



ALPINE CITY COUNCIL PUBLIC HEARING and MEETING

NOTICE is hereby given that the **CITY COUNCIL** of Alpine City, Utah will hold a **Public Hearing and Meeting** on **TUESDAY June 10, 2014 at 6:30 pm** at Alpine City Hall, 20 North Main, Alpine, Utah as follows:

I. CALL MEETING TO ORDER

- A. **Roll Call** Mayor Don Watkins
- B. **Prayer:** Will Jones
- C. **Pledge of Allegiance:** By Invitation

II. **PUBLIC COMMENT:** The public may comment on items that are not on the agenda.

III. CONSENT CALENDAR

- A. **Approve the minutes of May 27, 2014.**

IV. REPORTS AND PRESENTATIONS

- A. **Swearing in of the Youth Council - Judge Douglas Nielsen**
- B. **Monthly Financial Report – May 2014**

V. ACTION/DISCUSSION ITEMS

PUBLIC HEARING ON THE FINAL BUDGET FOR FISCAL YEAR 2014-2015

- A. **Ordinance No. 2014 - 09 - Adopting the Alpine City Budget, Fiscal Year 2014-2015.**
- B. **Resolution No. R2014-04 – Adopting the Certified Tax Rate, Fiscal Year 2014-2015.**
- C. **Resolution No. R2014-05 - Designation of an alternate board member to the Lone Peak Public Safety District Governing Board.**
- D. **Decision on the location of the proposed new restrooms in Moyle Park and addition of a drinking fountain.**

VI. STAFF REPORTS

VII. COUNCIL COMMUNICATION

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

ADJOURN

Don Watkins, Mayor
June 6, 2014

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL CITY COUNCIL MEETINGS. If you need a special accommodation to participate, please call the City Recorder's Office at (801) 756-6241.

CERTIFICATE OF POSTING. The undersigned duly appointed recorder does hereby certify that the above agenda notice was posted in three public places within Alpine City limits. These public places being the bulletin board located inside City Hall at 20 North Main and located in the lobby of the Bank of American Fork, Alpine Branch, 133 S. Main, Alpine, UT; and the bulletin board located at The Junction, 400 S. Main, Alpine, UT. The above agenda notice was sent by e-mail to The Daily Herald located in Provo, UT, a local newspaper circulated in Alpine, UT. This agenda is also available on our web site at www.alpinecity.org and on the Utah Public Meeting Notices website at www.utah.gov/pmn/index.html

ALPINE CITY COUNCIL PUBLIC HEARING & MEETING
Alpine City Hall, 20 North Main, Alpine, UT
May 27, 2014

I. CALL MEETING TO ORDER: The meeting was called to order at 6:30 pm by Mayor Don Watkins.

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

Mayor Don Watkins

Council Member: Roger Bennett, Troy Stout, Lon Lott, Will Jones

Council Members not present: Kimberly Bryant

Staff: Rich Nelson, Charmayne Warnock, David Church, Shane Sorensen, Jason Bond, Jannicke Brewer, Chief Brian Gwilliam, Marla Fox, Cal Christensen, Greg Kmetzsch

Others: Steve Cosper, Lacie Lawrence, James Lawrence, Kevin Towle, Jane Briener, Rob Austin, Sheryl Lee Eberling

B. Prayer: Roger Bennett

C. Pledge of Allegiance: Troy Stout

II. PUBLIC COMMENT: None

III. CONSENT CALENDAR

B. Approve the minutes of May 13, 2014

MOTION: Troy Stout moved to approve the minutes of May 13, 2014 as corrected. Will Jones seconded. Ayes: 4 Nays: 0. Motion passed.

IV. REPORTS AND PRESENTATIONS

A. Clean Air Presentation – Dr. Sheryl Lee Eberling: Dr. Eberling said she was there to talk about opening burning in Alpine. She had sarcoidosis which was an autoimmune lung disease so it made her very conscious of air quality. She'd spoken with Arden Pope who was a professor at BYU and was one of the world's authorities on air pollution. He said that for every 20 micrograms of particulate matter, they could correlate a 10% increase in cardiovascular deaths that day. They could also tie it to the number of hospitalizations for RSV and pneumonia. It was a known fact that particulates killed people. Mr. Pope's research also showed that an open burn generated sulfides and nitrides, and were more dangerous than second hand smoke.

She had also talked to Bryce Byrd of Salt Lake City about having an open burn ban. He said that a diesel truck traveling extensively all day created fewer particulates than an open burn. In Salt Lake they banned open burning two decades ago. In addition to waste collection, Salt Lake had green waste recycling and glass recycling, and the city was making money off it. Dr. Eberling said she would like to see a plan for Alpine to ban open burns and replace them with green waste disposal. She noted that they were projecting another million people in Utah County in the next decade.

David Church said the city had some authority to regulate open burning in the city. They could be tougher if they wanted.

1 Troy Stout said he would like to see open burning come back as an agenda item. It had been documented
2 that Utah County had the worst air in the country last winter.

3
4 Roger Bennett said agricultural burns were not the problem. The photos that Dr. Eberting had shown were
5 residential burns. It was pointed out that often people tried to burn things that should not be burned.

6
7 Dr. Eberting said she would like to have a committee come up with some findings and solutions and
8 suggested it consist of a Council person, a member of the Planning Commission, and a citizen.

9
10 Lon Lott said the Timpanogos Special Service District (TSSD) allowed citizens to take their green waste
11 down there for free. Commercial companies had to pay. He noted that Bob Carlisle also accepted green
12 waste, recycled it, and sold it for mulch.

13
14 Shane Sorensen said the City hauled waste to TSSD and they didn't charge the cities. The City also had a
15 chipper that they used a lot.

16
17 Mayor Watkins asked Lon Lott to work with Dr. Eberting and bring something back to the Council.

18 19 **V. ACTION/DISCUSSION ITEMS**

20 21 **PUBLIC HEARING ON THE TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015**

22
23 There was no public comment on the budget.

24
25 **A. Tentative Budget for Fiscal Year 2014-2015:** Rich Nelson introduced the budget. He
26 explained that that state law required a public hearing on the tentative budget. The Council would then
27 accept the tentative budget which was subject to change prior to adoption of the final budget in June.

28
29 Will Jones said he believed the merit increase should be no more than 2% across the board including
30 police and fire. He felt they should be consistent. He also said that he felt the increase for the dog handlers
31 in the police department should be \$500 a month for each one instead of \$1,000 a month.

32
33 Troy Stout asked what the cost of living adjustment (COLA) was for Utah, and Utah County specifically.
34 David Church researched it later in the meeting and said it was about 1.8%. It may vary from city to city.

35
36 Troy Stout asked about the police dogs and if there were more arrests since the police department had
37 obtained the dogs.

38
39 Chief Gwilliam said the two canines, which were acquired by private donations in the amount of about
40 \$12,500, cost about \$10,000 annually for training, food, supplies, veterinarian care, etc. He said the
41 Council needed to understand that neither dog handler was compensated. He said that they had three or
42 four arrests a week that were the result of having the dogs. In addition, they used the dogs for PR work.
43 They took them to the schools and provided service to neighboring agencies that didn't have dogs. It gave
44 the Lone Peak PSD an opportunity to reciprocate a service. He said that last year the PSD had a 4%
45 COLA but in years prior to that, they'd had none.

46
47 Will Jones said he believed the merit increase for City employees should be 2%. Troy Stout asked if that
48 would create a surplus in the budget. Rich Nelson said the budget was balanced as currently shown. Any
49 excess would be put into the Capital Improvement Fund.

1 Troy Stout said they had a good police force and he would like to maintain good officers. If they were not
2 treated properly, they would start looking around. He said he believed having the dogs did a lot of good
3 and the dog handlers should be compensated.

4
5 Roger Bennett said he agreed that the dog handlers should be compensated, and he was comfortable with
6 \$500 a month. He said he agreed with Will Jones regarding the COLA for employees and police.

7
8 Shane Sorensen said he'd been elected as an advocate of the staff. He said he couldn't remember a time
9 when they been asked to do less. They were always being asked to do more with fewer people. He said a
10 big part of the City's success over the years had been the staff. They had absorbed major responsibilities
11 when people had left and there were no rehires. If they compared the job title of someone in Alpine to
12 other cities, there was a big difference. They all had a lot of responsibilities. Staff had done a ton of in-
13 house work instead of contracting with outside agencies, which saved the City a lot of money. Right now
14 they were going through changes and a lot of people would have to step up to more responsibility.

15
16 **MOTION:** Will Jones moved to accept the tentative budget with the changes that there be a 2% cost of
17 living increase (COLA) throughout all aspects of the budget and they approve \$500 per month per dog
18 handler. Roger Bennett seconded. Motion withdrawn.

19
20 Troy Stout said he would prefer giving staff a 3% cost of living increase. There was extensive discussion
21 about cost of living increases and merit increases. It was also suggested that the motions for City staff
22 and the Public Safety District be separated. The previous motion was withdrawn and new motions were
23 made.

24
25 **MOTION:** Will Jones moved to accept the tentative budget for fiscal year 2014-2015 with a 2% COLA
26 increase for City staff. Roger Bennett seconded. Ayes: 2 Nays: 2. Roger Bennett and Will Jones voted
27 aye. Troy Stout and Lon Lott voted nay. Mayor Don Watkins broke the tie and voted aye. Motion passed.

28
29 **MOTION:** Will Jones moved to recommend the PSD budget at 2% for fire and 3% for police and \$500
30 handling fee for each dog handler. Troy Stout seconded. Ayes: 4 Nays: 0. Will Jones, Troy Stout, Roger
31 Bennett, Lon Lott voted aye. Motion passed.

32
33 Item C was moved up on the agenda because Mr. Towle had to leave.

34
35 **C. Towle Subdivision - Preliminary and Final Approval - Kevin Towle:** The proposed 3-lot
36 subdivision was located on 4.64. acres in the CR-40,000 zone. It was classified as a major subdivision
37 because it involved a road dedication. Jason Bond said one of the main issues was the sidewalk. The
38 Planning Commission had recommended that the sidewalk be completed to the edge of the property along
39 the public rights-of-way.

40
41 The Council discussed the sidewalk which was shown along Elk Ridge Lane and in Elk Ridge Circle.
42 There was an issue about building a sidewalk north of the cul-de-sac along Elkridge Lane because of the
43 existing vegetation that would need to be removed. Kevin Towle did not want to remove the vegetation
44 because it provided a buffer between his home and the street.

45
46 There was also an issue with building a sidewalk southward from the cul-de-sac along Elk Ridge Lane
47 because there was a retaining wall that would need to be removed.

48
49 Steve Cospers, who was a member of the Planning Commission, said they had felt that a sidewalk to the
50 north was desirable because they didn't want to handicap potential development on the north.

1 Staff had agreed that a sidewalk south of the cul-de-sac was not feasible because of the retaining wall.
2 David Church said the City had the legal ability to acquire the right-of-way, but they would have to pay
3 severance damages for the wall.
4

5 Lon Lott said he thought there should be sidewalk. In his neighborhood there were places with sidewalk,
6 and places without, and it looked terrible.
7

8 Kevin Towle said he had lived in the home for eight years. When he bought it, it was a private lane. That
9 ended when the subdivision to the north was built. He said he gave up a lot of privacy. There was
10 currently no sidewalk along the road, nor was there sidewalk along the Moeller property. He said it was
11 not a cost issue, but it didn't make sense to put in a sidewalk. There was a boundary line issue with the
12 Grant property, and the cul-de-sac would be offset from the cross walk. They would be taking out
13 vegetation and a section of his existing driveway.
14

15 David Church reminded the Council that this was one of the difficulties of subdividing what was
16 considered developed property. If the project had come in as an empty piece of ground, the sidewalk
17 would not be an issue. They simply decided where the roads and sidewalks would go. The Council
18 wouldn't be burdened with the idea that they had to accommodate a tennis court. In this case the owner
19 was dividing up a previously developed piece of ground. The ordinance was set up so that all developers
20 would be treated the same way. If the City accommodated each case, they would be doing the same thing
21 every time in the future. There was no ordinance that could anticipate every situation, and they would be
22 in the business of making exceptions.
23

24 Will Jones said that at the Planning Commission meeting, Judy Pickle had referenced a lawsuit in
25 California where a developer was asked to do something and the city used the funds elsewhere.
26

27 David Church they had to be careful about forcing developers to build offsite improvement that did not
28 directly benefit the development. But this was a different issue because the sidewalk would be on the
29 property being developed. They were considering collecting the funds for the sidewalk, but deferring the
30 construction until development on the north occurred. The funds could be held in an account until the
31 sidewalk was built.
32

33 Kevin Towle asked if they could set aside the money for the sidewalk and if it wasn't build within a
34 certain time frame, he would get his money back. The Council felt that was reasonable.
35

36 Will Jones said he was considering the maintenance on sidewalk. Once they were built, the City had to
37 maintain them. Why would they want to put in sidewalks where people didn't use them. He questioned a
38 sidewalk on a cul-de-sac that had only two houses. He said he didn't have a problem with putting money
39 in an account for the sidewalk on the north side of the subdivision. He suggested they include a 5%
40 premium in the event that the cost of installing a sidewalk went up in the future.
41

42 Roger Bennett said he felt there should be sidewalk. He was okay with putting the money in an account
43 for future use but it could be refunded if the sidewalk wasn't built in 15 years. Troy Stout said he felt they
44 needed to have sidewalks for safety.
45

46 Shane Sorensen said that if the sidewalk wasn't going to be built immediately, he'd like to see some kind
47 of agreement that people couldn't plant trees, etc. in the sidewalk right-of-way. Otherwise they would
48 have to take out the trees, etc. when it came time to build the sidewalk.
49

50 **MOTION:** Will Jones moved to grant final approval the Towle subdivision with the following
51 conditions:

- 1
- 2 1. The sidewalk be completed to the edge of all public rights-of-way or a bond be placed
- 3 with the City for 15 years along with an additional 5% to pay for any extra cost in
- 4 constructing the sidewalk.
- 5 2. An agreement be worked out with the City in regard to construction of and payment for a
- 6 sewer extension for northern development.
- 7 3. The water policy be met.
- 8 4. The Developer submit a completed Alpine City Utility Easement Verification form.
- 9 5. The Fire Chief approve the location of the hydrant.

10
11 Troy Stout seconded. Ayes: 4 Nays: 0. Troy Stout, Will Jones, Roger Bennett, Lon Lott, voted aye.
12 Motion passed. An amendment was made to the motion by Roger Bennett, and accepted by Will Jones
13 and Troy Stout, to change the length of time the funds would be kept from 10 years to 15 years.

14
15 **B. Canyon Crest Road Parking Problems next to Burgess Park:** Jason Bond said they
16 received a lot of calls from people about the parking problems on Canyon Crest Road, especially on
17 Saturday mornings when there were games at the park. He said he and Rich Nelson had visited the
18 neighborhood to talk to people individually about the problem. One of the residents shut their door in
19 their face. Other more helpful comments were painting the curb on the south side of the road red and
20 reducing the sports activities in Burgess Park. It was noted there were often empty spaces in the parking
21 lot while cars were parked on the road.

22
23 Will Jones said he thought there needed to be a bigger gap between the end of one game and the
24 beginning of another. The problem was that the parking lot would fill up, then people would come for the
25 next game so they would park on the street. Then when the people from the first game left, there were
26 empty parking spaces.

27
28 Glen Judd who was a resident in the neighborhood said there was definitely a problem with cars parking
29 along the road. When he pulled out of his driveway, it was blind on both sides. His wife would like to be
30 able to have guests park in front of their home.

31
32 Police Chief Brian Gwilliam said that he'd been in Alpine quite a few years. With the park improvements
33 and schools in the area, traffic had increased significantly. The weekends were a nightmare. There was no
34 space between the games and no shoulder on the road. When they stacked a lot of cars, it became
35 dangerous for the pedestrians. He recommended painting the curb red on at least one side of the road. It
36 may be advantageous to paint the curbs on both sides of the road. He said the parking was a problem
37 primarily during summer months.

38
39 Marla Fox asked if people were allowed to use the school property for parking. She said that during
40 school events, people were still parking along the road. She asked if the school parking lot was filling up.
41 It was suggested there be signs directing people to park in the school parking lot if the parking lot in
42 Burgess Park was filled up.

43
44 **MOTION:** Will Jones moved to post "No Parking" signs on the south side of Canyon Crest Road from
45 Long Drive to 200 South and on the south side of 200 South to 200 West. Troy Stout seconded. Ayes: 4
46 Nays: 0. Will Jones, Troy Stout, Roger Bennett, Lon Lott voted aye. Motion passed.

47
48 **D. Lawrence Auto Repair Shop Site Plan - 80 S. Main - James Lawrence:** Jason Bond said
49 the site plan had been reviewed by the Planning Commission. They had recommended an exception to the
50 setback requirement on the north boundary from a 20-foot setback to a 5-foot setback since it abutted a
51 business use rather than a residential use.

1
2 The Planning Commission also discussed parking. Mr. Lawrence requested additional parking for
3 businesses that may be located on the second floor of his auto repair shop. The ordinance specified a
4 maximum of 4 bays for auto repair shops with a maximum of 3 parking spaces per bay. The site plan had
5 four bays which would allow 12 parking spaces. Mr. Lawrence submitted a site plan showing 19 parking
6 spaces. He explained that he wanted additional parking if he had businesses upstairs.

7
8 David Church said one of the goals of the Council when they approved auto repair shops was to limit the
9 number of cars that were waiting to be worked on so they limited the number of parking spaces. There
10 had been no discussion about it being a mixed use building. The Council needed to consider how parking
11 for additional businesses worked with their goal of limiting parking for garage use. Other businesses had
12 a minimum number of parking spaces required whereas auto repair had a maximum number of parking
13 spaces allowed.

14
15 Troy Stout he felt good about 12 spaces. Roger Bennett agreed and added that the Council had actually
16 already increased the number of allowed spaces from 2.5 spaces to 3 spaces.

17
18 **MOTION:** Troy Stout moved to approve the James Lawrence auto repair shop site plan at 80 S. Main
19 subject to the following conditions:

- 20
21 1. The northern side yard setback be allowed at five feet based on the fact that it did not
22 abut a residential property on the north but was adjacent to a commercial property, and it
23 was consistent with the Historic Gateway zone and other properties' setbacks.
24 2. The Applicant show replacement of the existing approach to meet commercial
25 standards.
26 3. The Fire Marshall review the plans to determine if additional fire hydrants will be
27 required or any other special requirements will be imposed.
28 4. The Auto Repair Ordinance which limits parking to twelve stalls be enforced if, in the
29 future, additional business are added. The Auto Repair Ordinance will take precedence
30 over all other parking ordinances if an additional business is to be located within or above
31 the business.
32 5. The architectural design as presented be approved.
33 6. Rocky Mountain Power approve the site.
34 7. A landscaping plan as previously approved be submitted.
35 8. The water policy be met.
36

37 Will Jones seconded. Ayes: 4 Nays: 0. Troy Stout, Will Jones, Roger Bennett, Lon Lott voted aye.
38 Motion passed.
39

40 **VI. STAFF REPORTS**

41
42 Shane Sorensen reviewed the three memos from Bowen Collins regarding the location of the water tank,
43 the sewer line, and flood and debris flow as it related to Box Elder Plat E and Box Elder South.
44

45 David Church said the study would be part of the public record. Sellers and realtors would be required to
46 disclose it. There was already a note on the recorded plat stating that all the lots in Box Elder Plat E had
47 been the subject of flooding and debris flow in recent years. The building department would also need to
48 inform builders/property owners of the flooding and hazards when they applied for a building permit.
49

50 Shane Sorensen said he would bring the Bowen Collins report back as an agenda item. They would need
51 to share the information with property owners in that area.

1
2 Jason Bond reported that the Planning Commission would be holding a public hearing on the proposed
3 Master Plan for Moyle Park. Eagle Pointe subdivision had submitted another development plan.
4

5 **VII. COUNCIL COMMUNICATION**

6

7 Mayor Watkins asked Lon Lott if he would take on the assignment of being over Alpine Days for 2015.
8 Since Will Jones had been in charge of Alpine Days for several years, the Mayor suggested Lon attend
9 the Alpine Days planning meetings with Will Jones to learn what needed to be done. He could delegate
10 much of the work if he had a good chairman and co chair. He suggested Kelli Rhodes. After a lengthy
11 discussion, Lon Lott said he would be over Alpine Days.
12

13 **VIII. EXECUTIVE SESSION**

14

15 **MOTION:** Lon Lott moved to go into closed session to discuss litigation. Troy Stout seconded. Ayes: 4
16 Nays: 0. Lon Lott, Troy Stout, Roger Bennett, Will Jones voted aye. Motion passed.
17

18 The Council went into closed session at 10:00 pm.
19

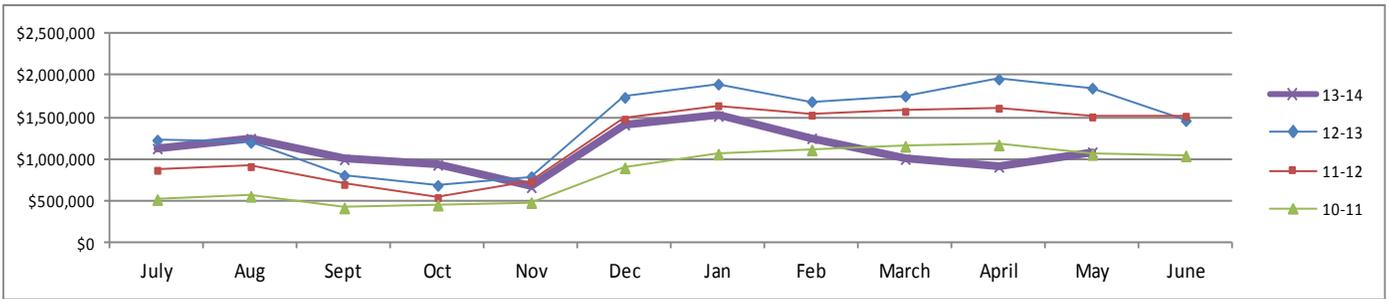
20 The Council returned to open meeting at 10:40 pm.
21

22 **MOTION:** Will Jones moved to adjourn. Troy Stout seconded. Ayes: 4 Nays: 0. Motion passed.
23

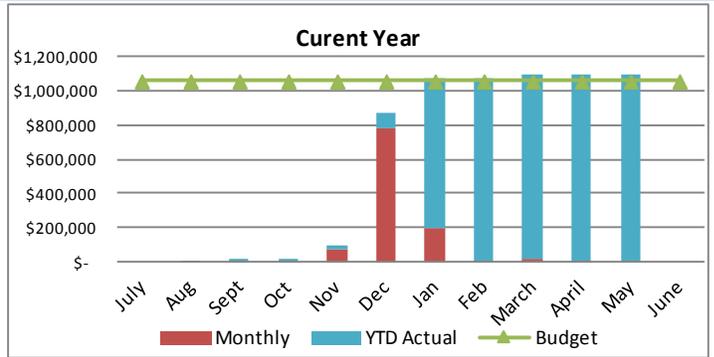
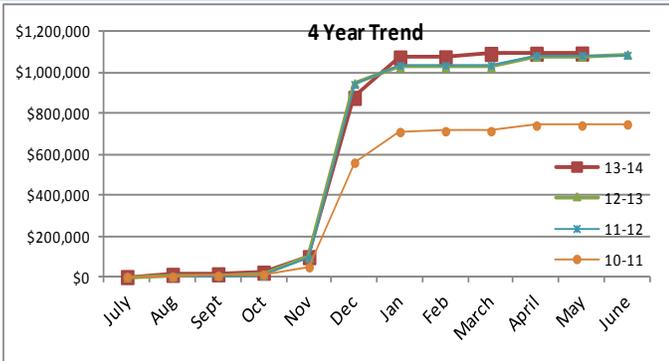
24 The meeting was adjourned at 10:40 pm.
25
26
27

Alpine City Monthly Financial Report FY 2013-2014

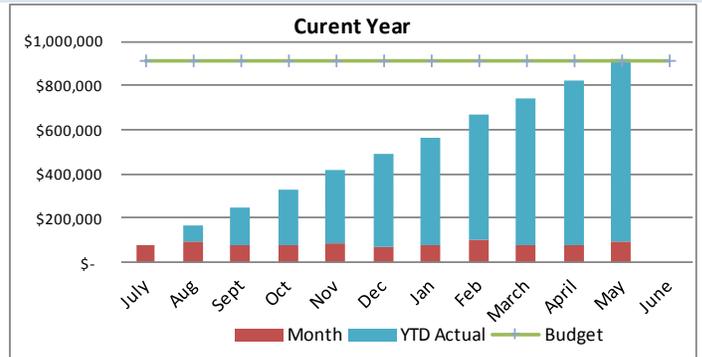
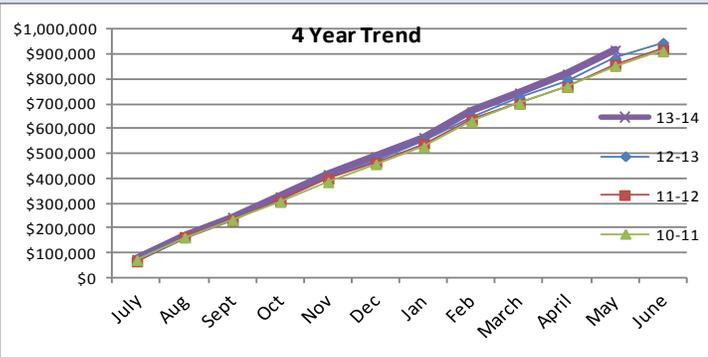
General Fund General Fund Balance



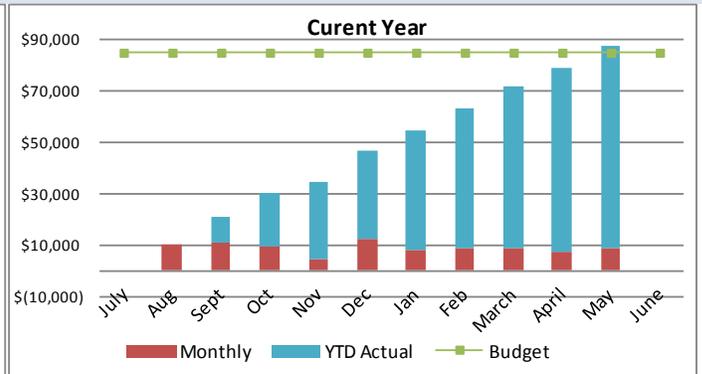
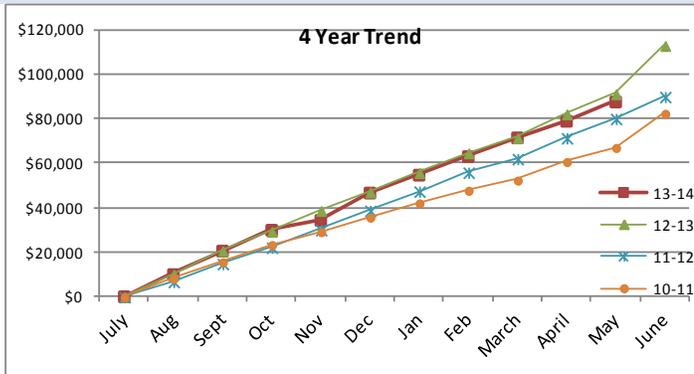
Property Tax Revenue



Sales Tax Revenue



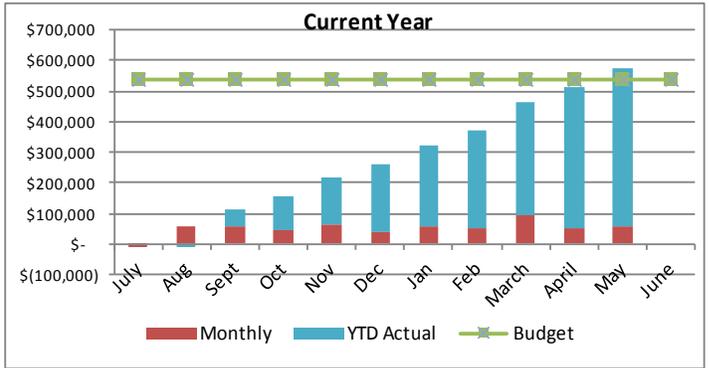
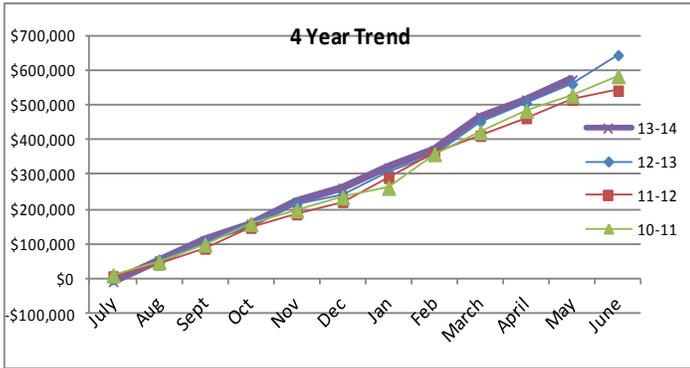
Motor Vehicle Tax Revenue



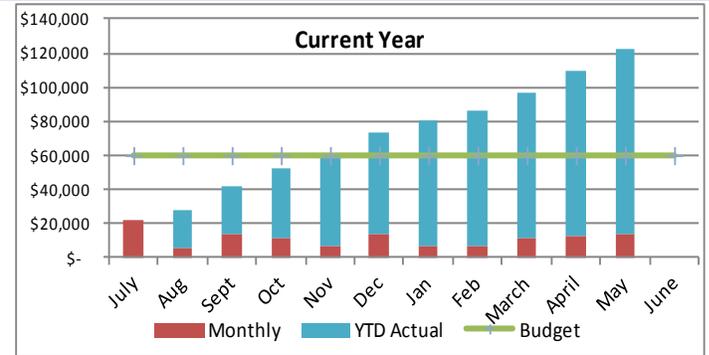
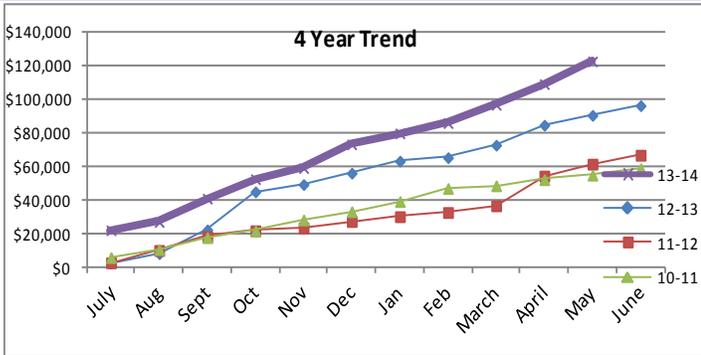
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

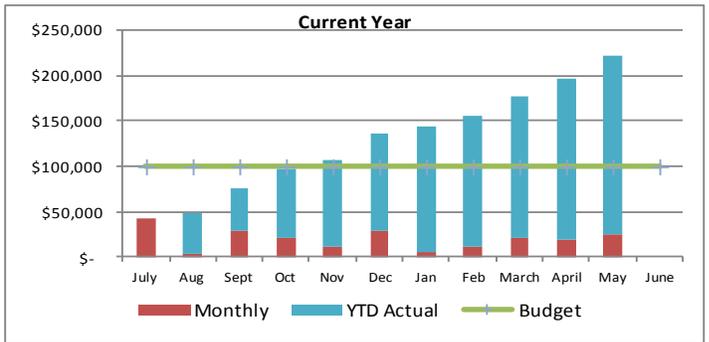
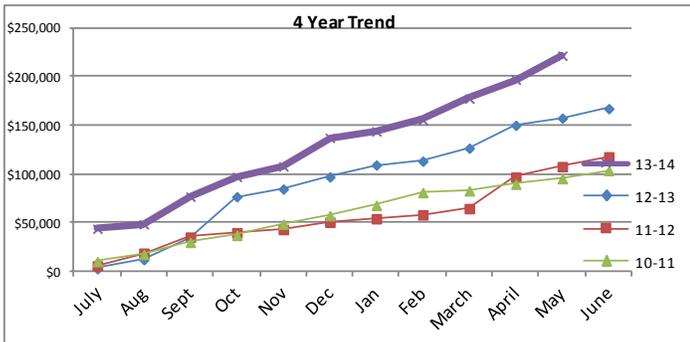
Franchise Fee Revenue



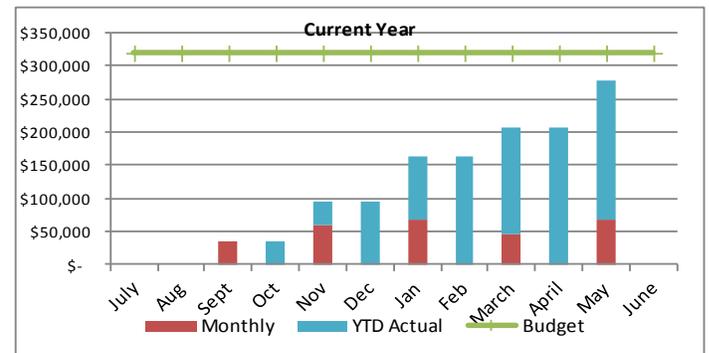
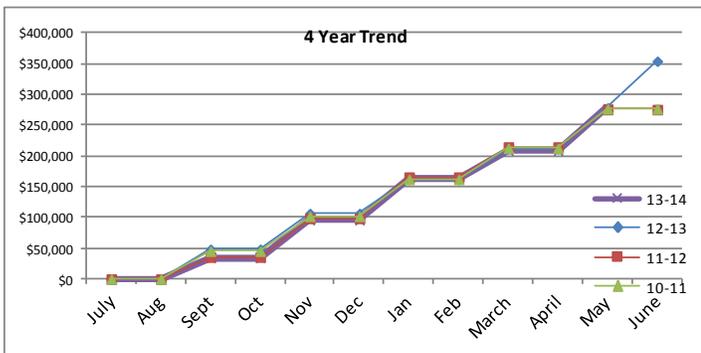
Plan Check Fee Revenue



Building Permit Revenue



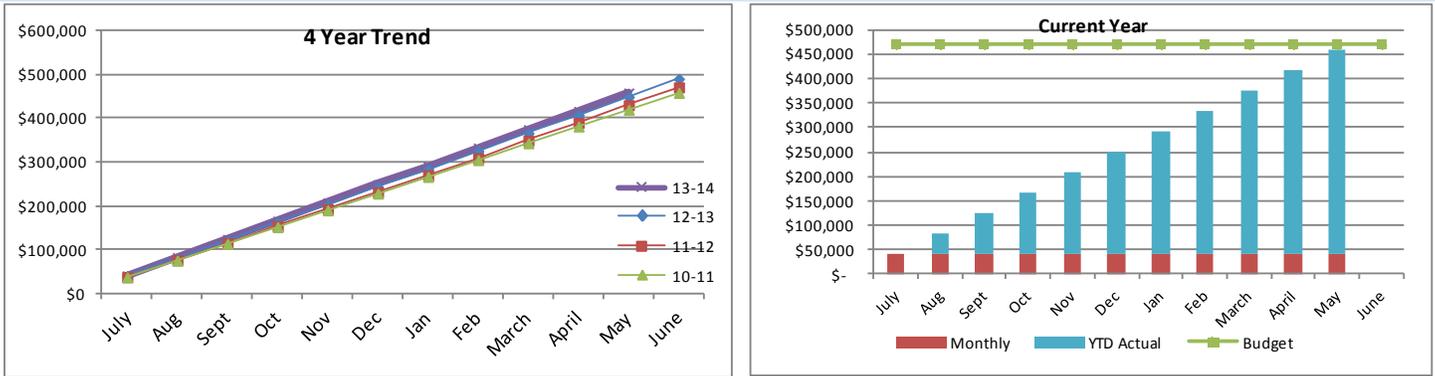
Class C Road Fund Revenue



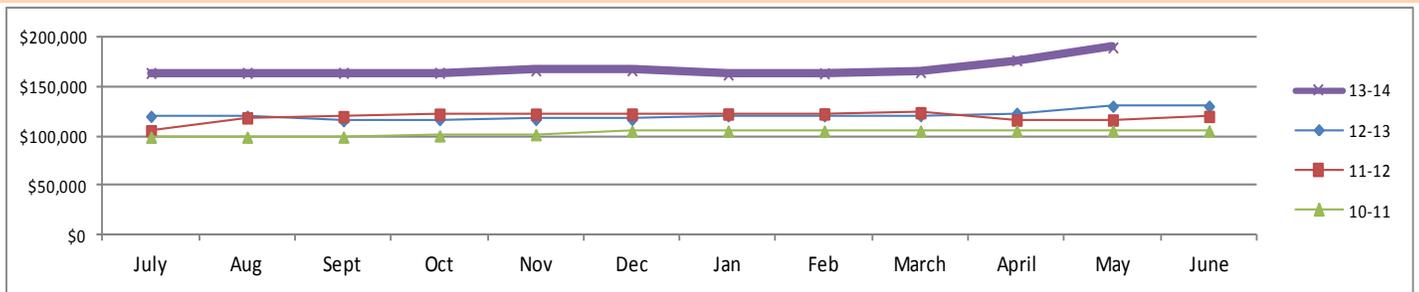
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

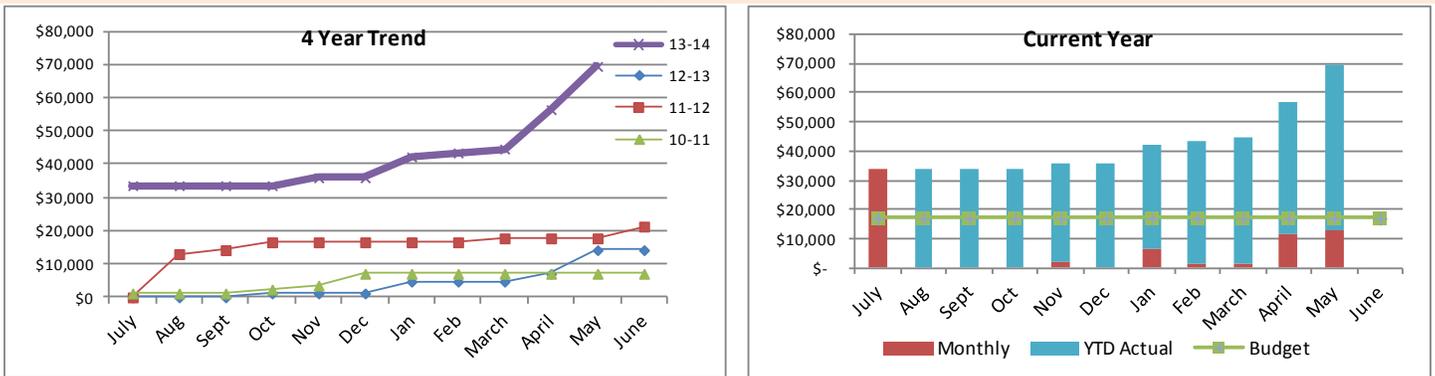
Waste Collection Sales



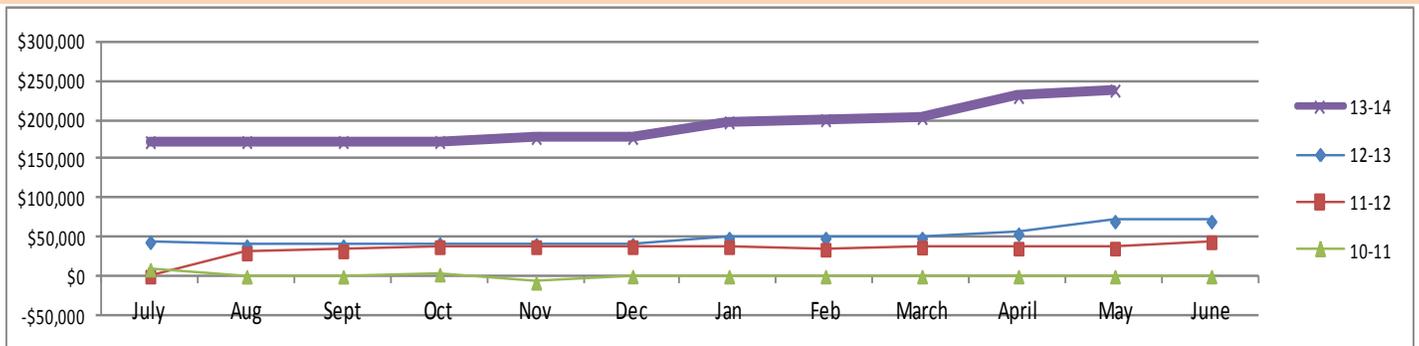
Street Impact Fee Fund Balance



Street Impact Fee Revenue



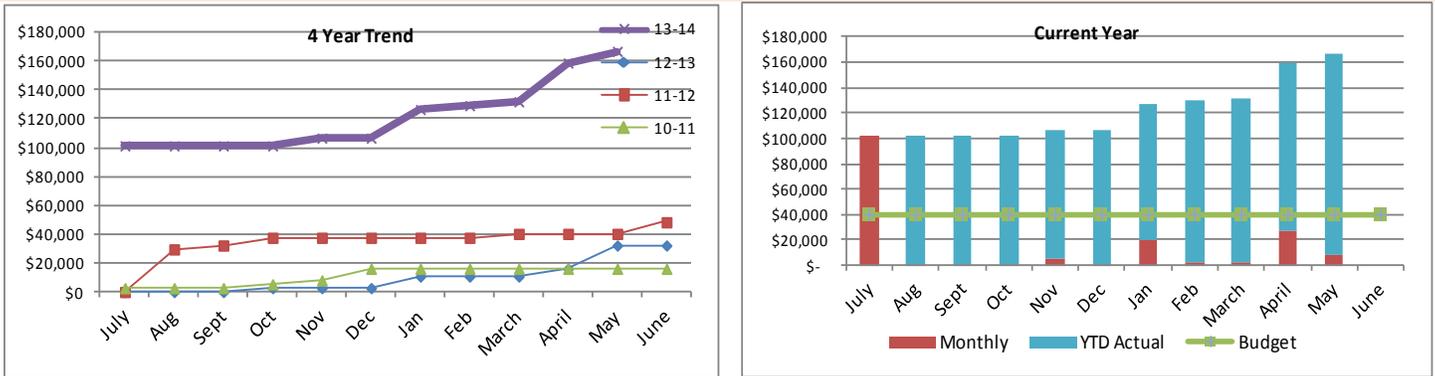
Recreation Impact Fee Fund Balance



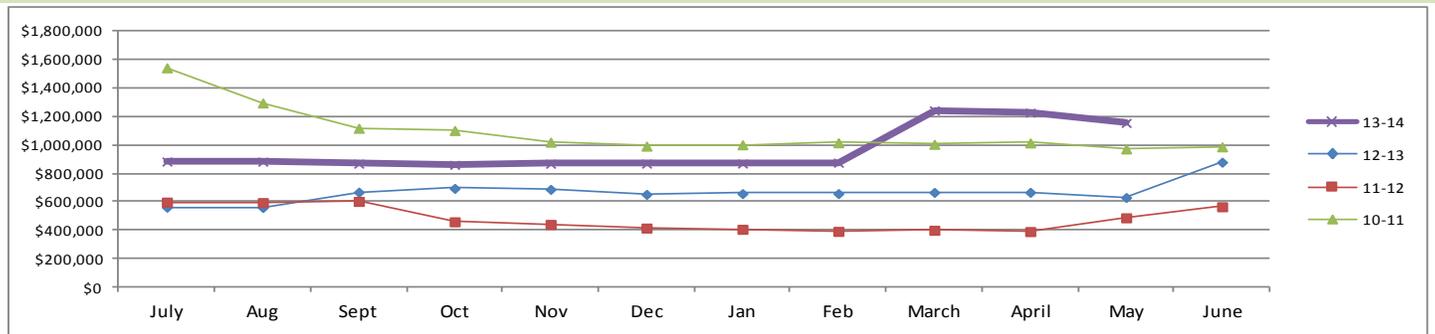
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

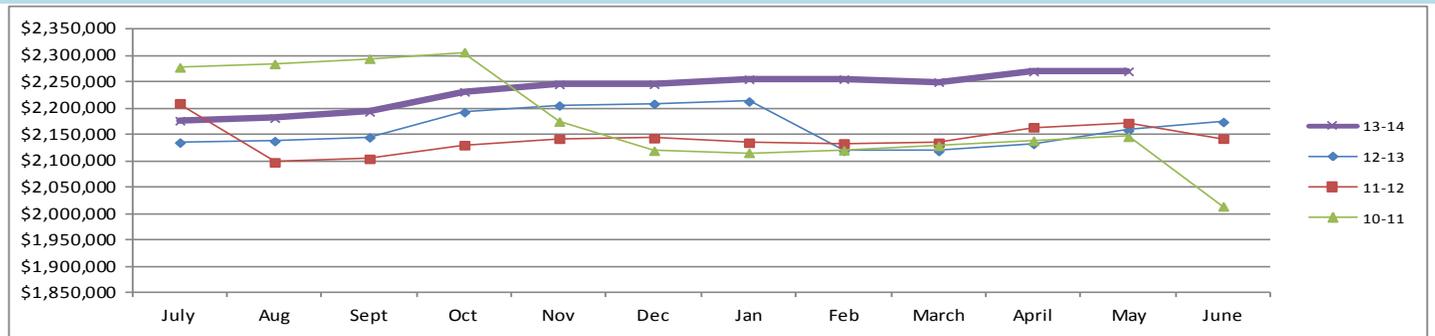
Recreation Impact Fee Revenue



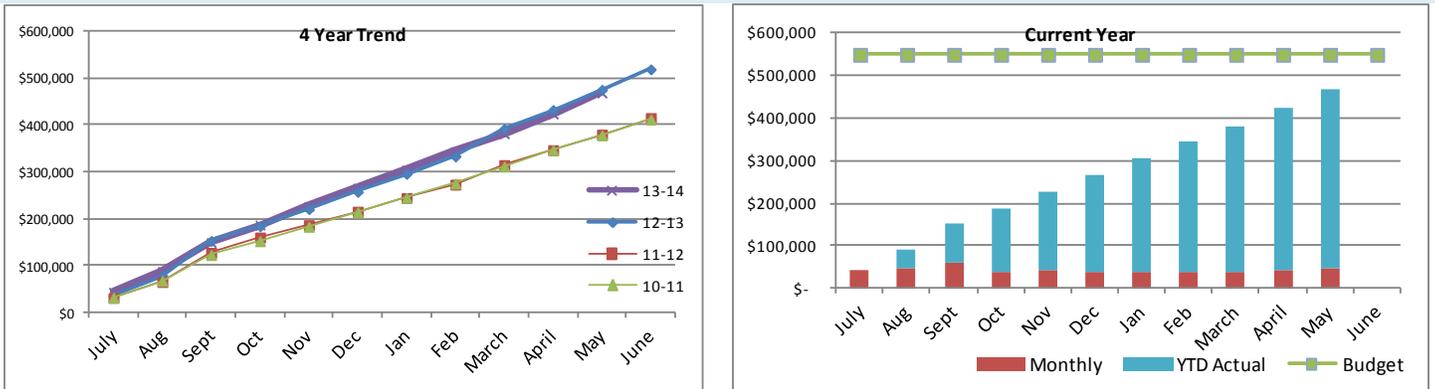
Capital Improvement Fund Balance



Water Fund Balance



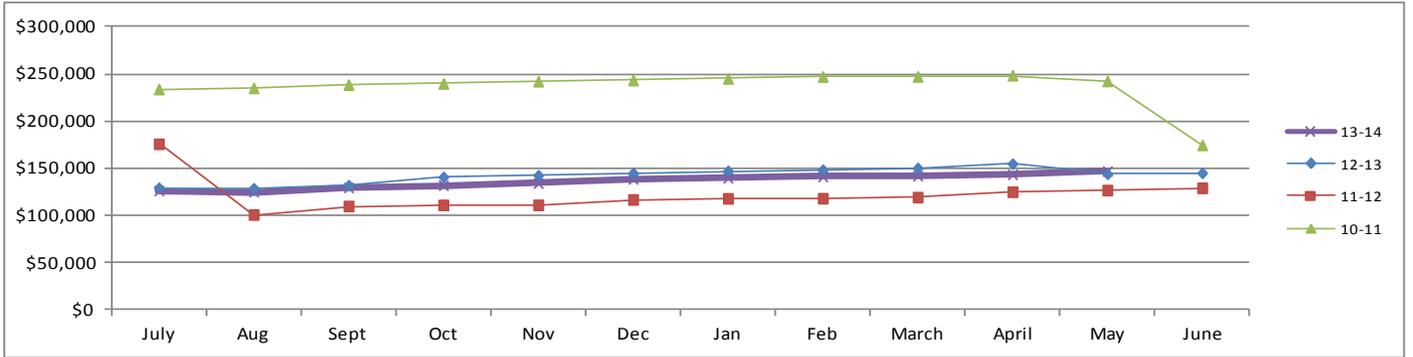
Culinary Water Sales



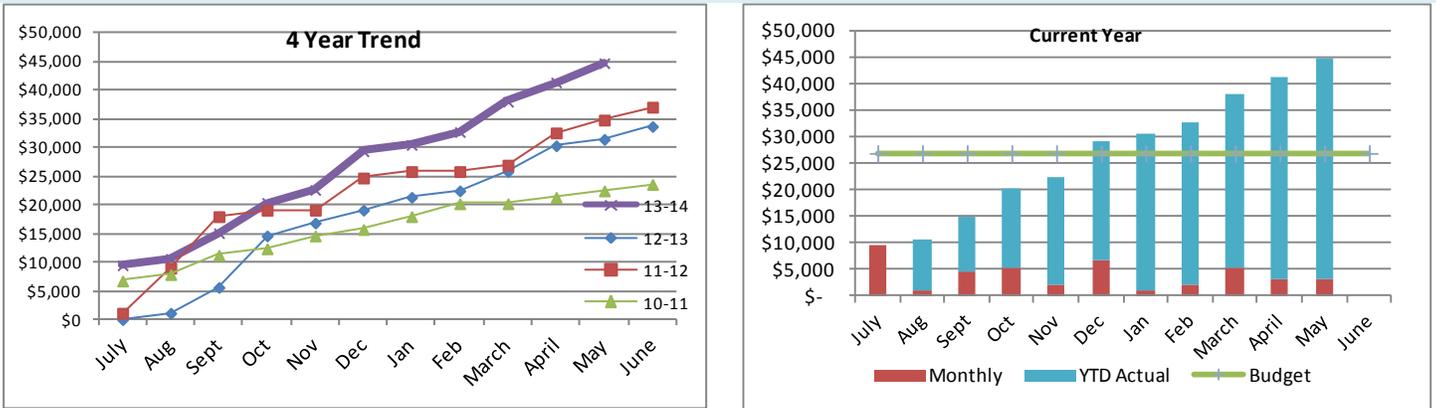
Only at 85% of Water Sales due to rate increase not implimented
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

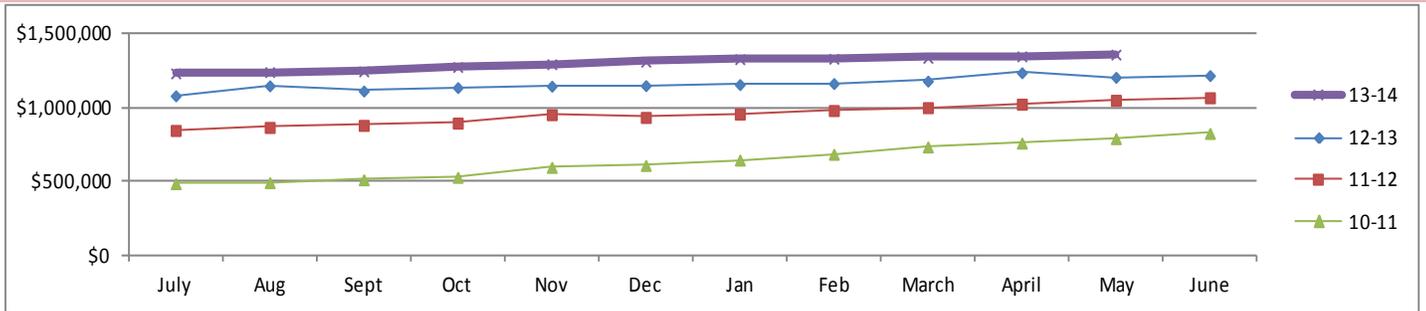
Water Impact Fee Fund Balance



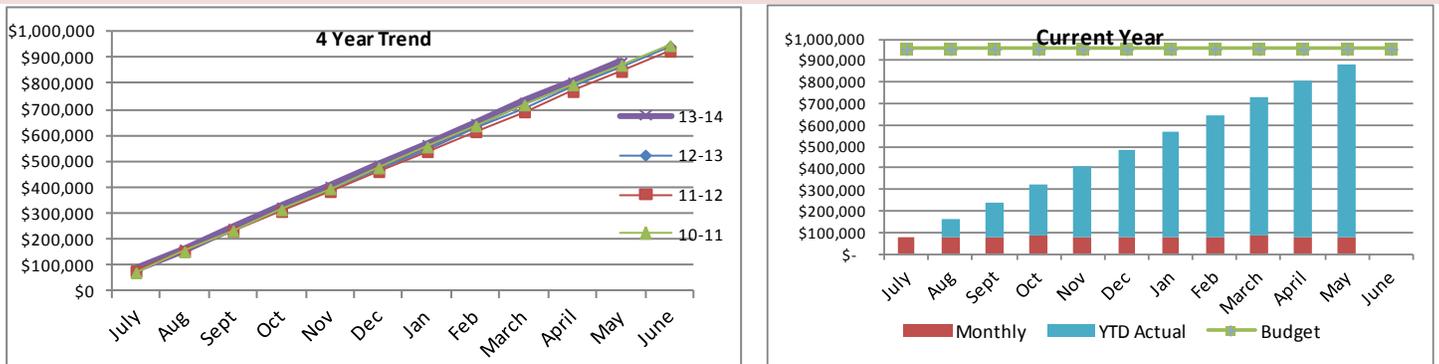
Culinary Water Impact Fee Revenue



Sewer Fund Balance



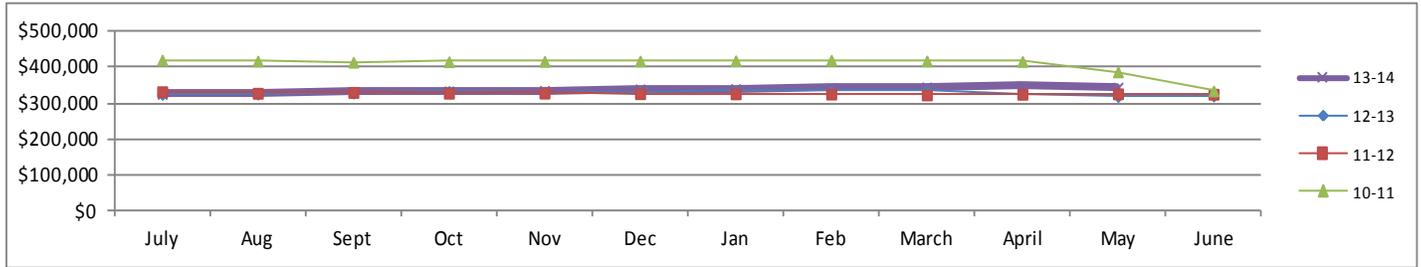
Sewer Sales



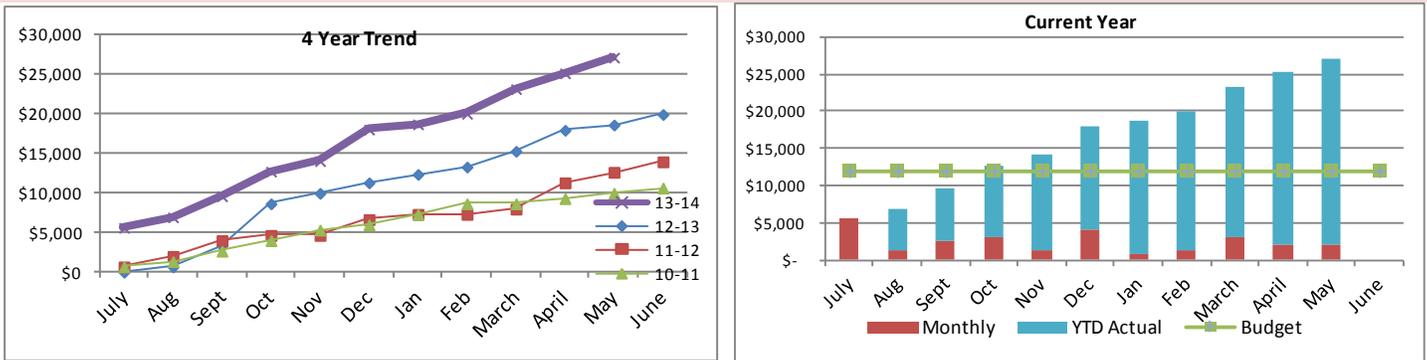
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

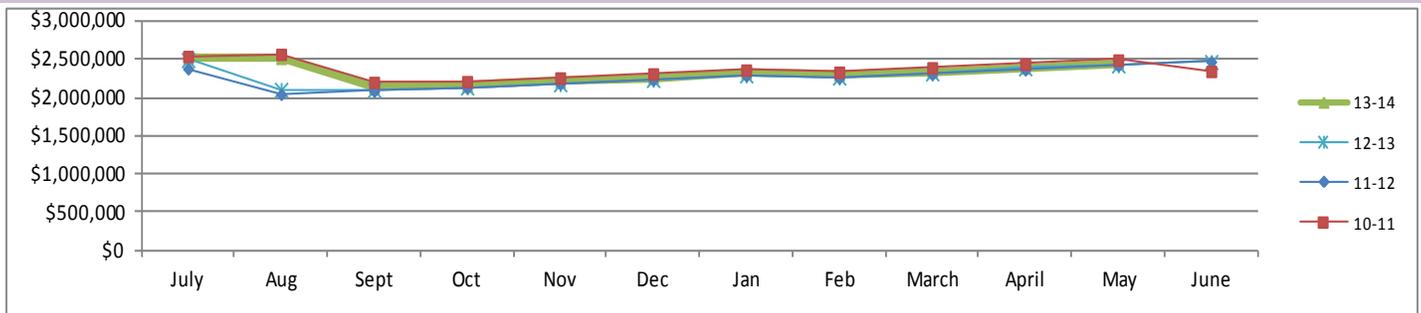
Sewer Impact Fee Fund Balance



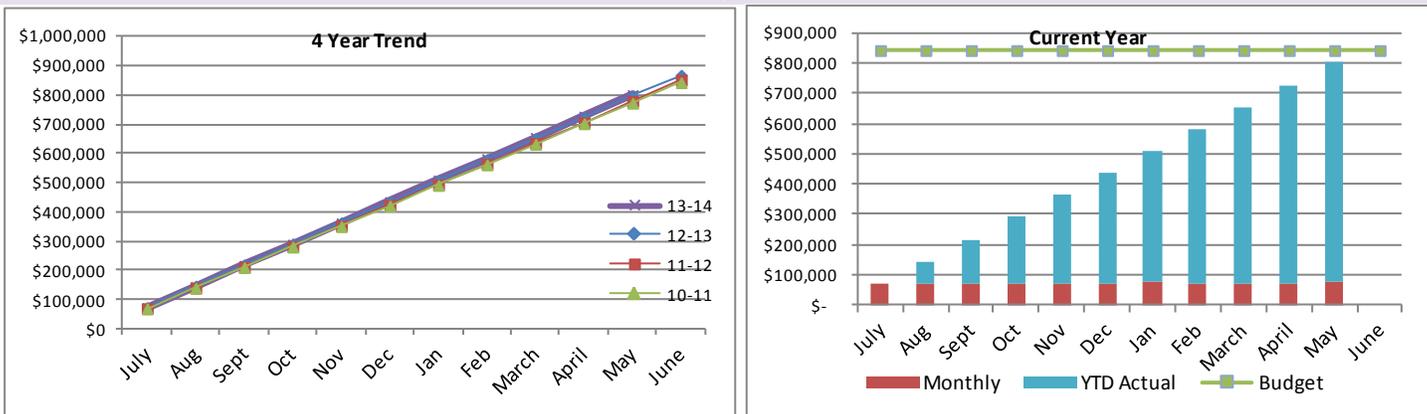
Sewer Impact Fee Revenue



Pressure Irrigation Fund Balance



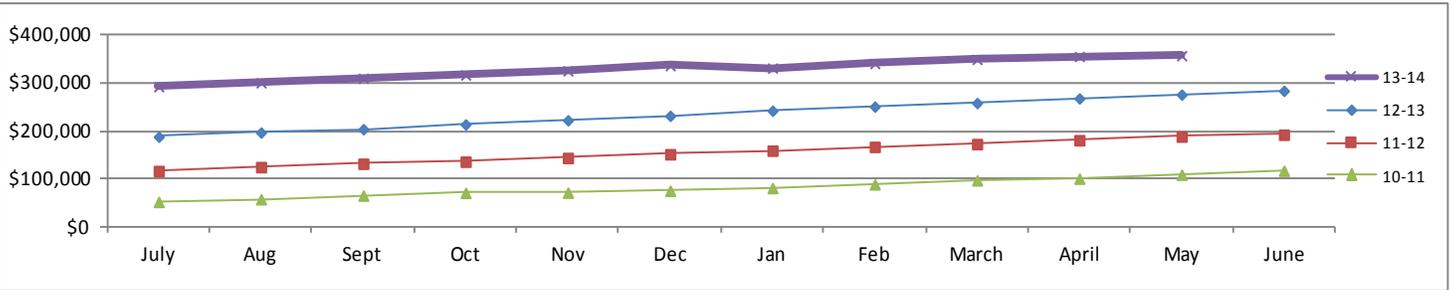
Pressure Irrigation Sales



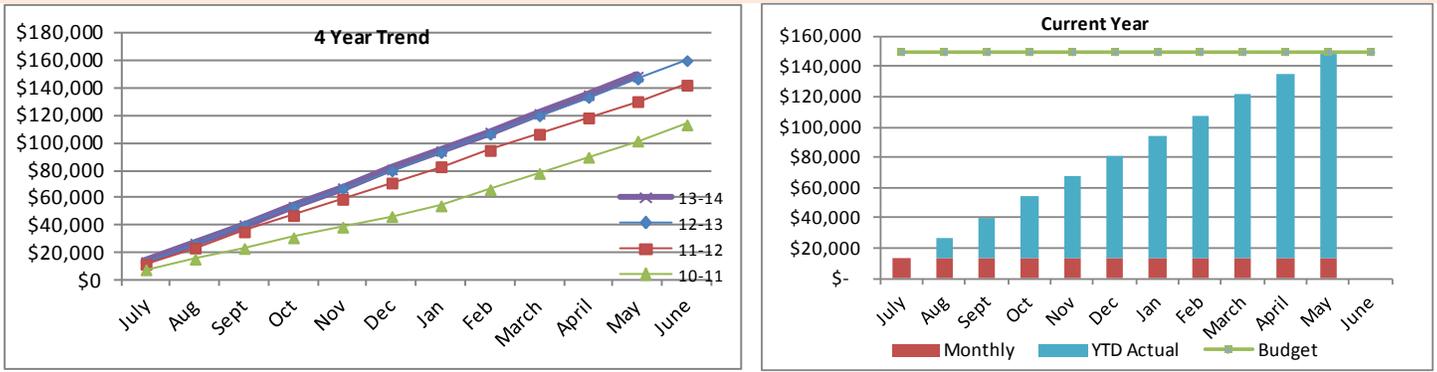
92% of the fiscal year has elapsed

Alpine City Monthly Financial Report FY 2013-2014

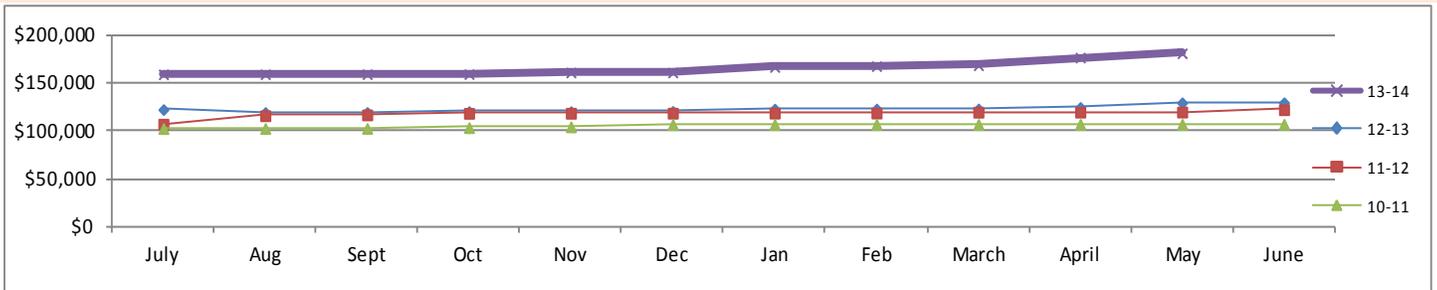
Storm Drain Fund Balance



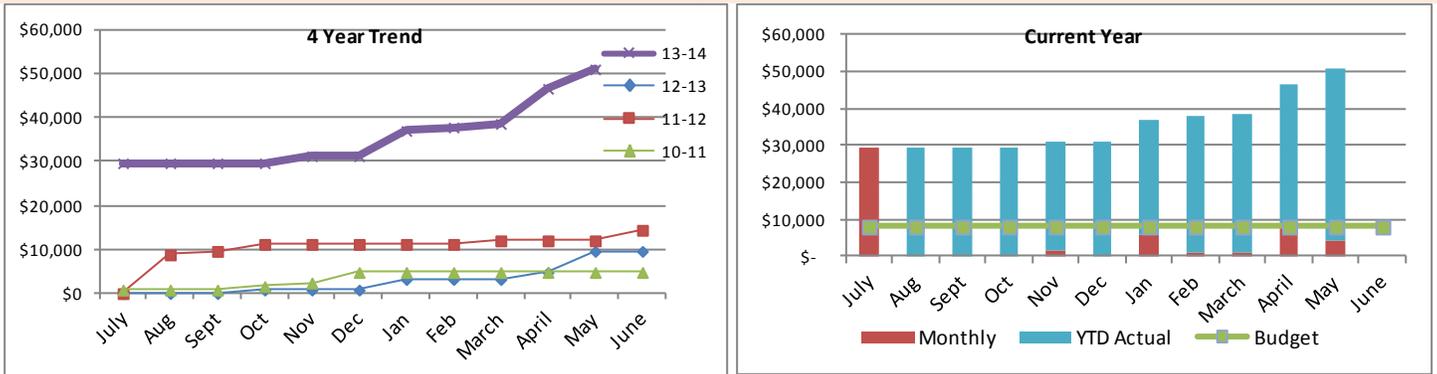
Storm Drain Utility Charges



Storm Drain Impact Fee Fund Balance



Storm Drain Impact Fee Revenue



92% of the fiscal year has elapsed

ALPINE CITY CORPORATION
 COMBINED CASH INVESTMENT
 MAY 31, 2014

COMBINED CASH ACCOUNTS

10-1111	CASH IN BANK, AMERICAN FORK	192,115.24
10-1131	PETTY CASH	850.00
10-1140	RETURNED CHECKS	5,362.33
10-1154	CASH IN SAVINGS, STATE TREASUR	10,266,563.58
		<hr/>
	TOTAL COMBINED CASH	10,464,891.15
10-1190	CASH - ALLOCATION TO OTHER FUN	(9,380,770.22)
		<hr/>
	TOTAL GENERAL FUND CASH	1,084,120.93
		<hr/> <hr/>

CASH ALLOCATION RECONCILIATION

15	ALLOCATION TO IMPACT FEES	441,570.52
45	ALLOCATION TO CAPITOL IMPROVEMENTS	1,155,373.15
51	ALLOCATION TO WATER FUND	2,416,918.49
52	ALLOCATION TO SEWER FUND	1,705,847.41
55	ALLOCATION TO PRESSURIZED IRRIGATION	2,451,570.41
56	ALLOCATION TO STORM DRAIN	539,454.62
70	ALLOCATION TO TRUST AND AGENCY FUND	151,889.13
71	ALLOCATION TO CEMETERY PERPETUAL CARE FUND	518,146.49
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	9,380,770.22
	ALLOCATION FROM COMBINED CASH FUND - 10-1190	(9,380,770.22)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
		<hr/> <hr/>

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

GENERAL FUND

ASSETS

10-1111	CASH IN BANK, AMERICAN FORK	192,115.24	
10-1131	PETTY CASH	850.00	
10-1140	RETURNED CHECKS	5,362.33	
10-1154	CASH IN SAVINGS, STATE TREASUR	10,266,563.58	
10-1190	CASH - ALLOCATION TO OTHER FUN	(9,380,770.22)	
10-1311	ACCOUNTS RECEIVABLE	57,094.09	
10-1313	OTHER RECEIVABLES	296,943.57	
	TOTAL ASSETS		1,438,158.59

LIABILITIES AND EQUITY

LIABILITIES

10-2131	ACCOUNTS PAYABLE	(997.91)	
10-2223	STATE WITHHOLDING PAYABLE	3,008.64	
10-2225	ULGT PAYABLE	7,663.86	
10-2229	WORKERS COMP PAYABLE	1,708.38	
10-2401	UNEARNED GRANT REVENUE	296,943.57	
	TOTAL LIABILITIES		308,326.54

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2970	CLASS C ROADS EQUITY	781,959.66	
10-2980	BALANCE BEGINNING OF YEAR	710,313.32	
	REVENUE OVER EXPENDITURES - YTD	(362,440.93)	
	BALANCE - CURRENT DATE	1,129,832.05	
	TOTAL FUND EQUITY		1,129,832.05
	TOTAL LIABILITIES AND EQUITY		1,438,158.59

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	816.00	1,093,211.10	1,058,421.00	(34,790.10)	103.3
10-31-20	6,953.63	82,586.01	.00	(82,586.01)	.0
10-31-30	96,228.65	917,248.86	915,000.00	(2,248.86)	100.3
10-31-31	8,688.23	87,780.54	85,000.00	(2,780.54)	103.3
10-31-40	57,606.38	573,129.47	540,000.00	(33,129.47)	106.1
10-31-90	219.33	2,532.86	1,000.00	(1,532.86)	253.3
TOTAL TAXES	170,512.22	2,756,488.84	2,599,421.00	(157,067.84)	106.0
<u>LICENSES AND PERMITS</u>					
10-32-10	1,180.00	24,735.00	26,000.00	1,265.00	95.1
10-32-20	13,487.55	122,873.55	60,000.00	(62,873.55)	204.8
10-32-21	24,713.64	221,647.37	100,000.00	(121,647.37)	221.7
10-32-22	247.10	2,194.88	1,000.00	(1,194.88)	219.5
TOTAL LICENSES AND PERMITS	39,628.29	371,450.80	187,000.00	(184,450.80)	198.6
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-42	3,554.25	409,395.00	.00	(409,395.00)	.0
10-33-56	68,859.67	277,363.46	320,000.00	42,636.54	86.7
TOTAL INTERGOVERNMENTAL REVENUE	72,413.92	686,758.46	320,000.00	(366,758.46)	214.6
<u>CHARGES FOR SERVICES</u>					
10-34-13	1,840.00	26,980.00	4,000.00	(22,980.00)	674.5
10-34-14	.00	500.00	500.00	.00	100.0
10-34-15	.00	3.00	500.00	497.00	.6
10-34-22	19,258.00	44,516.00	38,516.00	(6,000.00)	115.6
10-34-40	41,933.33	458,567.16	469,300.00	10,732.84	97.7
10-34-69	686.00	4,279.48	1,300.00	(2,979.48)	329.2
10-34-81	(1,150.00)	10,000.00	5,000.00	(5,000.00)	200.0
10-34-83	1,000.00	7,675.00	8,000.00	325.00	95.9
TOTAL CHARGES FOR SERVICES	63,567.33	552,520.64	527,116.00	(25,404.64)	104.8
<u>FINES AND FORFEITURES</u>					
10-35-10	5,644.00	42,553.73	60,000.00	17,446.27	70.9
10-35-15	368.68	1,910.39	1,000.00	(910.39)	191.0
10-35-16	.00	1,080.00	500.00	(580.00)	216.0
TOTAL FINES AND FORFEITURES	6,012.68	45,544.12	61,500.00	15,955.88	74.1

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RENTS AND OTHER REVENUE</u>					
10-36-19 RECYCLING	.00	40.00	.00	(40.00)	.0
10-36-20 RENTS AND CONCESSIONS	2,200.00	29,777.50	32,000.00	2,222.50	93.1
TOTAL RENTS AND OTHER REVENUE	2,200.00	29,817.50	32,000.00	2,182.50	93.2
<u>INTEREST AND MISC REVENUE</u>					
10-38-10 INTEREST EARNINGS	374.22	5,044.21	9,000.00	3,955.79	56.1
10-38-17 ALPINE DAYS	.00	19,661.37	25,000.00	5,338.63	78.7
10-38-18 RODEO REVENUE	.00	27,116.65	20,000.00	(7,116.65)	135.6
10-38-50 BICENTENNIAL BOOKS	40.00	920.00	500.00	(420.00)	184.0
10-38-90 SUNDRY REVENUES	.00	9,840.94	10,000.00	159.06	98.4
TOTAL INTEREST AND MISC REVENUE	414.22	62,583.17	64,500.00	1,916.83	97.0
<u>TRANSFERS AND CONTRIBUTIONS</u>					
10-39-10 GENERAL FUND SURPLUS	.00	.00	238,221.00	238,221.00	.0
10-39-15 TRANSFER FROM WATER	6,000.00	6,000.00	6,000.00	.00	100.0
10-39-20 CONTRIBUTION FOR PARAMEDIC	2,476.00	26,929.04	28,500.00	1,570.96	94.5
10-39-25 TRANSFER FROM SEWER	3,500.00	3,500.00	3,500.00	.00	100.0
TOTAL TRANSFERS AND CONTRIBUTIONS	11,976.00	36,429.04	276,221.00	239,791.96	13.2
TOTAL FUND REVENUE	366,724.66	4,541,592.57	4,067,758.00	(473,834.57)	111.7

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-41-11 SALARIES & WAGES, ADMINISTRATI	8,141.26	102,067.61	116,700.00	14,632.39	87.5
10-41-13 EMPLOYEE BENEFITS	2,376.50	27,829.78	36,500.00	8,670.22	76.3
10-41-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	10,708.79	12,000.00	1,291.21	89.2
10-41-22 PUBLIC NOTICES	590.80	2,843.46	2,000.00	(843.46)	142.2
10-41-23 TRAVEL	542.60	3,906.88	5,000.00	1,093.12	78.1
10-41-24 OFFICE EXPENSE, SUPPLIES & POS	1,172.20	8,577.18	8,300.00	(277.18)	103.3
10-41-25 EQUIPMENT - SUPPLIES & MAINTEN	.00	.00	1,000.00	1,000.00	.0
10-41-28 TELEPHONE	108.34	1,451.13	4,000.00	2,548.87	36.3
10-41-30 TECHNICAL & PROFESSIONAL SERV	3,256.00	48,156.00	50,000.00	1,844.00	96.3
10-41-33 EDUCATION	149.00	330.06	2,000.00	1,669.94	16.5
10-41-46 COUNCIL DISCRETIONARY FUND	249.42	11,680.13	10,000.00	(1,680.13)	116.8
10-41-47 MAYOR DISCRETIONARY FUND	.00	2,182.44	4,800.00	2,617.56	45.5
10-41-51 INSURANCE	.00	6,996.44	5,500.00	(1,496.44)	127.2
10-41-63 OTHER SERVICES	.00	1,125.00	3,000.00	1,875.00	37.5
10-41-64 OTHER EXPENSES	.00	674.09	1,000.00	325.91	67.4
TOTAL ADMINISTRATION	16,586.12	228,528.99	261,800.00	33,271.01	87.3
<u>COURT</u>					
10-42-24 OFFICE EXPENSE, SUPPLIES & POS	1,228.01	13,785.64	16,000.00	2,214.36	86.2
10-42-31 PROFESSIONAL & TECHNICAL	6,227.31	62,505.38	68,000.00	5,494.62	91.9
10-42-40 WITNESS FEES	.00	.00	500.00	500.00	.0
10-42-46 VICTIM REPARATION ASSESSMENT	2,166.95	14,972.46	21,000.00	6,027.54	71.3
10-42-64 OTHER EXPENSES	.00	25.00	.00	(25.00)	.0
TOTAL COURT	9,622.27	91,288.48	105,500.00	14,211.52	86.5
<u>TREASURER</u>					
10-43-11 SALARIES AND WAGES	774.88	9,096.83	10,500.00	1,403.17	86.6
10-43-13 EMPLOYEE BENEFITS	502.33	5,662.41	6,500.00	837.59	87.1
10-43-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	190.00	500.00	310.00	38.0
10-43-23 TRAVEL	.00	.00	500.00	500.00	.0
10-43-24 OFFICE EXPENSE, SUPPLIES & POS	.00	340.95	500.00	159.05	68.2
10-43-33 EDUCATION	.00	.00	500.00	500.00	.0
10-43-34 ACCOUNTING SERVICES/AUDIT	.00	10,900.00	11,000.00	100.00	99.1
TOTAL TREASURER	1,277.21	26,190.19	30,000.00	3,809.81	87.3
<u>ELECTIONS</u>					
10-50-24 OFFICE EXPENSE, SUPPLIES & POS	.00	5,707.81	6,000.00	292.19	95.1
10-50-62 MISCELLANEOUS SERVICES	.00	1,058.00	.00	(1,058.00)	.0
TOTAL ELECTIONS	.00	6,765.81	6,000.00	(765.81)	112.8

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GOVERNMENT BUILDINGS</u>					
10-52-26 BUILDING SUPPLIES	653.04	4,785.30	6,500.00	1,714.70	73.6
10-52-27 UTILITIES	1,000.36	15,691.15	19,000.00	3,308.85	82.6
10-52-51 INSURANCE	.00	12,451.72	11,500.00	(951.72)	108.3
10-52-63 OTHER SERVICES	825.00	9,518.97	15,000.00	5,481.03	63.5
10-52-72 CAPITAL OUTLAY BUILDINGS	.00	7,373.17	16,000.00	8,626.83	46.1
TOTAL GOVERNMENT BUILDINGS	2,478.40	49,820.31	68,000.00	18,179.69	73.3
<u>EMERGENCY SERVICES</u>					
10-57-61 POLICE-PROFESSIONAL SERVICE	82,255.59	983,520.07	987,485.00	3,964.93	99.6
10-57-63 FIRE-PROFESSIONAL SERVICE	53,255.09	625,071.08	646,014.00	20,942.92	96.8
10-57-72 ADMINISTRATION	5,234.09	62,809.07	62,809.00	(.07)	100.0
TOTAL EMERGENCY SERVICES	140,744.77	1,671,400.22	1,696,308.00	24,907.78	98.5
<u>BUILDING INSPECTION</u>					
10-58-11 SALARIES & WAGES	1,937.22	23,479.30	26,000.00	2,520.70	90.3
10-58-13 EMPLOYEE BENEFITS	1,050.60	14,232.06	13,500.00	(732.06)	105.4
10-58-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	125.00	800.00	675.00	15.6
10-58-24 OFFICE SUPPLIES	.00	583.08	1,500.00	916.92	38.9
10-58-28 TELEPHONE	48.70	532.04	1,000.00	467.96	53.2
10-58-29 CONTRACT/BUILDING INSPECTOR	6,397.00	62,553.88	38,000.00	(24,553.88)	164.6
10-58-51 INSURANCE & SURETY BONDS	.00	1,749.12	4,000.00	2,250.88	43.7
10-58-65 BUILDING PERMIT SURCHARGE	.00	1,509.04	1,000.00	(509.04)	150.9
TOTAL BUILDING INSPECTION	9,433.52	104,763.52	85,800.00	(18,963.52)	122.1
<u>PLANNING & ZONING</u>					
10-59-11 SALARIES & WAGES	6,486.11	76,378.93	88,000.00	11,621.07	86.8
10-59-13 EMPLOYEE BENEFITS	2,533.72	29,404.49	33,000.00	3,595.51	89.1
10-59-14 OVERTIME WAGES	.00	398.30	.00	(398.30)	.0
10-59-23 TRAVEL	.00	.00	500.00	500.00	.0
10-59-24 OFFICE EXPENSE, SUPPLIES & POS	242.28	1,893.97	2,000.00	106.03	94.7
10-59-30 PROFESSIONAL & TECHNICAL SERV	656.25	14,083.75	20,000.00	5,916.25	70.4
10-59-31 LEGAL SERVICES FOR SUBDIVIS	.00	.00	1,000.00	1,000.00	.0
10-59-33 ENGINEERING ON SUBDIVISIONS	.00	.00	1,000.00	1,000.00	.0
10-59-34 EDUCATION	.00	915.00	500.00	(415.00)	183.0
TOTAL PLANNING & ZONING	9,918.36	123,074.44	146,000.00	22,925.56	84.3

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-11 SALARIES & WAGES	5,963.56	73,539.17	78,500.00	4,960.83	93.7
10-60-13 EMPLOYEE BENEFITS	3,346.06	42,274.36	48,500.00	6,225.64	87.2
10-60-14 OVERTIME WAGES	551.62	9,267.02	8,000.00	(1,267.02)	115.8
10-60-23 TRAVEL	1.50	68.57	500.00	431.43	13.7
10-60-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,529.67	16,398.04	25,000.00	8,601.96	65.6
10-60-26 STREET SUPPLIES AND MAINTENANC	7,355.58	39,756.77	60,000.00	20,243.23	66.3
10-60-27 UTILITIES	28.92	300.24	500.00	199.76	60.1
10-60-28 MOBIL TELEPHONE	94.70	1,202.21	1,500.00	297.79	80.2
10-60-29 POWER - STREET LIGHTS	4,176.04	46,518.21	50,000.00	3,481.79	93.0
10-60-51 INSURANCE	.00	11,721.06	10,000.00	(1,721.06)	117.2
10-60-63 OTHER SERVICES	.00	8,954.50	1,000.00	(7,954.50)	895.5
10-60-64 OTHER EXPENSES	.00	420.00	1,000.00	580.00	42.0
10-60-70 CLASS C ROAD FUND	86,899.00	430,507.65	433,000.00	2,492.35	99.4
TOTAL STREETS	109,946.65	680,927.80	717,500.00	36,572.20	94.9
<u>PARKS & RECREATION</u>					
10-70-11 SALARIES & WAGES	2,775.02	33,662.80	36,500.00	2,837.20	92.2
10-70-12 SALARIES/WAGES TEMPORARY EMPLO	3,293.38	14,265.94	27,500.00	13,234.06	51.9
10-70-13 EMPLOYEE BENEFITS	2,129.52	22,348.49	25,500.00	3,151.51	87.6
10-70-14 OVERTIME WAGES	.00	1,047.30	2,275.00	1,227.70	46.0
10-70-23 TRAVEL	.00	.00	500.00	500.00	.0
10-70-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,193.24	14,115.08	10,000.00	(4,115.08)	141.2
10-70-26 BUILDING AND GROUNDS SUPPLIES	571.08	13,444.99	25,000.00	11,555.01	53.8
10-70-27 UTILITIES	705.15	8,740.23	10,000.00	1,259.77	87.4
10-70-28 MOBIL TELEPHONE	30.00	360.00	500.00	140.00	72.0
10-70-51 INSURANCE & SURETY BONDS	.00	7,648.81	6,500.00	(1,148.81)	117.7
10-70-60 RODEO EXPENSES	.00	17,336.19	20,000.00	2,663.81	86.7
10-70-64 OTHER EXPENSES	.00	75.00	2,000.00	1,925.00	3.8
10-70-65 OTHER EXPENSES - ALPINE DAYS	399.00	35,421.79	25,000.00	(10,421.79)	141.7
10-70-67 MOYLE PARK	334.95	5,103.93	5,000.00	(103.93)	102.1
10-70-68 LIBRARY	600.00	8,408.00	12,000.00	3,592.00	70.1
10-70-69 YOUTH COUNCIL	217.65	4,757.48	3,500.00	(1,257.48)	135.9
10-70-70 BOOK MOBILE	.00	13,200.00	13,200.00	.00	100.0
10-70-71 TRAILS	.00	.00	5,000.00	5,000.00	.0
10-70-75 QUAIL FIRE RESTORATION	(165,447.50)	1,126,219.82	.00	(1,126,219.82)	.0
TOTAL PARKS & RECREATION	(153,198.51)	1,326,155.85	229,975.00	(1,096,180.85)	576.7

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-77-11 SALARIES & WAGES	2,775.02	33,662.79	36,500.00	2,837.21	92.2
10-77-12 SALARIES & WAGES TEMPORARY EMP	3,293.37	14,265.84	27,500.00	13,234.16	51.9
10-77-13 EMPLOYEE BENEFITS	2,129.33	22,346.95	25,500.00	3,153.05	87.6
10-77-14 OVERTIME WAGES	.00	1,047.22	2,275.00	1,227.78	46.0
10-77-24 OFFICE EXPENSE, SUPPLIES & POS	.00	1,218.63	200.00	(1,018.63)	609.3
10-77-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,292.24	11,546.76	9,000.00	(2,546.76)	128.3
10-77-26 BUILDING AND GROUNDS	3,406.93	8,060.27	25,000.00	16,939.73	32.2
10-77-28 MOBIL TELEPHONE	30.00	360.00	500.00	140.00	72.0
10-77-51 INSURANCE & SURETY BONDS	.00	3,498.24	6,500.00	3,001.76	53.8
10-77-63 OTHER SERVICES	11.65	115.97	200.00	84.03	58.0
TOTAL CEMETERY	12,938.54	96,122.67	133,175.00	37,052.33	72.2
<u>GARBAGE</u>					
10-82-11 SALARIES & WAGES	2,201.21	27,793.17	30,500.00	2,706.83	91.1
10-82-13 EMPLOYEE BENEFITS	1,160.58	14,315.38	17,500.00	3,184.62	81.8
10-82-24 OFFICE EXPENSE, SUPPLIES & POS	329.33	3,624.00	4,000.00	376.00	90.6
10-82-28 TELEPHONE	48.70	532.03	1,000.00	467.97	53.2
10-82-34 TECHNOLOGY UPDATE	51.19	1,567.17	4,000.00	2,432.83	39.2
10-82-61 TIPPING FEES	7,942.36	79,684.79	101,000.00	21,315.21	78.9
10-82-62 WASTE PICKUP CONTRACT	19,557.11	194,766.51	239,000.00	44,233.49	81.5
10-82-64 OTHER EXPENSES	91.00	1,309.00	3,700.00	2,391.00	35.4
TOTAL GARBAGE	31,381.48	323,592.05	400,700.00	77,107.95	80.8
<u>MISCELLANEOUS</u>					
10-99-18 UTA TAX	.00	65.08	2,000.00	1,934.92	3.3
10-99-25 TECHNOLOGY UPGRADE	185.65	7,562.96	10,000.00	2,437.04	75.6
10-99-27 EMERGENCY PREPARDNESS	(17,700.42)	.00	.00	.00	.0
10-99-80 TRANSFER TO CAPITAL IMP FUND	.00	150,000.00	150,000.00	.00	100.0
10-99-82 EMERGENCY PREP	17,700.42	17,775.13	25,000.00	7,224.87	71.1
TOTAL MISCELLANEOUS	185.65	175,403.17	187,000.00	11,596.83	93.8
TOTAL FUND EXPENDITURES	191,314.46	4,904,033.50	4,067,758.00	(836,275.50)	120.6
NET REVENUE OVER EXPENDITURES	175,410.20	(362,440.93)	.00	362,440.93	.0

ALPINE CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2014

IMPACT FEES

<u>ASSETS</u>			
15-1190	CASH - ALLOCATION FROM GENERAL		441,570.52
	TOTAL ASSETS		<u>441,570.52</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
15-2821	RESERVE-IMP FEE STREETS		130,585.43
15-2831	RESERVE-IMP RECREATION		71,304.27
UNAPPROPRIATED FUND BALANCE:			
15-2980	BALANCE BEGINNING OF YEAR	362.97	
	REVENUE OVER EXPENDITURES - YTD	<u>239,317.85</u>	
	BALANCE - CURRENT DATE		<u>239,680.82</u>
	TOTAL FUND EQUITY		<u>441,570.52</u>
	TOTAL LIABILITIES AND EQUITY		<u>441,570.52</u>

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2014

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUES</u>					
15-37-21	STREETS & TRANSPORTATION FEES	13,006.27	69,460.59	17,000.00 (	52,460.59) 408.6
15-37-31	RECREATION FACILITY FEES	8,064.00	166,953.35	40,000.00 (	126,953.35) 417.4
15-37-41	TIMPANOGOS SEWER HOOK ON FEE	11,962.96	168,319.96	50,000.00 (	118,319.96) 336.6
	TOTAL OPERATING REVENUES	33,033.23	404,733.90	107,000.00 (	297,733.90) 378.3
<u>INTEREST AND MISC REVENUE</u>					
15-38-10	INTEREST EARNINGS	175.08	1,611.35	1,200.00 (	411.35) 134.3
	TOTAL INTEREST AND MISC REVENUE	175.08	1,611.35	1,200.00 (	411.35) 134.3
	TOTAL FUND REVENUE	33,208.31	406,345.25	108,200.00 (	298,145.25) 375.6

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
15-40-12 TIMP SPEC SERV DIST IMPACT FEE	7,689.00	156,357.00	50,000.00	(106,357.00)	312.7
15-40-21 STREET & TRANSPORT EXPENSES	.00	10,670.40	17,000.00	6,329.60	62.8
15-40-31 PARK SYSTEM	.00	.00	41,200.00	41,200.00	.0
TOTAL EXPENDITURES	<u>7,689.00</u>	<u>167,027.40</u>	<u>108,200.00</u>	<u>(58,827.40)</u>	<u>154.4</u>
TOTAL FUND EXPENDITURES	<u>7,689.00</u>	<u>167,027.40</u>	<u>108,200.00</u>	<u>(58,827.40)</u>	<u>154.4</u>
NET REVENUE OVER EXPENDITURES	<u><u>25,519.31</u></u>	<u><u>239,317.85</u></u>	<u><u>.00</u></u>	<u><u>(239,317.85)</u></u>	<u><u>.0</u></u>

ALPINE CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2014

CAPITOL IMPROVEMENTS

ASSETS

45-1190	CASH - ALLOCATION TO OTHER FUN	1,155,373.15	
	TOTAL ASSETS		<u>1,155,373.15</u>

LIABILITIES AND EQUITY

LIABILITIES

45-2125	CEMETERY BOND-FLYNN PRODUCTION	1,000.00	
45-2136	EQUIPMENT REPLACEMENT FUND	128,958.09	
45-2138	PURPLE CHURCH MONUMENT	77.00	
45-2140	INFRA PROTECTION BONDS	616,840.43	
45-2147	OPEN SPACE BOND	(7,000.00)	
45-2150	RESTRICTED FOR ROADS	24,426.00	
45-2152	MOYLE PARK DONATIONS	5,118.00	
45-2155	DONATION/LAMBERT PARK	120,400.00	
	TOTAL LIABILITIES		889,819.52

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2980	BALANCE BEGINNING OF YEAR	145,059.78	
	REVENUE OVER EXPENDITURES - YTD	120,493.85	
	BALANCE - CURRENT DATE	265,553.63	
	TOTAL FUND EQUITY		<u>265,553.63</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,155,373.15</u>

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

CAPITOL IMPROVEMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST AND MISC REVENUE</u>					
45-38-10 INTEREST REVENUE	509.58	4,359.89	6,000.00	1,640.11	72.7
TOTAL INTEREST AND MISC REVENUE	509.58	4,359.89	6,000.00	1,640.11	72.7
<u>TRANSFERS AND CONTRIBUTIONS</u>					
45-39-10 TRANSFER FROM GENERAL FUND	.00	150,000.00	150,000.00	.00	100.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	150,000.00	150,000.00	.00	100.0
TOTAL FUND REVENUE	509.58	154,359.89	156,000.00	1,640.11	99.0

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

CAPITOL IMPROVEMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
45-40-64 INTEREST ON INFRA BOND RELEASE	15.92	1,242.66	3,000.00	1,757.34	41.4
45-40-72 CAPITAL OUTLAY - OTHER	.00	10,087.00	105,500.00	95,413.00	9.6
45-40-74 CAPITAL OUTLAY - EQUIPMENT	.00	22,536.38	47,500.00	24,963.62	47.5
TOTAL EXPENDITURES	15.92	33,866.04	156,000.00	122,133.96	21.7
TOTAL FUND EXPENDITURES	15.92	33,866.04	156,000.00	122,133.96	21.7
NET REVENUE OVER EXPENDITURES	493.66	120,493.85	.00	(120,493.85)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

WATER FUND

ASSETS

51-1131	PETTY CASH	30.00	
51-1190	CASH - ALLOCATION FROM GENERAL	2,416,918.49	
51-1311	WATER ACCOUNTS RECEIVABLE	(8,377.74)	
51-1314	ALLOWANCE FOR DOUBTFUL ACCOUNT	(2,500.00)	
51-1598	INVESTMENT IN WATER STOCK	58,400.00	
51-1611	LAND	219,000.00	
51-1621	BUILDING	169,102.63	
51-1622	ALLOWANCE FOR DEPRECIATION-BUI	(99,835.53)	
51-1631	IMPROVEMENTS OTHER THAN BUILDI	11,566,951.27	
51-1632	ALLOWANCE FOR DEPRECIATION-IMP	(3,595,168.73)	
51-1651	MACHINERY AND EQUIPMENT	272,387.54	
51-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(217,273.15)	
TOTAL ASSETS			10,779,634.78

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	96.54	
51-2151	UTILITY DEPOSIT	39,935.73	
51-2230	COMPENSATED ABSENCES	24,108.56	
TOTAL LIABILITIES			64,140.83

FUND EQUITY

51-2800	ANNEXATION RESERVED EQUITY	47,576.00	
UNAPPROPRIATED FUND BALANCE:			
51-2911	RESERVE FOR IMPACT FEE	144,815.12	
51-2980	BEGINNING OF YEAR	10,439,078.46	
	REVENUE OVER EXPENDITURES - YTD	84,024.37	
BALANCE - CURRENT DATE			10,667,917.95
TOTAL FUND EQUITY			10,715,493.95
TOTAL LIABILITIES AND EQUITY			10,779,634.78

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUES</u>					
51-37-11 METERED WATER SALES	44,957.94	468,878.63	550,000.00	81,121.37	85.3
51-37-12 OTHER WATER REVENUE	649.00	11,912.61	6,500.00	(5,412.61)	183.3
51-37-16 WATER CONNECTION FEE	450.00	6,665.00	3,500.00	(3,165.00)	190.4
51-37-17 PENALTIES	463.50	4,450.60	5,000.00	549.40	89.0
51-37-20 WATER SYSTEM IMPACT FEE	3,369.00	44,737.86	27,000.00	(17,737.86)	165.7
TOTAL OPERATING REVENUES	49,889.44	536,644.70	592,000.00	55,355.30	90.7
<u>INTEREST AND MISC REVENUE</u>					
51-38-10 INTEREST EARNINGS	1,000.33	10,958.23	16,000.00	5,041.77	68.5
TOTAL INTEREST AND MISC REVENUE	1,000.33	10,958.23	16,000.00	5,041.77	68.5
<u>TRANSFERS AND CONTRIBUTIONS</u>					
51-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	170,100.00	170,100.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	170,100.00	170,100.00	.0
TOTAL FUND REVENUE	50,889.77	547,602.93	778,100.00	230,497.07	70.4

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-80-11 SALARIES/WAGES-PERMANENT EMPLO	13,590.03	162,734.54	173,000.00	10,265.46	94.1
51-80-13 EMPLOYEE BENEFITS	6,611.94	80,226.33	92,600.00	12,373.67	86.6
51-80-14 OVERTIME WAGES	551.62	9,665.30	8,000.00	(1,665.30)	120.8
51-80-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	1,510.00	3,500.00	1,990.00	43.1
51-80-23 TRAVEL	111.00	3,508.66	2,000.00	(1,508.66)	175.4
51-80-24 OFFICE EXPENSE, SUPPLIES & POS	1,272.68	13,758.07	15,000.00	1,241.93	91.7
51-80-25 EQUIPMENT-SUPPLIES & MAINTENAN	1,066.01	12,080.83	23,000.00	10,919.17	52.5
51-80-26 BUILDING AND GROUNDS SUPPLIES	2,938.31	17,615.12	20,000.00	2,384.88	88.1
51-80-27 UTILITIES	785.02	14,573.17	20,000.00	5,426.83	72.9
51-80-28 TELEPHONE	271.20	3,574.10	5,000.00	1,425.90	71.5
51-80-31 PROFESSIONAL & TECHNICAL SERVI	.00	.00	5,000.00	5,000.00	.0
51-80-33 EDUCATION	980.00	1,905.00	1,000.00	(905.00)	190.5
51-80-34 TECHNOLOGY UPDATE	815.45	4,202.10	10,000.00	5,797.90	42.0
51-80-35 DEPRECIATION EXPENSE	.00	.00	255,000.00	255,000.00	.0
51-80-51 INSURANCE AND SURETY BONDS	.00	16,176.63	16,500.00	323.37	98.0
51-80-62 MISCELLANEOUS SERVICES	.00	246.46	500.00	253.54	49.3
51-80-63 OTHER EXPENSES	270.00	17,807.73	5,000.00	(12,807.73)	356.2
51-80-64 CUSTOMER REFUND	109.64	2,058.23	2,500.00	441.77	82.3
51-80-70 CAPITAL OUTLAY - IMPACT FEE	.00	43,400.34	30,000.00	(13,400.34)	144.7
51-80-73 CAPITOL OUTLAY - IMPROVEMENTS	6,058.33	48,466.66	52,000.00	3,533.34	93.2
51-80-74 CAPITAL OUTLAY - EQUIPMENT	.00	4,069.29	32,500.00	28,430.71	12.5
51-80-93 1% TRANSFER TO GENERAL FUND	6,000.00	6,000.00	6,000.00	.00	100.0
TOTAL WATER EXPENDITURES	41,431.23	463,578.56	778,100.00	314,521.44	59.6
TOTAL FUND EXPENDITURES	41,431.23	463,578.56	778,100.00	314,521.44	59.6
NET REVENUE OVER EXPENDITURES	9,458.54	84,024.37	.00	(84,024.37)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

SEWER FUND

ASSETS

52-1190	CASH - ALLOCATION TO OTHER FUN	1,705,847.41	
52-1312	SEWER ACCOUNTS RECEIVABLE	105,260.98	
52-1611	LAND	16,000.00	
52-1621	BUILDING	45,971.00	
52-1622	ALLOWANCE FOR DEPRECIATION-BUI	(29,309.62)	
52-1631	IMPROVEMENTS OTHER THAN BUILDI	5,964,374.94	
52-1632	ALLOWANCE FOR DEPRECIATION-IMP	(1,968,718.46)	
52-1651	MACHINERY AND EQUIPMENT	156,320.55	
52-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(132,273.14)	
	TOTAL ASSETS		5,863,473.66

LIABILITIES AND EQUITY

LIABILITIES

52-2230	COMPENSATED ABSENCES	21,286.79	
	TOTAL LIABILITIES		21,286.79

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-2911	RESERVE FOR IMPACT FEE	320,519.97	
52-2980	BALANCE BEGINNING OF YEAR	5,318,383.00	
	REVENUE OVER EXPENDITURES - YTD	203,283.90	
	BALANCE - CURRENT DATE	5,842,186.87	
	TOTAL FUND EQUITY		5,842,186.87
	TOTAL LIABILITIES AND EQUITY		5,863,473.66

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUES</u>					
52-37-11 SEWER SYSTEM USAGE SALES	77,391.97	882,802.60	955,206.00	72,403.40	92.4
52-37-16 SEWER CONNECTION FEE	250.00	5,000.00	3,000.00	(2,000.00)	166.7
52-37-20 SEWER SYSTEM IMPACT FEE	1,995.00	27,149.13	12,000.00	(15,149.13)	226.2
TOTAL OPERATING REVENUES	79,636.97	914,951.73	970,206.00	55,254.27	94.3
<u>INTEREST AND MISC REVENUE</u>					
52-38-10 INTEREST EARNINGS	703.11	7,526.31	9,500.00	1,973.69	79.2
TOTAL INTEREST AND MISC REVENUE	703.11	7,526.31	9,500.00	1,973.69	79.2
<u>TRANSFERS AND CONTRIBUTIONS</u>					
52-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	82,294.00	82,294.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	82,294.00	82,294.00	.0
TOTAL FUND REVENUE	80,340.08	922,478.04	1,062,000.00	139,521.96	86.9

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-81-11 SALARIES	11,497.35	142,115.90	153,000.00	10,884.10	92.9
52-81-13 EMPLOYEE BENEFITS	5,714.14	70,761.02	83,000.00	12,238.98	85.3
52-81-14 OVERTIME WAGES	551.62	9,532.55	6,000.00	(3,532.55)	158.9
52-81-23 TRAVEL	111.50	1,278.57	1,500.00	221.43	85.2
52-81-24 OFFICE EXPENSE, SUPPLIES & POS	873.43	7,804.54	6,500.00	(1,304.54)	120.1
52-81-25 EQUIPMENT-SUPPLIES & MAINTENAN	46.98	601.17	5,000.00	4,398.83	12.0
52-81-26 BUILDING AND GROUND SUPPLIES	695.43	8,013.03	8,000.00	(13.03)	100.2
52-81-27 UTILITIES	25.93	286.07	500.00	213.93	57.2
52-81-28 TELEPHONE	222.09	2,596.46	2,500.00	(96.46)	103.9
52-81-34 TECHNOLOGY UPDATE	185.65	4,424.98	5,000.00	575.02	88.5
52-81-35 DEPRECIATION EXPENSE	.00	.00	125,000.00	125,000.00	.0
52-81-62 TIMPANOGOS SPECIAL SERVICE DIS	34,674.03	397,597.05	500,000.00	102,402.95	79.5
52-81-64 OTHER EXPENSES	100.00	14,154.22	18,000.00	3,845.78	78.6
52-81-70 CAPITOL OUTLAY - IMPACT FEE	4,937.90	4,937.90	60,000.00	55,062.10	8.2
52-81-73 CAPITAL OUTLAY-IMPROVEMENTS	6,058.33	48,466.68	52,000.00	3,533.32	93.2
52-81-74 CAPITAL OUTLAY - EQUIPMENT	.00	3,124.00	32,500.00	29,376.00	9.6
52-81-93 TRANSFER TO GENERAL FUND	3,500.00	3,500.00	3,500.00	.00	100.0
TOTAL SEWER EXPENDITURES	69,194.38	719,194.14	1,062,000.00	342,805.86	67.7
TOTAL FUND EXPENDITURES	69,194.38	719,194.14	1,062,000.00	342,805.86	67.7
NET REVENUE OVER EXPENDITURES	11,145.70	203,283.90	.00	(203,283.90)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

PRESSURIZED IRRIGATION

ASSETS

55-1190	CASH - ALLOCATION TO OTHER FUN	2,451,570.41	
55-1284	CASH - 2010 BOND FUND #418	(119.75)	
55-1311	ACCOUNTS RECEIVABLE	94,008.00	
55-1631	PRESSURIZED IRRIGATION SYSTEM	10,284,504.49	
55-1632	ACCUMULATION DEPRECIATION-IMPR	(2,284,200.80)	
55-1651	MACHINERY AND EQUIPMENT	138,006.28	
55-1652	ALLOWANCE FOR DEPR'N-MACH & EQ	(91,113.72)	
55-1910	DEFERED AMOUNT ON REFUNDING	346,091.46	
	TOTAL ASSETS		10,938,746.37

LIABILITIES AND EQUITY

LIABILITIES

55-2141	ACCRUED INTEREST PAYABLE	112,429.07	
55-2230	COMPENSATED ABSENCES	18,988.84	
55-2511	CURRENT PORTION OF BONDS	310,000.00	
55-2531	BOND - 2010 WATER REFUNDING	4,600,000.00	
	TOTAL LIABILITIES		5,041,417.91

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2980	BALANCE BEGINNING OF YEAR	5,911,815.80	
	REVENUE OVER EXPENDITURES - YTD	(14,487.34)	
	BALANCE - CURRENT DATE	5,897,328.46	
	TOTAL FUND EQUITY		5,897,328.46
	TOTAL LIABILITIES AND EQUITY		10,938,746.37

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUES</u>					
55-37-11 IRRIGATION WATER SALES	73,657.70	800,688.91	843,000.00	42,311.09	95.0
55-37-12 OTHER REVENUE	550.00	3,713.33	1,000.00	(2,713.33)	371.3
55-37-16 PRESSURIZED CONNECTION FEE	557.26	3,357.26	1,500.00	(1,857.26)	223.8
55-37-21 PRESSURIZED IRR IMPACT FEE	17,826.94	120,050.53	25,000.00	(95,050.53)	480.2
TOTAL OPERATING REVENUES	92,591.90	927,810.03	870,500.00	(57,310.03)	106.6
<u>INTEREST AND MISC REVENUE</u>					
55-38-10 INTEREST EARNINGS	992.65	10,781.38	15,000.00	4,218.62	71.9
55-38-70 DEVELOPER CONTRIBUTIONS	.00	3,608.81	.00	(3,608.81)	.0
TOTAL INTEREST AND MISC REVENUE	992.65	14,390.19	15,000.00	609.81	95.9
<u>TRANSFERS AND CONTRIBUTIONS</u>					
55-39-11 UNAPPROPRIATED FUND EQUITY	.00	.00	367,424.00	367,424.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	367,424.00	367,424.00	.0
TOTAL FUND REVENUE	93,584.55	942,200.22	1,252,924.00	310,723.78	75.2

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
55-40-11 SALARIES & WAGES, ADMINISTRATI	11,148.78	126,130.80	134,000.00	7,869.20	94.1
55-40-13 EMPLOYEE BENEFITS	5,524.32	65,064.57	74,000.00	8,935.43	87.9
55-40-14 OVERTIME WAGES	551.57	9,532.14	8,000.00	(1,532.14)	119.2
55-40-23 TRAVEL	56.00	899.16	1,000.00	100.84	89.9
55-40-25 EQUIPMENT - SUPPLIES & MAINTEN	782.19	9,342.57	20,000.00	10,657.43	46.7
55-40-26 BUILDING & GROUNDS SUPPLIES	3,405.30	7,108.73	5,000.00	(2,108.73)	142.2
55-40-27 UTILITIES	657.92	181,121.43	200,000.00	18,878.57	90.6
55-40-28 TELEPHONE	224.78	2,622.49	3,200.00	577.51	82.0
55-40-29 OFFICE EXPENSE, SUPPLIES & POS	1,123.97	13,838.35	10,000.00	(3,838.35)	138.4
55-40-32 ENGINEER SERVICES	.00	.00	5,000.00	5,000.00	.0
55-40-33 TECHNOLOGY UPDATE	185.64	4,782.07	5,000.00	217.93	95.6
55-40-34 ANNUAL AUDIT - UTAH WATER	.00	.00	500.00	500.00	.0
55-40-35 DEPRECIATION EXPENSE	.00	.00	223,200.00	223,200.00	.0
55-40-51 INSURANCE & SURETY BONDS	.00	15,871.63	12,700.00	(3,171.63)	125.0
55-40-62 MISCELLANEOUS SERVICES	146.28	3,493.85	3,000.00	(493.85)	116.5
55-40-63 OTHER EXPENSES	420.00	1,290.15	2,000.00	709.85	64.5
55-40-64 CUSTOMER REFUND	.00	499.00	.00	(499.00)	.0
55-40-72 CAPITOL OUTLAY - OTHER	14,540.00	50,667.86	52,000.00	1,332.14	97.4
55-40-73 CAPITOL OUTLAY	(8,481.66)	.00	.00	.00	.0
55-40-74 CAPITAL OUTLAY - EQUIPMENT	.00	3,124.00	32,500.00	29,376.00	9.6
55-40-79 AGENTS FEES	.00	.00	2,525.00	2,525.00	.0
55-40-80 TRUSTEE FEES	.00	2,000.00	.00	(2,000.00)	.0
55-40-86 BOND PRINCIPAL #0352418	.00	310,000.00	310,000.00	.00	100.0
55-40-87 BOND INTEREST #0352418	.00	149,298.76	149,299.00	.24	100.0
TOTAL EXPENDITURES	30,285.09	956,687.56	1,252,924.00	296,236.44	76.4
TOTAL FUND EXPENDITURES	30,285.09	956,687.56	1,252,924.00	296,236.44	76.4
NET REVENUE OVER EXPENDITURES	63,299.46	(14,487.34)	.00	14,487.34	.0

ALPINE CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2014

STORM DRAIN

ASSETS

56-1190	CASH - ALLOCATION TO OTHER FUN	539,454.62	
56-1313	STORM DRAIN ACCTS RECEIVABLE	17,508.57	
56-1611	LAND	164,905.23	
56-1631	STORM DRAIN IMPROVEMENTS	3,537,384.36	
56-1632	ALLOWANCE FOR DEPRECIATION	(729,078.18)	
	TOTAL ASSETS		<u>3,530,174.60</u>

LIABILITIES AND EQUITY

LIABILITIES

56-2230	COMPENSATED ABSENCES	2,565.16	
	TOTAL LIABILITIES		2,565.16

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
56-2911	RESERVE FOR IMPACT FEE	129,776.50	
56-2980	BALANCE BEGINNING OF YEAR	3,271,831.22	
	REVENUE OVER EXPENDITURES - YTD	126,001.72	
	BALANCE - CURRENT DATE	3,527,609.44	
	TOTAL FUND EQUITY		<u>3,527,609.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,530,174.60</u>

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUES</u>					
56-37-11 STORM DRAIN REVENUE	13,639.97	148,617.66	150,000.00	1,382.34	99.1
56-37-12 OTHER REVENUE	.00	1,464.05	1,000.00	(464.05)	146.4
56-37-13 SWPP FEE	900.00	13,200.00	6,000.00	(7,200.00)	220.0
56-37-21 STORM DRAIN IMPACT FEE	4,400.00	50,985.99	8,000.00	(42,985.99)	637.3
TOTAL OPERATING REVENUES	18,939.97	214,267.70	165,000.00	(49,267.70)	129.9
<u>INTEREST AND MISC REVENUE</u>					
56-38-10 INTEREST EARNINGS	221.32	2,228.99	2,200.00	(28.99)	101.3
TOTAL INTEREST AND MISC REVENUE	221.32	2,228.99	2,200.00	(28.99)	101.3
<u>SOURCE 39</u>					
56-39-12 FUND SURPLUS	.00	.00	55,000.00	55,000.00	.0
TOTAL SOURCE 39	.00	.00	55,000.00	55,000.00	.0
TOTAL FUND REVENUE	19,161.29	216,496.69	222,200.00	5,703.31	97.4

ALPINE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
56-40-11 SALARIES & WAGES, ADMINISTRATI	2,705.18	32,422.83	36,000.00	3,577.17	90.1
56-40-13 EMPLOYEE BENEFITS	1,505.55	17,282.30	19,000.00	1,717.70	91.0
56-40-20 PLANNING	.00	.00	1,000.00	1,000.00	.0
56-40-21 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	1,547.00	2,500.00	953.00	61.9
56-40-23 TRAVEL	4.99	377.71	500.00	122.29	75.5
56-40-24 OFFICE EXPENSE, SUPPLIES & POS	259.08	504.23	1,000.00	495.77	50.4
56-40-26 BUILDING & GROUND SUPPLIES	1,452.73	8,178.59	3,000.00	(5,178.59)	272.6
56-40-34 TECHNOLOGY UPDATE	51.23	1,567.55	5,000.00	3,432.45	31.4
56-40-35 DEPRECIATION EXPENSE	.00	.00	83,200.00	83,200.00	.0
56-40-51 INSURANCE	.00	3,011.43	9,000.00	5,988.57	33.5
56-40-62 MISCELLANEOUS SERVICES	6,336.08	10,626.83	2,000.00	(8,626.83)	531.3
56-40-73 CAPITAL OUTLAY	.00	14,976.50	.00	(14,976.50)	.0
56-40-74 CAPITAL OUTLAY - IMPACT FEE	.00	.00	60,000.00	60,000.00	.0
TOTAL EXPENDITURES	12,314.84	90,494.97	222,200.00	131,705.03	40.7
TOTAL FUND EXPENDITURES	12,314.84	90,494.97	222,200.00	131,705.03	40.7
NET REVENUE OVER EXPENDITURES	6,846.45	126,001.72	.00	(126,001.72)	.0

ALPINE CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2014

TRUST AND AGENCY FUND

ASSETS

70-1190	CASH - ALLOCATION TO OTHER FUN	151,889.13	
	TOTAL ASSETS		151,889.13

LIABILITIES AND EQUITY

LIABILITIES

70-2422	CASH BOND TERRY PEARCE SITE	1,007.20	
70-2425	ESCROW BOND 1095 E WATKINS LN	880.00	
70-2430	ESCROW RIDGE DRIVE SIDEWALK	1,323.00	
70-2432	ESCROW 648 N PATTERSON LN C&G	2,400.00	
70-2445	CASH BOND FOR NORTH GROVE DR	11,866.20	
70-2446	BOND FOR BURGESS PL SIDEWALK	400.00	
70-2449	RED DEER CONSTRUCTION	6,312.00	
70-2450	PERRY/APPLE CREEK ACRES	84.00	
70-2451	ALPINE ACRES PLAT C C&G	2,240.00	
70-2453	CARL PACK STREET ESCROW	12,279.17	
70-2454	JOANN PACK STREET ESCROW	12,198.38	
70-2455	WAYNE PACK STREET ESCROW	12,198.38	
70-2456	LORRAINE WALZ STREET ESCROW	13,727.00	
70-2457	JONES SITE PLAN 253 N 200 E	547.00	
70-2458	VINTAGE PLACE B	845.00	
70-2459	ABE'S LANDING - HOBBS	1,683.60	
70-2538	WILLIS BECKSTEAD - WATER MAIN	280.61	
70-2544	DON ROGERS - FORT CANYON	1,291.31	
70-2545	DON ROGERS - FORT CANYON	12,918.62	
70-2572	BOND FOR JAMES MOYLE	3,010.00	
70-2579	BOND FOR RED PINE DRIVE	2,995.00	
70-2586	BOND FOR DAVID PEIRCE 600 S	904.00	
70-2591	BOND FOR RIVER MEADOWS OFC PK	4,012.50	
70-2599	BOND FOR 300 NORTH EXTENTION	10,586.00	
	TOTAL LIABILITIES		115,988.97

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
70-2980	BALANCE BEGINNING OF YEAR	35,201.10	
	REVENUE OVER EXPENDITURES - YTD	699.06	
	BALANCE - CURRENT DATE	35,900.16	
	TOTAL FUND EQUITY		35,900.16
	TOTAL LIABILITIES AND EQUITY		151,889.13

ALPINE CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2014

TRUST AND AGENCY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INTEREST AND MISC REVENUE</u>					
70-38-10 INTEREST REVENUE	62.91	699.06	800.00	100.94	87.4
TOTAL INTEREST AND MISC REVENUE	62.91	699.06	800.00	100.94	87.4
TOTAL FUND REVENUE	62.91	699.06	800.00	100.94	87.4

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2014

TRUST AND AGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
70-40-63 INTEREST PAID ON RETURNED BOND	.00	.00	800.00	800.00	.0
TOTAL EXPENDITURES	.00	.00	800.00	800.00	.0
TOTAL FUND EXPENDITURES	.00	.00	800.00	800.00	.0
NET REVENUE OVER EXPENDITURES	62.91	699.06	.00	(699.06)	.0

ALPINE CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2014

CEMETERY PERPETUAL CARE FUND

ASSETS

71-1190	CASH - ALLOCATION TO OTHER FUN		518,146.49	
	TOTAL ASSETS			518,146.49

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
71-2980	BALANCE BEGINNING OF YEAR		493,003.63	
	REVENUE OVER EXPENDITURES - YTD		25,142.86	
	BALANCE - CURRENT DATE		518,146.49	
	TOTAL FUND EQUITY			518,146.49
	TOTAL LIABILITIES AND EQUITY			518,146.49

ALPINE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2014

CEMETERY PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
71-33-56 CEMETERY LOT PAYMENTS	(3,450.00)	20,400.00	8,000.00	(12,400.00)	255.0
71-33-58 UPRIGHT MONUMENT	300.00	2,400.00	2,000.00	(400.00)	120.0
TOTAL INTERGOVERNMENTAL REVENUE	(3,150.00)	22,800.00	10,000.00	(12,800.00)	228.0
<u>INTEREST AND MISC REVENUE</u>					
71-38-10 INTEREST REVENUE	216.00	2,342.86	3,300.00	957.14	71.0
TOTAL INTEREST AND MISC REVENUE	216.00	2,342.86	3,300.00	957.14	71.0
TOTAL FUND REVENUE	(2,934.00)	25,142.86	13,300.00	(11,842.86)	189.0

ALPINE CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2014

CEMETERY PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
71-40-64 OTHER EXPENSES	.00	.00	13,300.00	13,300.00	.0
TOTAL EXPENDITURES	.00	.00	13,300.00	13,300.00	.0
TOTAL FUND EXPENDITURES	.00	.00	13,300.00	13,300.00	.0
NET REVENUE OVER EXPENDITURES	(2,934.00)	25,142.86	.00	(25,142.86)	.0

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

FUND 91

ASSETS

91-1611	LAND	19,001,595.25	
91-1621	BUILDINGS	1,626,631.04	
91-1631	IMPROVEMENTS OTHER THAN BUILDI	27,914,430.52	
91-1651	MACHINERY AND EQUIPMENT	896,688.54	
91-1690	ACCUMULATED DEPRECIATION	(15,280,042.66)	
	TOTAL ASSETS		<u>34,159,302.69</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
91-2980	BEGINNING OF YEAR	<u>34,159,302.69</u>	
	BALANCE - CURRENT DATE	<u>34,159,302.69</u>	
	TOTAL FUND EQUITY		<u>34,159,302.69</u>
	TOTAL LIABILITIES AND EQUITY		<u>34,159,302.69</u>

ALPINE CITY CORPORATION
BALANCE SHEET
MAY 31, 2014

GENERAL LONG-TERM DEBT

ASSETS

95-1611	AMOUNT TO BE PROVIDED-GEN FUND	(22,383.86)		
	TOTAL ASSETS			(22,383.86)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:				
95-2950	ACC COMP ABSENCES	(	22,383.86)		
	BALANCE - CURRENT DATE	(	22,383.86)		
	TOTAL FUND EQUITY			(	22,383.86)
	TOTAL LIABILITIES AND EQUITY			(	22,383.86)

ALPINE CITY COUNCIL AGENDA

SUBJECT: Ordinance No. 2014 – 09 - Adopting the Alpine City Budget, Fiscal Year 2014-2015.

FOR CONSIDERATION ON: June 10, 2014.

PETITIONER: Rich Nelson, City Administrator, and Annalisa Beck, City Financial Officer

ACTION REQUESTED BY PETITIONER: Approve the Final Budget for the City.

INFORMATION: The City Council accepted the City’s Tentative Budget at its previous meeting, with a few changes. These changes have been incorporated into the Final Budget and staff has made a few changes based on Council discussion at the last meeting.

The changes that have been made are attached.

RECOMMENDED ACTION: That the Council make such changes to the Budget as they deem prudent and then approve the budget.

Changes from 2014-15 Proposed Budget to Adopted Budget

General Fund Revenues

Property Tax	\$ 1,074,585	\$ 1,087,494	\$ 12,909	Fund Legal
General Fund Surplus	\$ 229,224	\$ 255,798	\$ 26,574	Fund Legal

General Fund Expenses

Admin - Salaries	\$ 117,000	\$ 116,000	\$ (1,000)	1% decrease per Council
Admin - Professional	\$ 50,000	\$ 100,000	\$ 50,000	Legal Fees
Emergency Services	\$ 1,785,304	\$ 1,779,587	\$ (5,717)	Police
Planning - Salaries	\$ 90,700	\$ 90,000	\$ (700)	1% decrease per Council
Street - Salaries	\$ 76,000	\$ 74,000	\$ (2,000)	1% decrease per Council
Parks - Salaries	\$ 38,000	\$ 37,500	\$ (500)	1% decrease per Council
Cemetery - Salaries	\$ 38,000	\$ 37,500	\$ (500)	1% decrease per Council
Garbage - Salaries	\$ 42,100	\$ 42,000	\$ (100)	1% decrease per Council
			<u><u>\$ 39,483</u></u>	

Water Fund

Fund Balance	\$ 101,133	\$ 100,633	\$ (500)	
Salaries	\$ 171,000	\$ 170,000	\$ (1,000)	1% decrease per Council
Insurance	\$ 16,500	\$ 17,000	\$ 500	
			<u><u>\$ (500)</u></u>	

Sewer Fund

Fund Balance	\$ 78,427	\$ 76,427	\$ (2,000)	
Salaries	\$ 150,000	\$ 148,000	\$ (2,000)	1% decrease per Council
			<u><u>\$ (2,000)</u></u>	

Pressure Irrigation Fund

Fund Balance	\$ 351,527	\$ 350,749	\$ (778)	
Salaries	\$ 136,500	\$ 135,722	\$ (778)	1% decrease per Council
			<u><u>\$ (778)</u></u>	

Storm Drain Fund

Fund Balance	\$ 159,473	\$ 161,473	\$ 2,000	
Salaries	\$ 38,000	\$ 37,000	\$ (1,000)	1% decrease per Council
Misc Services	\$ 2,000	\$ 5,000	\$ 3,000	Engineering
			<u><u>\$ 2,000</u></u>	

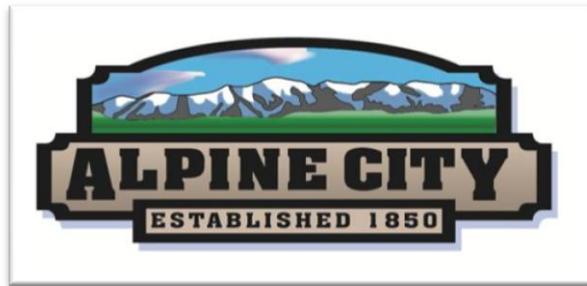
Total Net Change **\$ 38,205**



2014-2015

Budget Report

Alpine City



CITY ADMINISTRATOR LETTER OF TRANSMITTAL

May 13, 2014

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 2013 Adjusted Budget and Fiscal Year 2015 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 2014 Adopted Budget approved by the Council in June of 2013. 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 2015 budget is presented for your review and action.

Sincerely,

Rich Nelson
City Administrator
Alpine City Municipal Corporation

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2014-2015 CITY ADMINISTRATOR'S MESSAGE

Alpine's best days lie ahead. While the City faces some very dramatic shifts in how it has always operated, Alpine will always be the place that people seek when they want to capture the peace and contentment of a small town feeling in a well managed setting.

This budget reflects how Alpine City plans to spend its residents' tax funds. The City will invest those tax funds in areas where the Council believes they will return the best value. Things like roads, sewer lines, and pressurized irrigation systems make up what you would call the book value of the City. But Alpine is much more than just book value. Alpine has a great intrinsic value. By that I mean the value that the city has "in itself", that it is a great place to live because of things beside the roads, sewer lines, PI systems, etc. It is the people of Alpine that make the City such a great place to live. Same with the City staff, it is the people who work for the City that enables us to provide what I think are great services. We have some terrific managers running disciplined operations that possess strong, hard-to-replicate service delivery models.

The City is in excellent financial shape because of the fiscal management of Annalisa Beck. A financially sound city needs to adhere to four disciplines. It must (1) understand where the city's on-going and one-time revenue comes from; (2) it needs to conservatively assess the financial risks facing the city; (3) it must set the budget to deliver the services that the city residents want; and (4) it must be willing to walk away from any proposed service that doesn't fit the City's financial model.

Many cities pass the first three tests and flunk the fourth. The old line, "The other guy is doing it, so we must as well," spells trouble for most cities. Annalisa has observed all four of the financial city management commandments, and it shows in the City's results, read our outside auditor's report sometime. She has done a great job.

The City is in excellent operational strength because of City Engineer/Public Works Director Shane Sorensen and the entire Public Works Department: Jed Muhlestein, Greg Kmetzsch, Landon Wallace, Cal Christensen, and Jaden Gull. Simply put, the delivery of public works is a sale of promises. The "customer" pays tax money now; the City promises to have good roads, a working PI system, a usable sewer system, an excellent snow removable service, great parks and trails and nice water to drink without the customer having to give one thought to it.

Sometimes, these promises will not be tested for decades. Then fires and floods come. Did the City respond adequately to the fires? The Lone Peak Fire Department did a great job of fighting the fires. They did this because they had good people who were trained and had the right equipment. Did the City respond adequately to the floods? The City staff did a great job of managing a very difficult situation. The people of Alpine and the surrounding areas responded magnificently to the call for volunteers and saved many a home. I cannot give enough thanks to all those wonderful volunteers. Then the Engineering/Public Works Department stepped in to prepare for future floods. They have done a great job. We are now as prepared as any City can be for flooding. The Engineering/Public Works Department kept their service related promises. Shane and Jed provided great leadership. Whatever you hear about other cities' crumbling infrastructure

in no way applies to Alpine City; go drive around other cities to see the difference. If you pay attention you will be amazed at the quality of service delivered by these people.

Finally, I would like to discuss another excellent manger, Jason Bond. Jason is the City Planner/Code Enforcement Officer/Communications Guru, and all purpose helper. No one likes to deal with building permits, the municipal code and signs but everyone likes to dwell in a nice, safe home in a well planned neighborhood in a great city. That is what Jason provides. He will need your help as the City rewrites its General Plan. Please become interested in the future of the City and how the City will or will not grow. Please participate in the rewrite of the General Plan.

“Maturity is the ability to do a job without supervision, finish a job once it is started and carry money without spending it.” – Managing Management Time by William Oncken, Jr. It is fitting to end with a Bill Oncken quote. Everything I learned about management started with reading his book. You hear Bill Oncken when you hear someone talk about putting the monkey on someone’s back. I use his quote as a lead in to discuss a few of the fundamentals of managing a City:

- You don’t need to be an expert to achieve excellence in service delivery. But if you aren’t, you must recognize your limitations and follow a course certain to work reasonably well. Keep things simple and don’t swing for the fences.
- Focus on the future productivity of the asset you are considering. Not every plan works out. You only need to understand the actions you undertake.
- Games are won by players who focus on the playing field – not by those whose eyes are glued on the scoreboard. Hire players and good people. Then let do what you hired them to do.
- Cities are urged to do certain things by individuals and institutions that profit by giving advice or effecting transactions. Cities need to ignore the chatter, keep costs minimal and provide effective services. As Mickey Mantle once said, “You don’t know how easy this game is until you get into the broadcasting booth.” Don’t fall for every agency or non-profit that has a cause to sell. Just because it is listed in the newspaper or comes with a press release doesn’t mean it is the right thing to do.

Alpine is blessed with great residents, great leaders and staff that are trying to do their best. Please read the budget. Call me or email me if you have any questions. Annalisa and I would love to set down with you and discuss your questions or ideas. We learn a great deal from the ideas of others.

Rich Nelson

MAYOR AND CITY COUNCIL

Mayor Don Watkins

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

Council
Member
Kimberly
Bryant

Youth
Council, Lone
Peak Public
Safety

Council
Member
Lon Lott

North Pointe
Solid Waste
District

Council
Member
Will Jones

Eagle Scout
Projects &
Volunteers

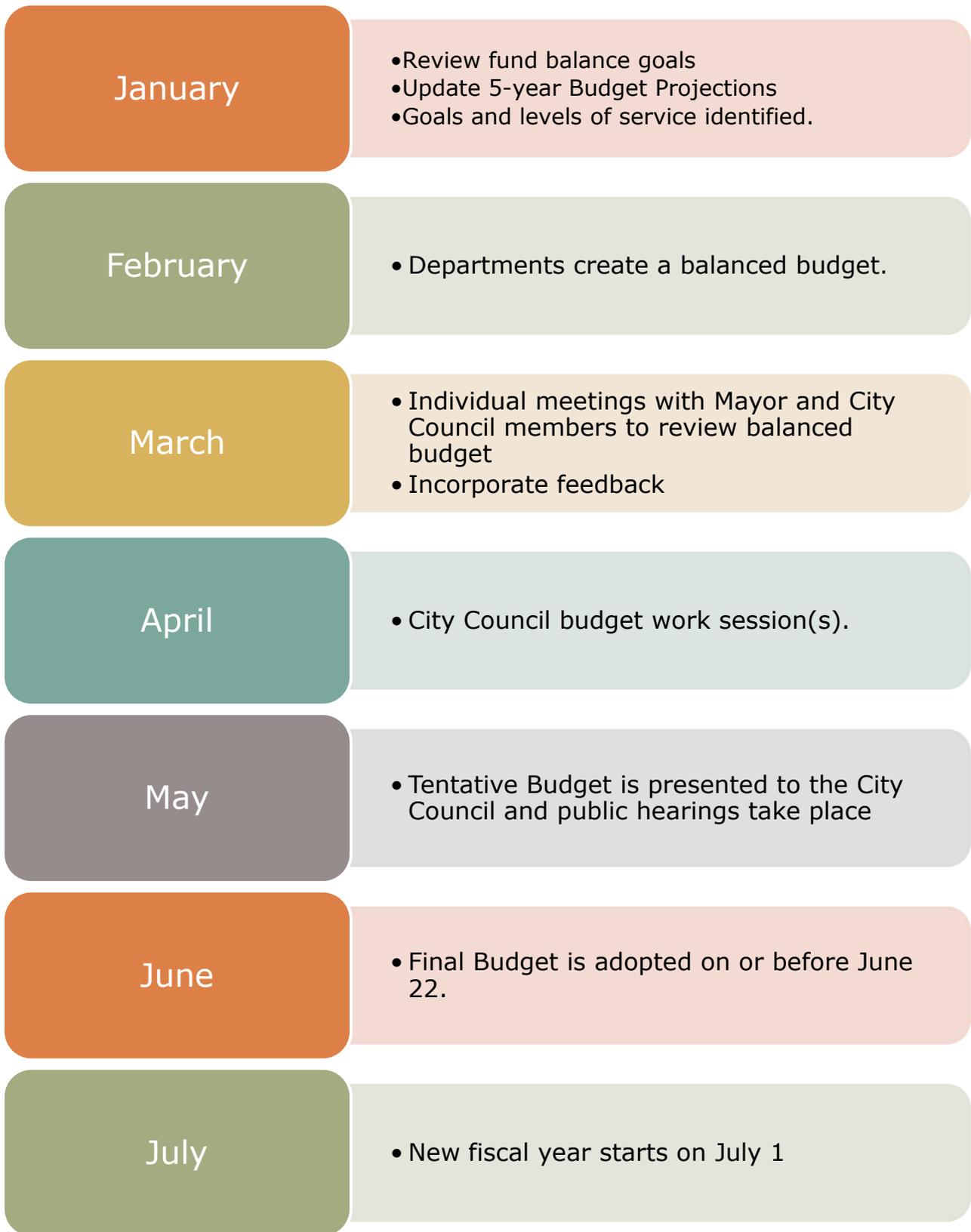
Council
Member
Roger
Bennett

Pressure
Irrigation

Council
Member
Troy Stout

Parks, Trails
& Open
space
Committee

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, 2013.

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 analysis of what is going on. Therefore, we will present them as two different funds with sub-activities listed under each.

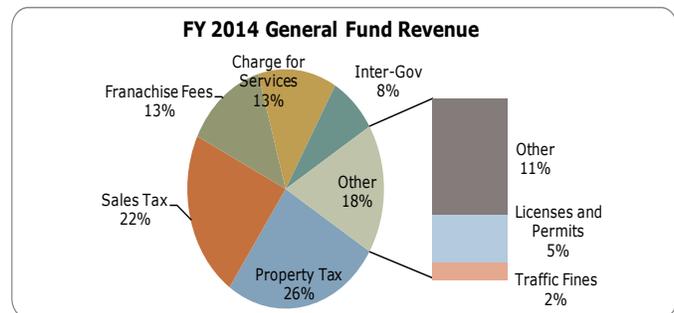
➤ **Governmental Activities**

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, cemeteries, parks, and garbage collection.

The **Impact Fee Fund** is used for a specific purpose. Fees are collected at time of building or development and are used to improve or install services that are needed due to additional growth.



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 only 1% of the City’s budgeted expenses in FY 2013. 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.

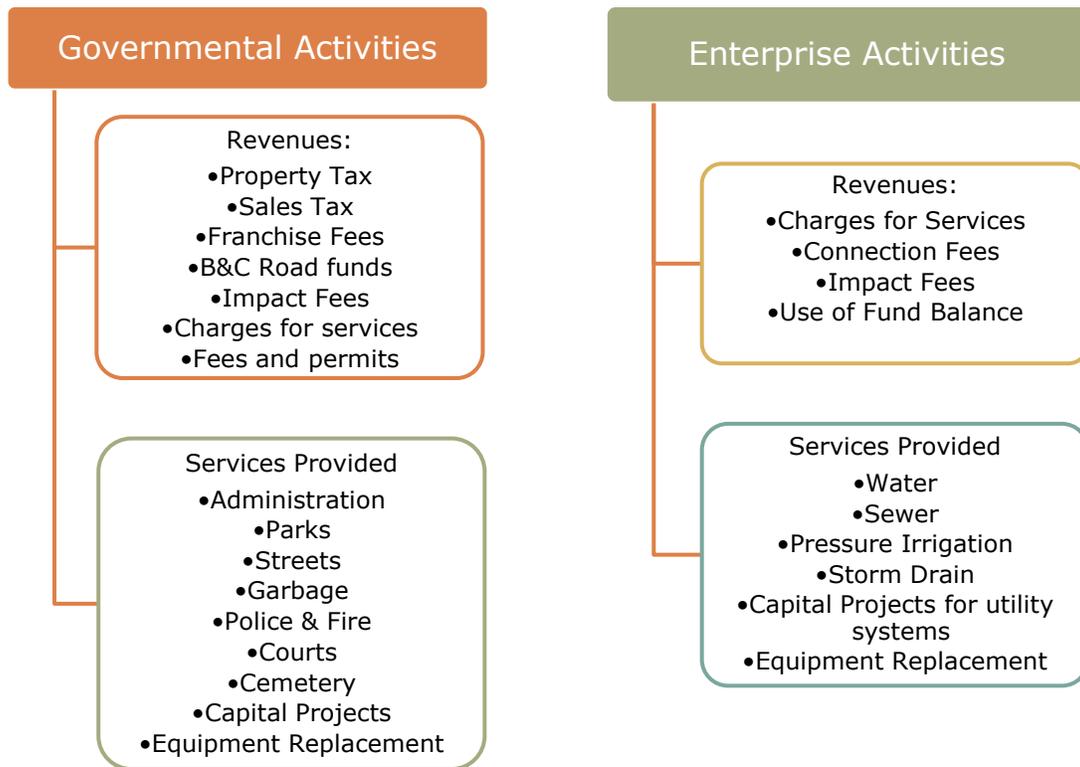
➤ **Enterprise Activities**

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 fund balance to fund later capital projects. The fee charged is 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 revenues 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 2015 CONSOLIDATED BUDGET

The chart below summarizes the FY2015 budget for Alpine City.

	2012-13	2013-14	2014-15
	Actual	Adopted Budget	Projected Budget
Taxes	\$ 2,912,447	\$ 2,599,421	\$ 2,704,494
Licenses & Permits	\$ 282,432	\$ 187,000	\$ 221,000
Inter-Governmental	\$ 401,228	\$ 320,000	\$ 356,800
Charges for Service	\$ 3,111,409	\$ 3,035,322	\$ 3,191,022
Impact Fees	\$ 300,331	\$ 179,000	\$ 159,000
Other	\$ 448,681	\$ 268,000	\$ 437,833
Transfer In & Use of Fund Balance	\$ 409,500	\$ 1,072,539	\$ 1,007,080
Total Revenues	\$ 7,866,029	\$ 7,661,282	\$ 8,077,229
Personnel	\$ 1,340,445	\$ 1,488,650	\$ 1,510,272
Operations	\$ 2,066,534	\$ 2,382,500	\$ 2,527,041
Public Safety	\$ 1,676,380	\$ 1,696,308	\$ 1,779,587
Other Contracted Services	\$ 439,971	\$ 392,500	\$ 569,430
Capital Projects	\$ 582,566	\$ 1,080,000	\$ 1,162,105
Debt Expenditures	\$ 222,891	\$ 461,824	\$ 466,794
Transfers Out	\$ 409,500	\$ 159,500	\$ 62,000
Total Expenditures	\$ 6,738,288	\$ 7,661,282	\$ 8,077,229

The total budget reflects an increase of 5.43% (\$415,947). The notable changes to the budget are as follows:

General Fund Revenue

- Sales Tax revenues and Franchise Fees have been consistently up over the last few years. We are confident they will stay up and changed the budget to reflect that.
- Increase building permit fees due to increased building permits.
- Fines and Forfeitures have been on a downward trend. This revenue has been decreased to reflect that.
- Small increase in property tax revenue due to new growth.

Salary adjustments

- 2% salary increase
- 4.4% increase in insurance premium
- 6% increase in retirement benefits
- Increase in Workers Compensation rates

Public Safety District

- 4.9% total increase based on hiring a new officer and implementing a debt control plan

Other General Fund Expenses

- \$50,000 increase in Professional Services due to legal actions
- Court fees increased to cover extra court secretaries
- Building department fees increase due to the increased amount of building permits anticipated
- Increase funding for Alpine Days

Sewer

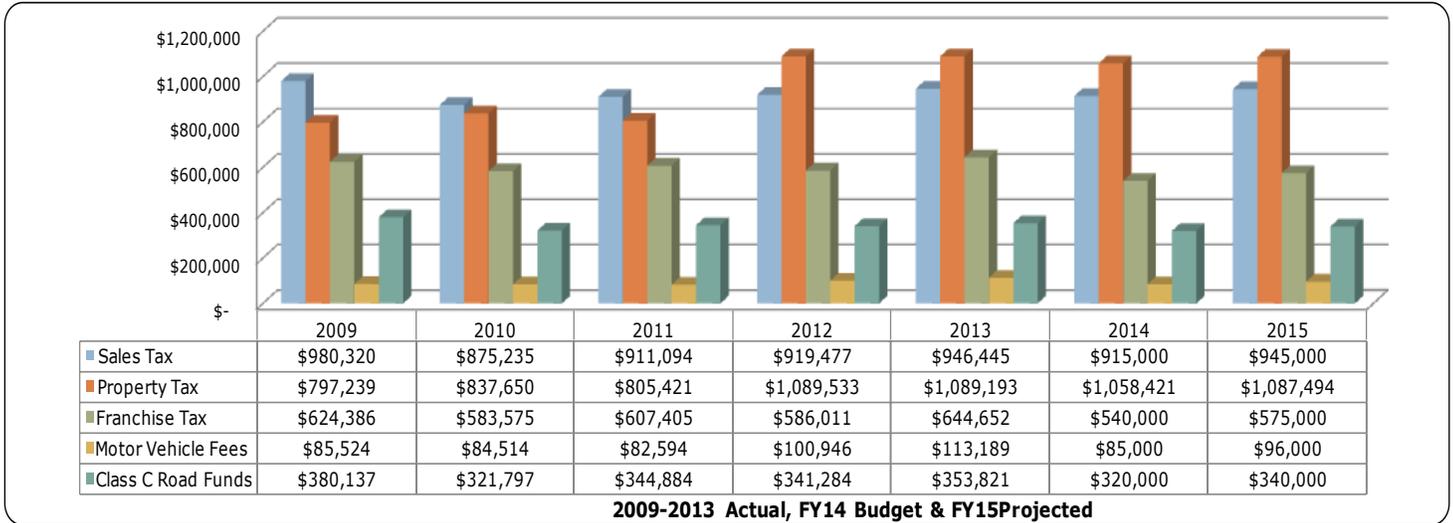
- 13.8% increase from Timpanogos Special Service District necessitates a sewer rate increase

Capital Projects

- Road projects – continue to maintain our streets per the City Engineers maintenance schedule (\$450,000)
- City Hall renovation (\$7,000)
- Moyle Park restroom (\$45,000)
- Fort Creek storm drain (\$69,000)
- Salt Shed as required storm drain projects (\$30,000)
- Replace GPS system (\$28,000)
- Purchase additional snow plow truck (\$128,529)

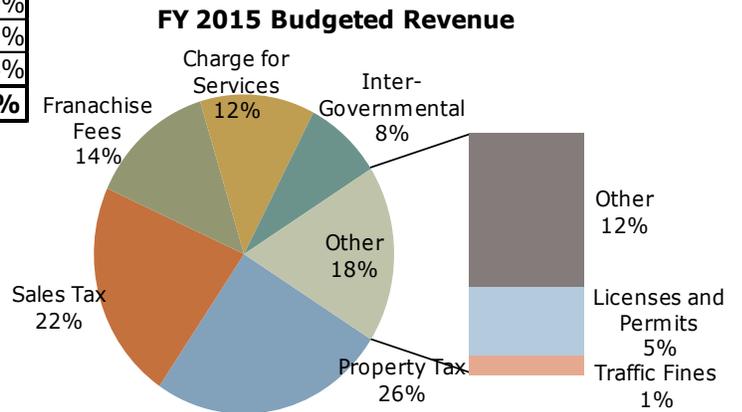
PROJECTED GOVERNMENTAL REVENUES FOR 2015

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 72% 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 2015 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 and that 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 2015.

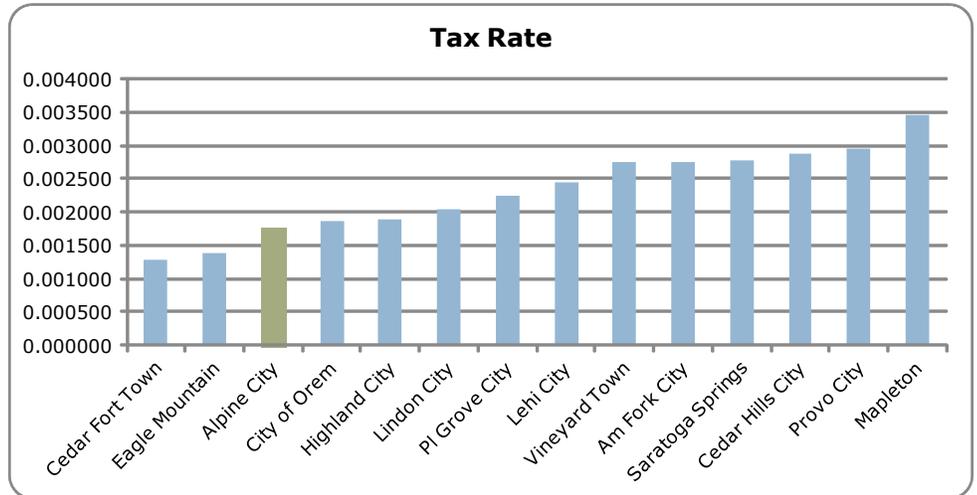
RESOURCE	AMOUNT	PERCENT
Property Tax	\$1,087,494	25.57%
Sales Tax	\$945,000	22.22%
Franchise Fees	\$575,000	13.52%
Charge for Services	\$526,216	12.37%
Inter-Governmental	\$356,800	8.39%
Other	\$484,498	11.39%
Licenses and Permits	\$221,000	5.20%
Traffic Fines	\$57,000	1.34%
Total	\$4,253,008	100%



PROPERTY TAX

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

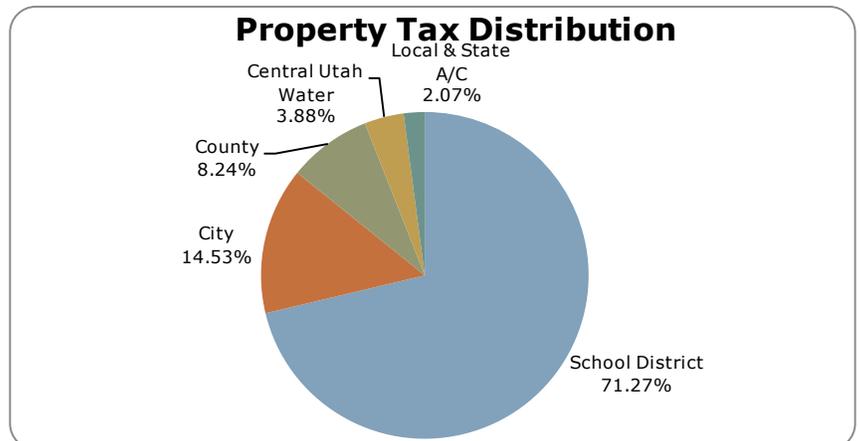
Taxing Entity	Tax Rate 2014
Cedar Fort Town	0.001279
Eagle Mountain	0.001380
Alpine City	0.001773
City of Orem	0.001871
Highland City	0.001886
Lindon City	0.002043
Pl Grove City	0.002237
Lehi City	0.002432
Vineyard Town	0.002740
Am Fork City	0.002750
Saratoga Springs	0.002761
Cedar Hills City	0.002873
Provo City	0.002956
Mapleton	0.003466



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	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	0.001051	0.001029	0.001121	0.001226	0.001870	0.001916	0.001773	0.001773
Tax Collected								
	\$ 791,650	\$ 797,239	\$ 837,650	\$ 805,421	\$ 1,089,533	\$ 1,040,052	\$ 1,058,421	\$ 1,087,494

Property tax is collected by Utah County and is distributed to six different entities. Each entity sets its own tax rate. As shown here the largest taxing entity is the Alpine School District followed by Alpine City. The property tax that Alpine City Collects comprises 26% of the revenue collected in the General Fund.

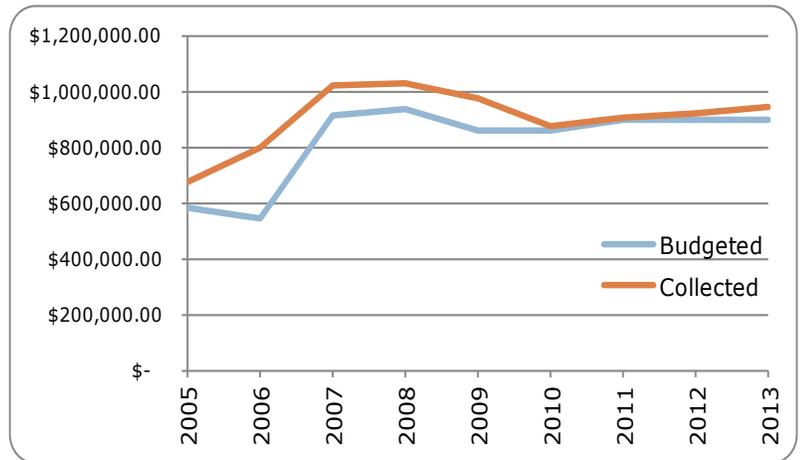


SALES TAX

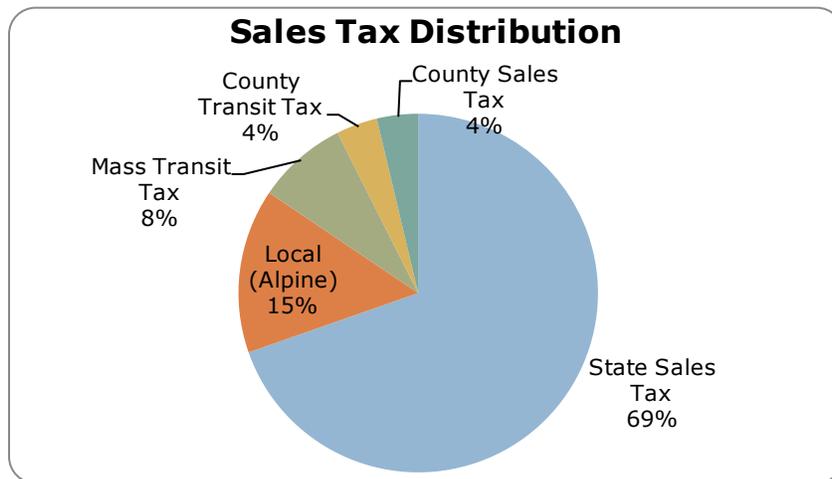
Sales tax is the second largest revenue source for Alpine City, consisting of approximately 22% of the overall general fund revenues.

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

	Budgeted	Collected
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
2011	\$ 896,754.00	\$ 911,094.04
2012	\$ 902,000.00	\$ 919,476.64
2013	\$ 902,000.00	\$ 946,445.00



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.

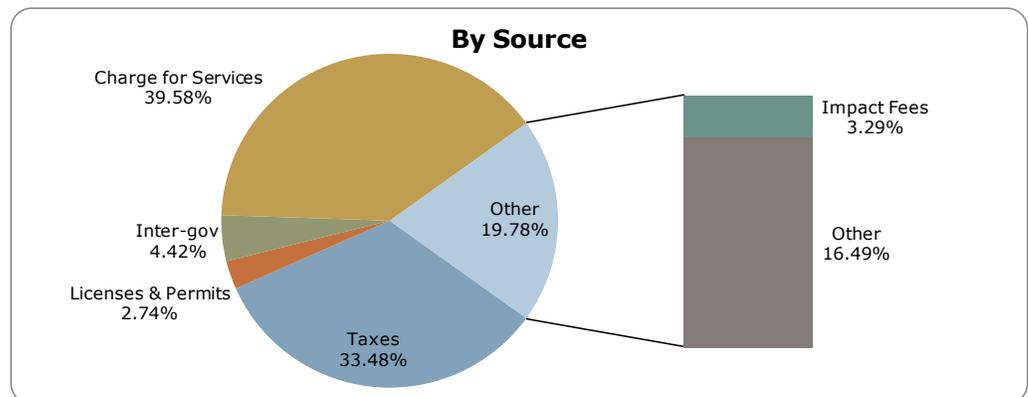
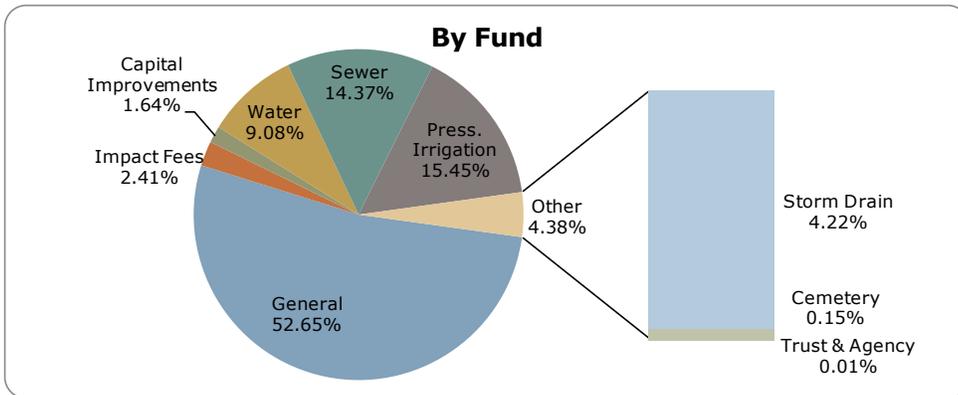


PROJECTED TOTAL REVENUES FOR 2015

Alpine City receives revenues from a number of different sources. Below shows a projection of what Alpine expects to receive in 2015 from each revenue source.

FUND	Taxes	Licenses & Permits	Inter-gov	Charge for Services	Impact Fees	Other	TOTAL	PERCENT
General	\$ 2,704,494	\$ 221,000	\$ 356,800	\$ 526,216	\$ -	\$ 444,498	\$ 4,253,008	46.73%
Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 193,800	\$ 1,200	\$ 195,000	1.17%
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,633	\$ 132,633	3.05%
Water	\$ -	\$ -	\$ -	\$ 577,600	\$ 27,000	\$ 129,133	\$ 733,733	15.62%
Sewer	\$ -	\$ -	\$ -	\$ 1,060,206	\$ 12,000	\$ 88,427	\$ 1,160,633	15.61%
Press. Irrigation	\$ -	\$ -	\$ -	\$ 855,000	\$ 25,000	\$ 368,249	\$ 1,248,249	15.00%
Storm Drain	\$ -	\$ -	\$ -	\$ 168,000	\$ 8,000	\$ 164,673	\$ 340,673	2.66%
Trust & Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800	0.01%
Cemetery	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 2,500	\$ 12,500	0.15%
TOTAL	\$ 2,704,494	\$ 221,000	\$ 356,800	\$ 3,197,022	\$ 265,800	\$ 1,332,113	\$ 8,077,229	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.

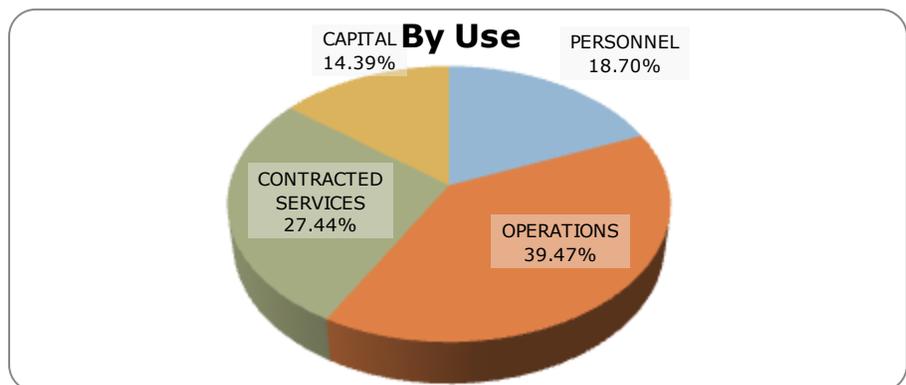
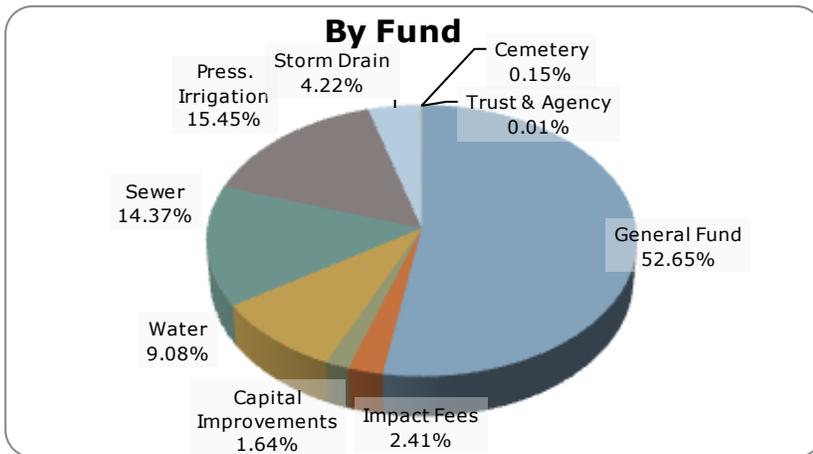


PROJECTED TOTAL EXPENDITURES FOR 2015

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	\$722,750	\$851,741	\$2,211,517	\$467,000	\$4,253,008	52.65%
Impact Fees		\$50,000		\$145,000	\$195,000	2.41%
Capital Improvements		\$0		\$132,633	\$132,633	1.64%
Water	\$270,600	\$389,000	\$5,000	\$69,133	\$733,733	9.08%
Sewer	\$239,000	\$800,500		\$121,133	\$1,160,633	14.37%
Press. Irrigation	\$220,422	\$988,694		\$39,133	\$1,248,249	15.45%
Storm Drain	\$57,500	\$107,600		\$175,573	\$340,673	4.22%
Trust & Agency		\$800			\$800	0.01%
Cemetery				\$12,500	\$12,500	0.15%
TOTAL	\$1,510,272	\$3,188,335	\$2,216,517	\$1,162,105	\$8,077,229	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.

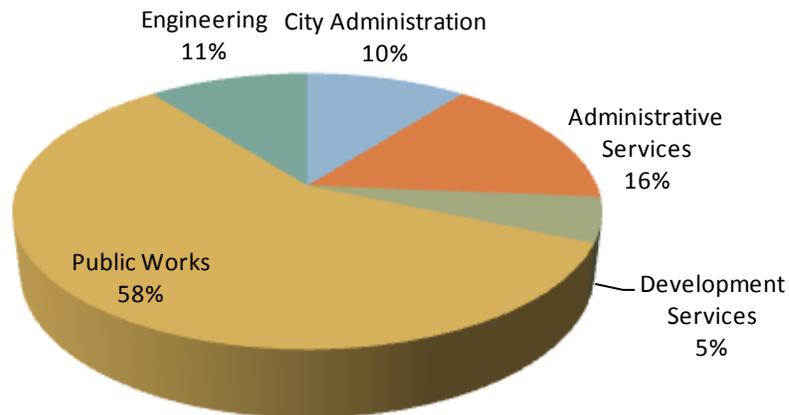


PERSONNEL

Alpine City employs 14 full time and 5 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	11%
Administrative Services	2	1	3	16%
Development Services	1		1	5%
Public Works	7	4	11	58%
Engineering	2		2	11%
City Totals	14	5	19	100%

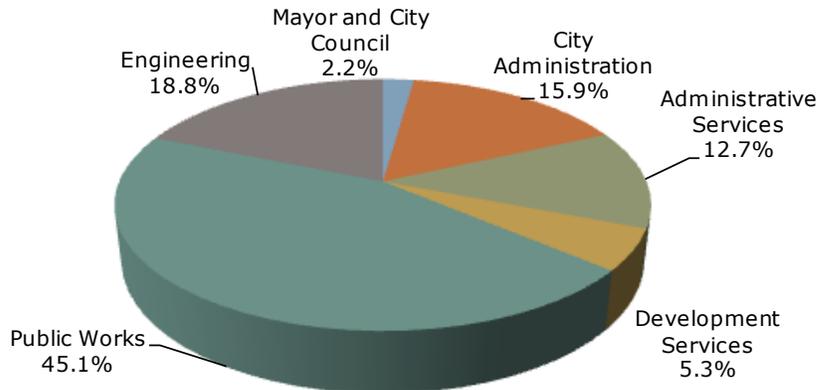
The City's personnel composition can be shown as a pie chart to assist in understanding the make-up of the personnel structure.



Personnel Costs by Title

DEPARTMENT	Budgeted Salaries	Budgeted Overtime	Budgeted Benefits	Department Total	PERCENT
Mayor and City Council				\$ 33,022	2.2%
Mayor	\$ -				
City Council	\$ 29,900		\$ 3,122		
City Administration		\$ 1,000		\$ 235,139	15.6%
City Administrator	\$ 113,573		\$ 39,065		
City Recorder	\$ 52,334		\$ 29,167		
Administrative Services				\$ 187,679	12.4%
Finance Officer	\$ 52,365		\$ 33,240		
Accounting Clerk	\$ 34,058		\$ 28,376		
Utility Billing Clerk	\$ 31,318		\$ 8,322		
Development Services		\$ 500		\$ 77,574	5.1%
Planning Commission	\$ 9,750		\$ 995		
PRO Commission	\$ 3,000		\$ 995		
City Planner	\$ 43,649		\$ 18,685		
Public Works		\$ 38,500		\$ 664,322	44.0%
Assist PW Director	\$ 77,912		\$ 41,929		
Public Works Maint 1	\$ 61,127		\$ 37,849		
Public Works Maint 1	\$ 61,127		\$ 37,849		
Public Works Maint 2	\$ 32,332		\$ 28,733		
Public Works Maint 2	\$ 30,300		\$ 28,065		
Park/Cem Maint 1	\$ 42,578		\$ 31,657		
Park/Cem Maint 2	\$ 32,367		\$ 16,497		
Park/Cem Seasonal	\$ 58,000		\$ 7,500		
Engineering		\$ 500		\$ 276,492	18.3%
City Engineer	\$ 111,503		\$ 51,180		
Assist City Engineer	\$ 73,081		\$ 40,228		
Contingency				\$ 36,044	2.4%
Unforeseen Costs	\$ 30,000		\$ 6,044		
City Totals	\$ 980,274	\$ 40,500	\$ 489,498	\$ 1,510,272	100.0%

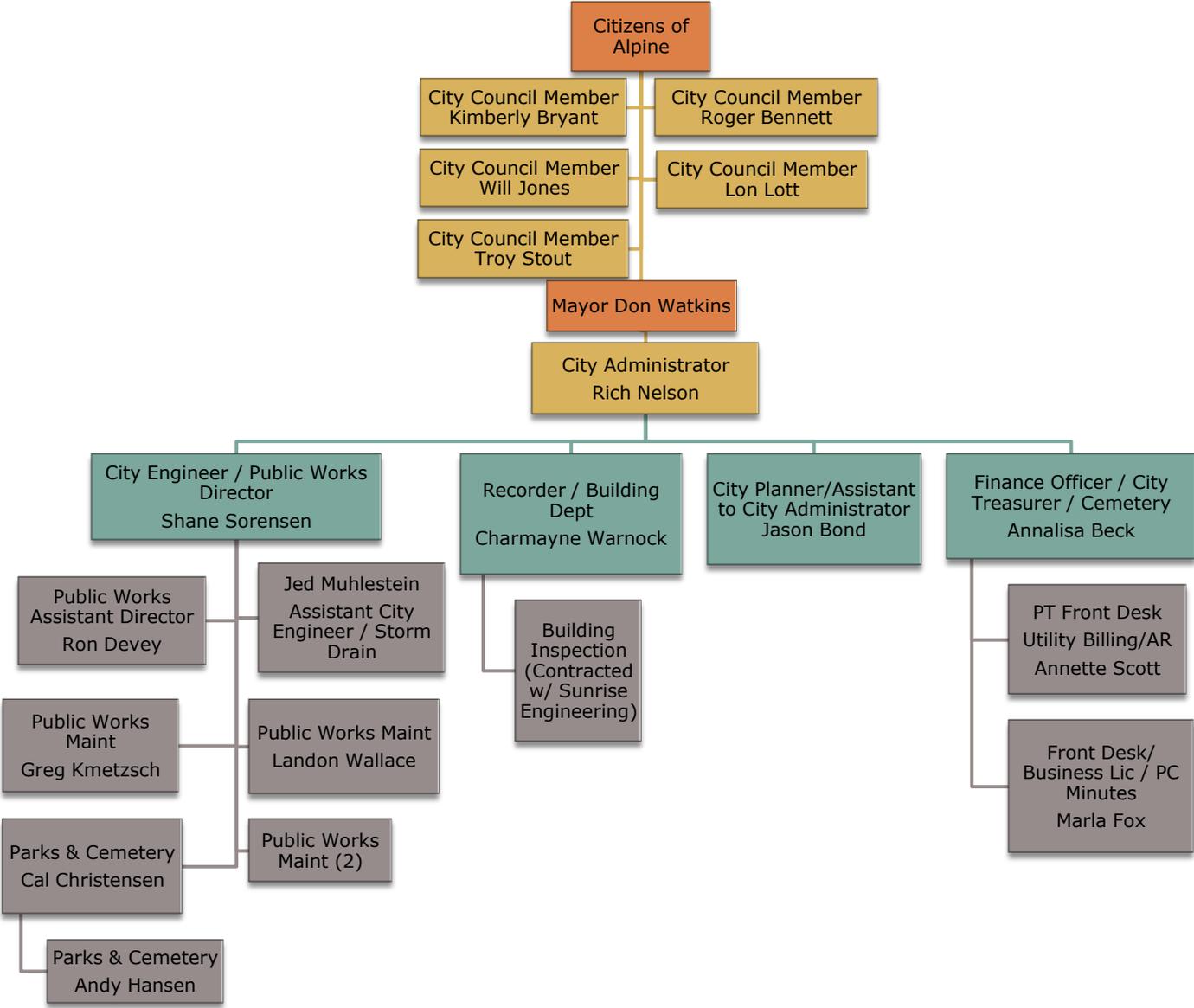
The salary for the Mayor has been taken out of payroll and put into an expense fund in the General Fund under administration.



Personnel Costs Allocated by Fund

Department	ADM	TREAS	Build Maint	Build Dept	PLAN	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%	
Part Time	50%			50%									
Development Services													
PT Build Dept Sec				0%									
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



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, 2013	Fiscal Year 2012-2013 Payments	Fiscal Year Issued	Fiscal Year Completion
Revenue Bonds					
PI Revenue	\$5,875,000	\$4,600,000	\$468,599	2011	2025-2026
Grand Total	\$5,875,000	\$4,600,000	\$468,599		

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 N Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
Taxes			
10-31-10 CURRENT YEAR GENERAL PROPERTY	\$ 1,089,193	\$ 1,058,421	\$ 1,087,494
10-31-20 REDEMPTION TAXES	\$ 114,775		
10-31-30 GENERAL SALES AND USE TAXES	\$ 946,445	\$ 915,000	\$ 945,000
10-31-31 MOTOR VEHICLE TAX	\$ 113,189	\$ 85,000	\$ 96,000
10-31-40 FRANCHISE FEE - CABLE TV & UP&	\$ 644,652	\$ 540,000	\$ 575,000
10-31-90 PENALTIES & INT. ON DELINQUENT	\$ 4,193	\$ 1,000	\$ 1,000
Total taxes	\$ 2,912,447	\$ 2,599,421	\$ 2,704,494
Licenses and Permits			
10-32-10 BUSINESS LICENSES AND PERMITS	\$ 17,140	\$ 26,000	\$ 20,000
10-32-20 PLAN CHECK FEES	\$ 96,520	\$ 60,000	\$ 75,000
10-32-21 BUILDING PERMITS	\$ 167,128	\$ 100,000	\$ 125,000
10-32-22 BUILDING PERMIT ASSESSMENT	\$ 1,644	\$ 1,000	\$ 1,000
10-32-28 ANIMAL LICENSES	\$ -	\$ -	\$ -
Total Licenses and Permits	\$ 282,432	\$ 187,000	\$ 221,000
Intergovernmental			
10-33-17 CULTURAL - RECREATION	\$ -		
10-33-41 UTAH COUNTY GRANT	\$ 17,297	\$ -	\$ 16,800
10-33-42 OTHER GRANTS/QUAIL FIRE	\$ 30,110	\$ -	\$ -
10-33-56 C & B ROAD FUND ALLOTMENT	\$ 353,821	\$ 320,000	\$ 340,000
10-33-58 STATE LIQUOR FUND ALLOTMENT	\$ -	\$ -	\$ -
Total Intergovernmental	\$ 401,228	\$ 320,000	\$ 356,800
Charges for Services			
10-34-13 ZONING AND SUBDIVISION FEES	\$ 38,692	\$ 4,000	\$ 4,000
10-34-14 ANNEXATION APPLICATIONS	\$ -	\$ 500	\$ -
10-34-15 SALE OF MAPS AND PUBLICATIONS	\$ 7	\$ 500	\$ 100
10-34-22 PUBLIC SAFETY DISTRICT RENTAL	\$ 44,516	\$ 38,516	\$ 38,516
10-34-40 WASTE COLLECTION SALES	\$ 490,565	\$ 469,300	\$ 469,300
10-34-69 YOUTH COUNCIL	\$ 3,526	\$ 1,300	\$ 1,300
10-34-81 SALE OF CEMETERY LOTS	\$ 7,550	\$ 5,000	\$ 5,000
10-34-83 BURIAL FEES	\$ 9,775	\$ 8,000	\$ 8,000
Total Charge for Services	\$ 594,631	\$ 527,116	\$ 526,216
Fines			
10-35-10 TRAFFIC FINES	\$ 51,927	\$ 60,000	\$ 55,000
10-35-15 OTHER FINES	\$ 3,404	\$ 1,000	\$ 1,000
10-35-16 TRAFFIC SCHOOL	\$ 6,541	\$ 500	\$ 1,000
Total Fines	\$ 61,872	\$ 61,500	\$ 57,000
Rents and Concessions			
10-36-20 RENTS AND CONCESSIONS	\$ 27,643	\$ 32,000	\$ 32,000
Total RENTS AND CONCESSIONS	\$ 27,643	\$ 32,000	\$ 32,000
Other Revenue			
10-38-10 INTEREST EARNINGS	\$ 8,325	\$ 9,000	\$ 8,200
10-38-17 ALPINE DAYS	\$ 14,877	\$ 25,000	\$ 20,000
10-38-18 RODEO REVENUE	\$ 29,249	\$ 20,000	\$ 20,000
10-38-45 LAMBERT PARK DONATION	\$ -	\$ -	\$ -
10-38-50 BICENTENNIAL BOOKS	\$ 1,075	\$ 500	\$ 500
10-38-90 SUNDRY REVENUES	\$ 8,435	\$ 10,000	\$ 10,000
Total Other Revenues	\$ 61,961	\$ 64,500	\$ 58,700

Account Number Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
Transfers and Contributions			
10-39-10 GENERAL FUND SURPLUS	\$ -	\$ 238,221	\$ 255,798
10-39-15 TRANSFER FROM WATER	\$ 6,000	\$ 6,000	\$ 6,000
10-39-20 CONTRIBUTION FOR PARAMEDIC	\$ 28,995	\$ 28,500	\$ 29,000
10-39-25 TRANSFER FROM SEWER	\$ 3,500	\$ 3,500	\$ 6,000
Total TRANSFERS AND CONTRIBUTIONS:	\$ 38,495	\$ 276,221	\$ 296,798
Total General Fund Revenue	\$ 4,380,710	\$ 4,067,758	\$ 4,253,008

Administration

10-41-11 SALARIES & WAGES, ADMINISTRATI	\$ 112,595	\$ 121,500	\$ 116,000
10-41-13 EMPLOYEE BENEFITS	\$ 23,880	\$ 36,500	\$ 37,500
10-41-14 OVERTIME WAGES	\$ -	\$ -	\$ -
10-41-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 10,023	\$ 12,000	\$ 12,000
10-41-22 PUBLIC NOTICES	\$ 1,599	\$ 2,000	\$ 2,000
10-41-23 TRAVEL	\$ 4,863	\$ 5,000	\$ 5,000
10-41-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 6,546	\$ 8,300	\$ 8,500
10-41-25 EQUIPMENT - SUPPLIES & MAINTEN	\$ 693	\$ 1,000	\$ 1,000
10-41-28 TELEPHONE	\$ 2,874	\$ 4,000	\$ 3,000
10-41-30 TECHNICAL & PROFESSIONAL SERV	\$ 68,414	\$ 50,000	\$ 100,000
10-41-33 EDUCATION	\$ 2,321	\$ 2,000	\$ 2,000
10-41-46 COUNCIL DISCRETIONARY FUND	\$ 11,484	\$ 10,000	\$ 12,000
10-41-47 MAYOR DISCRETIONARY FUND	\$ -	\$ -	\$ 9,600
10-41-51 INSURANCE	\$ 5,348	\$ 5,500	\$ 7,000
10-41-63 OTHER SERVICES	\$ 1,150	\$ 3,000	\$ 3,000
10-41-64 OTHER EXPENSES	\$ 722	\$ 1,000	\$ 1,000
Total Administration	\$ 252,513	\$ 261,800	\$ 319,600

Court

10-42-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ -	\$ -	\$ -
10-42-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 15,122	\$ 16,000	\$ 17,000
10-42-31 PROFESSIONAL & TECHNICAL	\$ 70,310	\$ 68,000	\$ 82,000
10-42-40 WITNESS FEES	\$ -	\$ 500	\$ 500
10-42-46 VICTIM REPARATION ASSESSMENT	\$ 17,958	\$ 21,000	\$ 21,000
Total Court	\$ 103,390	\$ 105,500	\$ 120,500

Treasurer

10-43-11 SALARIES AND WAGES	\$ 9,577	\$ 10,500	\$ 10,700
10-43-13 EMPLOYEE BENEFITS	\$ 4,560	\$ 6,500	\$ 6,800
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	\$ 670	\$ 500	\$ 500
10-43-33 EDUCATION	\$ -	\$ 500	\$ 500
10-43-34 ACCOUNTING SERVICES/AUDIT	\$ 10,868	\$ 11,000	\$ 11,000
Total Treasurer	\$ 25,865	\$ 30,000	\$ 30,500

Elections

10-50-24 OFFICE EXPENSE, SUPPLIES & POS	\$ -	\$ 6,000	\$ -
10-50-62 MISCELLANEOUS SERVICES	\$ -	\$ -	\$ -
Total Elections	\$ -	\$ 6,000	\$ -

Account Number Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
Government Buildings			
10-52-11 SALARIES & WAGES, GOVERNMENTAL	\$ -	\$ -	\$ -
10-52-12 SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
10-52-13 EMPLOYEE BENEFITS	\$ -	\$ -	\$ -
10-52-14 OVERTIME WAGES	\$ -	\$ -	\$ -
10-52-26 BUILDING SUPPLIES	\$ 6,146	\$ 6,500	\$ 6,500
10-52-27 UTILITIES	\$ 16,119	\$ 19,000	\$ 19,000
10-52-51 INSURANCE	\$ 10,026	\$ 11,500	\$ 12,500
10-52-63 OTHER SERVICES	\$ 13,808	\$ 15,000	\$ 15,000
10-52-72 CAPITAL OUTLAY BUILDINGS	\$ 15,464	\$ 16,000	\$ 17,000
Total Government Buildings	\$ 61,563	\$ 68,000	\$ 70,000
Emergency Services			
10-57-61 POLICE-PROFESSIONAL SERVICE	\$ 963,098	\$ 987,485	\$ 1,044,626
10-57-63 FIRE-PROFESSIONAL SERVICE	\$ 652,290	\$ 646,014	\$ 663,101
10-57-72 ADMINISTRATION	\$ 60,992	\$ 62,809	\$ 71,860
Total Emergency Services	\$ 1,676,380	\$ 1,696,308	\$ 1,779,587
Building Department			
10-58-11 SALARIES & WAGES	\$ 24,664	\$ 26,000	\$ 29,500
10-58-13 EMPLOYEE BENEFITS	\$ 9,481	\$ 13,500	\$ 15,000
10-58-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 125	\$ 800	\$ 200
10-58-24 OFFICE SUPPLIES	\$ 1,309	\$ 1,500	\$ 1,500
10-58-28 TELEPHONE	\$ 577	\$ 1,000	\$ 1,000
10-58-29 CONTRACT/BUILDING INSPECTOR	\$ 50,737	\$ 38,000	\$ 72,000
10-58-51 INSURANCE & SURETY BONDS	\$ 3,565	\$ 4,000	\$ 4,000
10-58-64 OTHER EXPENSES	\$ -	\$ -	\$ -
10-58-65 BUILDING PERMIT SURCHARGE	\$ 1,334	\$ 1,000	\$ 2,000
Total Building Department	\$ 91,792	\$ 85,800	\$ 125,200
Planning Department			
10-59-11 SALARIES & WAGES	\$ 66,607	\$ 88,000	\$ 90,000
10-59-12 SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
10-59-13 EMPLOYEE BENEFITS	\$ 24,114	\$ 33,000	\$ 35,100
10-59-14 OVERTIME WAGES	\$ -	\$ -	\$ 400
10-59-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ -	\$ -	\$ -
10-59-23 TRAVEL	\$ 203	\$ 500	\$ 500
10-59-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 2,293	\$ 2,000	\$ 2,500
10-59-30 PROFESSIONAL & TECHNICAL SERV	\$ 14,688	\$ 20,000	\$ 20,000
10-59-31 LEGAL SERVICES FOR SUBDIVIS	\$ -	\$ 1,000	\$ 4,000
10-59-33 ENGINEERING ON SUBDIVISIONS	\$ -	\$ 1,000	\$ -
10-59-34 EDUCATION	\$ 637	\$ 500	\$ 500
10-59-63 SPECIAL PROJECTS	\$ -	\$ -	\$ -
Total Planning Department	\$ 108,543	\$ 146,000	\$ 153,000

Account # Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
Street Department			
10-60-11 SALARIES & WAGES	\$ 82,931	\$ 78,500	\$ 74,000
10-60-13 EMPLOYEE BENEFITS	\$ 32,996	\$ 48,500	\$ 47,800
10-60-14 OVERTIME WAGES	\$ 7,033	\$ 8,000	\$ 8,000
10-60-23 TRAVEL	\$ 163	\$ 500	\$ 500
10-60-25 EQUIPMENT-SUPPLIES & MAINTENAN	\$ 24,474	\$ 25,000	\$ 25,000
10-60-26 STREET SUPPLIES AND MAINTENANC	\$ 47,746	\$ 60,000	\$ 60,000
10-60-27 UTILITIES	\$ 339	\$ 500	\$ 500
10-60-28 MOBIL TELEPHONE	\$ 1,546	\$ 1,500	\$ 1,500
10-60-29 POWER - STREET LIGHTS	\$ 45,722	\$ 50,000	\$ 50,000
10-60-51 INSURANCE	\$ 9,779	\$ 10,000	\$ 12,000
10-60-61 MISCELLANEOUS SUPPLIES	\$ -	\$ -	\$ -
10-60-63 OTHER SERVICES	\$ 77	\$ 1,000	\$ 8,000
10-60-64 OTHER EXPENSES	\$ 40	\$ 1,000	\$ 1,000
10-60-70 CLASS C ROAD FUND	\$ 399,870	\$ 433,000	\$ 450,000
10-60-73 CAPITAL OUTLAY-OTHER THAN BUIL	\$ -	\$ -	\$ -
10-60-74 CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ -	\$ -
Total Street Department	\$ 652,714	\$ 717,500	\$ 738,300
Parks & Recreation			
10-70-11 SALARIES & WAGES	\$ 34,440	\$ 36,500	\$ 37,500
10-70-12 SALARIES/WAGES TEMPORARY EMPLC	\$ 15,391	\$ 27,500	\$ 30,000
10-70-13 EMPLOYEE BENEFITS	\$ 18,464	\$ 25,500	\$ 27,200
10-70-14 OVERTIME WAGES	\$ 418	\$ 2,275	\$ 2,275
10-70-23 TRAVEL	\$ 747	\$ 500	\$ 500
10-70-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 20	\$ -	\$ 500
10-70-25 EQUIPMENT-SUPPLIES & MAINTENAN	\$ 11,243	\$ 10,000	\$ 14,000
10-70-26 BUILDING AND GROUNDS SUPPLIES	\$ 21,305	\$ 25,000	\$ 25,000
10-70-27 UTILITIES	\$ 8,598	\$ 10,000	\$ 10,000
10-70-28 MOBIL TELEPHONE	\$ 225	\$ 500	\$ 500
10-70-51 INSURANCE & SURETY BONDS	\$ 6,174	\$ 6,500	\$ 9,000
10-70-60 RODEO EXPENSES	\$ 17,726	\$ 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	\$ 3,449	\$ 2,000	\$ 2,000
10-70-65 OTHER EXPENSES - ALPINE DAYS	\$ 32,455	\$ 25,000	\$ 35,000
10-70-67 MOYLE PARK	\$ 2,344	\$ 5,000	\$ 6,000
10-70-68 LIBRARY	\$ 11,435	\$ 12,000	\$ 12,000
10-70-69 YOUTH COUNCIL	\$ 5,724	\$ 3,500	\$ 3,500
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	\$ 327,054	\$ -	\$ -
Total Parks & Recreation	\$ 530,413	\$ 229,975	\$ 259,175
Cemetery			
10-77-11 SALARIES & WAGES	\$ 39,174	\$ 36,500	\$ 37,500
10-77-12 SALARIES & WAGES TEMPORARY EMP	\$ 10,595	\$ 27,500	\$ 30,000
10-77-13 EMPLOYEE BENEFITS	\$ 18,477	\$ 25,500	\$ 27,200
10-77-14 OVERTIME WAGES	\$ 479	\$ 2,275	\$ 2,275
10-77-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 52	\$ 200	\$ 500
10-77-25 EQUIPMENT-SUPPLIES & MAINTENAN	\$ 10,788	\$ 9,000	\$ 10,000
10-77-26 BUILDING AND GROUNDS	\$ 18,564	\$ 25,000	\$ 25,000
10-70-28 MOBIL TELEPHONE	\$ 225	\$ 500	\$ 500
10-77-51 INSURANCE & SURETY BONDS	\$ 6,174	\$ 6,500	\$ 6,500
10-77-61 MISCELLANEOUS SUPPLIES	\$ -	\$ -	\$ -
10-77-63 OTHER SERVICES	\$ 318	\$ 200	\$ 200
Total Cemetery	\$ 104,846	\$ 133,175	\$ 139,675

Account N Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
Garbage			
10-82-11 SALARIES & WAGES	\$ 34,632	\$ 30,500	\$ 42,000
10-82-13 EMPLOYEE BENEFITS	\$ 15,228	\$ 17,500	\$ 16,000
10-82-14 OVERTIME WAGES	\$ -	\$ -	\$ -
10-82-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 4,231	\$ 4,000	\$ 5,000
10-82-28 TELEPHONE	\$ 577	\$ 1,000	\$ 2,000
10-82-34 TECHNOLOGY UPDATE	\$ 3,563	\$ 4,000	\$ 5,000
10-82-61 TIPPING FEES	\$ 119,094	\$ 101,000	\$ 131,841
10-82-62 WASTE PICKUP CONTRACT	\$ 278,247	\$ 239,000	\$ 246,930
10-82-64 OTHER EXPENSES	\$ 1,488	\$ 3,700	\$ 3,700
Total GARBAGE:	\$ 457,059	\$ 400,700	\$ 452,471
Miscellaneous			
10-99-05 TRANSFER TO OTHER FUND	\$ -	\$ -	\$ -
10-99-18 UTA TAX	\$ 272	\$ 2,000	\$ -
10-99-25 TECHNOLOGY UPGRADE	\$ 5,975	\$ 10,000	\$ 10,000
10-99-80 TRANSFER TO CAPITAL IMP FUND	\$ 400,000	\$ 150,000	\$ 50,000
10-99-82 EMERGENCY PREP	\$ 9,670	\$ 25,000	\$ 5,000
Total Miscellaneous	\$ 415,917	\$ 187,000	\$ 65,000
Totally General Fund Expenses	\$ 4,480,994	\$ 4,067,758	\$ 4,253,008
	\$ (100,283)	\$ -	\$ -

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			
Account \ Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
15-37-21 STREETS & TRANSPORTATION FEES	\$ 14,200	\$ 17,000	\$ 17,000
15-37-31 RECREATION FACILITY FEES	\$ 32,256	\$ 40,000	\$ 20,000
15-37-41 TIMPANOGOS SEWER HOOK ON FEE	\$ 114,360	\$ 50,000	\$ 50,000
15-38-10 INTEREST EARNINGS	\$ 1,193	\$ 1,200	\$ 1,200
FUND BALANCE			\$ 106,800
Total Impact Fee Revenue	\$ 162,009	\$ 108,200	\$ 195,000
15-40-12 TIMP SPEC SERV DIST IMPACT FEE	\$ 114,360	\$ 50,000	\$ 50,000
15-40-21 STREET & TRANSPORT EXPENSES	\$ 4,622	\$ 17,000	\$ 90,000
15-40-31 PARK SYSTEM	\$ 6,076	\$ 41,200	\$ 55,000
Total Impact Fee Expenses	\$ 125,057	\$ 108,200	\$ 195,000

CAPITAL IMPROVEMENTS FUND BUDGET

Capital Improvements Funds			
Account \ Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
45-38-10 Interest Revenue	\$ 4,208	\$ 6,000	\$ 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	\$ 400,000	\$ 150,000	\$ 50,000
45-39-11 Capital Imp Fund Surplus		\$ -	\$ 78,633
Total Capital Improvements Revenue:	\$ 404,208	\$ 156,000	\$ 132,633
45-40-42 Infra Protection Bonds	\$ -	\$ -	\$ -
45-40-52 Other Expenses	\$ -	\$ -	\$ -
45-40-64 Interest on Infra Bond Released	\$ 1,165	\$ 3,000	\$ 3,000
45-40-72 Capital Outlay	\$ 139,795	\$ 105,500	\$ -
Moyle Park Restroom			\$ 45,000
Salt Shed			\$ 30,000
45-40-73 Capital Outlay - Buildings	\$ -	\$ -	\$ -
45-40-74 Capital Outlay - Equipment	\$ 15,291	\$ 47,500	\$ 54,633
Total Capital Improvements Expenses	\$ 156,251	\$ 156,000	\$ 132,633

WATER FUND BUDGET

Water Fund				
Account # Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget	
51-37-11 METERED WATER SALES	\$ 519,244	\$ 550,000	\$	577,600
51-37-12 OTHER WATER REVENUE	\$ 6,070	\$ 6,500	\$	6,500
51-37-16 WATER CONNECTION FEE	\$ 4,595	\$ 3,500	\$	5,000
51-37-17 PENALTIES	\$ 4,630	\$ 5,000	\$	5,000
51-37-20 WATER SYSTEM IMPACT FEE	\$ 33,690	\$ 27,000	\$	27,000
51-38-10 INTEREST EARNINGS	\$ 15,091	\$ 16,000	\$	12,000
51-38-70 DEVELOPER CONTRIBUTIONS	\$ 7,657	\$ -	\$	-
51-39-11 UNAPPROPRIATED FUND EQUITY	\$ -	\$ 170,100	\$	100,633
Total Water Revenue:	\$ 590,978	\$ 778,100	\$	733,733
51-80-11 SALARIES/WAGES-PERMANENT EMPLC	\$ 180,623	\$ 173,000	\$	170,000
51-80-12 SALARIES/WAGES-TEMPORARY EMPLC	\$ -	\$ -	\$	-
51-80-13 EMPLOYEE BENEFITS	\$ 80,466	\$ 92,600	\$	92,600
51-80-14 OVERTIME WAGES	\$ 7,133	\$ 8,000	\$	8,000
51-80-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 2,206	\$ 3,500	\$	3,000
51-80-23 TRAVEL	\$ 3,626	\$ 2,000	\$	4,000
51-80-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 12,760	\$ 15,000	\$	15,000
51-80-25 EQUIPMENT-SUPPLIES & MAINTENAN	\$ 16,392	\$ 23,000	\$	20,000
51-80-26 BUILDING AND GROUNDS SUPPLIES	\$ 26,233	\$ 20,000	\$	20,000
51-80-27 UTILITIES	\$ 20,434	\$ 20,000	\$	20,000
51-80-28 TELEPHONE	\$ 4,090	\$ 5,000	\$	5,000
51-80-31 PROFESSIONAL & TECHNICAL SERVI	\$ -	\$ 5,000	\$	5,000
51-80-33 EDUCATION	\$ 1,702	\$ 1,000	\$	1,000
51-80-34 TECHNOLOGY UPDATE	\$ 9,328	\$ 10,000	\$	10,000
51-80-35 DEPRECIATION EXPENSE	\$ 253,670	\$ 255,000	\$	255,000
51-80-51 INSURANCE AND SURETY BONDS	\$ 16,452	\$ 16,500	\$	17,000
51-80-62 MISCELLANEOUS SERVICES	\$ 500	\$ 500	\$	500
51-80-63 OTHER EXPENSES	\$ 5,177	\$ 5,000	\$	10,000
51-80-64 CUSTOMER REFUND	\$ 3,338	\$ 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	\$ -	\$ 52,000	\$	-
51-80-74 CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 32,500	\$	39,133
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	\$ 650,130	\$ 778,100	\$	733,733

SEWER FUND BUDGET

Sewer Fund			
Account N Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
52-37-11 SEWER SYSTEM USAGE SALES	\$ 944,395	\$ 955,206	\$ 1,060,206
52-37-16 SEWER CONNECTION FEE	\$ 3,775	\$ 3,000	\$ 3,000
52-37-20 SEWER SYSTEM IMPACT FEE	\$ 19,950	\$ 12,000	\$ 12,000
52-37-80 DEVELOPERS CONTRIBUTIONS	\$ 8,068	\$ -	\$ -
52-38-10 INTEREST EARNINGS	\$ 9,635	\$ 9,500	\$ 9,000
52-39-11 UNAPPROPRIATED FUND EQUITY	\$ -	\$ 82,294	\$ 76,427
Total Sewer Revenues	\$ 985,822	\$ 1,062,000	\$ 1,160,633
52-81-11 SALARIES	\$ 160,333	\$ 153,000	\$ 148,000
52-81-12 SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
52-81-13 EMPLOYEE BENEFITS	\$ 70,992	\$ 83,000	\$ 83,000
52-81-14 OVERTIME WAGES	\$ 7,133	\$ 6,000	\$ 8,000
52-81-23 TRAVEL	\$ 1,620	\$ 1,500	\$ 1,500
52-81-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 7,967	\$ 6,500	\$ 7,000
52-81-25 EQUIPMENT - SUPPLIES & MAINTEN	\$ -	\$ 5,000	\$ 5,000
52-81-26 BUILDING AND GROUND SUPPLIES	\$ 6,415	\$ 8,000	\$ 10,000
52-81-27 UTILITIES	\$ 277	\$ 500	\$ 500
52-81-28 TELEPHONE	\$ 3,029	\$ 2,500	\$ 2,500
52-81-34 TECHNOLOGY UPDATE	\$ 5,101	\$ 5,000	\$ 5,000
52-81-35 DEPRECIATION EXPENSE	\$ 125,741	\$ 125,000	\$ 130,000
52-81-62 TIMPANOGOS SPECIAL SERVICE DIS	\$ 498,407	\$ 500,000	\$ 615,000
52-81-64 OTHER EXPENSES	\$ 11,903	\$ 18,000	\$ 18,000
52-81-70 CAPITAL OUTLAY - IMPACT FEE	\$ -	\$ 60,000	\$ 82,000
52-81-73 CAPITAL OUTLAY-IMPROVEMENTS	\$ -	\$ 52,000	\$ -
52-81-74 CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 32,500	\$ 39,133
52-81-93 TRANSFER TO GENERAL FUND	\$ 3,500	\$ 3,500	\$ 6,000
Total Sewer Expenses	\$ 902,418	\$ 1,062,000	\$ 1,160,633

PRESSURE IRRIGATION FUND BUDGET

Irrigation Fund			
Account # Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
55-37-11 IRRIGATION WATER SALES	\$ 868,269	\$ 843,000	\$ 855,000
55-37-12 OTHER REVENUE	\$ 1,000	\$ 1,000	\$ 1,000
55-37-16 PRESSURIZED CONNECTION FEE	\$ 4,425	\$ 1,500	\$ 1,500
55-37-21 PRESSURIZED IRR IMPACT FEE	\$ 76,276	\$ 25,000	\$ 25,000
55-38-10 INTEREST EARNINGS	\$ 15,253	\$ 15,000	\$ 15,000
55-38-70 DEVELOPER CONTRIBUTIONS	\$ 486	\$ -	\$ -
55-39-11 UNAPPROPRIATED FUND EQUITY	\$ -	\$ 367,424	\$ 350,749
Total Irrigation Revenues	\$ 965,708	\$ 1,252,924	\$ 1,248,249
55-40-11 SALARIES & WAGES, ADMINISTRATI	\$ 129,859	\$ 134,000	\$ 135,722
55-40-12 SALARIES AND WAGES TEMP. EMP.	\$ -	\$ -	\$ -
55-40-13 EMPLOYEE BENEFITS	\$ 62,029	\$ 74,000	\$ 76,700
55-40-14 OVERTIME WAGES	\$ 6,932	\$ 8,000	\$ 8,000
55-40-23 TRAVEL	\$ 907	\$ 1,000	\$ 1,000
55-40-25 EQUIPMENT - SUPPLIES & MAINTEN	\$ 17,496	\$ 20,000	\$ 20,000
55-40-26 BUILDING & GROUNDS SUPPLIES	\$ 13,144	\$ 5,000	\$ 5,000
55-40-27 UTILITIES	\$ 191,934	\$ 200,000	\$ 225,000
55-40-28 TELEPHONE	\$ 3,029	\$ 3,200	\$ 3,200
55-40-29 OFFICE EXPENSE, SUPPLIES & POS	\$ 14,579	\$ 10,000	\$ 12,000
55-40-32 ENGINEER SERVICES	\$ -	\$ 5,000	\$ 5,000
55-40-33 TECHNOLOGY UPDATE	\$ 4,851	\$ 5,000	\$ 5,000
55-40-34 ANNUAL AUDIT - UTAH WATER	\$ 250	\$ 500	\$ 500
55-40-35 DEPRECIATION EXPENSE	\$ 221,513	\$ 223,200	\$ 223,200
55-40-51 INSURANCE & SURETY BONDS	\$ 12,635	\$ 12,700	\$ 16,000
55-40-62 MISCELLANEOUS SERVICES	\$ 1,875	\$ 3,000	\$ 4,000
55-40-63 OTHER EXPENSES	\$ 1,353	\$ 2,000	\$ 2,000
55-40-64 CUSTOMER REFUND	\$ -	\$ -	\$ -
55-40-72 CAPITAL OUTLAY - OTHER	\$ 285	\$ 52,000	\$ -
55-40-73 CAPITAL OUTLAY	\$ -	\$ -	\$ -
55-40-74 CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ 32,500	\$ 39,133
55-40-79 AGENTS FEES	\$ 2,000	\$ 2,525	\$ 2,020
55-40-80 TRUSTEE FEES	\$ -	\$ -	\$ -
55-40-83 BOND PRINCIPAL #8938222	\$ 100	\$ -	\$ -
55-40-84 BOND INTEREST #8938222	\$ 220,791	\$ -	\$ -
55-40-86 BOND PRINCIPAL #0352418	\$ -	\$ 310,000	\$ 325,000
55-40-87 BOND INTEREST #0352418	\$ -	\$ 149,299	\$ 139,774
Total Irrigation Expenses	\$ 905,560	\$ 1,252,924	\$ 1,248,249

STORM DRAIN FUND BUDGET

Storm Drain Fund			
Account N Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
56-37-11 STORM DRAIN REVENUE	\$ 160,196	\$ 150,000	\$ 162,000
56-37-12 OTHER REVENUE	\$ -	\$ 1,000	\$ 1,000
56-37-13 SWPP FEE	\$ 9,000	\$ 6,000	\$ 6,000
56-37-21 STORM DRAIN IMPACT FEE	\$ 9,600	\$ 8,000	\$ 8,000
56-38-10 INTEREST EARNINGS	\$ 2,277	\$ 2,200	\$ 2,200
56-38-70 DEVELOPER CONTRIBUTIONS	\$ 11,772	\$ -	\$ -
56-39-11 TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -
56-39-12 FUND SURPLUS	\$ -	\$ 55,000	\$ 161,473
Total Storm Drain Revenue	\$ 192,845	\$ 222,200	\$ 340,673
56-40-11 SALARIES & WAGES, ADMINISTRATI	\$ 34,143	\$ 36,000	\$ 37,000
56-40-13 EMPLOYEE BENEFITS	\$ 15,066	\$ 19,000	\$ 20,500
56-40-20 PLANNING	\$ -	\$ 1,000	\$ 1,000
56-40-21 BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 2,297	\$ 2,500	\$ 2,500
56-40-23 TRAVEL	\$ 520	\$ 500	\$ 600
56-40-24 OFFICE EXPENSE, SUPPLIES & POS	\$ 688	\$ 1,000	\$ 1,000
56-40-26 BUILDING & GROUNDS SUPPLIES	\$ 2,938	\$ 3,000	\$ 5,000
56-40-34 TECHNOLOGY UPDATE	\$ 3,563	\$ 5,000	\$ 5,000
56-40-35 DEPRECIATION EXPENSE	\$ 83,013	\$ 83,200	\$ 83,500
56-40-51 INSURANCE	\$ 8,217	\$ 9,000	\$ 4,000
56-40-62 MISCELLANEOUS SERVICES	\$ -	\$ 2,000	\$ 5,000
56-40-73 CAPITAL OUTLAY	\$ -	\$ -	\$ 69,000
56-40-74 CAPITAL OUTLAY - IMPACT FEE	\$ -	\$ 60,000	\$ 106,573
Total Storm Drain Expense	\$ 150,446	\$ 222,200	\$ 340,673

OTHER FUNDS

Trust & Agency Fund			
Account N Account Title	2012-13 Actual	2013-14 Adopted Budget	2014-15 Budget
70-38-10 INTEREST REVENUE	\$ 1,001	\$ 800	\$ 800
70-38-90 OTHER REVENUE	\$ -	\$ -	\$ -
Total Trust & Agency Revenue	\$ 1,001	\$ 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	\$ 22,650	\$ 8,000	\$ 8,000
71-33-58 UPRIGHT MONUMENT	\$ 2,025	\$ 2,000	\$ 2,000
71-38-10 INTEREST REVENUE	\$ 3,130	\$ 3,300	\$ 2,500
71-38-90 OTHER REVENUE	\$ -	\$ -	\$ -
Total Cemetery Perpetual Care Revenue	\$ 27,805	\$ 13,300	\$ 12,500
71-40-64 OTHER EXPENSES	\$ -	\$ 13,300	\$ 12,500
71-40-73 CAPITAL OUTLAY-IMPROVEMENTS	\$ -	\$ -	\$ -
Total Cemetery Perpetual Care Expense	\$ -	\$ 13,300	\$ 12,500
Total Revenue	\$ 7,711,086	\$ 7,661,282	\$ 8,077,229
Total Expenses	\$ 7,370,856	\$ 7,661,282	\$ 8,077,229

ALPINE CITY BUDGET GOVERNANCE PRINCIPLES

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 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 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 15 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.

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 fact 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.*

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.

ORDINANCE NO. 2014-09

**AN ORDINANCE ENACTING AND ADMINISTERING THE ALPINE CITY
FISCAL YEAR 2014-15 ANNUAL BUDGET**

WHEREAS, it is deemed desirable and in the best interest of the City of Alpine, Utah to adopt the annual budget for the operations, debt amortization, and capital outlay of the City.

NOW, THEREFORE, THE MAYOR AND CITY COUNCIL OF THE CITY OF ALPINE DO ADOPT AND ORDAIN AS FOLLOWS:

**ARTICLE 1
DEFINITIONS**

SECTION 1. "BUDGET YEAR" means the 2014 -2015 fiscal year for which this budget is made.

SECTION 2. "FISCAL YEAR" means that year which begins on the first day of July, 2014, and ends on the last day of June, 2015.

**ARTICLE II
BUDGET ESTABLISHES APPROPRIATIONS**

SECTION 1. APPROPRIATIONS.

From the effective date of the budget as outlined in the attached Exhibit "A", the several amounts stated therein as proposed expenditures, shall address the several objects and purposes therein named.

SECTION 2. ANTICIPATED REVENUES.

The amended anticipated revenues shall include revenue from all sources, including grants and loans and shall be classified in accordance with the chart of accounts of the municipality.

SECTION 3. FUND BALANCE.

The fund balance shall be available for emergency appropriation by the City Council.

SECTION 4. ANTICIPATED SURPLUS FROM MUNICIPAL UTILITY OR ENTERPRISE FUNDS.

The anticipated revenue and proposed expenditures of each utility or other public service enterprise owned or operated by the city is stated in a separate section of the budget (See attached Exhibit A); and as to each such utility, an anticipated surplus, if legally available for general purposes and to the extent such surplus is to be used to support budget operation, is stated as an item of revenue in the budget.

**ARTICLE III
ADMINISTRATION OF BUDGET, FINANCIAL CONTROL**

SECTION 1. APPROVAL OF EXPENDITURES.

The City Administrator shall be the Finances Director and have charge of the administration of the financial affairs of the city and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to insure that appropriations are not exceeded. He shall exercise financial budgetary control over each office, department and agency and shall cause separate accounts to be kept for the items of appropriation contained in the budget.

**ARTICLE IV
SEVERABILITY**

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of the ordinance which can be given effect without the invalid provision or applications; and to this end the provisions of the ordinance are severable.

**ARTICLE V
ADOPTION & EFFECTIVE DATE**

This Ordinance is hereby adopted the 10th day of June 2014 and shall be effective for the Fiscal Year 2014 -2015.

Don Watkins, Mayor

ATTEST:

Charmayne G. Warnock
City Recorder

Exhibit "A"
Alpine City
Fiscal Year 2014-2015 Budget
June 10, 2014

10 General Fund

Revenue	\$4,253,008
Expenditures	\$4,253,008

15 Impact Fees

Revenue	\$195,000
Expenditures	\$195,000

45 Capital Improvements

Revenue	\$132,633
Expenditures	\$132,633

51 Water Fund

Revenue	\$733,733
Expenditures	\$733,733

52 Sewer Fund

Revenue	\$1,160,633
Expenditures	\$1,160,633

55 Pressure Irrigation Fund

Revenue	\$1,248,249
Expenditures	\$1,248,249

56 Storm Drain Fund

Revenue	\$340,673
Expenditures	\$340,673

70 Trust & Agency Fund

Revenue	\$800
Expenditures	\$800

71 Cemetery Perpetual Care

Revenue	\$12,500
Expenditures	\$12,500

ALPINE CITY COUNCIL AGENDA

SUBJECT: Resolution No. R2014-04 – Adopting the Certified Tax Rate, Fiscal Year 2014-2015.

FOR CONSIDERATION ON: June 10, 2014

PETITIONER: Rich Nelson, City Administrator, and Annalisa Beck, City Finance Officer

ACTION REQUESTED BY PETITIONER: Adopt the Certified Tax Rate, Fiscal Year 2014-2015.

INFORMATION: Along with approving the Final Budget the City Council is tasked with adopting the Certified Tax Rate for the corresponding fiscal year. The Certified Tax Rate has not been released by the County Auditor. When it is, that rate will be forwarded to the City Council members and listed on the website.

RECOMMENDED ACTION: Adopt the Certified Tax Rate for Fiscal Year 2014-2015.

RESOLUTION NO. R2014-04

**A RESOLUTION ESTABLISHING THE 2014-2015 TAX RATE FOR
ALPINE CITY, UTAH.**

NOW THEREFORE, we the members of the Alpine City Council hereby resolve:

The tax rate for Alpine City for fiscal year 2014-2015 shall be set at _____ which is the certified tax rate adopted by the Alpine City Council.

DATED this 10th day of June, 2014.

Don Watkins
Mayor of Alpine City

ATTEST:

Charmayne G. Warnock
Alpine City Recorder

ALPINE CITY COUNCIL AGENDA

SUBJECT: Resolution No. R2014-05 – Designation of an alternate Board member to the Lone Peak Public Safety District Governing Board.

FOR CONSIDERATION ON: June 10, 2014.

PETITIONER: Rich Nelson, City Administrator.

ACTION REQUESTED BY PETITIONER: Appointment of a City Council member as an alternate Board member to the Lone Peak Public Safety District Governing Board.

INFORMATION: The by-laws of the Lone Peak Public Safety District, see attached, allow for member cities to appoint an alternate Board member to the Lone Peak Public Safety District Governing Board. The alternate member would only be in attendance as a voting member if one of the City’s regular Board members, Mayor Don Watkins or Council Member Kimberly Bryant, could not be in attendance. When acting as a Board member the alternate member has full voting rights.

The Mayor is recommending that Council Member Will Jones be appointed as the Alpine City alternate board member to the Lone Peak Public Safety District Governing Board.

RECOMMENDED ACTION: That the Council appoint Will Jones as the City’s alternate board member to the Lone Peak Public Safety District Governing Board.

members shall be appointed by and from the City of Highland.

The two members from Alpine City may vote on all matters that may come before the Board. The two members from the City of Cedar Hills shall vote only on matters concerning fire, ambulance, or emergency medical services (“EMS”), and administration matters regarding the same. Two of the three members from the City of Highland may vote on all matters and the third appointed member shall only vote on fire, ambulance, or EMS, and administration matters concerning the same.

If the City of Cedar Hills decides to participate in the police services provided by the District, its appointed board members shall then be permitted to vote on all matters that may come before the Board.

The Board members appointed by each of the Cities must be a currently serving elected or appointed officer of the represented city making the appointment.

The term of each Board member shall be the shorter of four years from the date of appointment or when the Board member leaves elected or appointed office held with the represented city. A Board member may be reappointed to multiple terms as a Board member if otherwise eligible.

Any City may designate by formal resolution an alternate Board member to the regular Board member on the Governing Board. Such alternate may vote only in the absence of the regular Board member for which the alternative appointment has been made. Unless a regular Board member is absent, an alternate Board member shall have no more right to participate in meetings and deliberations than would a member of the general public. Alternate Board members must also be an elected or appointed officer of the represented city.

Meetings of the Governing Board shall be called from time to time as the Board determines appropriate and shall comply with the Utah Open and Public Meetings Act.

Annually the Board shall elect one of the members of the Board to act as chair. The chair may vote on any matter considered without restriction as would any other Board member.

3. Management Committee. The Management Committee shall consist of the City Administrators of the City of Cedar Hills, the City of Highland, and Alpine City. The City Administrators of the full service cities shall rotate annually at the beginning of the fiscal year as Executive Director and Assistant Executive Director of the District. A full service city is a member city that receives all the services of the District. The Management Committee shall be responsible for budget preparation, administering revenues, and preparing reports. The Management Committee shall be responsible for managing the purchasing system, administering the personnel system, and administering the financial system as approved by the Board. The Management Committee responsibilities shall be as follows:

Executive Director
Duties: To approve expenditures

RESOLUTION NO. R2014-05

A RESOLUTION OF ALPINE CITY APPOINTING AN ALTERNATE MEMBER TO THE GOVERNING BOARD OF THE LONE PEAK PUBLIC SAFETY DISTRICT.

WHEREAS, Alpine City participates in the Lone Peak Public Safety District; and

WHEREAS, Alpine City may appoint an alternate member to the governing board of the Lone Peak Public Safety District;

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BODY OF ALPINE CITY AS FOLLOWS:

1. That the Mayor may appoint an alternate member to the Governing Board of the Lone Peak Public Safety District until the term of office expires or until a successor is appointed or qualified, whichever is latest.

2. This resolution shall take effect upon passing.

Passed and dated this 10th day of June, 2014.

Don Watkins
Mayor of Alpine City

Attest:

Charmayne G. Warnock
Alpine City Recorder

ALPINE PLANNING COMMISSION AGENDA

SUBJECT: Moyle Park (Location of New Public Restrooms and Drinking Fountain)

FOR CONSIDERATION ON: 10 June 2014

PETITIONER: City Council

ACTION REQUESTED BY PETITIONER: Specify Locations

APPLICABLE STATUTE OR ORDINANCE: Section 3.16.6.3 (Open Space)

PETITION IN COMPLIANCE WITH ORDINANCE: Yes

BACKGROUND INFORMATION:

The future of Moyle Park has been discussed over the past several months in a Moyle Park committee. A master plan has not been formally adopted. The attached plan reflects the improvements that are being recommended by the Moyle Park Committee. In addition, the city has budgeted for a new public restroom within the park. The Planning Commission has made a recommendation for the location of the restrooms and the inclusion of a drinking fountain.

PLANNING COMMISSION MOTION:

MOTION: Bryce Higbee moved to recommend the approval of a restroom at Moyle Park with the following considerations:

1. The first choice would be to see if it is feasible to use the current location for the restroom and what the cost would be to make it useable.
2. The second choice would be to put the restroom at the south end of the park east of Mr. Ellis's gate along the fence line being careful to not take out any trees.
3. Install a drinking fountain.
4. The rest of the Master Plan be thoroughly reviewed before moving forward.

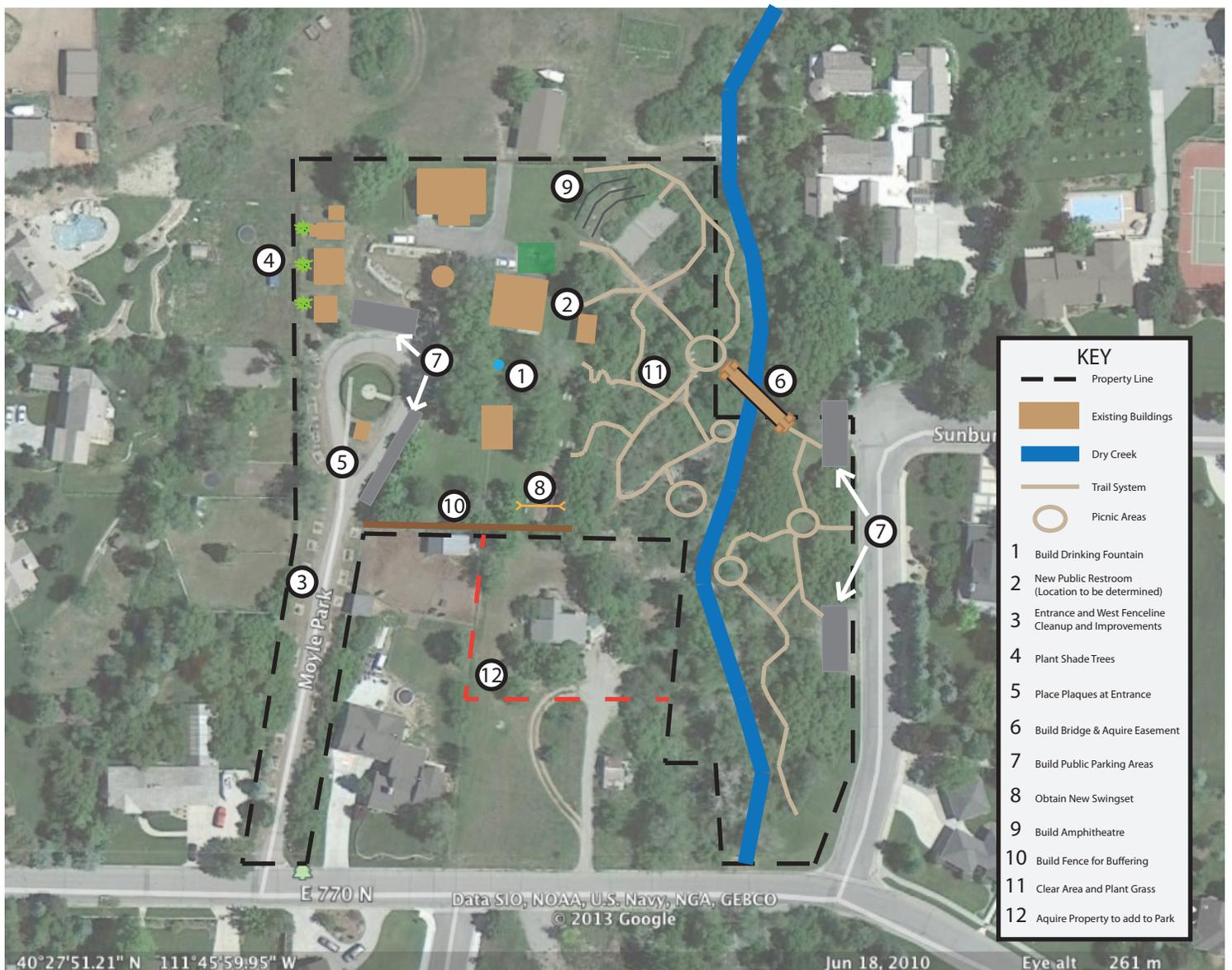
Judi Pickell seconded the motion. The motion was unanimous and passed with 6 Ayes and 0 Nays. Bryce Higbee, Steve Cosper, Jason Thelin, Chuck Castleton, Steve Swanson, and Judi Pickell all voted Aye

Moyle Park Planning Committee Notes
May 30, 2014; 2:00 a.m.; Moyle Park

Attendance: Will Jones, Juanita Neil, Rich Nelson, Peter Hart, Jason Bond, Jed Muhlestein, Cal Christensen, Kathleen Rasmussen

1. Entrance to the park. It was discussed widening the road so that it could be snow plowed. It was also discussed about picking the top 4/5 machine displays, moving them to a different area and planting them in a concrete/brick area.
2. City responsibilities. It is the responsibility of the City to mow the grass and fix the sprinklers. The caretakers are responsible for the rest of the maintenance.
3. Eagle Scout projects. Eagle Scout projects were encouraged at the Park. It is estimated that there are 4 to 6 projects available. The City will refer those seeking projects to Peter.
4. Budget. The City budget for Moyle Park is \$5,000 dollars. The Harts are encouraged to use these funds for projects.
5. Monthly report. The Harts are to keep a monthly report of their activities in the Park and to turn that report into the City.
6. Monthly meeting. The Moyle Park Planning Committee should schedule monthly meetings. It will be the City's job to schedule the meetings.
7. A-frame – please park on street sign. It was worked out by committee members that an A-frame sign will be constructed with a please park on the road sign. This will be used when parking space in the park is full.
8. Gates. A policy to deal with gate access into the park from surrounding neighbors needs to be developed.
9. Cost figures. The City was asked that a cost figure be developed for each of the 12 items on the Moyle Park Master Plan. This will enable the City to budget for projects and to seek non-city funding for the projects.

Moyle Park Master Plan



The historical piece of property that is Moyle Park needs some work from the efforts of the caretakers, Alpine City, and volunteers for maintenance and enhancement. There are a lot of opportunities for people to do projects that would help the park immensely. This Master Plan shows some of those opportunities that the city and volunteers can take to start the process of revitalization and improvement. Basic property cleanup and trail maintenance is the first task that can be done and should be periodically done as needed. The key describes what the map represents and the numbers indicate the priority each project has according to the Moyle Park Committee. If done right, this park will not only better reflect its historical significance but it will draw people in to take advantage of the recreational amenity and educational tool that can be.