tax, building fees and permits, charge for services, and other fees.

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



The **Impact** is used for a purpose collected at building or development used to install that are needed due to additional growth.



Fee Fund specific Fees are time of and are improve or services

The **Capital Improvement Fund** is used to acquire, construct, and improve major capital facilities, other than those financed by Enterprise Funds or bonds. This fund makes up only 1% of the City's budgeted expenses in FY 2015. These projects are funded with Impact Fees, transfers from the General Fund, and bond proceeds when necessary.

The purchase of new equipment, improvements to existing infrastructure, and construction of new facilities are funded through the Capital Improvement Fund.

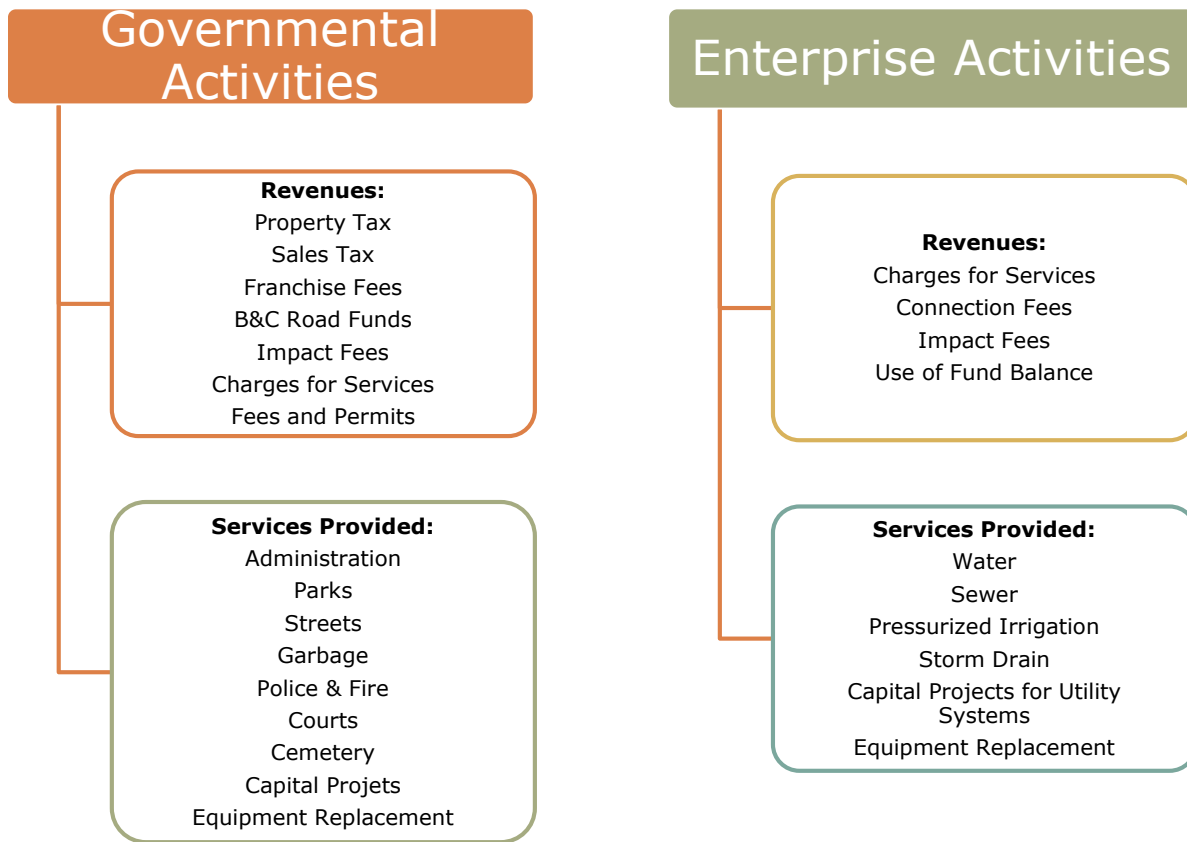
➤ **Enterprise Activities**

The **Enterprise Activities** include those activities that operate similar to a private business. Charges for services should be adequate to cover all of the costs for that service and provide enough surplus to fund later 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 enterprise fund. These funds include:



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

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



FISCAL YEAR 2016 CONSOLIDATED BUDGET

The chart below summarizes the FY2016 budget for Alpine City.

	2013-14	2014-15	2015-16
	Actual	Adopted Budget	Projected Budget
Taxes	\$ 2,951,293	\$ 2,704,494	\$ 2,771,244
Licenses & Permits	\$ 419,360	\$ 221,000	\$ 266,000
Inter-Governmental	\$ 1,790,543	\$ 356,800	\$ 360,000
Charges for Service	\$ 3,212,430	\$ 3,154,422	\$ 3,341,601
Impact Fees	\$ 734,762	\$ 159,000	\$ 160,000
Other	\$ 921,183	\$ 310,000	\$ 435,400
Transfer In & Use of Fund Balance	\$ (544,238)	\$ 1,171,513	\$ 1,382,520
Total Revenues	\$ 9,485,333	\$ 8,077,229	\$ 8,716,765
Personnel	\$ 1,424,706	\$ 1,425,172	\$ 1,610,880
Operations	\$ 3,652,420	\$ 2,794,141	\$ 2,834,909
Public Safety	\$ 1,717,560	\$ 1,779,587	\$ 1,803,714
Other Contracted Services	\$ 234,393	\$ 449,430	\$ 593,369
Capital Projects	\$ 77,204	\$ 1,162,105	\$ 1,407,000
Debt Expenditures	\$ 100,436	\$ 466,794	\$ 466,893
Transfers Out	\$ 1,139,307	\$ -	\$ -
Total Expenditures	\$ 8,346,026	\$ 8,077,229	\$ 8,716,765

The FY 2015-2016 total budget reflects an increase of 7.92% (639,536). The notable changes to the budget are as follows:

General Fund Revenue

- Sales Tax Revenue and Franchise Fees have consistently risen over the last few years. We are confident they will remain elevated as indicated in the budget.
- Increased building permit fees due to increased building permits.
- Fines and Forfeitures will remain the same, as indicted.
- Small increase in property tax revenue due to new growth.

Salary adjustments

- 3% salary increase
- 3.5% increase in insurance premium
- 1% increase in retirement benefits
- 1.35% total increase for Public Safety based on hiring a new officer and implementing a debt control plan

Other General Fund Expenses

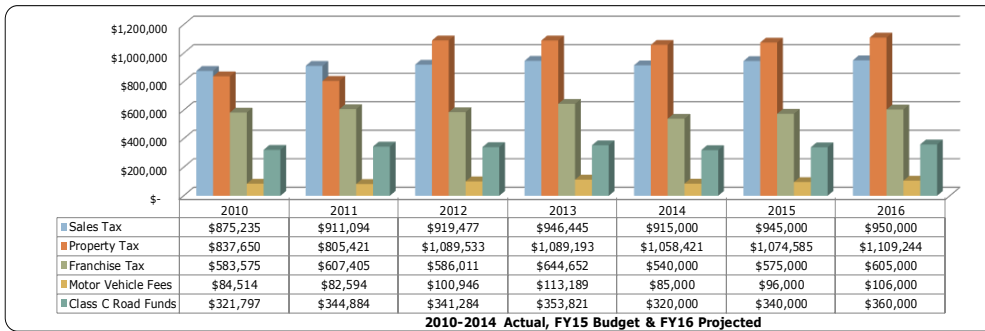
- Increase in Professional Services due to legal actions
- Court fees increased to cover additional court expenses
- Building department fees increase due to the increased amount of building permits anticipated
- Increase in Insurance Premiums
- Increase in budget for 2015 Fall Elections Expense
- Increase in Capital Outlay Building, due to anticipated repairs

Capital Projects

- Road projects – continue to maintain our streets per the City Engineer’s maintenance schedule (\$400,000)
 - City Hall renovation (\$30,000)
 - Moyle Park improvements (\$20,000)
 - Lambert Park improvements (\$80,000)
 - Burgess Park improvements (\$15,000)
 - Burgess Park-Bowery Roof (\$20,000)
 - Relic Hall improvements (\$20,000)
 - Salt Shed and required storm drain project (\$50,000)
 - Purchase additional Public Works equipment (\$76,000)
-
-

PROJECTED GOVERNMENTAL REVENUES FOR 2016

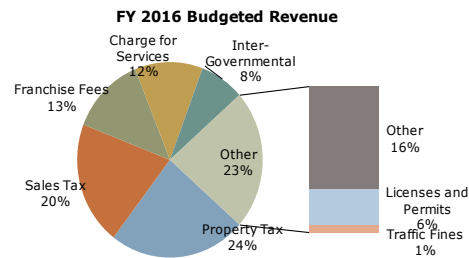
The chart below shows the seven year trend for those revenue sources classified as taxes, as well as receipts from state road funds. In total, these five sources comprise 68% of general fund revenue. It is important to maintain balance among major revenue sources as sales tax revenue fluctuates more with the economy than any other revenue source.



This section shows for 2016 the total amount of General Fund revenue the City is projected to receive under its major funding categories. The Property Tax rate will

remain level. We have seen an increase in Sales Tax and Franchise Fees over the past few years which is reflected in this year's budget. It is proposed to use a portion of Class C Road Fund Balance to fund road projects in 2016.

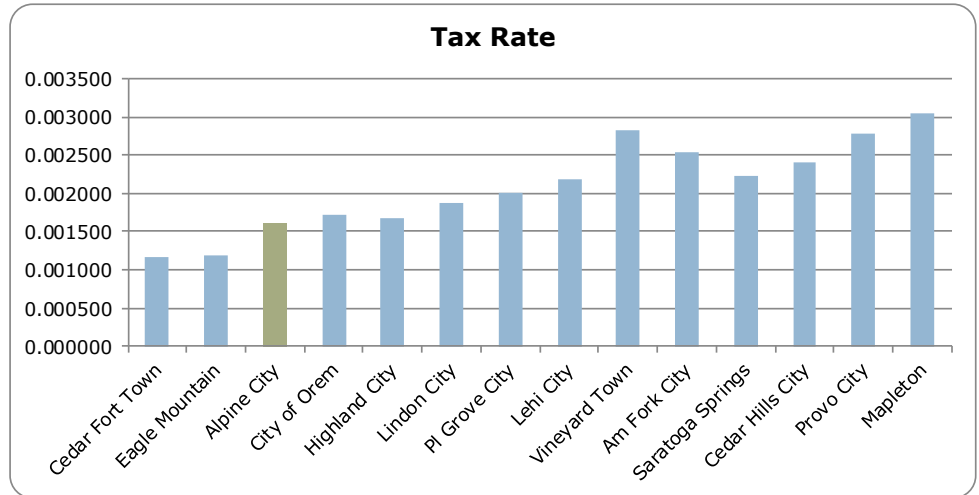
RESOURCE	AMOUNT	PERCENT
Property Tax	\$1,109,244	23.89%
Sales Tax	\$950,000	20.46%
Franchise Fees	\$605,000	13.03%
Charge for Services	\$549,488	11.83%
Inter-Governmental	\$360,000	7.75%
Other	\$747,136	16.09%
Licenses and Permits	\$266,000	5.73%
Traffic Fines	\$57,000	1.23%
Total	\$4,643,868	100%



PROPERTY TAX

Compared to other cities within Utah County, Alpine currently has a very low overall tax rate.

Taxing Entity	Tax Rate 2015
Cedar Fort Town	0.001163
Eagle Mountain	0.001192
Alpine City	0.001611
City of Orem	0.001716
Highland City	0.001681
Lindon City	0.001862
Pl Grove City	0.001997
Lehi City	0.002172
Vineyard Town	0.002816
Am Fork City	0.002542
Saratoga Springs	0.002233
Cedar Hills City	0.002410
Provo City	0.002775
Mapleton	0.003052

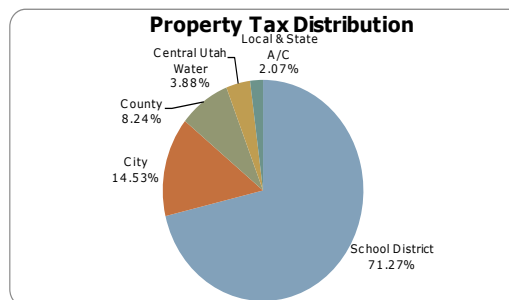


The Alpine City Council, the Mayor and the Administration understand the importance of wisely adjusting the Certified Tax Rate. Sound practices have resulted in small, incremental changes over time to preserve the service quality expected by Alpine residents. Below is the tax rate for the City and the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

Tax Rate	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
	0.001029	0.001121	0.001226	0.001870	0.001916	0.001773	0.001611	.001478
Tax Collected								
	\$ 797,239	\$ 837,650	\$ 805,421	\$ 1,089,533	\$ 1,040,052	\$ 1,100,649	\$ 1,087,494	\$ 1,109,244

2015 Budgeted, 2016 Proposed

Property tax is collected by Utah County distributed to six different entities. Each its own tax rate. As shown here the taxing entity is the Alpine School District Alpine City. The property tax that Collects comprises 24% of the revenue the General Fund.



and is entity sets largest followed by Alpine City collected in

SALES TAX

Sales tax is the second largest revenue source for Alpine City, consisting of approximately 21% of the overall general fund revenues.

The table and graph below show how the collected sales tax amounts compare to the budgeted amounts.

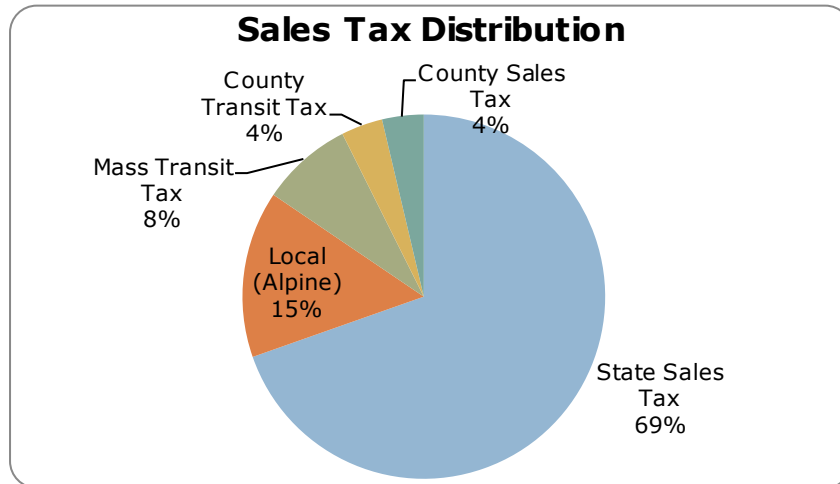
	Budgeted	Collected
2006-2007	\$ 547,315.00	\$ 800,556.07
2007-2008	\$ 913,530.00	\$ 1,027,042.99
2008-2009	\$ 940,687.00	\$ 1,034,718.90
2009-2010	\$ 860,000.00	\$ 980,320.07
2010-2011	\$ 860,000.00	\$ 875,234.85
2011-2012	\$ 896,754.00	\$ 911,094.04
2012-2013	\$ 902,000.00	\$ 919,476.64
2013-2014	\$ 902,000.00	\$ 946,445.00
2014-2015	\$ 945,000.00	



The Combined Sales and Use Alpine City only sales tax that the

Tax rate for Alpine is 6.78%. receives a small portion of the

State collects. Alpine's portion of sales tax collected is based off of: 1) point of sale taxes collected, and 2) population. Below is a chart showing the distribution of your sales tax.

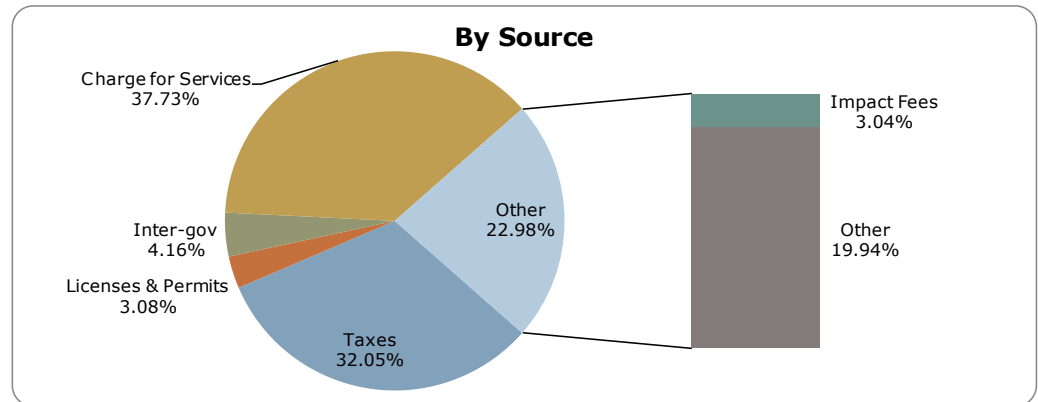
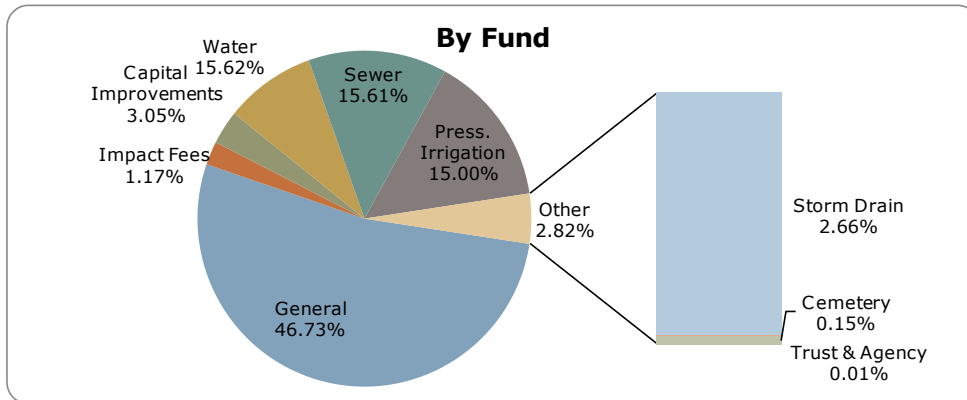


PROJECTED TOTAL REVENUES FOR 2016

Alpine City receives revenues from a number of different sources. Below shows a projection of what Alpine expects to receive in 2016 from each revenue source.

FUND	Taxes	Licenses & Permits	Inter-gov	Charge for Services	Impact Fees	Other	TOTAL	PERCENT
General	\$ 2,771,244	\$ 266,000	\$ 360,000	\$ 549,488	\$ -	\$ 697,136	\$ 4,643,868	46.73%
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 208,800	\$ 1,200	\$ 210,000	1.17%
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,000	\$ 281,000	3.05%
Water	\$ -	\$ -	\$ -	\$ 606,480	\$ 27,000	\$ 197,420	\$ 830,900	15.62%
Sewer	\$ -	\$ -	\$ -	\$ 1,060,206	\$ 12,000	\$ 72,369	\$ 1,144,575	15.61%
Press. Irrigation	\$ -	\$ -	\$ -	\$ 867,000	\$ 25,000	\$ 302,272	\$ 1,194,272	15.00%
Storm Drain	\$ -	\$ -	\$ -	\$ 162,000	\$ 6,000	\$ 226,350	\$ 394,350	2.66%
Trust & Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800	0.01%
Cemetery	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 4,500	\$ 17,000	0.15%
TOTAL	\$ 2,771,244	\$ 266,000	\$ 360,000	\$ 3,257,674	\$ 278,800	\$ 1,783,047	\$ 8,716,765	100.00%

Revenues can effectively be looked at in two ways. First, which fund generates the revenue, and second, the source (taxes, charges for service, fees, etc.) that generates those revenues. Below you can see the revenues that are generated by each fund and, alternatively, what source produces those revenues.

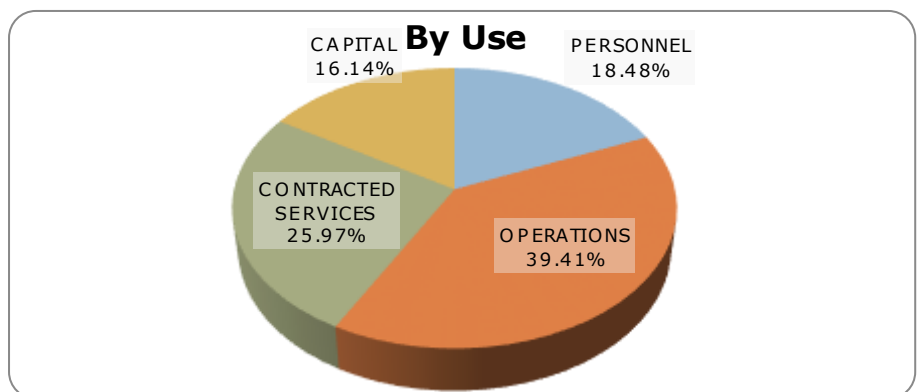
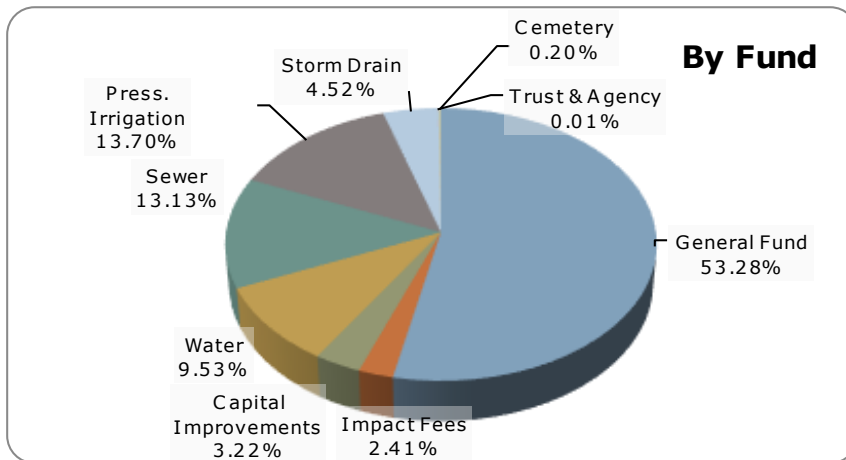


PROJECTED TOTAL EXPENDITURES FOR 2016

In a municipal budget, revenues must balance with expenditures. Below is listed for each fund how revenues will be expended for each fund.

FUND	PERSONNEL	OPERATIONS	CONTRACTED SERVICES	CAPITAL	TOTAL	PERCENT
General Fund	\$855,158	\$1,083,127	\$2,258,583	\$447,000	\$4,643,868	53.28%
Impact Fees		\$65,000		\$145,000	\$210,000	2.41%
Capital Improvements		\$0		\$281,000	\$281,000	3.22%
Water	\$266,900	\$389,000	\$5,000	\$170,000	\$830,900	9.53%
Sewer	\$242,075	\$800,500		\$102,000	\$1,144,575	13.13%
Press. Irrigation	\$184,975	\$989,297		\$20,000	\$1,194,272	13.70%
Storm Drain	\$61,750	\$107,600		\$225,000	\$394,350	4.52%
Trust & Agency		\$800			\$800	0.01%
Cemetery				\$17,000	\$17,000	0.20%
TOTAL	\$1,610,858	\$3,435,324	\$2,263,583	\$1,407,000	\$8,716,765	100.00%

An effective way to look at and compare expenditures, is to analyze expenditures by which fund those expenditures will be made in, and for what use the expenditures will be used for. The charts below show those items.

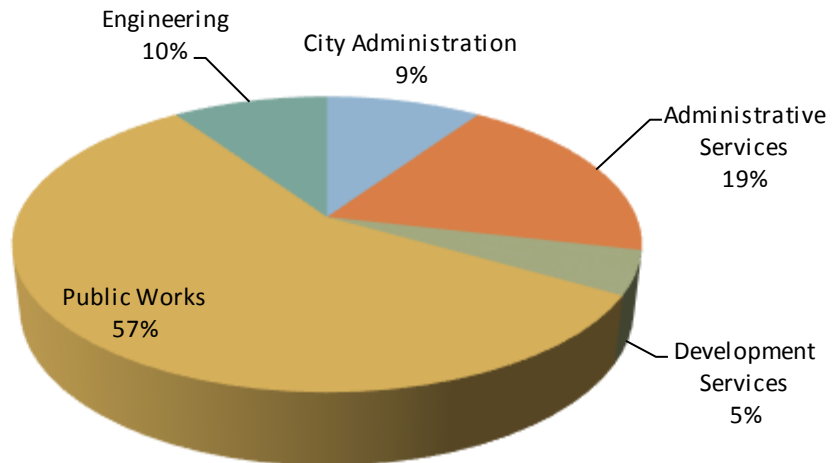


PERSONNEL

Alpine City employs 15 full time and 6 part-time employees who perform the day to day operations of the city. The Public Works and Engineering staff also completes many capital projects that benefit the City and saves thousands of dollars by not bidding and contracting out projects.

DEPARTMENT	FULL-TIME	PART-TIME	TOTAL	PERCENT
City Administration	2		2	10%
Administrative Services	3	1	4	19%
Development Services	1		1	5%
Public Works	7	5	12	57%
Engineering	2		2	10%
City Totals	15	6	21	100%

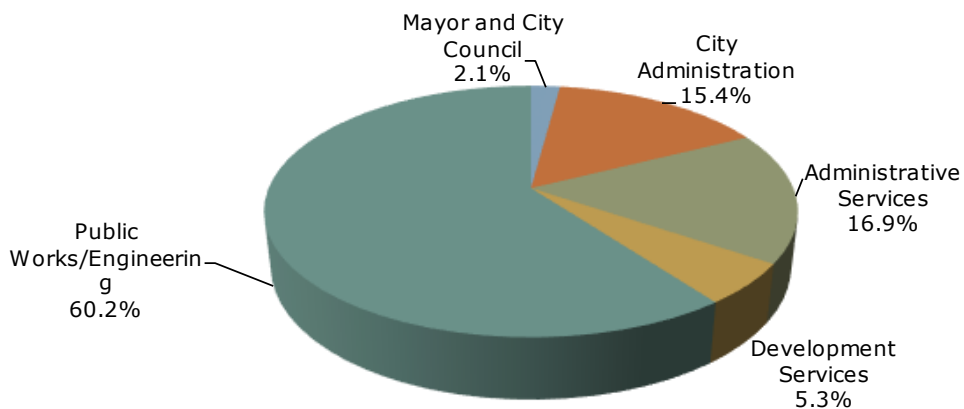
The City's personnel composition can be shown as a pie chart to assist in understanding the make-up of the personnel structure.



Personnel Costs by Title

DEPARTMENT	Budgeted Salaries	Budgeted Overtime	Budgeted Benefits	Department Total	PERCENT
Mayor and City Council				\$ 33,022	2.0%
Mayor	\$ -				
City Council	\$ 29,900		\$ 3,122		
City Administration		\$ 1,000		\$ 242,936	15.1%
City Administrator	\$ 114,833		\$ 45,180		
City Recorder	\$ 52,916		\$ 29,007		
Administrative Services		\$ -		\$ 266,697	16.6%
Finance Director	\$ 71,427		\$ 25,673		
Building Dept. Clerk	\$ 35,350		\$ 29,858		
Accounting Clerk	\$ 35,350		\$ 29,858		
Utility Billing Clerk	\$ 30,610		\$ 8,572		
Development Services		\$ 500		\$ 83,796	5.2%
Planning Commission	\$ 9,750		\$ 995		
City Planner	\$ 51,503		\$ 21,048		
Public Works/Engineering		\$ 37,500		\$ 948,355	58.9%
PW Director/City Engineer	\$ 114,733		\$ 50,673		
Assist City Engineer	\$ 81,368		\$ 42,107		
Public Works Lead 1	\$ 66,093		\$ 43,000		
Public Works Lead 1	\$ 66,093		\$ 41,117		
Public Works Maint 1	\$ 40,706		\$ 31,419		
Public Works Maint 2	\$ 32,148		\$ 29,042		
Public Works Maint 3	\$ 30,900		\$ 23,270		
Park/Cem Lead	\$ 47,368		\$ 33,334		
Park/Cem Maint	\$ 32,727		\$ 16,157		
PW Admin Assistant	\$ 15,600		\$ 7,500		
Park/Cem Seasonal	\$ 58,000		\$ 7,500		0.0%
Contingency		\$ -		\$ 36,044	2.2%
Unforeseen Costs	\$ 30,000		\$ 6,044		
City Totals	\$ 1,047,374	\$ 39,000	\$ 524,476	\$ 1,610,850	100.0%

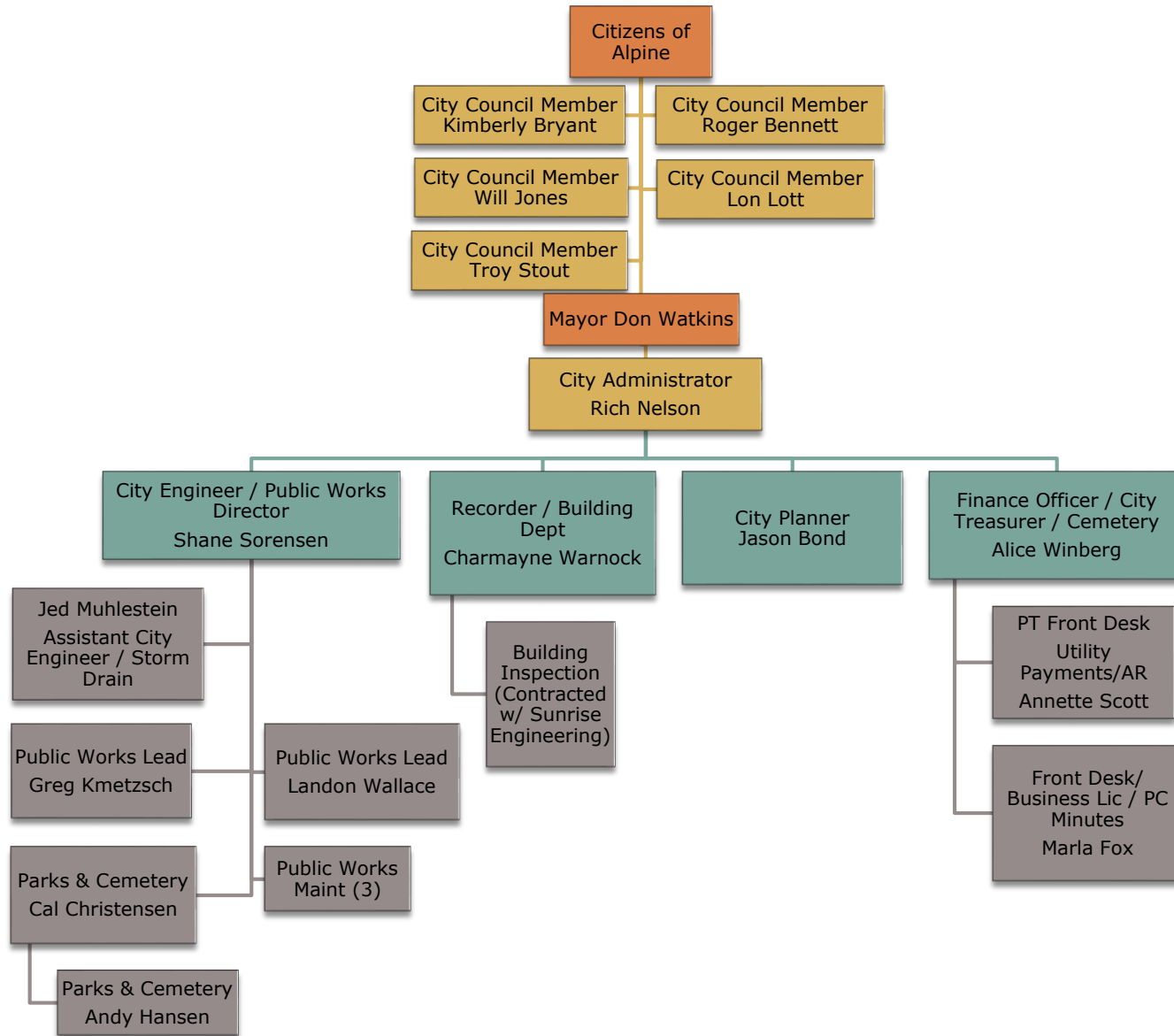
The salary for the Mayor has been taken out of payroll and put into an expense fund in the General Fund under administration.



Personnel Costs Allocated by Fund

Department	ADM	TREAS	Build Maint	Build Dept	PLAN	STREET	PARKS	CEM	GAR	WATER	SEWER	PI	ST DRAIN
	10-41-00	10-43-11	10-52-12	10-58-11	10-59-00	10-60-00	10-70-00	10-77-00	10-82-11	51-80-11	52-81-11	55-40-11	
Mayor and City Council													
Mayor	100%												
City Council	100%												
City Administration													
City Administrator	50%									20%	20%	10%	
City Recorder	100%												
Administrative Services													
Finance Director		20%							20%	30%	20%	10%	
Accounting Clerk									25%	25%	25%	25%	
Billing Utility Clerk									25%	25%	25%	25%	
Building Dept Clerk	50%			50%						0%			
Development Services													
Planning Comm					100%								
City Planner					100%								
Public Works/ Engineering													
City Engineer/ PW Director					30%					30%	20%	20%	
Assist Engineer						15%				10%	15%	10%	50%
PW Lead						20%			10%	30%	30%	10%	
PW Lead						20%				30%	20%	30%	
PW Maint 1						25%				25%	25%	25%	
PW Maint 2						25%				25%	25%	25%	
PW Maint 3						25%				25%	25%	25%	
Parks/Cem Lead							50%	50%					
Parks/Cem Maint							50%	50%					
PW Admin Assistant					30%					30%	20%	20%	
Parks/Cem PT							50%	50%					

Current Alpine City Organizational Chart



STATEMENT OF INDEBTEDNESS

Alpine City practices sound debt policies to handle indebtedness according to state laws and regulations. Proper debt management promotes the plans and desires of the City.

OUTSTANDING DEBT IN ALL FUNDS

Type & Name of Indebtedness	Issued Amount	Principal Balance June 30, 2015	Fiscal Year 2014-2015 Payments	Fiscal Year Issued	Fiscal Year Completion
Revenue Bonds					
PI Revenue	\$5,875,000	\$4,275,000	\$464,774	2011	2025-2026
Grand Total	\$5,875,000	\$4,275,000	\$464,774		

The City of Alpine has one outstanding bond issue:

1. Pressurized Irrigation Bonds will be paid off in fiscal year 2025-2026.

GENERAL FUND BUDGET

Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-16 Budget
Taxes				
10-31-10	CURRENT YEAR GENERAL PROPERTY	\$ 1,100,649	\$ 1,087,494	\$ 1,109,244
10-31-20	REDEMPTION TAXES	\$ 92,191		
10-31-30	GENERAL SALES AND USE TAXES	\$ 988,350	\$ 945,000	\$ 950,000
10-31-31	MOTOR VEHICLE TAX	\$ 107,443	\$ 96,000	\$ 106,000
10-31-40	FRANCHISE FEE - CABLE TV & UP&	\$ 659,781	\$ 575,000	\$ 605,000
10-31-90	PENALTIES & INT. ON DELINQUENT	\$ 2,879	\$ 1,000	\$ 1,000
Total taxes		\$ 2,951,293	\$ 2,704,494	\$ 2,771,244
Licenses and Permits				
10-32-10	BUSINESS LICENSES AND PERMITS	\$ 25,695	\$ 20,000	\$ 20,000
10-32-20	PLAN CHECK FEES	\$ 139,334	\$ 75,000	\$ 95,000
10-32-21	BUILDING PERMITS	\$ 251,834	\$ 125,000	\$ 150,000
10-32-22	BUILDING PERMIT ASSESSMENT	\$ 2,497	\$ 1,000	\$ 1,000
Total Licenses and Permits		\$ 419,360	\$ 221,000	\$ 266,000
Intergovernmental				
10-33-41	UTAH COUNTY GRANT	\$ -	\$ 16,800	\$ -
10-33-42	OTHER GRANTS/QUAIL FIRE	\$ 1,449,738	\$ -	\$ -
10-33-56	C & B ROAD FUND ALLOTMENT	\$ 340,805	\$ 340,000	\$ 360,000
10-33-58	STATE LIQUOR FUND ALLOTMENT	\$ -	\$ -	\$ -
Total Intergovernmental		\$ 1,790,543	\$ 356,800	\$ 360,000
Charges for Services				
10-34-13	ZONING AND SUBDIVISION FEES	\$ 28,510	\$ 4,000	\$ 5,000
10-34-14	ANNEXATION APPLICATIONS	\$ 500	\$ -	\$ -
10-34-15	SALE OF MAPS AND PUBLICATIONS	\$ 3	\$ 100	\$ 100
10-34-22	PUBLIC SAFETY DISTRICT RENTAL	\$ 44,516	\$ 38,516	\$ 38,516
10-34-40	WASTE COLLECTION SALES	\$ 500,698	\$ 469,300	\$ 488,072
10-34-69	YOUTH COUNCIL	\$ 4,279	\$ 1,300	\$ 1,300
10-34-81	SALE OF CEMETERY LOTS	\$ 10,525	\$ 5,000	\$ 8,000
10-34-83	BURIAL FEES	\$ 8,625	\$ 8,000	\$ 8,500
Total Charge for Services		\$ 597,656	\$ 526,216	\$ 549,488
Fines				
10-35-10	TRAFFIC FINES	\$ 48,271	\$ 55,000	\$ 55,000
10-35-15	OTHER FINES	\$ 1,960	\$ 1,000	\$ 1,000
10-35-16	TRAFFIC SCHOOL	\$ 1,080	\$ 1,000	\$ 1,000
Total Fines		\$ 51,311	\$ 57,000	\$ 57,000
Rents and Concessions				
10-36-20	RENTS AND CONCESSIONS	\$ 30,953	\$ 32,000	\$ 32,000
Total RENTS AND CONCESSIONS		\$ 30,953	\$ 32,000	\$ 32,000
Other Revenue				
10-38-10	INTEREST EARNINGS	\$ 5,431	\$ 8,200	\$ 8,200
10-38-17	ALPINE DAYS	\$ 19,661	\$ 20,000	\$ 15,000
10-38-18	RODEO REVENUE	\$ 27,117	\$ 20,000	\$ 15,000
10-38-45	LAMBERT PARK DONATION	\$ -	\$ -	\$ -
10-38-50	BICENTENNIAL BOOKS	\$ 920	\$ 500	\$ 500
10-38-90	SUNDRY REVENUES	\$ 9,938	\$ 10,000	\$ 10,000
Total Other Revenues		\$ 63,067	\$ 58,700	\$ 48,700

Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-16 Budget
Transfers and Contributions				
10-39-10	GENERAL FUND SURPLUS	\$ (363,305)	\$ 255,798	\$ 517,936
10-39-15	TRANSFER FROM WATER	\$ 6,000	\$ 6,000	\$ 6,000
10-39-20	CONTRIBUTION FOR PARAMEDIC	\$ 29,401	\$ 29,000	\$ 29,500
10-39-25	TRANSFER FROM SEWER	\$ 3,500	\$ 6,000	\$ 6,000
Total TRANSFERS AND CONTRIBUTIONS:		\$ (324,404)	\$ 296,798	\$ 559,436
Total General Fund Revenue		\$ 5,579,779	\$ 4,253,008	\$ 4,643,868
Administration				
10-41-11	SALARIES & WAGES, ADMINISTRATI	\$ 110,259	\$ 116,000	\$ 194,088
10-41-13	EMPLOYEE BENEFITS	\$ 30,211	\$ 37,500	\$ 76,050
10-41-14	OVERTIME WAGES	\$ -	\$ -	\$ -
10-41-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 10,709	\$ 12,000	\$ 12,000
10-41-22	PUBLIC NOTICES	\$ 3,568	\$ 2,000	\$ 2,000
10-41-23	TRAVEL	\$ 4,182	\$ 5,000	\$ 5,000
10-41-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 9,623	\$ 8,500	\$ 8,500
10-41-25	EQUIPMENT - SUPPLIES & MAINTEN	\$ -	\$ 1,000	\$ 1,000
10-41-28	TELEPHONE	\$ 1,559	\$ 3,000	\$ 3,500
10-41-30	TECHNICAL & PROFESSIONAL SERV	\$ 62,754	\$ 100,000	\$ 100,000
10-41-33	EDUCATION	\$ 330	\$ 2,000	\$ 2,000
10-41-46	COUNCIL DISCRETIONARY FUND	\$ 12,437	\$ 12,000	\$ 12,000
10-41-47	MAYOR DISCRETIONARY FUND	\$ 2,697	\$ 9,600	\$ 9,600
10-41-51	INSURANCE	\$ 6,996	\$ 7,000	\$ 9,000
10-41-63	OTHER SERVICES	\$ 1,125	\$ 3,000	\$ 3,000
10-41-64	OTHER EXPENSES	\$ 674	\$ 1,000	\$ 1,000
Total Administration		\$ 257,124	\$ 319,600	\$ 438,738
Court				
10-42-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 14,924	\$ 17,000	\$ 18,000
10-42-31	PROFESSIONAL & TECHNICAL	\$ 72,033	\$ 82,000	\$ 82,000
10-42-40	WITNESS FEES	\$ -	\$ 500	\$ 500
10-42-46	VICTIM REPARATION ASSESSMENT	\$ 17,087	\$ 21,000	\$ 21,000
Total Court		\$ 104,044	\$ 120,500	\$ 121,500
Treasurer				
10-43-11	SALARIES AND WAGES	\$ 9,872	\$ 10,700	\$ 14,285
10-43-13	EMPLOYEE BENEFITS	\$ 6,163	\$ 6,800	\$ 5,135
10-43-14	OVERTIME WAGES	\$ -	\$ -	\$ -
10-43-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 190	\$ 500	\$ 500
10-43-23	TRAVEL	\$ -	\$ 500	\$ 500
10-43-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 341	\$ 500	\$ 500
10-43-33	EDUCATION	\$ -	\$ 500	\$ 500
10-43-34	ACCOUNTING SERVICES/AUDIT	\$ 10,965	\$ 11,000	\$ 11,000
Total Treasurer		\$ 27,531	\$ 30,500	\$ 32,420
Elections				
10-50-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 5,708	\$ -	\$ -
10-50-62	MISCELLANEOUS SERVICES	\$ 1,058	\$ -	\$ 20,000
Total Elections		\$ 6,766	\$ -	\$ 20,000

Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-2016 Budget
Government Buildings				
10-52-26	BUILDING SUPPLIES	\$ 5,933	\$ 6,500	\$ 6,500
10-52-27	UTILITIES	\$ 17,093	\$ 19,000	\$ 22,000
10-52-51	INSURANCE	\$ 12,452	\$ 12,500	\$ 15,000
10-52-63	OTHER SERVICES	\$ 10,124	\$ 15,000	\$ 15,000
10-52-72	CAPITAL OUTLAY BUILDINGS	\$ 7,373	\$ 17,000	\$ 47,000
Total Government Buildings		\$ 52,975	\$ 70,000	\$ 105,500
Emergency Services				
10-57-61	POLICE-PROFESSIONAL SERVICE	\$ 983,520	\$ 1,044,626	\$ 1,057,062
10-57-63	FIRE-PROFESSIONAL SERVICE	\$ 671,231	\$ 663,101	\$ 671,262
10-57-72	ADMINISTRATION	\$ 62,809	\$ 71,860	\$ 75,390
Total Emergency Services		\$ 1,717,560	\$ 1,779,587	\$ 1,803,714
Building Department				
10-58-11	SALARIES & WAGES	\$ 25,417	\$ 29,500	\$ 19,000
10-58-13	EMPLOYEE BENEFITS	\$ 15,283	\$ 15,000	\$ 15,000
10-58-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 125	\$ 200	\$ 200
10-58-24	OFFICE SUPPLIES	\$ 1,592	\$ 1,500	\$ 1,500
10-58-28	TELEPHONE	\$ 580	\$ 1,000	\$ 1,000
10-58-29	CONTRACT/BUILDING INSPECTOR	\$ 84,971	\$ 72,000	\$ 90,000
10-58-51	INSURANCE & SURETY BONDS	\$ 1,749	\$ 4,000	\$ 4,000
10-58-64	OTHER EXPENSES	\$ -	\$ -	\$ -
10-58-65	BUILDING PERMIT SURCHARGE	\$ 1,509	\$ 2,000	\$ 4,000
Total Building Department		\$ 131,226	\$ 125,200	\$ 134,700
Planning Department				
10-59-11	SALARIES & WAGES	\$ 82,729	\$ 90,000	\$ 100,100
10-59-12	SALARIES AND WAGES TEMP. EMP.	\$ -		
10-59-13	EMPLOYEE BENEFITS	\$ 31,926	\$ 35,100	\$ 38,500
10-59-14	OVERTIME WAGES	\$ 398	\$ 400	\$ 400
10-59-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 200	\$ -	\$ -
10-59-23	TRAVEL	\$ 119	\$ 500	\$ 500
10-59-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 2,047	\$ 2,500	\$ 2,500
10-59-30	PROFESSIONAL & TECHNICAL SERV	\$ 14,635	\$ 20,000	\$ 20,000
10-59-31	LEGAL SERVICES FOR SUBDIVIS	\$ -	\$ 4,000	\$ 4,000
10-59-33	ENGINEERING ON SUBDIVISIONS	\$ -	\$ -	\$ -
10-59-34	EDUCATION	\$ 915	\$ 500	\$ 750
10-59-63	SPECIAL PROJECTS	\$ -	\$ -	
Total Planning Department		\$ 132,969	\$ 153,000	\$ 166,750

Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-16 Budget
Street Department				
10-60-11	SALARIES & WAGES	\$ 77,202	\$ 74,000	\$ 72,500
10-60-13	EMPLOYEE BENEFITS	\$ 44,903	\$ 47,800	\$ 44,550
10-60-14	OVERTIME WAGES	\$ 10,259	\$ 8,000	\$ 8,000
10-60-23	TRAVEL	\$ 70	\$ 500	\$ 500
10-60-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$ 24,966	\$ 25,000	\$ 25,000
10-60-26	STREET SUPPLIES AND MAINTENANC	\$ 47,519	\$ 60,000	\$ 60,000

10-60-27	UTILITIES	\$	357	\$	500	\$	500
10-60-28	MOBIL TELEPHONE	\$	1,291	\$	1,500	\$	1,500
10-60-29	POWER - STREET LIGHTS	\$	54,912	\$	50,000	\$	50,000
10-60-51	INSURANCE	\$	11,721	\$	12,000	\$	12,000
10-60-61	MISCELLANEOUS SUPPLIES	\$	-	\$	-	\$	-
10-60-63	OTHER SERVICES	\$	8,955	\$	8,000	\$	8,000
10-60-64	OTHER EXPENSES	\$	420	\$	1,000	\$	1,000
10-60-70	CLASS C ROAD FUND	\$	430,508	\$	450,000	\$	400,000
10-60-73	CAPITAL OUTLAY-OTHER THAN BUIL	\$	-	\$	-	\$	-
10-60-74	CAPITAL OUTLAY - EQUIPMENT	\$	-	\$	-	\$	-
Total Street Department		\$	713,083	\$	738,300	\$	683,550
Parks & Recreation							
10-70-11	SALARIES & WAGES	\$	36,945	\$	37,500	\$	40,050
10-70-12	SALARIES/WAGES TEMPORARY EMPLO	\$	17,815	\$	30,000	\$	30,000
10-70-13	EMPLOYEE BENEFITS	\$	24,547	\$	27,200	\$	28,500
10-70-14	OVERTIME WAGES	\$	1,207	\$	2,275	\$	3,000
10-70-23	TRAVEL	\$	-	\$	500	\$	1,000
10-70-24	OFFICE EXPENSE, SUPPLIES & POS	\$	-	\$	500	\$	1,000
10-70-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$	15,045	\$	14,000	\$	19,000
10-70-26	BUILDING AND GROUNDS SUPPLIES	\$	25,365	\$	25,000	\$	25,000
10-70-27	UTILITIES	\$	10,933	\$	10,000	\$	30,000
10-70-28	MOBIL TELEPHONE	\$	390	\$	500	\$	500
10-70-51	INSURANCE & SURETY BONDS	\$	7,649	\$	9,000	\$	9,000
10-70-60	RODEO EXPENSES	\$	17,336	\$	20,000	\$	20,000
10-70-61	ALPINE JR/MISS TIMP PAGEANT	\$	-	\$	6,000	\$	-
10-70-63	OTHER SERVICES-AM FORK AGREEMT	\$	-	\$	-	\$	-
10-70-64	OTHER EXPENSES	\$	75	\$	2,000	\$	2,000
10-70-65	OTHER EXPENSES - ALPINE DAYS	\$	39,501	\$	35,000	\$	35,000
10-70-67	MOYLE PARK	\$	6,827	\$	6,000	\$	6,500
10-70-68	LIBRARY	\$	9,564	\$	12,000	\$	12,000
10-70-69	YOUTH COUNCIL	\$	6,100	\$	3,500	\$	5,000
10-70-70	BOOK MOBILE	\$	13,200	\$	13,200	\$	13,200
10-70-71	TRAILS	\$	-	\$	5,000	\$	5,000
10-70-75	QUAIL FIRE RESTORATION	\$	1,126,220	\$	-	\$	-
Total Parks & Recreation		\$	1,358,719	\$	259,175	\$	285,750
Cemetery							
10-77-11	SALARIES & WAGES	\$	36,945	\$	37,500	\$	40,050
10-77-12	SALARIES & WAGES TEMPORARY EMP	\$	17,815	\$	30,000	\$	30,000
10-77-13	EMPLOYEE BENEFITS	\$	24,545	\$	27,200	\$	28,500
10-77-14	OVERTIME WAGES	\$	1,207	\$	2,275	\$	2,275
10-77-24	OFFICE EXPENSE, SUPPLIES & POS	\$	1,219	\$	500	\$	500
10-77-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$	12,171	\$	10,000	\$	10,000
10-77-26	BUILDING AND GROUNDS	\$	21,310	\$	25,000	\$	25,000
10-70-28	MOBIL TELEPHONE	\$	390	\$	500	\$	500
10-77-51	INSURANCE & SURETY BONDS	\$	3,498	\$	6,500	\$	10,000
10-77-61	MISCELLANEOUS SUPPLIES	\$	-	\$	-	\$	-
10-77-63	OTHER SERVICES	\$	139	\$	200	\$	200
Total Cemetery		\$	119,239	\$	139,675	\$	147,025

Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-16 Budget
Garbage				
10-82-11	SALARIES & WAGES	\$ 29,969	\$ 42,000	\$ 48,075
10-82-13	EMPLOYEE BENEFITS	\$ 15,469	\$ 16,000	\$ 17,100
10-82-14	OVERTIME WAGES	\$ -	\$ -	\$ -
10-82-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 3,954	\$ 5,000	\$ 5,000
10-82-28	TELEPHONE	\$ 580	\$ 2,000	\$ 2,000
10-82-34	TECHNOLOGY UPDATE	\$ 2,348	\$ 5,000	\$ 5,000
10-82-61	TIPPING FEES	\$ 100,503	\$ 131,841	\$ 134,478
10-82-62	WASTE PICKUP CONTRACT	\$ 234,131	\$ 246,930	\$ 251,869
10-82-64	OTHER EXPENSES	\$ 1,477	\$ 3,700	\$ 3,700
Total GARBAGE:		\$ 388,431	\$ 452,471	\$ 467,221
Miscellaneous				
10-99-05	TRANSFER TO OTHER FUND	\$ -	\$ -	\$ -
10-99-18	UTA TAX	\$ 65	\$ -	\$ -
10-99-25	TECHNOLOGY UPGRADE	\$ 8,443	\$ 10,000	\$ 10,000
10-99-80	TRANSFER TO CAPITAL IMP FUND	\$ 543,829	\$ 50,000	\$ 222,000
10-99-82	EMERGENCY PREP	\$ 17,775	\$ 5,000	\$ 5,000
Total Miscellaneous		\$ 570,112	\$ 65,000	\$ 237,000
Totally General Fund Expenses		\$ 5,579,779	\$ 4,253,008	\$ 4,643,868
		\$ -	\$ -	\$ (0)

IMPACT FEES BUDGET

Impact fees are collected at time of building or development and are used for the expansion or creation of services due to new growth.

Impact Fees Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
15-37-21	STREETS & TRANSPORTATION FEES	\$ 78,927	\$ 17,000	\$ 17,000
15-37-31	RECREATION FACILITY FEES	\$ 188,457	\$ 20,000	\$ 20,500
15-37-41	TIMPANOGOS SEWER HOOK ON FEE	\$ 186,261	\$ 50,000	\$ 50,500
15-38-10	INTEREST EARNINGS	\$ 1,794	\$ 1,200	\$ 1,200
	FUND BALANCE	\$ (258,508)	\$ 106,800	\$ 120,800
Total Impact Fee Revenue		\$ 196,931	\$ 195,000	\$ 210,000
15-40-12	TIMP SPEC SERV DIST IMPACT FEE	\$ 186,261	\$ 50,000	\$ 65,000
15-40-21	STREET & TRANSPORT EXPENSES	\$ 10,670	\$ 90,000	\$ 90,000
15-40-31	PARK SYSTEM	\$ -	\$ 55,000	\$ 55,000
Total Impact Fee Expenses		\$ 196,931	\$ 195,000	\$ 210,000

CAPITAL IMPROVEMENTS FUND BUDGET

Capital Improvements Fund				
Account No	Account Title	2013-14 Actual	2014-15 Adopted Budget	2015-16 Budget
45-38-10	Interest Revenue	\$ 4,869	\$ 4,000	\$ 4,000
45-38-12	Donations	\$ -	\$ -	\$ -
45-38-16	Contributions from Builders		\$ -	\$ -
45-38-90	State Grant / Special Projects	\$ -	\$ -	\$ -
45-39-05	Loan from Water Fund		\$ -	\$ -
45-39-10	Transfer from General Fund	\$ 38,674	\$ 50,000	\$ 222,000
45-39-11	Capital Imp Fund Surplus		\$ 78,633	\$ 55,000
Total Capital Improvements Revenue:		\$ 43,543	\$ 132,633	\$ 281,000
45-40-42	Infra Protection Bonds	\$ -	\$ -	\$ -
45-40-52	Other Expenses	\$ 4,747	\$ -	\$ -
45-40-64	Interest on Infra Bond Released	\$ 1,426	\$ 3,000	\$ -
45-40-72	Capital Outlay	\$ 14,834	\$ 75,000	\$ -
	Salt Shed			\$ 50,000
	Relic Hall	\$ -	\$ -	\$ 20,000
	Moyle Park Improv	\$ -	\$ -	\$ 20,000
	Lambert Park Improv	\$ -	\$ -	\$ 80,000
	Burgess Park Bowery Roof	\$ -	\$ -	\$ 15,000
	City Hall Bell Tower	\$ -	\$ -	\$ 20,000
45-40-73	Capital Outlay - Buildings	\$ -	\$ -	\$ -
45-40-74	Capital Outlay - Equipment	\$ 22,536	\$ 54,633	\$ 76,000
Total Capital Improvements Expenses		\$ 43,543	\$ 132,633	\$ 281,000

WATER FUND BUDGET

Water Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
51-37-11	METERED WATER SALES	\$ 515,469	\$ 577,600	\$ 606,480
51-37-12	OTHER WATER REVENUE	\$ 60,438	\$ 6,500	\$ 6,500
51-37-16	WATER CONNECTION FEE	\$ 7,715	\$ 5,000	\$ 5,000
51-37-17	PENALTIES	\$ 4,834	\$ 5,000	\$ 5,000
51-37-20	WATER SYSTEM IMPACT FEE	\$ 51,142	\$ 27,000	\$ 27,000
51-38-10	INTEREST EARNINGS	\$ 11,956	\$ 12,000	\$ 12,000
51-38-70	DEVELOPER CONTRIBUTIONS	\$ 235,041	\$ -	\$ -
51-39-11	UNAPPROPRIATED FUND EQUITY	\$ -	\$ 100,633	\$ 168,920
Total Water Revenue:		\$ 886,595	\$ 733,733	\$ 830,900
51-80-11	SALARIES/WAGES-PERMANENT EMPLO	\$ 172,849	\$ 170,000	\$ 166,000
51-80-12	SALARIES/WAGES-TEMPORARY EMPLO	\$ -	\$ -	\$ -
51-80-13	EMPLOYEE BENEFITS	\$ 85,146	\$ 92,600	\$ 92,900
51-80-14	OVERTIME WAGES	\$ 10,657	\$ 8,000	\$ 8,000
51-80-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 1,510	\$ 3,000	\$ 3,000
51-80-23	TRAVEL	\$ 3,670	\$ 4,000	\$ 4,000
51-80-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 14,494	\$ 15,000	\$ 15,000
51-80-25	EQUIPMENT-SUPPLIES & MAINTENAN	\$ 13,949	\$ 20,000	\$ 20,000
51-80-26	BUILDING AND GROUNDS SUPPLIES	\$ 20,138	\$ 20,000	\$ 20,000
51-80-27	UTILITIES	\$ 17,121	\$ 20,000	\$ 20,000
51-80-28	TELEPHONE	\$ 3,975	\$ 5,000	\$ 5,000
51-80-31	PROFESSIONAL & TECHNICAL SERVI	\$ -	\$ 5,000	\$ 5,000
51-80-33	EDUCATION	\$ 1,905	\$ 1,000	\$ 1,000
51-80-34	TECHNOLOGY UPDATE	\$ 5,088	\$ 10,000	\$ 10,000
51-80-35	DEPRECIATION EXPENSE	\$ 255,131	\$ 255,000	\$ 255,000
51-80-51	INSURANCE AND SURETY BONDS	\$ 16,177	\$ 17,000	\$ 17,000
51-80-62	MISCELLANEOUS SERVICES	\$ 375	\$ 500	\$ 500
51-80-63	OTHER EXPENSES	\$ 18,982	\$ 10,000	\$ 10,000
51-80-64	CUSTOMER REFUND	\$ 2,221	\$ 2,500	\$ 2,500
51-80-70	CAPITAL OUTLAY - IMPACT FEE	\$ -	\$ 30,000	\$ 30,000
51-80-72	CAPITAL OUTLAY - BUILDINGS	\$ -	\$ -	\$ -
51-80-73	CAPITAL OUTLAY - IMPROVEMENTS	\$ -	\$ -	\$ 120,000
51-80-74	CAPITAL OUTLAY - EQUIPMENT	\$ 945	\$ 39,133	\$ 20,000
51-80-79	CAPITAL OUTLAY - OTHER	\$ -	\$ -	\$ -
51-80-90	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -
51-80-93	1% TRANSFER TO GENERAL FUND	\$ 6,000	\$ 6,000	\$ 6,000
Total Water Expense		\$ 650,333	\$ 733,733	\$ 830,900

SEWER FUND BUDGET

Sewer Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
52-37-11	SEWER SYSTEM USAGE SALES	\$ 960,346	\$ 1,060,206	\$ 1,060,206
52-37-16	SEWER CONNECTION FEE	\$ 5,875	\$ 3,000	\$ 3,000
52-37-20	SEWER SYSTEM IMPACT FEE	\$ 30,937	\$ 12,000	\$ 12,000
52-37-80	DEVELOPERS CONTRIBUTIONS	\$ 208,110	\$ -	\$ -
52-38-10	INTEREST EARNINGS	\$ 8,227	\$ 9,000	\$ 9,000
52-39-11	UNAPPROPRIATED FUND EQUITY	\$ -	\$ 76,427	\$ 60,369
Total Sewer Revenues		\$ 1,213,495	\$ 1,160,633	\$ 1,144,575
52-81-11	SALARIES	\$ 151,288	\$ 148,000	\$ 153,250
52-81-12	SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
52-81-13	EMPLOYEE BENEFITS	\$ 74,671	\$ 83,000	\$ 80,825
52-81-14	OVERTIME WAGES	\$ 10,524	\$ 8,000	\$ 8,000
52-81-23	TRAVEL	\$ 1,390	\$ 1,500	\$ 1,500
52-81-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 8,454	\$ 7,000	\$ 7,000
52-81-25	EQUIPMENT - SUPPLIES & MAINTEN	\$ 832	\$ 5,000	\$ 5,000
52-81-26	BUILDING AND GROUND SUPPLIES	\$ 8,797	\$ 10,000	\$ 10,000
52-81-27	UTILITIES	\$ 340	\$ 500	\$ 500
52-81-28	TELEPHONE	\$ 2,812	\$ 2,500	\$ 2,500
52-81-34	TECHNOLOGY UPDATE	\$ 5,206	\$ 5,000	\$ 5,000
52-81-35	DEPRECIATION EXPENSE	\$ 127,581	\$ 130,000	\$ 130,000
52-81-62	TIMPANOGOS SPECIAL SERVICE DIS	\$ 472,769	\$ 615,000	\$ 615,000
52-81-64	OTHER EXPENSES	\$ 14,154	\$ 18,000	\$ 18,000
52-81-70	CAPITAL OUTLAY - IMPACT FEE	\$ -	\$ 82,000	\$ 82,000
52-81-73	CAPITAL OUTLAY-IMPROVEMENTS	\$ -	\$ -	\$ -
52-81-74	CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 39,133	\$ 20,000
52-81-93	TRANSFER TO GENERAL FUND	\$ 3,500	\$ 6,000	\$ 6,000
Total Sewer Expenses		\$ 882,318	\$ 1,160,633	\$ 1,144,575

PRESSURE IRRIGATION FUND BUDGET

Irrigation Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
55-37-11	IRRIGATION WATER SALES	\$ 874,034	\$ 855,000	\$ 867,000
55-37-12	OTHER REVENUE	\$ 3,713	\$ 1,000	\$ 1,000
55-37-16	PRESSURIZED CONNECTION FEE	\$ 3,382	\$ 1,500	\$ 1,500
55-37-21	PRESSURIZED IRR IMPACT FEE	\$ 141,652	\$ 25,000	\$ 25,000
55-38-10	INTEREST EARNINGS	\$ 11,921	\$ 15,000	\$ 15,000
55-38-70	DEVELOPER CONTRIBUTIONS	\$ 101,963	\$ -	\$ -
55-39-11	UNAPPROPRIATED FUND EQUITY	\$ -	\$ 350,749	\$ 284,772
Total Irrigation Revenues		\$ 1,136,665	\$ 1,248,249	\$ 1,194,272
55-40-11	SALARIES & WAGES, ADMINISTRATI	\$ 133,804	\$ 135,722	\$ 105,775
55-40-12	SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
55-40-13	EMPLOYEE BENEFITS	\$ 69,988	\$ 76,700	\$ 71,200
55-40-14	OVERTIME WAGES	\$ 10,524	\$ 8,000	\$ 8,000
55-40-23	TRAVEL	\$ 955	\$ 1,000	\$ 1,000
55-40-25	EQUIPMENT - SUPPLIES & MAINTEN	\$ 12,151	\$ 20,000	\$ 20,000
55-40-26	BUILDING & GROUNDS SUPPLIES	\$ 9,056	\$ 5,000	\$ 5,000
55-40-27	UTILITIES	\$ 217,484	\$ 225,000	\$ 225,000
55-40-28	TELEPHONE	\$ 2,836	\$ 3,200	\$ 3,200
55-40-29	OFFICE EXPENSE, SUPPLIES & POS	\$ 14,701	\$ 12,000	\$ 12,000
55-40-32	ENGINEER SERVICES	\$ -	\$ 5,000	\$ 5,000
55-40-33	TECHNOLOGY UPDATE	\$ 5,563	\$ 5,000	\$ 5,000
55-40-34	ANNUAL AUDIT - UTAH WATER	\$ -	\$ 500	\$ 500
55-40-35	DEPRECIATION EXPENSE	\$ 221,961	\$ 223,200	\$ 223,200
55-40-51	INSURANCE & SURETY BONDS	\$ 15,872	\$ 16,000	\$ 16,000
55-40-62	MISCELLANEOUS SERVICES	\$ 3,677	\$ 4,000	\$ 4,000
55-40-63	OTHER EXPENSES	\$ 1,290	\$ 2,000	\$ 2,000
55-40-64	CUSTOMER REFUND	\$ 499	\$ -	\$ 504
55-40-72	CAPITAL OUTLAY - OTHER	\$ 2,807	\$ -	\$ -
55-40-73	CAPITAL OUTLAY	\$ -	\$ -	\$ -
55-40-74	CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 39,133	\$ 20,000
55-40-79	AGENTS FEES	\$ 2,000	\$ 2,020	\$ 2,020
55-40-80	TRUSTEE FEES	\$ -	\$ -	\$ -
55-40-83	BOND PRINCIPAL #8938222	\$ -	\$ -	\$ -
55-40-84	BOND INTEREST #8938222	\$ 98,436	\$ -	\$ -
55-40-86	BOND PRINCIPAL #0352418	\$ -	\$ 325,000	\$ 335,000
55-40-87	BOND INTEREST #0352418	\$ -	\$ 139,774	\$ 129,873
Total Irrigation Expenses		\$ 823,604	\$ 1,248,249	\$ 1,194,272

STORM DRAIN FUND BUDGET

Storm Drain Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
56-37-11	STORM DRAIN REVENUE	\$ 162,201	\$ 162,000	\$ 162,000
56-37-12	OTHER REVENUE	\$ 1,467	\$ 1,000	\$ 1,000
56-37-13	SWPP FEE	\$ 15,300	\$ 6,000	\$ 6,000
56-37-21	STORM DRAIN IMPACT FEE	\$ 57,386	\$ 8,000	\$ 8,000
56-38-10	INTEREST EARNINGS	\$ 2,451	\$ 2,200	\$ 2,200
56-38-70	DEVELOPER CONTRIBUTIONS	\$ 161,523	\$ -	\$ -
56-39-11	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -
56-39-12	FUND SURPLUS	\$ -	\$ 161,473	\$ 215,150
Total Storm Drain Revenue		\$ 400,328	\$ 340,673	\$ 394,350
56-40-11	SALARIES & WAGES, ADMINISTRATI	\$ 35,128	\$ 37,000	\$ 40,700
56-40-13	EMPLOYEE BENEFITS	\$ 20,248	\$ 20,500	\$ 21,050
56-40-20	PLANNING	\$ -	\$ 1,000	\$ 1,000
56-40-21	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 1,547	\$ 2,500	\$ 2,500
56-40-23	TRAVEL	\$ 383	\$ 600	\$ 600
56-40-24	OFFICE EXPENSE, SUPPLIES & POS	\$ 504	\$ 1,000	\$ 1,000
56-40-26	BUILDING & GROUNDS SUPPLIES	\$ 10,259	\$ 5,000	\$ 5,000
56-40-34	TECHNOLOGY UPDATE	\$ 2,348	\$ 5,000	\$ 5,000
56-40-35	DEPRECIATION EXPENSE	\$ 85,463	\$ 83,500	\$ 83,500
56-40-51	INSURANCE	\$ 3,011	\$ 4,000	\$ 4,000
56-40-62	MISCELLANEOUS SERVICES	\$ 10,627	\$ 5,000	\$ 5,000
56-40-73	CAPITAL OUTLAY	\$ -	\$ 69,000	\$ 75,000
56-40-74	CAPITAL OUTLAY - IMPACT FEE	\$ -	\$ 106,573	\$ 150,000
Total Storm Drain Expense		\$ 169,518	\$ 340,673	\$ 394,350

OTHER FUNDS

Trust & Agency Fund		2013-14	2014-15	2015-16
Account No	Account Title	Actual	Adopted Budget	Budget
70-38-10	INTEREST REVENUE	\$ 762	\$ 800	\$ 800
70-38-90	OTHER REVENUE	\$ -	\$ -	\$ -
Total Trust & Agency Revenue		\$ 762	\$ 800	\$ 800
70-40-63	INTEREST PAID ON RETURNED BOND	\$ -	\$ 800	\$ 800
Total Trust & Agency Expense		\$ -	\$ 800	\$ 800
Cemetery Perpetual Care Fund				
71-33-56	CEMETERY LOT PAYMENTS	\$ 21,975	\$ 8,000	\$ 12,500
71-33-58	UPRIGHT MONUMENT	\$ 2,700	\$ 2,000	\$ 2,000
71-38-10	INTEREST REVENUE	\$ 2,560	\$ 2,500	\$ 2,500
71-38-90	OTHER REVENUE	\$ -	\$ -	\$ -
Total Cemetery Perpetual Care Revenue		\$ 27,235	\$ 12,500	\$ 17,000
71-40-64	OTHER EXPENSES	\$ -	\$ 12,500	\$ 17,000
71-40-73	CAPITAL OUTLAY-IMPROVEMENTS	\$ -	\$ -	\$ -
Total Cemetery Perpetual Care Expense		\$ -	\$ 12,500	\$ 17,000
Total Revenue		\$ 9,485,333	\$ 8,077,229	\$ 8,716,765
Total Expenses		\$ 8,346,026	\$ 8,077,229	\$ 8,716,765
		\$ (1,139,307)	\$ -	\$ 0

ALPINE CITY BUDGET GOVERNANCE PRINCIPLES- BY RICH NELSON

I decided it might be a good use of this document to set down some of the budget governance principles that I hope might help residents of the City understand the City's managerial approach and budget governance principles. All the below principles are alive and well in the operation of the City. The principles are stated in italics with some comments underneath them.

1. *Although our form of government is a city council driven structure, our attitude is one of partnership. We think of the residents as owner-partners. We do not view the City itself as the ultimate owner of our assets but instead view the City as a conduit through which the residents of the City own the assets.*

The Mayor, City Council, staff and I hope that you as residents of the City do not think of yourself as merely owning a piece of real estate in the City. We hope you instead visualize yourself as a part owner of a City where you expect to stay indefinitely. For our part, we do not view City residents as faceless members of an ever-shifting crowd, but rather as co-ventures who have and will continue to work with us to maximize the time and resources you have invested in this wonderful place called Alpine.

2. *The Mayor and City Council invest a major portion of their time and effort to make Alpine a wonderful place to live. They get to eat their own cooking.*

The Mayor and City Council hold a three-hour meeting every other week. They go to numerous other meetings during the month. They represent the City on all the key collaborative organizations, sewer, garbage, water, transportation, youth council, etc. Besides that their phones ring off the hook. If they make good decisions then everyone profits by those decisions. If they do something you think is dumb, I want you to be able to derive some solace from the fact that their suffering will be proportional to yours.

3. *We do not measure the City by its size or by the number of programs that it operates. We measure our success by how livable the City is. Do you feel safe, are the roads in good condition, does your water and sewer work without any thought of yours, are the parks beautiful and well maintained and do fire and emergency services show up when needed. These are the questions that you we use to measure our performance.*
4. *We use debt sparingly and, when we do borrow, we attempt to structure our loans on a long-term fixed-rate basis. We will reject interesting opportunities rather than leverage our balance sheet. This conservatism means we don't have as many programs as other cities but it is the only behavior that leaves us comfortable, considering our fiduciary obligations to city residents.*

The financial calculus that staff and I employ would never permit our trading a good night's sleep for the opportunity to say we have a library, a golf course, a swimming pool or a recreation center. If the residents of the city voted for a property tax increase to purchase and operate any of those things that would be different. Then we would not have to borrow for them or worry about operating expenses. We have one outstanding debt. That is for the installation of the pressurized irrigation system. We owe \$5,875,000 and pay approximately \$464,600 a year in payments. It has about 11 years of payments before it is paid off. The city refinanced the bonds a couple of years ago, saving \$80,000 a year in interest payments. The only project on the horizon, that the City might need to borrow funds for, is installing a city-wide pressurized meter read system. Nothing leads to water conservation like money coming out of your pocket.

5. *A managerial or Council "wish list" will not be filled at resident's expense. We will only do with your money what we would do with our own.*

The size of our paychecks or our offices will never be related to the number of different programs that we operate or the number of people who work for the City. Noble intentions should always be checked against results.

6. *You should be fully aware that I believe that Alpine City has some of the best staff available anywhere. I react with great caution to suggestions that we should let certain staff go and hire new staff. Gin rummy managerial behavior (discard your staff at each turn) is not my style. I would much rather build a great staff than continuously churn staff, always looking for something better or something cheaper.*

We focus hard on making staff better and curing problems than may cause some to lag.

7. *We will be candid in our reporting to you, emphasizing the pluses and minuses. Our guideline is to tell you the business facts that we would want to know if our positions were reversed. We owe you no less. We also believe candor benefits us as city employees: The person who misleads others in public may eventually mislead himself in private.*

We will always tell you how many strokes we have taken on each hole and never play around with the scorecard. When the numbers are a very rough "guesstimate", as they sometimes are in government, we will try to be both consistent and conservative in our approach.

8. *We follow some basic fiscal health guidelines. They are:*
 - *We start all fiscal discussions with available revenues, rather than expenses.*

- *We believe that ongoing costs can only be funded with ongoing revenue.*
 - *We fund one-time costs with unreserved fund balance, one-time sources, or dedicated ongoing revenue.*
 - *We are working to get into a situation where our business-type operations, water, pressurized irrigation, sewer and storm water, are allowed to keep 100% of program revenue generated.*
 - *We have established clear guidelines about the amount of reserves (fund balances) we must set aside for each business-type operation and for the general fund.*
 - *We base resource allocations strictly on available revenues.*
 - *We have developed a 5-year financial plan to guide the city.*
 - *We present monthly budget briefings to the City Council and post those briefings on the city's web page.*
 - *We have developed a resident's guide to the municipal budget. It is a more concise, less wordy recapitulation of the budget document you are reading. We plan to mail a copy to every resident this coming year.*
9. *We will resist as much as possible, the siren songs of outside organizations that want Alpine City to act in a certain way. There are always groups, wanting you to fill out a survey on whether you are doing this (what they want you to do) or that (what they want you not to do), then publishing the results to either raise money or awareness for their cause. We resist these as much as we can. As I said in another budget message, in quoting Mickey Mantle, of New York Yankee Baseball Fame; "this game looks a lot easier from the broadcast booth than it does on the playing field."*

We receive three or four surveys a year that ask us to grade ourselves so that the sponsoring group can publish the results, and use the results to raise funds or awareness for their cause, or enable them to say "see what good I have done." I have no problem with what they are trying to do. I just refuse to be intimidated by them or try to curry their favor. We do the best we can with the business model we use. It has been very successful. We will always try to fine tune our business model, but will not change it to incur outside favor.

If you want to know how the City is doing the information is readily available to you. If you have questions we would be more than happy to meet with you. Every transaction we do is listed on the State's financial transparency website. However, that site is really rather boring and a little confusing. Just give us a call or come in. We look forward to hearing from you.