

6/9/2011

Fiscal Year 2012

(July 1, 2011 – June 30, 2012)

Alpine City BUDGET REPORT



Prepared By:

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Mayor

Hunt Willoughby

Council Members

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Bradley Reneer

Troy Stout

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CITY ADMINISTRATOR LETTER OF TRANSMITTAL

June 9, 2011

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 2011 Adjusted Budget and Fiscal Year 2012 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 2011 Adopted Budget approved by the Council in May of 2010. Proposed changes to these approved budget levels were developed on direction from the City Council.

Despite these difficult economic times 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 2012 budget is presented for your review and action.

Sincerely,

Rich Nelson
City Administrator
Alpine City Municipal Corporation

Budget Document Guide

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2011-2012 CITY ADMINISTRATOR'S MESSAGE

The last few years have been difficult years for most cities, Alpine City included. Sales tax revenue has been down for a number of years. The housing bubble burst and new home construction has drastically fallen. Many cities have had to reduce the number of people working for them, some quite dramatically. Others have postponed equipment rotation and maintenance, cut travel and training, and watched as their infrastructure deteriorates with no maintenance. Alpine City, through effective leadership from the Mayor and City Council and efficient stewardship from City staff, has been able to avoid most of the problems that other cities have had to face.

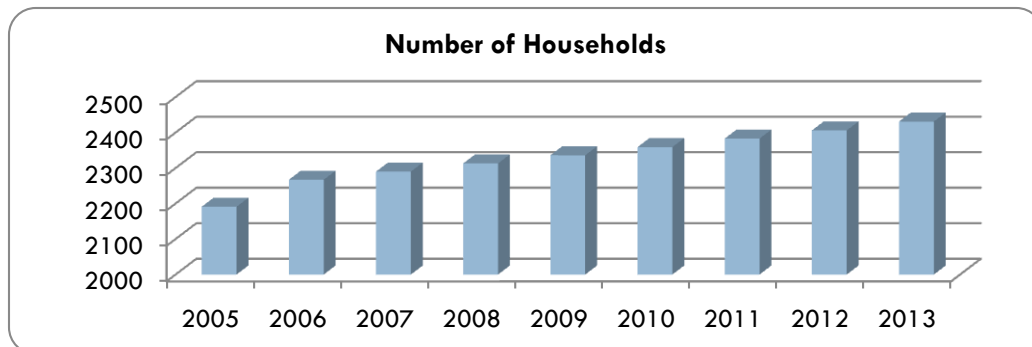
Population and Housing Growth

Alpine City is projected by the City Planning and Zoning Department to be at 75% of build out. It is estimated that the City's population has grown from a 2001 figure of 7,601 to a census count for 2010 of 9,555. Because earlier projections were optimistic, this actual count is lower than projected. The population for 2012 is projected to be 9,746. It is further estimated that the City will reach build out by 2030 with a population figure of 14,500. The City has experienced slow growth the last five years and it is projected that that slow growth will continue in the foreseeable future.

Population and Number of Households History and Projections

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Annual Increase Percentage</u>	<u>Number of Households</u>
2005	9,422	5%	2,191
2006	9,750	3%	2,267
2007	9,848	1%	2,290
2008	9,946	1%	2,313
2009	10,045	1%	2,336
2010	9,555*	-4% *	2,359
2011	9,650	1%	2,383
2012	9,746	1%	2,406
2013	9,843	1%	2,431

***2010 Actual Census Figure**



Clearly, the City cannot count on population growth and new housing starts to generate funding for City programs. This lack of growth means that the normal projects that a City funds with impact fee collections from new growth will be put on hold until funds are available.

Commercial Development

Alpine City has chosen to limit commercial activity in the City as a way to continue to maintain its small town feel. There are less than a dozen commercial businesses that generate local sales tax revenue in the City. While the City is committed to having those businesses located in the City be as successful as possible, there is only a small amount of growth projected in commercial businesses in the City. This lack of commercial businesses and sales tax revenue affects the ability of the City to fund programs. The situation regarding sales tax revenue will be discussed in more detail in the revenue section of the budget document.

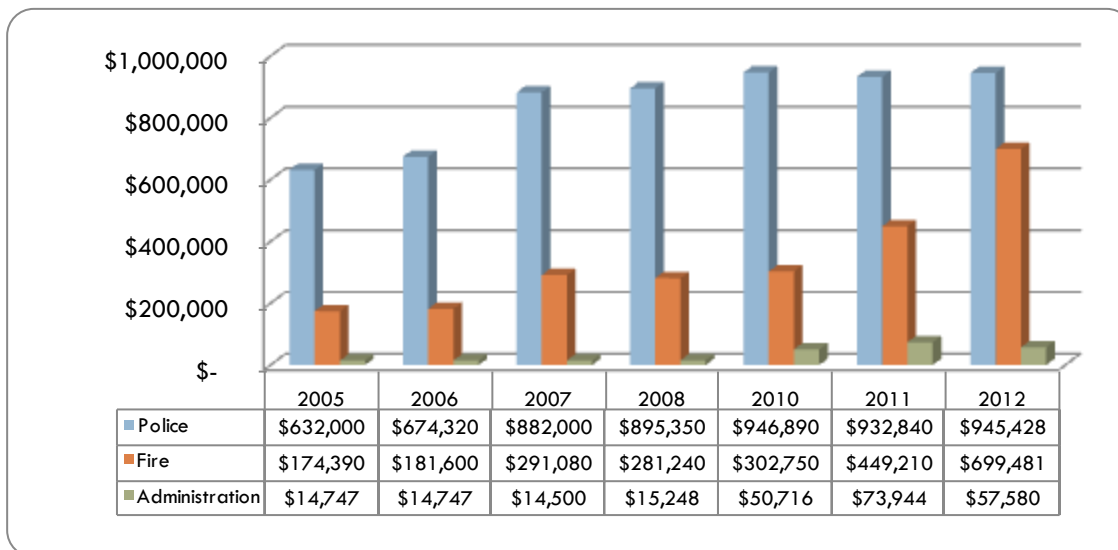
Major Issues Facing The City

There are two major issues that Alpine City will have to deal with. These are:

1 – Storm Water Management Program (SWMP) implementation. The federal government has mandated that cities become more involved in implementation of a storm water management program. Because Alpine City is considered part of a metro planning area, the City has been required to develop and implement this program. This required funding of a new staff position (Assistant City Engineer), and the creation of stricter guidelines for the management of storm water issues. The City Council voted to raise the City storm water fee from \$3.30 a month to \$5.00 per month to help cover the costs associated with this program. As you can tell, this is an unfunded federal mandate.

2 – Lone Peak Public Safety District. The Lone Peak Public Safety District is a combination of Highland and Alpine for police services and Highland, Alpine and Cedar Hills for fire and EMS services. The police department is facing vehicle replacement and required safety equipment issues, particularly Tasers and personal fire arms. The fire department is facing expansion issues, with Cedar Hills requesting the out stationing of two EMS 24/7 at its fire station, and other personnel issues as a new fire chief takes over the operation of the fire department. Alpine City presently spends approximately 42% of its budget on police, fire, EMS and dispatch services.

Below is a chart showing how much Alpine City spends to fund the Lone Peak Public Safety District. Note: the increase in administration is to pay for dispatch costs from the Utah Valley Dispatch Special Service District.



It is very difficult to maintain one of the lowest property tax rates in the County, to have no or limited sales tax revenue, to maintain a quality infrastructure, and to deal effectively with public safety requirements. These are real challenges facing the City.

Good Things About Alpine City

Alpine City is a great place to live. It has a small town environment. The residents are friendly and well educated. A partial list of good things in the City includes:

- A great new park at 100 South. Come walk the trails around the park and watch the children play in the splash pad.
- A marvelous Christmas Concert. Put on by April Moriarty and Paul McCabe; it will be the highlight of your Christmas season. Come and listen
- A live Nativity presentation, privately presented by local residents. Thousands came last year. Plan on coming early. Come and see.
- A great trail system. From the City you can have access to the wilderness area. Come and hike.
- Improved access to the wilderness area. Lehi City has been gracious enough to work out an agreement with Utah Wilderness Access Foundation to open up trail access to the wilderness area through the School House springs area. Alpine City will help in making sure this is a successful change. You can hike from there up to Hamongog 1 and Hamongog 2. Don't know what a Hamongog is? Come and find out.
- Alpine Days. One of the best small town celebrations still left. Come and enjoy the atmosphere.
- A well managed and maintained infrastructure. The roads, water system, sewer system, pressurized irrigation system, and now storm water management are all in great shape. The storm water management system will allow the City to further implement its GIS and GPS systems.
- Excellent city government. The Mayor and City Council are committed to keeping taxes low while effectively delivering services. Alpine City has a great workforce.
- The best snow cones in the State. Come visit during the summer. During your car ride, bike ride, run or hike through the City stop to get a marvelous snow cone. Just get in line and enjoy.

MAYOR AND CITY COUNCIL

Mayor Hunt Willoughby
Council of Governments
Mountainland Association of Governments
North Utah County Water Conservancy District
Lone Peak Public Safety

Council Member
Jim Tracy

Parks,
Recreation and
Open Space
(PRO)
commission

Council Member
Bradley Reneer

Eagle Scout
Projects &
Volunteers
Timp Special
Service District

Council Member
Kimberly Bryant

Youth Council

Council Member
Troy Stout

North Pointe
Solid Waste
District

Council Member
Kent Hastings

Family First
Week
Lone Peak
Public Safety



Jim Tracy, Troy Stout, Hunt Willoughby, Kimberly Bryant, Bradley Reneer, Kent Hastings

ALPINE CITY GOALS AND OBJECTIVES

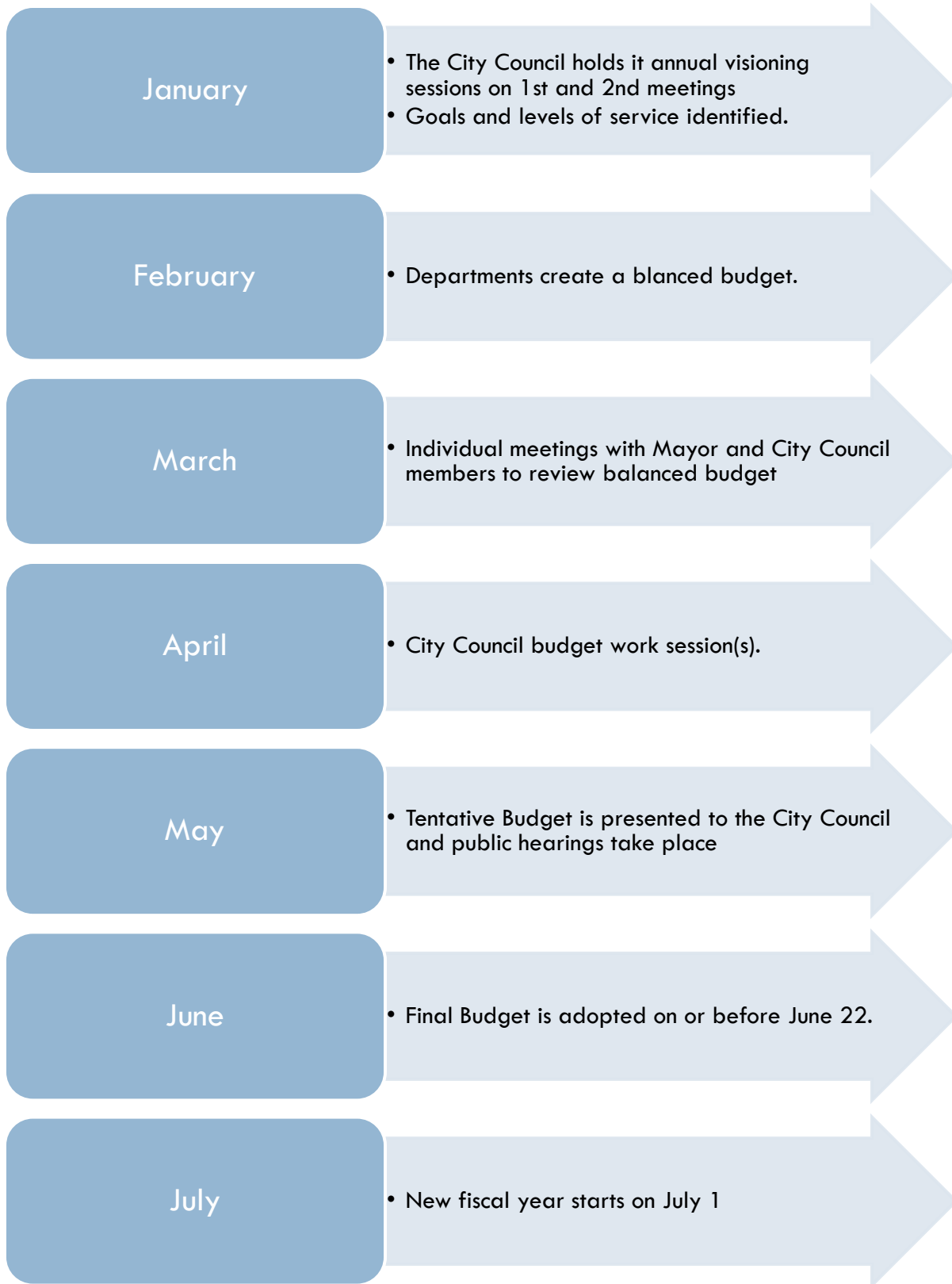
As part of the development of the annual operating budget, the Mayor and City Council have established a set of goals to drive the development and approval of the annual budget.

Below are the goals and objectives that the City Council established at this year's visioning sessions.

City Goals

1. Preservation of Alpine City character.
 - Maintain small town feel
 - Encourage commercial development in the commercial zone
 - Alpine Days and Rodeo
2. Open space, parks and trails.
 - Continued paving of city trails
 - Maintenance of existing city trails
 - Access to the Sliding Rock area
 - Access to the Schoolhouse springs area
 - Access to the first and second Hamongog
 - Continued improvement to existing city parks
3. Quality infrastructure.
 - Quality roads, sewer, sidewalks, and cemetery
4. Quality and quantity of water.
 - Continued spring development
 - Study of and education on the installation of a pressure irrigation metering system
 - Drilling additional wells to meet the pressurized irrigation needs
5. Public Safety.
 - Effective police, fire and EMS service.
6. Sustainability.
 - Creation of 5-year financial projections and goals
 - Effective property tax management
 - Establishing revenue per capita goals
 - Sufficient workforce to meet the needs of the residents
7. Open and responsive government.
 - Funding for an effective web page
 - Effective communication with the residents
 - Consideration of eliminating the Board of Adjustment and utilizing a Hearing Officer to perform that function
 - Creation of a Residents' Guide to the Municipal Budget
 - Development of a more informative budget document

BUDGET DEVELOPMENT PROCESS



FUND SUMMARIES

Alpine 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 2011 (or FY 2011) was adopted on June 15, 2010 and became effective July 1, 2010.

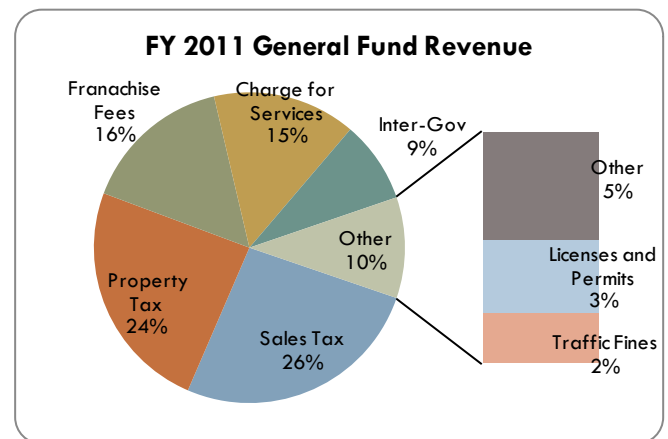
The budget is broken down into three major funds:

- General Fund
- Capital Improvement Fund
- Enterprise Funds: Water, Sewer, Pressure Irrigation and Storm Drain Fund

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 such as the mayor and city council, public safety and courts, streets, cemeteries, parks, and garbage collection.

State law requires that the General Fund carry a fund balance of no more than 18 percent of the year's revenues.



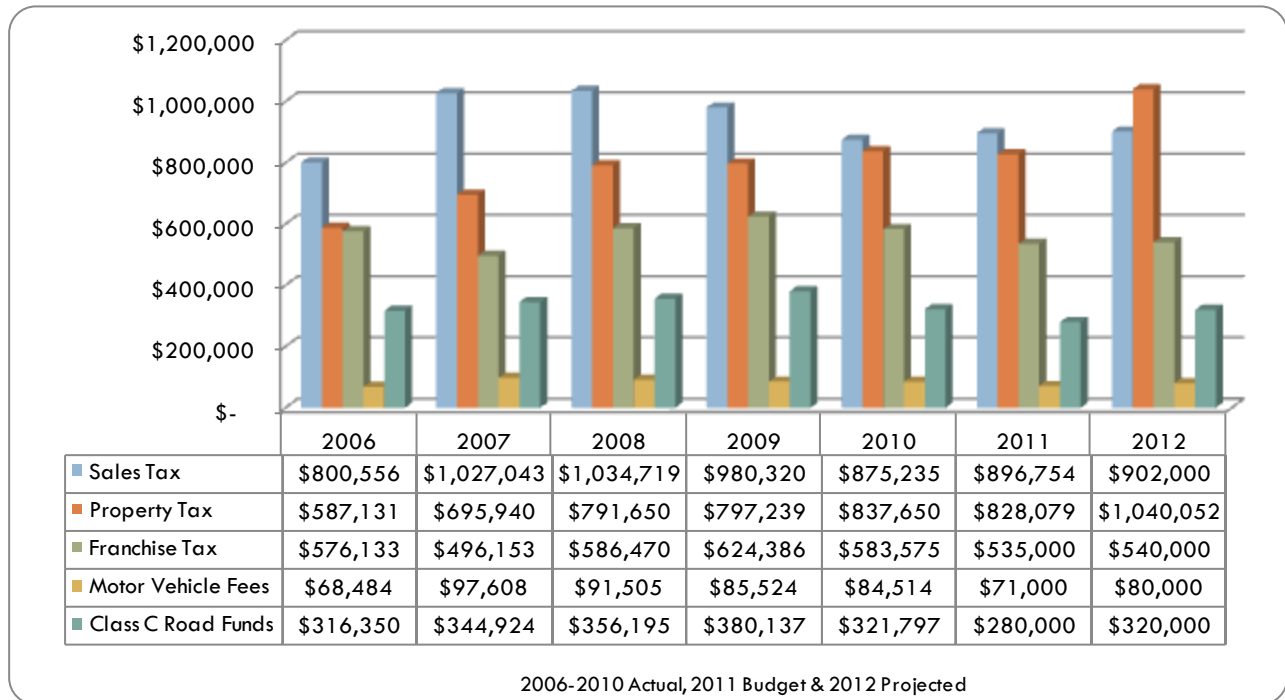
The **Capital Improvements Fund** is used to acquire, construct, and improve major capital facilities, other than those financed by Enterprise Funds or bonds. This fund makes up over 35% of the City's budgeted expenses in FY 2011. These projects are funded with Impact Fees, transfers from the General 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 Funds include those activities that operate similar to a private business and charge a fee to the user that is adequate to cover most or all of the costs for that service. Each service is accounted for in its own fund. These include: the Water Fund, the Sewer Fund, the Pressure Irrigation Fund, and the Storm Drain Fund.

PROJECTED REVENUES FOR 2012

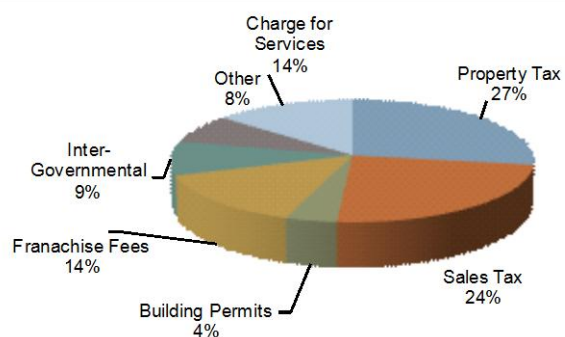
The chart below shows the seven year trend for those revenue sources classified as taxes, as well as receipts from state road funds. In total, these five sources comprise 73% of general fund revenue. It is important to maintain balance among major revenue sources as sales tax revenue fluctuates more with the economy than any other revenue source.



BUDGETED GENERAL FUND RESOURCES – 2012

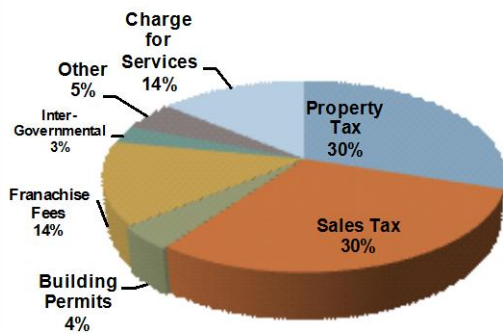
This section shows for 2012 the total amount of General Fund revenue the City is projected to receive under its major funding categories. Property tax will remain level. Sales tax will enjoy a slight increase. Franchise tax will continue its slow decline. Other revenue sources will remain as they currently are.

RESOURCE	AMOUNT	PERCENT
Property Tax	\$1,040,052.00	27%
Sales Tax	\$902,000.00	24%
Building Permits	\$160,000.00	4%
Franachise Fees	\$540,000.00	14%
Inter-Governmental	\$337,393.00	9%
Other	\$290,456.00	8%
Charge for Services	\$518,516.00	14%
Total	\$3,788,417.00	100%



FUTURE PROPOSED REVENUE MIX

As Alpine City grows closer to build-out, more revenue will have to come from taxes and less will come from building-related fees. In an effort to maintain the future financial health of the City, it is important to develop realistic models of what the City's budget will need to look like. By looking to the future, appropriate foundations can be laid now to ensure financial security in the generation to come. The City will be developing a five (5) year financial plan to look at future revenue needs. Below is listed a suggested scenario developed by the City Administrator of where the City might want to be in the future to balance revenue needs with revenue sources.



RESOURCE	PERCENT
Property Tax	30%
Sales Tax	30%
Building Permits	4%
Franachise Fees	14%
Inter-Governmental	3%
Other	5%
Charge for Services	14%
Total	100%

General Fund Resources

Account Description	2010-2011				
	2007-2008 Actual	2008-2009 Actual	2009 - 2010 Actual	Adopted Budget	2012 Projected
Taxes					
Current Year General Property	734,943	725,768	745,091	828,079	\$ 1,040,052
Redemption Taxes	56,707	71,471	92,559	-	
General Sales and Use Taxes	1,034,719	980,320	875,235	896,754	\$ 902,000
Motor Vehicle Tax	91,505	85,524	84,514	71,000	\$ 80,000
Franchise Fee	586,470	624,386	583,575	535,000	\$ 540,000
Penalties & Int on Delinquent Taxes	5,540	4,800	3,349	2,000	\$ 1,900
Taxes Totals:	\$ 2,509,884	\$ 2,492,269	\$ 2,384,323	\$ 2,332,833	\$ 2,563,952
Licenses and Permits					
Business Licenses and Permits	20,735		16,805	18,000	\$ 18,000
Plan Check Fees	81,950	18,360	48,524	42,000	\$ 60,000
Building Permits	139,411	46,990	81,569	52,000	\$ 100,000
Building Permit Assessment	1,404	75,431	693	1,000	\$ 1,200
Animal Licenses	-	778	15	-	\$ 30
Licenses and Permits Totals:	\$ 243,500	\$ 141,559	\$ 147,591	\$ 113,000	\$ 179,230
Intergovernmental Revenue					
Utah County Recreation Grant	13,814	-	5,873	5,873	\$ 11,619
Road Fund Allotment	356,195	310,932	321,797	280,000	\$ 320,000
State Liquor Fund Allotment	4,562	5,254	5,211	5,200	\$ 5,774
Intergovernmental Revenue Totals:	\$ 374,571	\$ 316,186	\$ 332,881	\$ 291,073	\$ 337,393
Charges for Services					
Zoning and Subdivision Fees	23,305	5,028	4,710	5,000	\$ 5,000
Annexations Applications	-	1,000	-	100	\$ 500
Sales of Maps and Publications	125	111	90	100	\$ 200
Public Safety District Rental	80,000	48,887	38,516	45,000	\$ 38,516
Waste Collection Sales	380,465	252,157	445,938	445,000	\$ 460,000
Youth Council	-	1,300	698	1,300	\$ 1,300
Sale of Cemetery Lots	9,225	15,650	3,900	5,000	\$ 5,000
Burial Fees	7,175	8,925	6,625	8,000	\$ 8,000
Charges for Services Totals:	\$ 500,295	\$ 333,058	\$ 500,477	\$ 509,500	\$ 518,516

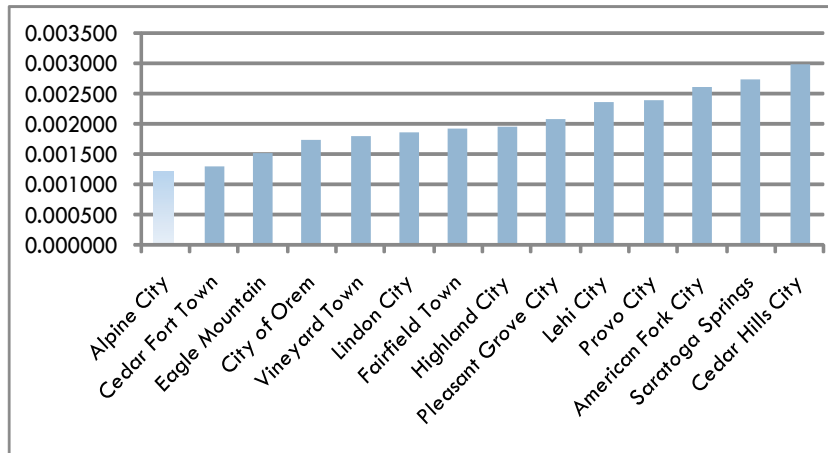
General Fund Resources Cont.

Account Description	2007-2008 Actual	2008-2009 Actual	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Fines and Forfeitures					
Traffic Fines	81,269	73,868	73,201	75,000	\$ 65,000
Other Fines	1,061	5,165	7,432	1,000	\$ 1,500
Traffic School	5,460	2,570	1,665	2,500	\$ 2,000
Fines and Forfeitures Totals:	\$ 87,790	\$ 81,603	\$ 82,298	\$ 78,500	\$ 68,500
Rents and Other Revenue					
Rents and Concessions	540	3,156	1,432	2,000	\$ 23,000
Rents and Other Revenue Totals:	\$ 540	\$ 3,156	\$ 1,432	\$ 2,000	\$ 23,000
Interest and Misc Revenue					
Interest Earnings	39,201	26,005	4,873	5,000	\$ 3,200
Alpine Days	42,712	26,566	26,444	26,000	\$ 25,000
Rodeo Revenue	-	11,788	8,705	8,000	\$ 8,000
Bicentennial Books	1,400	3,342	945	1,200	\$ 600
Sundry Revenues	739	17,646	22,660	15,000	\$ 15,000
Interest and Misc Revenue Totals:	\$ 84,052	\$ 85,347	\$ 63,627	\$ 55,200	\$ 51,800
Transfers and Contributions					
General Fund Surplus	1500	-	-		\$ 8,026
Transfer From Water	6,000	6,000	6,000	6,000	\$ 6,000
Contribution for Paramedic	27,451	27,671	28,009	28,000	\$ 28,500
Transfer From Sewer	3,500	3,500	3,500	3,500	\$ 3,500
Transfers and Contributions Totals:	\$ 38,451	\$ 37,171	\$ 37,509	\$ 37,500	\$ 46,026
General Fund Revenue Totals:	3,839,083	3,490,349	3,550,139	3,419,606	\$ 3,788,417

PROPERTY TAX

Compared to other cities within Utah County, Alpine currently has the lowest overall tax rate.

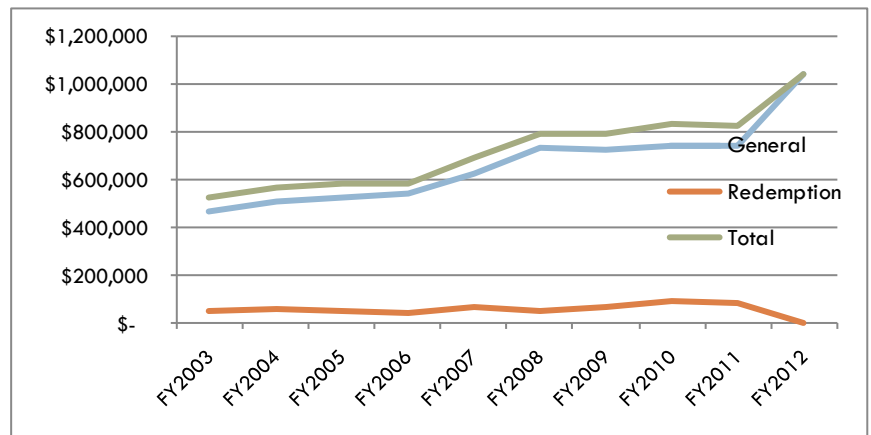
Taxing Entity	City Tax Rate 2010
Alpine City	0.001226
Cedar Fort Town	0.001311
Eagle Mountain	0.001510
City of Orem	0.001739
Vineyard Town	0.001815
Lindon City	0.001873
Fairfield Town	0.001921
Highland City	0.001948
Pleasant Grove City	0.002085
Lehi City	0.002370
Provo City	0.002394
American Fork City	0.002630
Saratoga Springs	0.002744
Cedar Hills City	0.002994



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	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
		0.001298	0.001316	0.001298	0.001091	0.001091	0.001051	0.001029	0.001121	0.001226
Tax Collected										
General	\$470,646	\$511,117	\$531,341	\$542,993	\$626,291	\$734,943	\$725,768	\$745,091	\$741,578	\$1,040,052
Redemption	\$ 57,630	\$ 59,174	\$ 53,221	\$ 44,139	\$ 69,949	\$ 56,707	\$ 71,471	\$ 92,559	\$ 90,863	\$ -
Total	\$528,275	\$570,291	\$584,562	\$587,131	\$696,240	\$791,650	\$797,239	\$837,650	\$828,079	\$1,040,052

In the past, Utah classified property taxes as a General Tax and as a Redemption Tax. General taxes were collected in the year due and redemption taxes were collected on past due taxes. The State has chosen to include redemption taxes as additional revenue to Cities. To collect the Redemption Tax funds, cities must now hold a Truth-in-Taxation Hearing before they can be added to the General Fund.

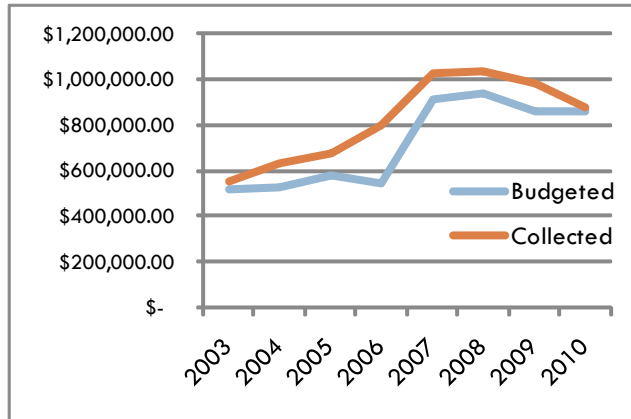


SALES TAX

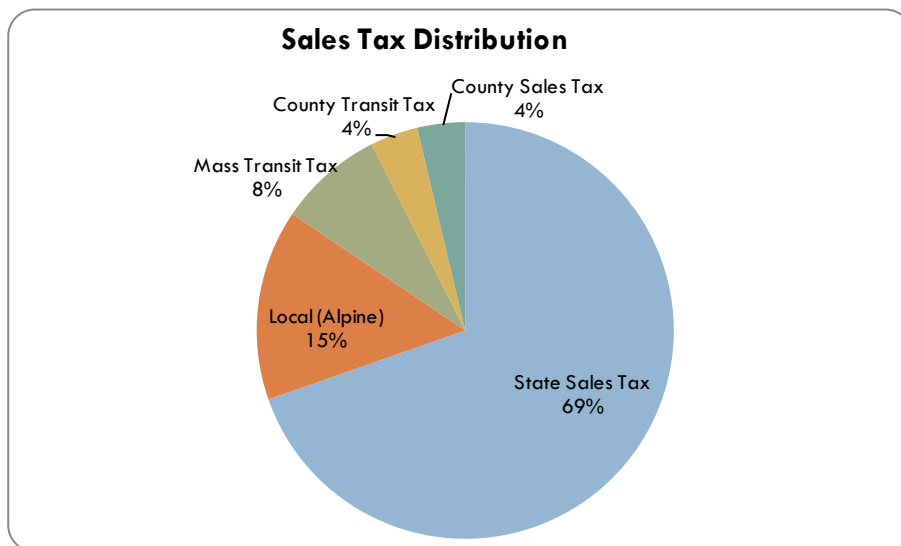
Sales tax is the largest revenue source for Alpine City, consisting of approximately 27% of the overall general fund revenues.

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

Sales Tax		
	Budgeted	Collected
2003	\$ 518,690.00	\$ 551,433.42
2004	\$ 526,890.00	\$ 628,902.90
2005	\$ 580,000.00	\$ 674,048.76
2006	\$ 547,315.00	\$ 800,556.07
2007	\$ 913,530.00	\$ 1,027,042.99
2008	\$ 940,687.00	\$ 1,034,718.90
2009	\$ 860,000.00	\$ 980,320.07
2010	\$ 860,000.00	\$ 875,234.85



The Combined Sales and Use Tax rate for Alpine is 6.75%. Alpine City only receives a small portion of the sales tax that 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.



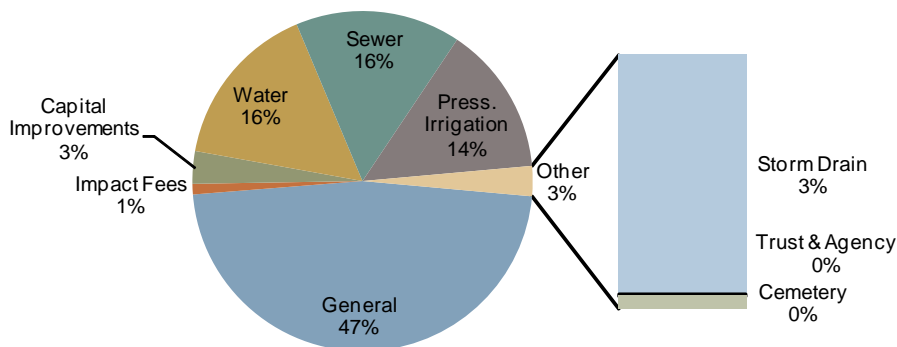
TOTAL REVENUES FOR 2012

Alpine City receives revenues from a number of different sources. Below shows a projection of what Alpine expects to receive in 2012 from each revenue source.

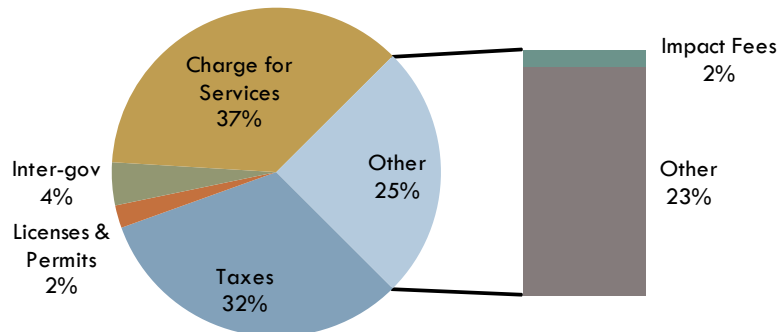
FUND	Taxes	Licenses & Permits	Inter-gov	Charge for Services	Impact Fees	Other	TOTAL	PERCENT
General	\$ 2,563,952	\$ 179,230	\$ 337,393	\$ 518,516	\$ -	\$ 189,326	\$ 3,788,417	47.31%
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 500	\$ 80,500	1.01%
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,702	\$ 247,702	3.09%
Water	\$ -	\$ -	\$ -	\$ 446,500	\$ 27,000	\$ 794,200	\$ 1,267,700	15.83%
Sewer	\$ -	\$ -	\$ -	\$ 957,706	\$ 12,000	\$ 288,294	\$ 1,258,000	15.71%
Press. Irrigation	\$ -	\$ -	\$ -	\$ 848,000	\$ 21,000	\$ 267,498	\$ 1,136,498	14.19%
Storm Drain	\$ -	\$ -	\$ -	\$ 145,500	\$ 8,000	\$ 62,500	\$ 216,000	2.70%
Trust & Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	0.01%
Cemetery	\$ -	\$ -	\$ -	\$ 10,000	\$ 0	\$ 2,000	\$ 12,000	0.15%
TOTAL	\$ 2,563,952	\$ 179,230	\$ 337,393	\$ 2,926,222	\$ 148,000	\$ 1,852,620	\$ 8,007,417	100.00%

Revenues can effectively be looked in two areas. First, from 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 which fund and, alternatively, what source produces those revenues.

By Fund



By Source

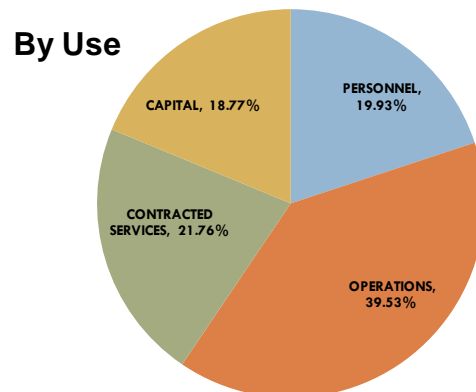
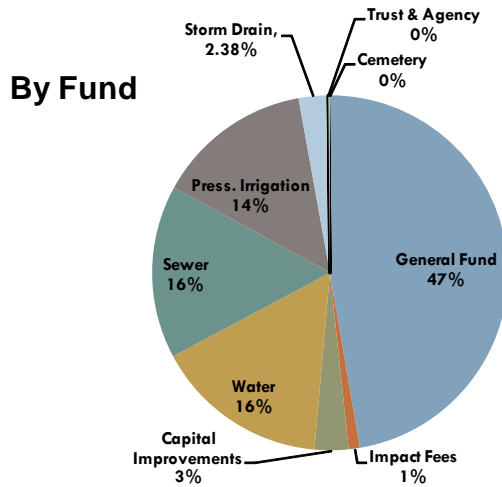


PROJECTED EXPENDITURES FOR 2012

In a municipal budget revenues have to 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	\$ 782,575	\$ 974,353	\$ 1,737,489	\$ 294,000	\$ 3,788,417	47.31%
Impact Fees		\$ 50,000		\$ 30,500	\$ 80,500	1.01%
Capital Improvements		\$ -		\$ 247,702	\$ 247,702	3.09%
Water	\$ 290,000	\$ 369,700	\$ 5,000	\$ 603,000	\$ 1,267,700	15.83%
Sewer	\$ 256,000	\$ 764,000		\$ 238,000	\$ 1,258,000	15.71%
Press. Irrigation	\$ 212,500	\$ 905,998		\$ 18,000	\$ 1,136,498	14.19%
Storm Drain	\$ 55,000	\$ 101,000		\$ 60,000	\$ 216,000	2.70%
Trust & Agency		\$ 600			\$ 600	0.01%
Cemetery				\$ 12,000	\$ 12,000	0.15%
TOTAL	\$ 1,596,075	\$ 3,165,651	\$ 1,742,489	\$ 1,503,202	\$ 8,007,417	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.

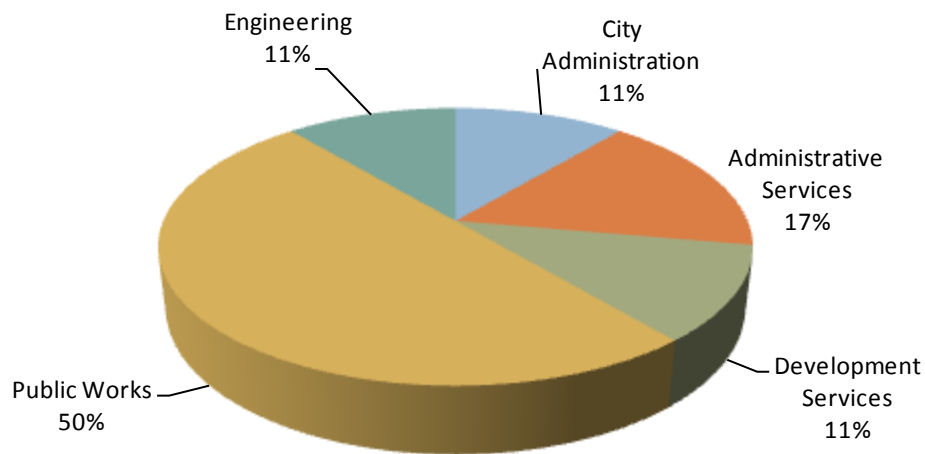


PERSONNEL

Alpine City employs 14 full time and 4 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. Last year the Administrative staff compiled the financial statements, something previously completed by an outside source.

DEPARTMENT	FULL-TIME	PART-TIME	TOTAL	PERCENT
City Administration	2		2	11%
Administrative Services	2	1	3	17%
Development Services	1	1	2	11%
Public Works	7	2	9	50%
Engineering	2		2	11%
City Totals	14	4	18	100%

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



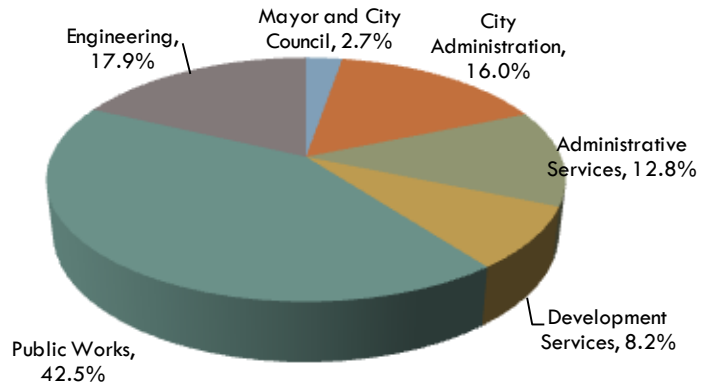
Personnel Costs by Title

DEPARTMENT	Current Salaries	Current Benefits*	Department Total	PERCENT
Mayor and City Council			\$ 37,496	2.7%
Mayor	\$ 9,600	\$ 1,042		
City Council	\$ 24,000	\$ 2,854		
City Administration			\$ 221,696	16.0%
City Administrator	\$ 102,000	\$ 42,314		
City Recorder	\$ 47,000	\$ 30,382		
Administrative Services			\$ 176,936	12.8%
Finance Officer	\$ 47,000	\$ 30,333		
Accounting Clerk	\$ 33,600	\$ 27,452		
Utility Billing Clerk	\$ 25,000	\$ 5,751		
Custodial	\$ 7,000	\$ 800		
Development Services			\$ 114,064	8.2%
PT Build Dept Sec**	\$ 28,000			
Planning Commission	\$ 9,750	\$ 1,058		
PRO Commission	\$ 3,000			
City Planner	\$ 47,200	\$ 25,056		
Public Works			\$ 588,961	42.5%
Public Works Director	\$ 94,066	\$ 36,687		
Assist PW Director	\$ 70,000	\$ 36,138		
Public Works Maint 1	\$ 54,920	\$ 34,118		
Public Works Maint 1	\$ 54,920	\$ 34,118		
Public Works Maint 2	\$ 35,327	\$ 15,699		
Park/Cem Maint 1	\$ 37,136	\$ 24,373		
Park/Cem Maint 2	\$ 29,087	\$ 14,525		
Park/Cem Seasonal	\$ 15,000	\$ 2,848		
Engineering			\$ 247,847	17.9%
City Engineer	\$ 100,160	\$ 46,549		
Assist City Engineer	\$ 65,000	\$ 36,138		
City Totals	\$ 938,764	\$ 448,235	\$ 1,386,999	100.0%

*Benefits include FICA, Workers Comp, Health Insurance & Retirement

** Budgeted but not filled

These can be shown graphically as shown below.

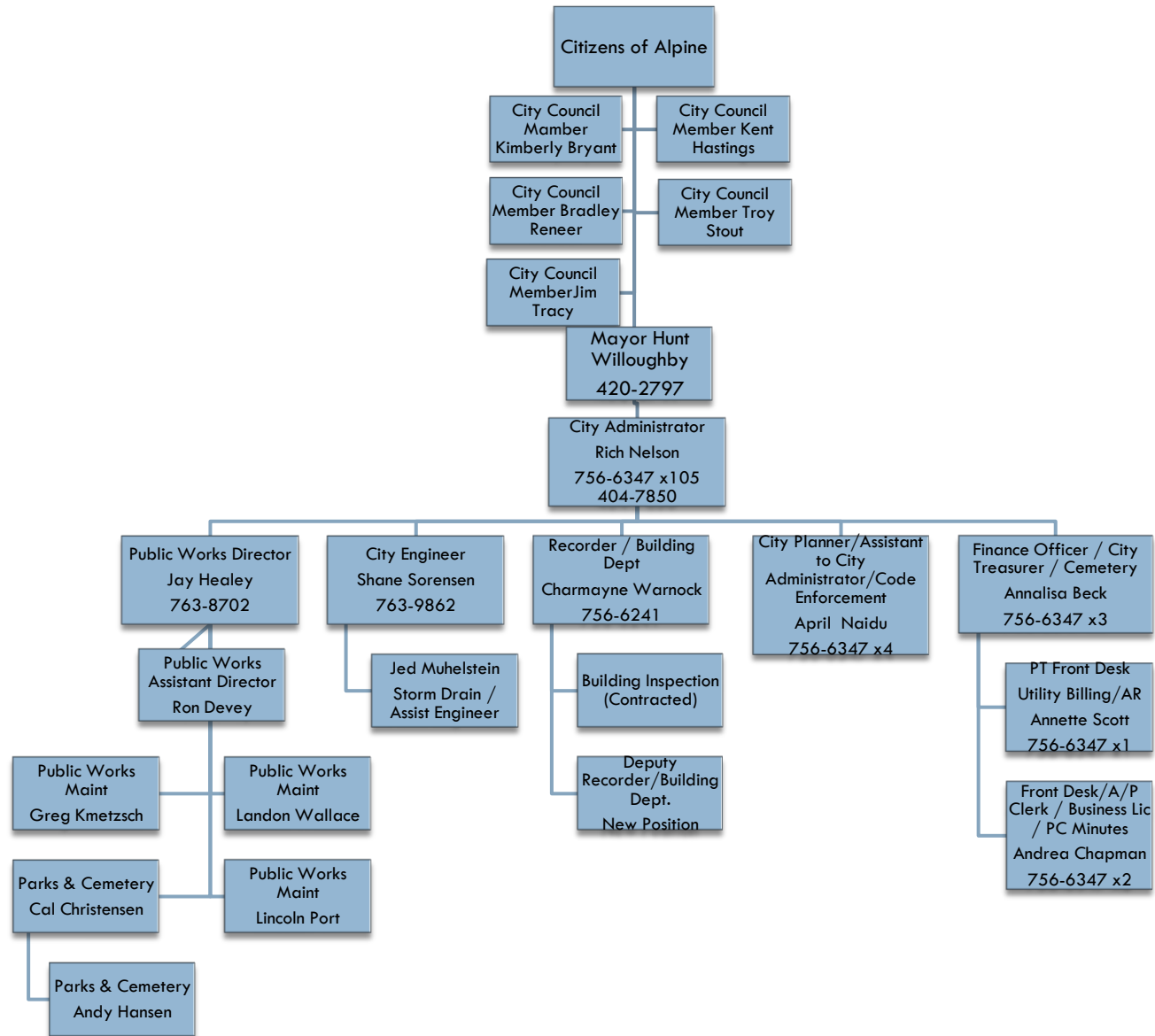


It is planned that 2% will be set aside for cost of living adjustments in the upcoming budget year.

Personnel Costs Allocated by Fund

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

Alpine City Organizational Chart



CITY CAPITAL PROJECTS – PROJECT HISTORY

2003	Roads	Parks	Cemetery	Water	Sewer	Pr Irrigation	Storm Drain	\$ 147,040
300 East Pump Removal Project				\$ 3,239				
Burgess Park Berm Landscape Project		\$ 22,674						
Healey Well Facilities						\$ 384,960		
Burgess Park Restroom/Concession Stand		\$ 80,986						
Eastfield Ditch Piping (Nield property)						\$ 6,380		
Fort Canyon Sewer Extension					\$ 44,140			
High Bench Rd. Reconstruction	\$ 419,437							
Canyon Crest Road Widening	\$ 25,168							
Peterson Park Irrigation System						\$ 26,980		
Alpine Highway Roundabout	\$ 304,087							
Canyon Crest Road Sidewalk	\$ 8,989							
Westfield Road Storm Drain							\$ 20,000	
Rodeo Grounds Construction		\$ 50,000						
Fort Creek Pump Station						\$ 80,000		
2004								\$ 1,708,352
Cemetery Expansion - Constructed Plat F			\$ 20,000					
Red Pine Drive Connection	\$ 34,700							
Downtown Improvement Project	\$ 1,647,485							
Frontier Road Turnaround	\$ 6,167							
Healey Park Construction								
2005								\$ 698,332
Alpine Drive Storm Drain							\$ 340,864	
Main Street Bridge Trusses	\$ 44,445							
Allegheny Way Sidewalk	\$ 4,512							
Canyon Crest Road Asphalt Repair	\$ 14,961							
Canyon Crest Road Landscaping	\$ 20,713							
Carlisle Well Landscaping				\$ 15,000				
Fort Canyon PI Booster - Filter Addition						\$ 20,000		
Overlay Projects	\$ 191,166							
Sidewalk Replacement Project	\$ 46,671							

Project History – Cont.

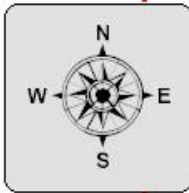
2006	Roads	Parks	Cemetery	Water	Sewer	Pr Irrigation	Storm Drain	\$ 318,262
100 South Storm Drain - Taylor Meadows							\$ 45,000	
Burgess Park Outfield Fence		\$ 1,332						
Cemetery Expansion - Plat G			\$ 40,000					
Overlay Projects	\$ 221,930							
South Pointe Retention Pond Landscaping							\$ 10,000	
2007								\$ 2,207,945
Cemetery Arches/West Side Landscaping			\$ 15,000					
Westfield Rd. Reconstruction/Overlay Project	\$ 1,287,149							
Sidewalk Trip Hazard Removal	\$ 1,000							
Main St./Fort Canyon Road Intersection Cor	\$ 61,954							
Hog Hollow PI Booster Pump Station						\$ 35,000		
Legacy Park Pavilion Reconstruction		\$ 5,000						
Lambert Park PI Filter Bldg./300 East Well Reconstruction						\$ 648,119		
Tennis Court/Basketball Court Re-surfacing		\$ 12,505						
Chip Seal Projects	\$ 122,218							
Crack Seal Projects	\$ 20,000							
2008								\$ 812,961
600 East Road Widening	\$ 112,748							
Fort Canyon Sewer Extension					\$ 278,405			
Lambert Park Tank - Conversion to PI						\$ 50,000		
Overlay Projects	\$ 590,996							
Chip Seal Projects	\$ 60,812							
Crack Seal Projects	\$ 20,000							
2009								\$ 876,383
100 South Street Improvements	\$ 50,548							
Grove Drive Street Improvements	\$ 48,808							
Overlay Projects	\$ 180,894							
Chip Seal Projects	\$ 187,436							
Crack Seal Projects	\$ 20,000							
800 South Sewer Replacement					\$ 176,892			
Baseball Field Repairs		\$ 11,804						
100 South Park Improvements (work to date)		\$ 200,000						

Project History – Cont.

2010	Roads	Parks	Cemetery	Water	Sewer	Pr Irrigation	Storm Drain	\$2,058,199
100 South Park		\$ 1,616,331						
Chip Seal & Overlay Projects	\$ 312,312							
100 South Improvments	\$ 50,548							
Grove Drive Improvemtnes	\$ 52,311							
Sidewalk/Curb & Gutter Replacements	\$ 13,324							
Fort Creek Bridge	\$ 4,154							
Eastview Water Line				\$ 2,100				
800 South Sewer Replacement					\$ 3,370			
600 East Storm Drain							\$ 3,750	
2011 - to date								
100 South Park		\$ 589,034						
Village Way Water Line				\$ 200,260				
Sidewalk/Curb & Gutter Replacements	\$ 10,000							
Mountainville Water Improvements								
Alpine Drive Water Improvements								
800 South Sewer					\$ 27,000			

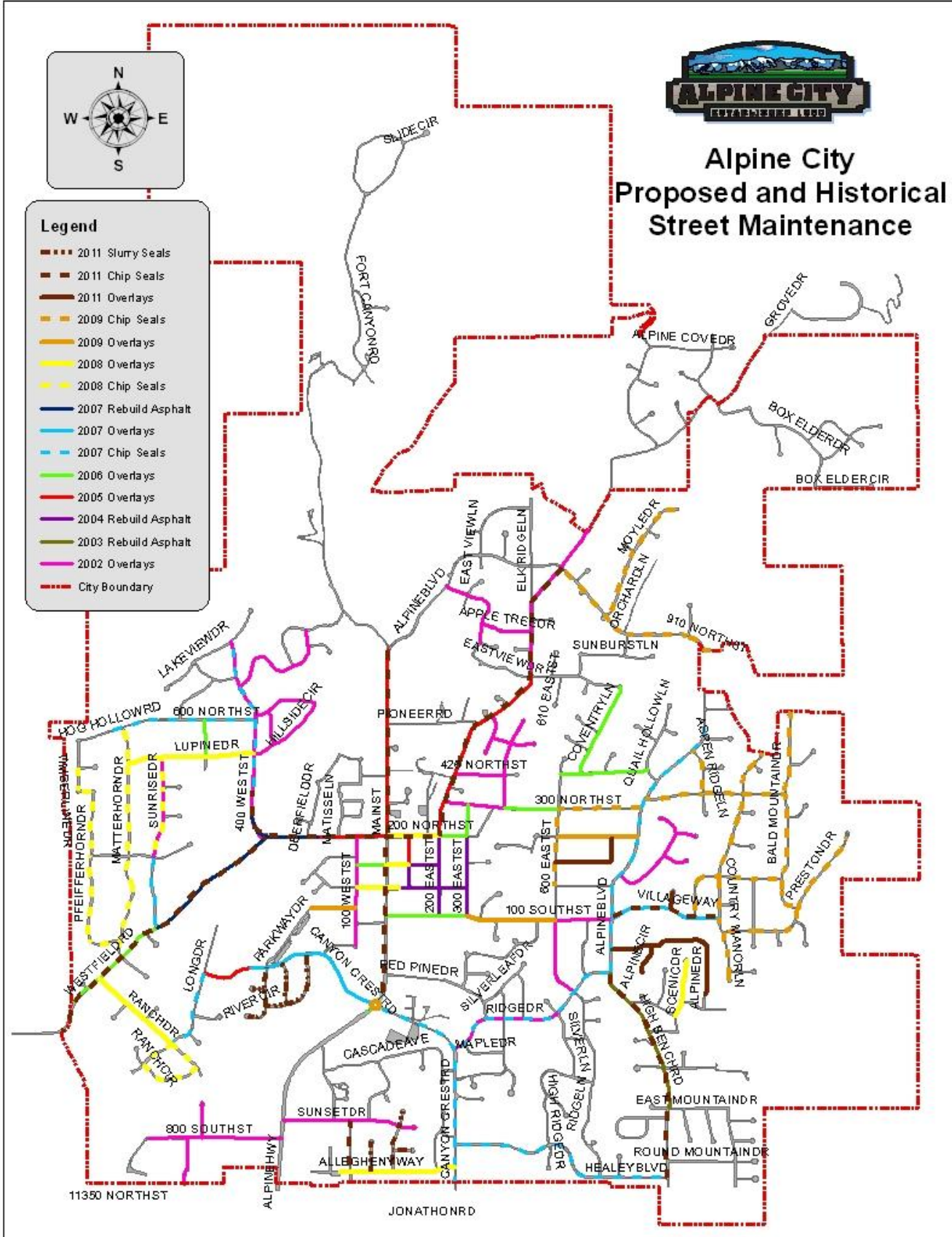


Alpine City Proposed and Historical Street Maintenance



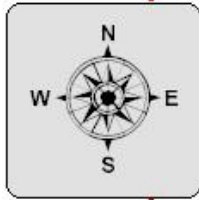
Legend

- 2011 Slurry Seals
- 2011 Chip Seals
- 2011 Overlays
- 2009 Chip Seals
- 2009 Overlays
- 2008 Overlays
- 2008 Chip Seals
- 2007 Rebuild Asphalt
- 2007 Overlays
- 2007 Chip Seals
- 2006 Overlays
- 2005 Overlays
- 2004 Rebuild Asphalt
- 2003 Rebuild Asphalt
- 2002 Overlays
- City Boundary



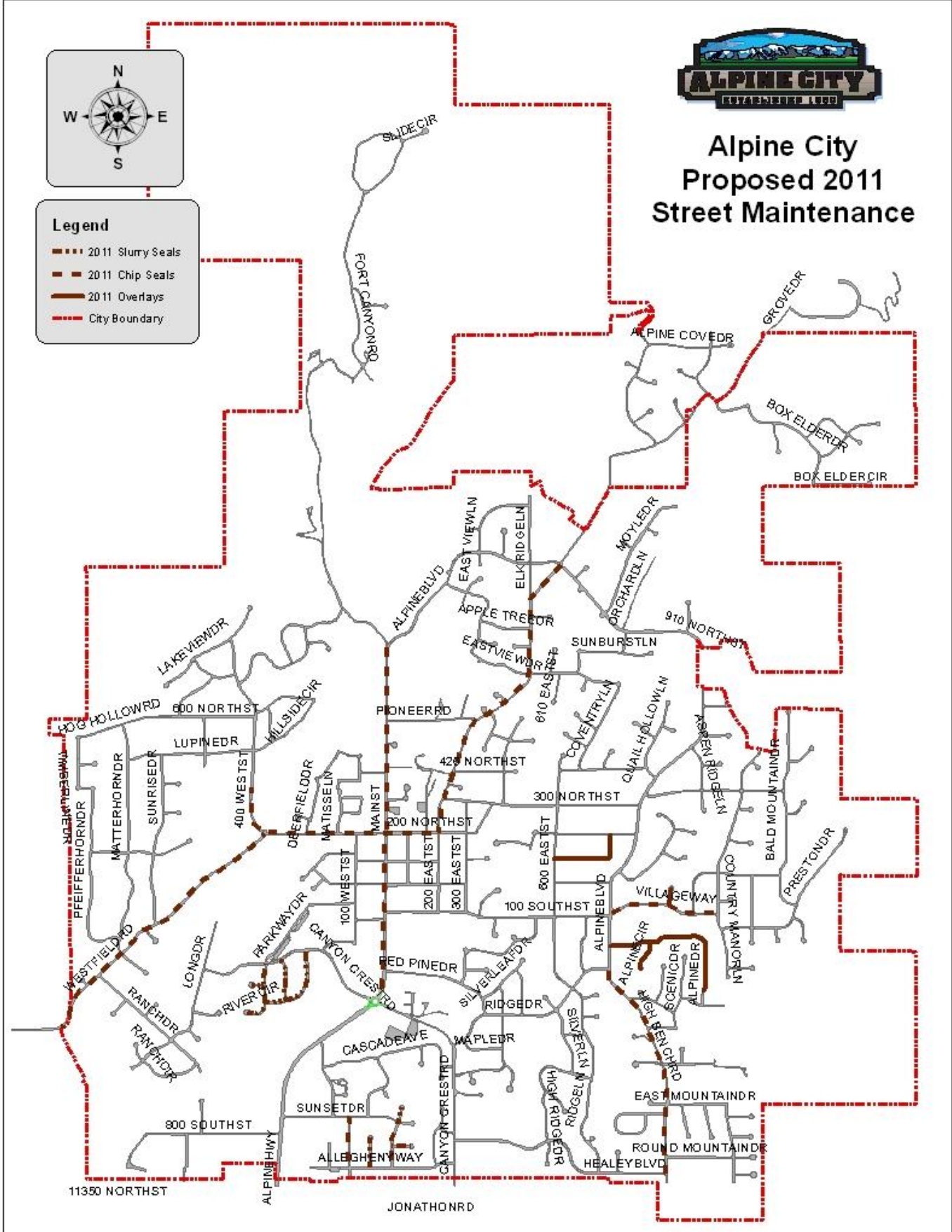


Alpine City Proposed 2011 Street Maintenance



Legend

- 2011 Slurry Seals
- 2011 Chip Seals
- 2011 Overlays
- City Boundary



Proposed FY 2012 Projects



Proposed Projects for FY 2012 Budget Year

Project	Funding	Cost Estimate
Culinary Water		
Box Elder Water Lines/Pump Station	Impact Fees	\$ 300,000
Alpine Dr. Water Line Replacement	Water Fund	\$ 215,000
Alpine Circle Water Line	Impact Fees	\$ 55,000
Master Plan Update	Impact Fees	\$ 15,000
Review water rates for coverage	--	Staff Time
Sewer		
800 South Sewer Project	Impact Fees	\$ 220,000
Streets		
Street Maintenance (Overlays, Chip Seals, Slurry Seals, Crack Sealing)	Class C Road Fund/Capital Imp. Fund	\$ 394,702
Storm Drain		
Implement SWMP	Storm Drain Utility	\$ 90,000
Public Works building - master plan improvements to meet SWMP	Capital Imp. Fund	
Other Projects		
Pave Pfeifferhorn Trail	Capital Imp. Fund	\$ 70,000
Repair trail by Canyon Crest Rd. Bridge	Capital Imp. Fund	\$ 15,000
Infrastructure bonds	--	Staff Time
Update Casselle software		\$ 22,000
Sidewalk Safety Program	Class C Roads	\$ 20,000
New roof on Burgess Park Pavillion (north end)	Capital Imp. Fund	\$ 10,000
Future Projects		
Cemetery Expansion		
600 North Improvements		
Peterson Park		
Beck's Hill Park Improvements		

EQUIPMENT REPLACEMENT SCHEDULE

EQUIPMENT	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
Bobtail 1					95,000					95,000
Bobtail 2				95,000						95,000
Bobtail 3								95,000		95,000
Bobtail 4						95,000				95,000
Pickup 1				26,000					26,000	52,000
Pickup 2	26,000									26,000
Pickup 3			20,000							20,000
Pickup 4		26,000								26,000
Street Sweeper						80,000				80,000
Backhoe	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	72,000
Skid Steer (trade)							50,000			50,000
Sewer TV	10,000									10,000
GPS										0
Plow		7,000				7,000			7,000	21,000
Crack Sealer							45,000			45,000
Crew Truck	28,000				28,000					56,000
Tractor								20,000		20,000
Roller				35,000						35,000
Utility Truck							40,000			40,000
Lawn Mower (small)		14,000		14,000				14,000		42,000
Loader			85,000							85,000
Trash Pump			20,000							20,000
Park Maint Vehicle									20,000	20,000
Air Compressor		20,000								20,000
Tar Spreader								50,000		50,000
Lawn Mower (large)					65,000				65,000	130,000
Aerator				10,000			10,000			20,000
Total	72,000	75,000	133,000	188,000	196,000	190,000	153,000	187,000	126,000	1,320,000

2011-2012 Equipment Funding

Capital Improvement Fund	\$ 18,000.00
Water Fund	\$ 18,000.00
Sewer fund	\$ 18,000.00
Pressure Irrigation Fund	\$ 18,000.00
	\$ 72,000.00

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.

This year, Alpine City was able to refinance the pressure irrigation bond. Because of the AAA- rating that the City received, the refinance saved \$80,000.00 a year in interest.

OUTSTANDING DEBT IN ALL FUNDS

Type & Name of Indebtedness	Issued Amount	Principal Balance June 30, 2009	Fiscal Year 2010-2011 Payments	Fiscal Year Issued	Fiscal Year Completion
Revenue Bonds					
PI Revenue	\$6,579,301	\$5,875,000	\$464,607	2011	2027-2028
Grand Total	\$6,579,301	\$5,875,000	\$464,607		

The City of Alpine has one outstanding bond issue:

1. Pressurized Irrigation Bonds will be paid off in fiscal year 2027-2028.

GENERAL FUND

Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
General Fund				
Taxes				
10-31-10	Current Year General Property	745,091	828,079	\$ 1,040,052
10-31-20	Redemption Taxes	92,559	-	
10-31-30	General Sales and Use Taxes	875,235	896,754	\$ 902,000
10-31-31	Motor Vehicle Tax	84,514	71,000	\$ 80,000
10-31-40	Franchise Fee	583,575	535,000	\$ 540,000
10-31-90	Penalties & Int on delinquent	3,349	2,000	\$ 1,900
	Taxes Totals:	2,384,323	2,332,833	\$ 2,563,952
Licenses and Permits				
10-32-10	Business Licenses and Permits	16,805	18,000	\$ 18,000
10-32-20	Plan Check Fees	48,524	42,000	\$ 60,000
10-32-21	Building Permits	81,569	52,000	\$ 100,000
10-32-22	Building Permit Assessment	693	1,000	\$ 1,200
10-32-22	Animal Licenses	15	-	\$ 30
	Licenses and Permits Totals:	147,606	113,000	\$ 179,230
Intergovernmental Revenue				
10-33-17	Cultural - Recreation	-		
10-33-41	Utah County Grant	5,873	5,873	\$ 11,619
10-33-56	Road Fund Allotment	321,797	280,000	\$ 320,000
10-33-58	State Liquor Fund Allotment	5,211	5,200	\$ 5,774
	Intergovernmental Revenue Totals:	332,881	291,073	\$ 337,393
Charges for Services				
10-34-13	Zoning and Subdivision Fees	4,710	5,000	\$ 5,000
10-34-14	Annexations Applications	-	100	\$ 500
10-34-15	Sales of Maps and Publications	90	100	\$ 200
10-34-22	Public Safety District Rental	38,516	45,000	\$ 38,516
10-34-40	Waste Collection Sales	445,938	445,000	\$ 460,000
10-34-69	Youth Council	698	1,300	\$ 1,300
10-34-81	Sale of Cemetery Lots	3,900	5,000	\$ 5,000
10-34-83	Burial Fees	6,625	8,000	\$ 8,000
	Charges for Services Totals:	500,477	509,500	\$ 518,516
Fines and Forfeitures				
10-35-10	Traffic Fines	73,201	75,000	\$ 65,000
10-35-15	Other Fines	7,432	1,000	\$ 1,500
10-35-16	Traffic School	1,665	2,500	\$ 2,000
	Fines and Forfeitures Totals:	82,298	78,500	\$ 68,500
Rents and Other Revenue				
10-36-20	Rents and Concessions	1,432	2,000	\$ 23,000
	Rents and Other Revenue Totals:	1,432	2,000	\$ 23,000
Interest and Misc Revenue				
10-38-10	Interest Earnings	4,873	5,000	\$ 3,200
10-38-17	Alpine Days	26,444	26,000	\$ 25,000
10-38-18	Rodeo Revenue	8,705	8,000	\$ 8,000
10-38-50	Bicentennial Books	945	1,200	\$ 600
10-38-90	Sundry Revenues	22,660	15,000	\$ 15,000
	Interest and Misc Revenue Totals:	63,627	55,200	\$ 51,800

Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Transfers and Contributions				
10-39-10	General Fund Surplus	-		\$ 8,026
10-39-15	Transfer From Water	6,000	6,000	\$ 6,000
10-39-20	Contribution for Paramedic	28,009	28,000	\$ 28,500
10-39-25	Transfer From Sewer	3,500	3,500	\$ 3,500
Transfers and Contributions Totals:		37,509	37,500	\$ 46,026
General Fund Revenue Totals:		3,550,154	3,419,606	\$ 3,788,417
Administration				
10-41-11	Salaries & Wages	139,624	136,000	\$ 134,300
10-41-13	Employee Benefits	41,412	55,000	\$ 37,000
10-41-14	Overtime Wages	1,019	2,200	\$ 500
10-41-21	Books, Subscriptions & Member	10,436	12,000	\$ 12,000
10-41-22	Public Notices	2,320	4,000	\$ 3,000
10-41-23	Travel	6,238	4,000	\$ 4,000
10-41-24	Office Expenses, Supplies&Post	9,170	8,000	\$ 8,000
10-41-25	Equipment - Supplies & Maint	-	500	\$ 500
10-41-28	Telephone	3,725	5,000	\$ 5,000
10-41-30	Technical & Professional Serv	15,127	22,000	\$ 13,000
10-41-33	Education	1,635	1,800	\$ 1,800
10-41-46	Council Discretionary Fund	8,610	8,000	\$ 8,000
10-41-51	Insurance	10,826	10,000	\$ 8,000
10-41-63	Other Services	4,302	3,000	\$ 3,000
10-41-64	Other Expenses	2,713	1,500	\$ 1,000
Administration Totals:		257,157	273,000	\$ 239,100
Court				
10-42-21	Books, Subscriptions	75	-	\$ -
10-42-24	Office Expenses, Supplies&Post	2,165	1,500	\$ 3,000
10-42-31	Technical & Professional Serv	64,833	60,000	\$ 60,000
10-42-40	Witness Fees	315	300	\$ 1,000
10-42-46	Victim Reparation Assessment	23,495	23,000	\$ 23,000
Court Totals:		90,883	84,800	\$ 87,000
Treasurer				
10-43-11	Salaries & Wages	7,697	9,400	\$ 9,600
10-43-13	Employee Benefits	4,914	6,250	\$ 6,900
10-43-14	Overtime Wages	-	500	\$ 500
10-43-21	Books, Subscriptions & Member	320	300	\$ 500
10-43-23	Travel	246	200	\$ 500
10-43-24	Office Expenses, Supplies&Post	243	300	\$ 300
10-43-25	Equipment - Supplies & Maint	-	200	\$ -
10-43-33	Education	980	3,800	\$ 600
10-43-34	Accounting Services / Audit	11,050	11,000	\$ 11,000
Treasurer Totals:		25,450	31,950	\$ 29,900
Elections				
10-50-24	Office Expenses, Supplies&Post	3,777		\$ 6,000
10-50-62	Miscellaneous Services	2,558	-	\$ -
Elections Totals:		6,335	-	\$ 6,000

Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Government Buildings			-	
10-52-11	Salaries & Wages	-	6,800	\$ -
10-52-12	Salaries & Wages Temp Emp	2,742	5,600	\$ 3,500
10-52-13	Employee Benefits	297	4,750	\$ 500
10-52-14	Overtime Wages	-	100	\$ -
10-52-26	Building Supplies	5,619	6,000	\$ 6,000
10-52-27	Utilities	14,515	15,000	\$ 19,000
10-52-51	Insurance	548	21,000	\$ 9,000
10-52-63	Other Services	7,952	6,000	\$ 7,379
10-52-72	Capital Outlay Buildings	-	-	\$ 14,000
	Government Buildings Totals:	31,673	65,250	\$ 59,379
Emergency Services				
10-57-61	Police - Professional Services	946,898	932,847	\$ 945,428
10-57-63	Fire - Professional Services	302,752	449,215	\$ 699,481
10-57-72	Administration	50,716	73,944	\$ 57,580
	Emergency Services Totals:	1,300,366	1,456,006	\$ 1,702,489
Building Inspection				
10-58-11	Salaries & Wages	42,000	32,000	\$ 56,000
10-58-13	Employee Benefits	21,878	22,700	\$ 18,000
10-58-14	Overtime Wages	-	1,000	\$ -
10-58-21	Books, Subscriptions & Member	100	100	\$ 800
10-58-23	Travel	-	-	\$ -
10-58-24	Office Expenses, Supplies&Post	2,045	2,000	\$ 1,500
10-58-25	Equipment - Supplies & Maint	-	-	\$ -
10-58-28	Telephone	1,466	1,500	\$ 1,500
10-58-29	Contract - Building Inspector	20,192	25,000	\$ 35,000
10-58-34	Education	-	-	\$ -
10-58-51	Insurance & Surety Bonds	2,120	3,200	\$ 3,200
10-58-64	Other Expenses	-	-	\$ -
10-58-65	Building Permit Surcharge	753	1,000	\$ 1,000
	Building Inspection Totals:	90,554	\$ 88,500.00	\$ 117,000
Planning & Zoning				
10-59-11	Salaries & Wages	78,991	79,500	\$ 92,000
10-59-12	Salaries & Wages - Temp Emp	3,140	3,000	\$ -
10-59-13	Employee Benefits	26,743	41,500	\$ 50,000
10-59-14	Overtime Wages	-	500	\$ -
10-59-21	Books, Subscriptions & Member	-	200	\$ -
10-59-23	Travel	41	500	\$ 500
10-59-24	Office Expenses, Supplies&Post	1,870	1,200	\$ 1,500
10-59-30	Professional & Technical Serv	25,296	15,000	\$ 25,000
10-59-31	Legal Services for Subdivisions	300	1,000	\$ 1,000
10-59-33	Engineering on Subdivisions	810	1,000	\$ 1,000
10-59-34	Education	-	500	\$ 500
10-59-63	Special Projects	-	-	\$ -
	Planning & Zoning Totals:	137,191	143,900	\$ 171,500

Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Streets				
10-60-11	Salaries & Wages	65,173	77,000	\$ 82,000
10-60-12	Salaries & Wages - Temp Emp	-	-	\$ -
10-60-13	Employee Benefits	31,867	41,700	\$ 49,000
10-60-14	Overtime Wages	5,491	8,000	\$ 8,000
10-60-23	Travel	-	500	\$ 500
10-60-25	Equipment - Supplies & Maint	20,885	20,000	\$ 23,000
10-60-26	Street Supplies and Maint	63,741	65,000	\$ 60,000
10-60-27	Utilities	209	200	\$ 500
10-60-28	Mobil Telephone	1,282	1,200	\$ 1,500
10-60-29	Power - Street Lights	47,856	42,000	\$ 50,000
10-60-51	Insurance	8,534	12,000	\$ 8,000
10-60-61	Miscellaneous Supplies	-	1,000	\$ 1,000
10-60-63	Other Services	600	1,000	\$ 1,000
10-60-64	Other Expenses	-	1,000	\$ 1,000
10-60-70	Class C Road Funds	386,268	280,000	\$ 280,000
10-60-73	Capital Outlay	450	-	\$ -
	Streets Totals:	632,356	550,600	\$ 565,500
Parks				
10-70-11	Salaries & Wages	30,711	37,000	\$ 37,000
10-70-12	Salaries & Wages - Temp Emp	6,452	15,000	\$ 25,000
10-70-13	Employee Benefits	17,148	19,000	\$ 25,000
10-70-14	Overtime Wages	747	1,500	\$ 2,275
10-70-23	Travel	14	500	\$ 500
10-70-25	Equipment - Supplies & Maint	9,667	12,000	\$ 9,000
10-70-26	Building and Grounds Supplies	13,015	15,000	\$ 22,000
10-70-27	Utilities	4,546	5,000	\$ 7,000
10-70-51	Insurance	4,295	9,000	\$ 7,000
10-70-60	Rodeo Expense	6,529	8,000	\$ 10,000
10-70-61	Alpine Jr Miss	4,500	4,500	\$ 4,500
10-70-64	Other Expenses	4,834	8,000	\$ 1,500
10-70-65	Other Expenses - Alpine Days	20,027	25,000	\$ 25,000
10-70-66	Other Expenses - Special Proj	-	1,500	\$ -
10-70-67	Moyle Park	5,228	5,000	\$ 5,000
10-70-68	Library	12,280	9,000	\$ 12,000
10-70-69	Youth Council	3,685	3,500	\$ 3,500
10-70-70	Book Mobile	6,549	13,200	\$ 13,200
10-70-71	Trails	111	1,000	\$ 5,000
10-70-74	Capital Outlay - Family Pri	2,885	3,000	\$ 3,000
	Parks & Recreation Totals:	153,223	195,700	\$ 217,475

Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Cemetery				
10-77-11	Salaries & Wages	30,711	37,000	\$ 37,000
10-77-12	Salaries & Wages - Temp Emp	6,452	15,000	\$ 25,000
10-77-13	Employee Benefits	17,148	19,000	\$ 25,000
10-77-14	Overtime Wages	746	1,500	\$ 1,500
10-77-24	Office Expenses		200	\$ 200
10-77-25	Equipment - Supplies & Maint	4,288	3,500	\$ 3,500
10-77-26	Building and Grounds	10,840	3,500	\$ 10,000
10-77-51	Insurance	4,295	7,000	\$ 7,000
10-77-61	Miscellaneous Supplies	-	300	\$ -
10-77-63	Other Services	212	250	\$ 250
	Cemetery Totals:	74,692	87,250	\$ 109,450
Garbage				
10-82-11	Salaries & Wages	29,853	32,000	\$ 35,000
10-82-13	Employee Benefits	12,985	18,700	\$ 21,000
10-82-14	Overtime Wages	-	500	\$ 500
10-82-24	Office Expenses, Supplies&Post	3,537	3,500	\$ 3,500
10-82-28	Telephone	733	750	\$ 800
10-82-34	Technology Update	-	2,000	\$ 2,000
10-82-61	Tipping Fees	123,052	116,000	\$ 115,824
10-82-62	Waste Pickup Contract	233,414	200,000	\$ 230,000
10-82-64	Other Expenses	1,690	700	\$ 3,000
	Garbage Totals:	405,264	374,150	\$ 411,624
Miscellaneous				
10-99-05	Transfer to Other Fund	-		\$ -
10-99-18	UTA Tax	64,952	62,000	\$ 62,000
10-99-25	Technology Upgrade	6,367	7,000	\$ 10,000
10-99-80	Transfer to Capital Imp Fund	510,000		\$ -
10-99-82	Transfer to Bond Sinking Fund	-		\$ -
	Miscellaneous Totals:	581,319	69,000	\$ 72,000
	General Fund Expenses:	3,786,462	3,420,106	\$ 3,788,417
	General Fund Revenue Totals:	3,550,154	3,419,606	\$ 3,788,417
	General Fund Totals:	(236,309)	(500)	\$ -

IMPACT FEE FUND

Impact Fees				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Operating Revenues				
15-37-21	Street & Transportation Fees	8,153	10,000	\$ 10,000
15-37-31	Recreation Facility Fees	18,816	15,000	\$ 20,000
15-37-41	Timp Sewer Hook On Fees	41,240	20,000	\$ 50,000
	Operating Revenues Totals:	68,209	45,000	\$ 80,000
Interest and Misc Revenue				
15-38-10	Interest Earnings	2,759	3,000	\$ 500
15-39-10	Fund Surplus	-	313,395	\$ -
	Interest and Misc Revenue Totals:	2,759	316,395	\$ 500
	Impact Fees Revenues	70,968	361,395	\$ 80,500
Expenditures				
15-40-12	Timp Sewer Dist Impact Fees	41,240	20,000	\$ 50,000
15-40-21	Street & Trans Expenses	-	10,000	\$ 10,000
15-40-31	Park System	376,315	331,395	\$ 20,500
	Expenditures Totals:	417,555	361,395	\$ 80,500
	Impact Fees Revenues	70,968	361,395	\$ 80,500
	Expenditures Totals:	417,555	361,395	\$ 80,500
	Impact Fees Totals:	(346,587)	-	\$ -

CAPITAL IMPROVEMENT FUND

Capital Improvements				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
<u>Interest and Misc Revenue</u>				
45-38-10	Interest Revenue	11,951	14,000	\$ 7,000
45-38-12	Donations	92,933		\$ -
45-38-16	Contributions from Builders	-		\$ -
45-38-90	State Grant / Special Projects	-		\$ -
Interest and Misc Revenue Totals:		104,884	14,000	\$ 7,000
<u>Transfers and Contributions</u>				
45-39-05	Loan from Water Fund	-	331,419	\$ -
45-39-10	Transfer from General Fund	510,000		\$ -
45-39-11	Capital Imp Fund Surplus		1,238,145	\$ 240,702
Transfers and Contributions Totals:		510,000	1,569,564	\$ 240,702
Capital Improvements Revenue Totals:		614,884	1,583,564	\$ 247,702
<u>Expenditures</u>				
45-40-42	Infra Protection Bonds	1,761	-	\$ -
45-40-52	Other Expenses	10,800	-	\$ -
45-40-64	Interest on Infra Bond Released	8,017	10,000	
45-40-70	Capital Outlay - Water Tank	122		\$ -
45-40-72	Capital Outlay	1,108,781	1,487,564	\$ 229,702
45-40-73	Capital Outlay - Buildings	-		
45-40-74	Capital Outlay - Equipment	83,010	86,000	\$ 18,000
Expenditures Totals:		1,212,491	1,583,564	\$ 247,702
Revenue Totals:		614,884	1,583,564	\$ 247,702
Expenditures Totals:		1,212,491	1,583,564	\$ 247,702
Capital Improvements Totals:		(597,607)	-	\$ -

WATER FUND

Water Fund				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Operating Revenues				
51-37-11	Metered Water Sales	446,787	461,189	\$ 430,000
51-37-12	Other Water Revenue	23,748	23,300	\$ 6,500
51-37-16	Water Connection Fee	1,560	1,500	\$ 3,000
51-37-17	Penalties	6,937	8,000	\$ 7,000
51-37-20	Water System Impact Fee	16,845	18,000	\$ 27,000
	Operating Revenues Totals:	495,877	511,989	\$ 473,500
Interest and Misc Revenue				
51-38-10	Interest Earning	19,334	18,000	\$ 12,000
51-38-11	School House Springs Property	-		\$ -
51-38-70	Developer Contributions	2,880		\$ -
	Interest and Misc Revenue Totals:	22,214	18,000	\$ 12,000
Transfers and Contributions				
51-39-11	Unappropriated Fund Equity	-	551,493	\$ 782,200
	Transfers and Contributions Totals:	-	551,493	\$ 782,200
	Water Fund Revenue Totals:	518,091	1,081,482	\$ 1,267,700
Water Expenditures				
51-80-11	Salaries/Wages-Permanent Empl	158,053	165,000	\$ 180,000
51-80-12	Salaries/Wages-Temporary Empl	5,882	8,000	\$ 5,000
51-80-13	Employee Benefits	70,027	89,500	\$ 97,000
51-80-14	Overtime Wages	5,529	8,000	\$ 8,000
51-80-21	Books, Subscriptions & Members	3,426	2,500	\$ 3,500
51-80-23	Travel	3,997	1,000	\$ 1,500
51-80-24	Office Expense, Supplies & POS	14,488	12,000	\$ 15,000
51-80-25	Equipment-Supplies & Maint	20,720	22,000	\$ 22,000
51-80-26	Building and Grounds Supplies	5,763	7,000	\$ 10,000
51-80-27	Utilities	13,868	15,000	\$ 15,000
51-80-28	Telephone	7,663	1,000	\$ 8,000
51-80-31	Professional & Technical Servi	10,770	15,000	\$ 5,000
51-80-32	Engineering	-	-	\$ -
51-80-33	Education	200	1,000	\$ 1,000
51-80-34	Technology Update	2,453	15,000	\$ 15,000
51-80-35	Depreciation Expense	240,200	236,000	\$ 250,000
51-80-51	Insurance and Surety Bonds	10,310	13,000	\$ 13,000
51-80-62	Miscellaneous Services	744	1,000	\$ 500
51-80-63	Other Expenses	7,084	8,000	\$ 8,000
51-80-64	Customer Refund	(813)	1,200	\$ 1,200
51-80-70	Capital Outlay-Impact Fee	-	84,863	\$ 370,000
51-80-72	Capital Outlay-Buildings	-		\$ -
51-80-73	Capital Outlay-Improvements	-	20,000	\$ 215,000
51-80-74	Capital Outlay-Equipment	-	18,000	\$ 18,000
51-80-79	Capital Outlay-Other	-	-	\$ -
51-80-90	Loan to Capital Improvement Fund		331,419	\$ -
51-80-93	1% Transfer To General Fund	6,000	6,000	\$ 6,000
	Water Expenditures Totals:	586,364	1,081,482	\$ 1,267,700
	Water Fund Totals:	(68,273)	-	\$ -

SEWER FUND

Sewer Fund				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Operating Revenues				
52-37-11	Sewer System Usage Sales	847,534	953,135	\$ 955,206
52-37-16	Sewer Connection Fee	1,625	500	\$ 2,500
52-37-20	Sewer System Impact Fee	7,315	2,000	\$ 12,000
52-37-80	Developers Contributions	8,400		\$ -
	Operating Revenues Totals:	864,874	955,635	\$ 969,706
Interest and Misc Revenue				
52-38-10	Interest Earnings	5,964	7,000	\$ 5,000
	Interest and Misc Revenue Totals:	5,964	7,000	\$ 5,000
Transfers and Contributions				
52-39-10	Transfer From Other Fund	-	-	\$ -
52-39-11	Unappropriated Fund Equity	-	324,998	\$ 283,294
	Transfers and Contributions Totals:	-	324,998	\$ 283,294
	Sewer Fund Revenue Totals:	870,838	1,287,633	\$ 1,258,000
Sewer Expenditures				
52-81-11	Salaries	138,257	146,600	\$ 157,000
52-81-12	Salaries and Wages Temp. Emp.	2,093	5,000	\$ 5,000
52-81-13	Employee Benefits	60,246	77,600	\$ 87,000
52-81-14	Overtime Wages	5,529	7,000	\$ 7,000
52-81-23	Travel	953	900	\$ 1,000
52-81-24	Office Expense, Supplies & POS	6,013	3,000	\$ 6,000
52-81-26	Building and Ground Supplies	7,293	6,000	\$ 6,000
52-81-27	Utilities	257	300	\$ 500
52-81-28	Telephone	2,015	1,800	\$ 2,000
52-81-34	Technology Update	3,582	10,000	\$ 10,000
52-81-35	Depreciation Expense	120,574	112,300	\$ 125,000
52-81-62	Timpanogos Special Service Dis	543,385	571,500	\$ 600,000
52-81-63	Other Services	-	-	\$ -
52-81-64	Other Expenses	9,204	5,000	\$ 10,000
52-81-70	Capital Outlay-Impact Fee	-	319,133	\$ 220,000
52-81-73	Capital Outlay-Improvements	-	-	\$ -
52-81-74	Capital Outlay-Equipment	-	18,000	\$ 18,000
52-81-93	Transfer to General Fund	3,500	3,500	\$ 3,500
	Sewer Expenditures Totals:	902,901	1,287,633	\$ 1,258,000
	Sewer Fund Totals:	(32,063)	-	\$ -

PRESSURE IRRIGATION FUND

Pressurized Irrigation				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Operating Revenues				
55-37-11	Irrigation Water Sales	790,005	842,000	\$ 842,000
55-37-12	Other Revenue	3,450	2,000	\$ 2,000
55-37-16	Pressurized Connection Fee	2,800	2,000	\$ 4,000
55-37-21	Pressurized Irr Impact Fee	19,241	15,000	\$ 21,000
	Operating Revenues Totals:	815,496	861,000	\$ 869,000
Interest and Misc Revenue				
55-38-10	Interest Earnings	17,543	18,000	\$ 15,000
55-38-70	Developer Contributions	11,544	-	\$ -
	Interest and Misc Revenue Totals:	29,087	18,000	\$ 15,000
Transfers and Contributions				
55-39-11	Unappropriated Fund Equity	-	296,708	\$ 252,498
55-39-40	Transfer From Other Funds	-	-	\$ -
	Transfer and Contributions Totals:	-	296,708	\$ 252,498
	Pressure Irrigation Revenue Totals:	844,583	1,175,708	\$ 1,136,498
Expenditures				
55-40-11	Salaries & Wages, Administration	110,389	119,000	\$ 126,000
55-40-12	Salaries and Wages Temp. Emp	2,093	4,500	\$ 4,500
55-40-13	Employee Benefits	51,181	63,700	\$ 74,000
55-40-14	Overtime Wages	5,453	8,000	\$ 8,000
55-40-23	Travel	458	500	\$ 500
55-40-25	Equipment-Supplies & Maint	19,412	20,000	\$ 20,000
55-40-26	Building & Grounds Supplies	1,652	7,000	\$ 2,000
55-40-27	Utilities	89,935	100,000	\$ 150,000
55-40-28	Telephone	2,748	3,000	\$ 3,000
55-40-29	Office Expense, Supplies & POS	8,966	6,000	\$ 10,000
55-40-32	Engineer Services	10,000	10,000	\$ 5,000
55-40-33	Technology Update	4,008	10,000	\$ 10,000
55-40-34	Annual Audit-Utah Water	220	250	\$ 250
55-40-35	Depreciation Expense	219,532	213,000	\$ 225,000
55-40-51	Insurance & Surety Bonds	8,534	9,000	\$ 10,000
55-40-62	Miscellaneous Services	276	500	\$ 1,000
55-40-63	Other Expenses	965	1,500	\$ 1,500
55-40-73	Capital Outlay	-	-	\$ -
55-40-74	Capital Outlay-Equipment	-	18,000	\$ 18,000
55-40-79	Agents Fees	-	-	\$ -
55-40-80	Trustee Fees	1,720	1,500	\$ 1,500
55-40-83	Bond Principal #8938222	321,021		\$ -
55-40-84	Bond Interest #8938222	-		\$ -
55-40-83	Bond Principal #0352418	321,021	260,000	\$ 300,000
55-40-84	Bond Interest #0352418	-	320,258	\$ 166,248
55-40-93	Loan To Capital Improvement	-		\$ -
	Expenditures Totals:	1,179,584	1,175,708	\$ 1,136,498
	Pressure Irrigation Fund Totals:	(335,001)	-	\$ -

STORM DRAIN FUND

		Storm Drain		
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
Operating Revenues				
56-37-11	Storm Drain Revenue	92,439	93,000	\$ 142,500
56-37-12	Other Revenue	-	-	\$ 3,000
56-37-21	Storm Drain Impact Fee	5,600	6,400	\$ 8,000
	Operating Revenues Totals:	98,039	99,400	\$ 153,500
Interest and Misc Revenue				
56-38-10	Interest Earnings	1,627	1,500	\$ 1,500
56-38-70	Developer Contributions	3,360	-	\$ -
	Interest and Misc Revenue Totals:	4,987	1,500	\$ 1,500
Transfers and Contributions				
56-39-11	Transfer From Other Fund	-	-	\$ -
56-39-12	Fund Surplus	-	104,293	\$ 61,000
	Transfer and Contributions Totals:	-	104,293	\$ 61,000
	Storm Drain Revenue Totals:	103,026	205,193	\$ 216,000
Expenditures				
56-40-11	Salaries & Wages, Administration	-	-	\$ 34,000
56-40-13	Employee Benefits	-	-	\$ 21,000
56-40-20	Planning	3,200	8,000	\$ 5,000
56-40-21	Books, Subscriptions & Members	1,547	3,000	\$ 3,000
56-40-24	Office Expense, Supplies & POS	538	500	\$ 500
56-40-34	Technology Update		5,000	\$ 5,000
56-40-35	Depreciation Expense	78,377	-	\$ 80,000
56-40-51	Insurance	3,998	8,000	\$ 7,500
56-40-62	Miscellaneous Services	800	2,000	\$ 2,000
56-40-73	Capital Outlay	-	59,375	\$ 58,000
56-40-74	Capital Outlay-Impact Fee	-	119,318	\$ -
	Expenditures Totals:	88,460	205,193	\$ 216,000
	Storm Drain Fund Totals:	14,566	-	\$ -

NONMAJOR GOVERNMENTAL FUNDS

Trust and Agency Fund				
Acct No	Account Description	2009 - 2010 Actual	2010-2011 Adopted Budget	2012 Projected
<u>Interest and Misc Revenue</u>				
70-38-10	Interest Revenue	741	800	\$ 600
70-38-90	Other Revenue	-	2,200	\$ -
Interest and Misc Revenue Totals:		741	3,000	\$ 600
<u>Expenditures</u>				
70-40-63	Interest Paid On Returned Bond	1,560	3,000	\$ 600
70-40-64	Miscellaneous Expenses	-	-	\$ -
70-40-91	Transfer To General Fund	-	-	\$ -
Expenditures Totals:		1,560	3,000	\$ 600
Trust and Agency Fund Totals:		(819)	-	\$ -
<u>Cemetery Perpetual Care Fund</u>				
<u>Intergovernmental Revenue</u>				
71-33-56	Cemetery Lot Payments	11,700	8,000	\$ 8,000
71-33-58	Upright Monument	1,350	2,000	\$ 2,000
Intergovernmental Revenue Totals:		13,050	10,000	\$ 10,000
<u>Interest and Misc Revenue</u>				
71-38-10	Interest Revenue	2,690	3,000	\$ 2,000
71-38-90	Fund Balance	-	-	\$ -
Interest and Misc Revenue Totals:		2,690	3,000	\$ 2,000
<u>Transfers and Contributions</u>				
71-39-10	Fund Surplus	-	-	\$ -
Transfer and Contributions Totals:		-	-	\$ -
Cemetery Perpetual Care Revenue Totals:		15,740	13,000	\$ 12,000
<u>Expenditures</u>				
71-40-64	Other Expenses	-	13,000	\$ 12,000
71-40-73	Capital Outlay- Improvements	-	-	\$ -
Expenditures Totals:		-	13,000	\$ 12,000
Cemetery Perpetual Care Fund Totals:		15,740	-	\$ -
Budget Totals				
Total Revenues:		6,589,025	9,130,581	\$ 8,007,417
Total Expenses:		8,175,378	9,131,081	\$ 8,007,417
Grand Totals:		(1,586,353)	(500)	\$ -