



# Fiscal Year 2010 – 2011 Budget Report

Adopted Budget  
June 8, 2010

## **Alpine City Council**

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

Page intentionally left blank

## **Table of Contents**

### Introduction

|                                       |    |
|---------------------------------------|----|
| Mayor and City Council.....           | 4  |
| Budget Schedule.....                  | 6  |
| 2010-2011 City Manager’s Message..... | 7  |
| Statement of Indebtedness.....        | 10 |
| City-Wide Staffing by Department..... | 11 |
| General Fund.....                     | 12 |
| Impact Fee Fund.....                  | 23 |
| Capital Improvement Fund.....         | 25 |
| Water Fund.....                       | 27 |
| Sewer Fund.....                       | 28 |
| Pressure Irrigation Fund.....         | 31 |
| Storm Drain Fund.....                 | 33 |
| Trust and Agency Fund.....            | 35 |
| Cemetery Perpetual Care Fund.....     | 36 |
| Budget Totals.....                    | 37 |

Mayor  
Hunt Willoughby

Council  
Member  
Jim Tracy

Council  
Member  
Bradley  
Reneer

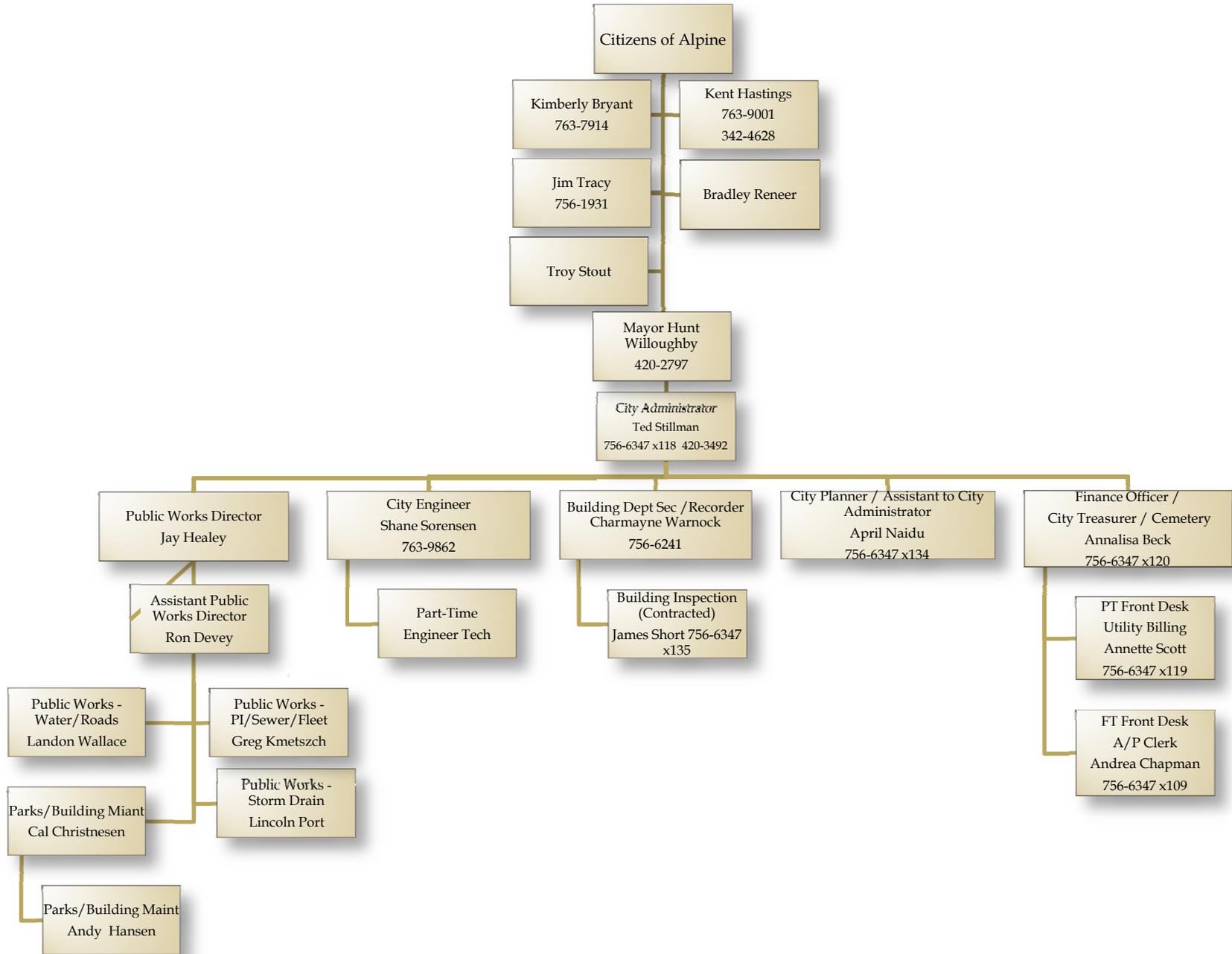
Council  
Member  
Kimberly  
Bryant

Council  
Member  
Troy  
Stout

Council  
Member  
Kent  
Hastings

**LIAISON ASSIGNMENTS:**

|   |                 |
|---|-----------------|
| TIMPANOGOS SPECIAL SERVICE DISTRICT     | Bradley Reneer  |
| COUNCIL OF GOVERNMENTS                  | Hunt Willoughby |
| NORTH POINTE SOLID WASTE DISTRICT       | Troy Stout      |
| MOUNTAINLAND ASSOCIATION OF GOVERNMENTS | Hunt Willoughby |
| LONE PEAK PUBLIC SAFETY DISTRICT        | Kent Hastings   |



**BUDGET SCHEDULE**

---

**May 11, 2010**

**Adoption of the Tentative Budget**

**May 25, 2010**

**Work session on the tentatively adopted budget**

**June 8, 2010**

**Adoption of Final Budget**

**August 10, 2010**

**Truth in Taxation Hearing (if necessary)**

## 2010-2011 CITY MANAGER'S MESSAGE

---

In the 2009-2010 Budget I stated that "This Budget has been prepared in a dramatically different fiscal environment than last year's budget. The nation is facing an economic crisis that none knows the outcome. Will it get worse or will it get better?" It got worse. Many city revenues have continued to decline.

The City has weathered the economic downturn so far because it has established sound financial policies. The City takes a conservative approach when creating its Tentative Budget.

### Expenditure Highlights

Personnel – The Tentative Budget includes a request for an Engineering Tech position which would manage the Storm Drain system.

Fire – The Fire Dept. hired 9 new fire fighters in 2006-2007 as part of a federal grant. The city's cost increases with each year of the grant. The biggest issue in Fire will be declining revenues with the loss of ambulance transfer revenue.

Equipment – The Budget includes funds to purchase:

|                    |          |  |
|--------------------|----------|--|
| Lawn Mower         | \$14,000 | Replaces existing Grasshopper lawn mower   |
| Backhoe payment    | \$ 8,000 | Annual backhoe payment   |
| Pickup Truck       | \$26,000 | Replace one Public Works pickup truck  |
| Snow Plow          | \$ 7,000 | Replace snow plow  |
| Park Maint Vehicle | \$20,000 | Replace air compressor   |
| Large Lawn Mower   | \$65,000 | Add large lawn mower to maintain 100 South Park.<br>This mower replaces an existing mower which would be used as a backup. |

**Total** **\$140,000**

Capital— This year's projects include:

- 100 South Park Construction
- Overlays, crack seals & chip seals \$ 280,000 (Class C Road)

A tax increase may be needed to balance the 2010-2011 budget. Sewer rates will need to be increased due to the Timpanogos Special Service District rates that will increase by 25% on July 1, 2010.

## 2010 – 2011 Budget Discussion Items

|   |          |
|---|----------|
| 1. Flashing crosswalk lights at Westfield Elementary School | \$10,000 |
| 2. Radar Speed limit signs on Ranch Drive                   | \$10,000 |
| 3. PRO committee salaries                                   | \$3,900  |
| 4. Planning Commission salaries                             | \$2,100  |
| 5. City Council Salaries                                    | \$12,000 |
| 6. American Fork Recreation program                         | \$43,000 |
| 7. 800 South Trail  | ?        |
| 8. Tuition reimbursement program                            | \$7,000  |
| 9. Alpine Days Salaries                                     | \$5,000  |
| 10. Old Police Station Remodel                              | \$0      |
| 11. 100 South Dedication                                    | \$1,000  |

## EQUIPMENT REPLACEMENT SCHEDULE

| EQUIPMENT          | 10-11          | 11-12         | 12-13         | 13-14          | 14-15          | 15-16          | 16-17          | 17-18          | 18-19          | TOTAL            |
|--------------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Bobtail 1          |                |               |               |                |                | 95,000         |                |                |                | 95,000           |
| Bobtail 2          |                |               |               |                | 95,000         |                |                |                |                | 95,000           |
| Bobtail 3          |                |               |               |                |                |                |                |                | 95,000         | 95,000           |
| Bobtail 4          |                |               |               |                |                |                | 95,000         |                |                | 95,000           |
| Pickup 1           | 26,000         |               |               |                |                |                |                |                |                | 26,000           |
| Pickup 2           |                | 26,000        |               |                | 26,000         |                |                |                |                | 52,000           |
| Pickup 3           |                |               |               | 20,000         |                |                |                |                |                | 20,000           |
| Pickup 4           |                |               | 26,000        |                |                |                |                |                |                | 26,000           |
| Street Sweeper     |                |               |               |                |                |                | 80,000         |                |                | 80,000           |
| Backhoe            | 8,000          | 8,000         | 8,000         | 8,000          | 8,000          | 8,000          | 8,000          | 8,000          |                | 64,000           |
| Skid Steer (trade) |                |               |               |                |                |                |                | 50,000         |                | 50,000           |
| Sewer TV/ GPS      |                | 10,000        |               |                |                |                |                |                |                | 10,000           |
| Plow               | 7,000          |               | 7,000         |                |                |                | 7,000          |                | 7,000          | 28,000           |
| Crack Sealer       |                |               |               |                |                |                |                | 45,000         |                | 45,000           |
| Crew Truck         |                | 28,000        |               |                |                | 28,000         |                |                |                | 56,000           |
| Tractor            |                |               |               |                |                |                |                |                | 20,000         | 20,000           |
| Roller             |                |               |               |                | 35,000         |                |                |                |                | 35,000           |
| Utility Truck      |                |               |               |                |                |                |                | 40,000         |                | 40,000           |
| Lawn Mower (small) | 14,000         |               | 14,000        |                | 14,000         |                |                |                | 14,000         | 56,000           |
| Loader             |                |               |               | 85,000         |                |                |                |                |                | 85,000           |
| Trash Pump         |                |               |               | 20,000         |                |                |                |                |                | 20,000           |
| Park Maint Vehicle | 20,000         |               |               |                |                |                |                |                |                | 20,000           |
| Air Compressor     |                |               | 20,000        |                |                |                |                |                |                | 20,000           |
| Tar Spreader       |                |               |               |                |                |                |                |                | 50,000         | 50,000           |
| Lawn Mower (large) | 65,000         |               |               |                |                | 65,000         |                |                |                | 130,000          |
| Aerator            |                |               |               |                | 10,000         |                |                | 10,000         |                | 20,000           |
| <b>Total</b>       | <b>140,000</b> | <b>72,000</b> | <b>75,000</b> | <b>133,000</b> | <b>188,000</b> | <b>196,000</b> | <b>190,000</b> | <b>153,000</b> | <b>186,000</b> | <b>1,333,000</b> |

### 2010-2011 Equipment Funding

|                          |                      |
|--------------------------|----------------------|
| Capital Improvement Fund | \$ 86,000.00         |
| Water Fund               | \$ 18,000.00         |
| Sewer fund               | \$ 18,000.00         |
| Pressure Irrigation Fund | \$ 18,000.00         |
|                          | <u>\$ 140,000.00</u> |

**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, 2009 | Fiscal Year 2001-2010 Payments | Fiscal Year Issued | Fiscal Year Completion |
|-----------------------------|---------------|---------------------------------|--------------------------------|--------------------|------------------------|
| <b>Revenue Bonds</b>        |               |                                 |                                |                    |                        |
| PI Revenue                  | \$8,345,000   | \$6,816,022                     | \$575,057                      | 2001               | 2027-2028              |
|                             |               |                                 |                                |                    |                        |
| Grand Total                 | \$8,345,000   | \$6,816,022                     | \$575,057                      |                    |                        |

The City of Alpine has one outstanding bond issues:

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

**CITY-WIDE STAFFING BY DEPARTMENT**

---

| DEPARTMENT                     | Current Salaries            | Department Total | PERCENT |
|--------------------------------|-----------------------------|------------------|---------|
| Mayor and City Council         |                             | \$ 33,600.00     | 4%      |
| Mayor                          | \$ 9,600.00                 |                  |         |
| City Council                   | \$ 24,000.00                |                  |         |
| City Administrator             |                             | \$ 162,514.00    | 19%     |
| City Administrator             | \$ 118,581.00               |                  |         |
| City Recorder                  | \$ 43,933.00                |                  |         |
| Administrative Services        |                             | \$ 92,179.00     | 11%     |
| Finance Officer                | \$ 40,254.00                |                  |         |
| Accounting Clerk               | \$ 28,080.00                |                  |         |
| Utility Billing Clerk          | \$ 23,845.00                |                  |         |
| Development Services           |                             | \$ 93,937.00     | 11%     |
| Building Dpt Admin             | \$ 40,851.00                |                  |         |
| Planning Commission<br>Planner | \$ 9,750.00<br>\$ 43,336.00 |                  |         |
| Public Works                   |                             | \$ 352,771.00    | 42%     |
| Public Works Director          | \$ 91,665.00                |                  |         |
| Assist PW Director             | \$ 61,718.00                |                  |         |
| Public Works Maint 1           | \$ 52,520.00                |                  |         |
| Public Works Maint 1           | \$ 52,520.00                |                  |         |
| Public Works Maint 2           | \$ 32,926.00                |                  |         |
| Park/Cem Maint 1               | \$ 34,736.00                |                  |         |
| Park/Cem Maint 2               | \$ 26,686.00                |                  |         |
| Engineering                    |                             | \$ 108,460.00    | 13%     |
| City Engineer                  | \$ 97,760.00                |                  |         |
| Engineer Tech                  | \$ 10,700.00                |                  |         |
| City Totals                    | \$ 843,461.00               | \$ 843,461.00    | 100%    |

## GENERAL FUND

---

### GENERAL FUND REVENUES

| Acct No                          | Account Description               | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|----------------------------------|-----------------------------------|---------------------|---------------------|---------------------------------|
| <b>General Fund</b>              |                                   |                     |                     |                                 |
| <b>Taxes</b>                     |                                   |                     |                     |                                 |
| 10-31-10                         | Current Year General Property     | 725,768             | 760,695             | 828,079                         |
| 10-31-20                         | Redemption Taxes                  | 71,471              | 42,000              | -                               |
| 10-31-30                         | General Sales and Use Taxes       | 980,320             | 860,000             | 896,754                         |
| 10-31-31                         | Motor Vehicle Tax                 | 85,524              | 80,000              | 71,000                          |
| 10-31-40                         | Franchise Fee                     | 624,386             | 502,720             | 535,000                         |
| 10-31-90                         | Penalties & Int on delinquent     | 4,800               | 900                 | 2,000                           |
|                                  | Taxes Totals:                     | 2,492,269           | 2,246,315           | 2,332,833                       |
| <b>Licenses and Permits</b>      |                                   |                     |                     |                                 |
| 10-32-10                         | Business Licenses and Permits     | 18,360              | 14,000              | 18,000                          |
| 10-32-20                         | Plan Check Fees                   | 46,990              | 42,750              | 42,000                          |
| 10-32-21                         | Building Permits                  | 75,431              | 58,750              | 52,000                          |
| 10-32-22                         | Building Permit Assessment        | 778                 | 2,200               | 1,000                           |
|                                  | Licenses and Permits Totals:      | 141,559             | 117,700             | 113,000                         |
| <b>Intergovernmental Revenue</b> |                                   |                     |                     |                                 |
| 10-33-17                         | Cultural - Recreation             | -                   | 1,500               | -                               |
| 10-33-41                         | Utah County Grant                 | -                   | -                   | 5,873                           |
| 10-33-56                         | Road Fund Allotment               | 310,932             | 220,000             | 280,000                         |
| 10-33-58                         | State Liquor Fund Allotment       | 5,254               | 4,500               | 5,200                           |
|                                  | Intergovernmental Revenue Totals: | 316,186             | 226,000             | 291,073                         |
| <b>Charges for Services</b>      |                                   |                     |                     |                                 |
| 10-34-13                         | Zoning and Subdivision Fees       | 5,028               | 6,000               | 5,000                           |
| 10-34-14                         | Annexations Applications          | 1,000               | 100                 | 100                             |
| 10-34-15                         | Sales of Maps and Publications    | 111                 | 2,000               | 100                             |
| 10-34-22                         | Public Safety District Rental     | 48,887              | 46,000              | 45,000                          |
| 10-34-40                         | Waste Collection Sales            | 252,157             | 429,000             | 445,000                         |
| 10-34-69                         | Youth Council                     | 1,300               | -                   | 1,300                           |
| 10-34-81                         | Sale of Cemetery Lots             | 15,650              | 5,000               | 5,000                           |
| 10-34-83                         | Burial Fees                       | 8,925               | 5,000               | 8,000                           |
|                                  | Charges for Services Totals:      | 333,058             | 493,100             | 509,500                         |
| <b>Fines and Forfeitures</b>     |                                   |                     |                     |                                 |
| 10-35-10                         | Traffic Fines                     | 73,868              | 65,000              | 75,000                          |
| 10-35-12                         | Victim Reparation Assessment      | -                   | -                   | -                               |
| 10-35-15                         | Other Fines                       | 5,165               | 1,000               | 1,000                           |
| 10-35-16                         | Traffic School                    | 2,570               | -                   | 2,500                           |
|                                  | Fines and Forfeitures Totals:     | 81,603              | 66,000              | 78,500                          |

| <b>Acct No</b>                            | <b>Account Description</b>          | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|---|-------------------------------------|-----------------------------|-----------------------------|--|
| <b><u>Rents and Other Revenue</u></b>     |                                     |                             |                             |  |
| 10-36-19                                  | Recycling                           | -                           | -                           | -  |
| 10-36-20                                  | Rents and Concessions               | 3,156                       | 100                         | 2,000                                    |
| 10-36-25                                  | Private Donation/Grant              | -                           | -                           | -  |
|   | Rents and Other Revenue Totals:     | 3,156                       | 100                         | 2,000                                    |
| <b><u>Interest and Misc Revenue</u></b>   |                                     |                             |                             |  |
| 10-38-10                                  | Interest Earnings                   | 26,005                      | 11,000                      | 5,000                                    |
| 10-38-17                                  | Alpine Days                         | 26,566                      | 26,400                      | 26,000                                   |
| 10-38-18                                  | Rodeo Revenue                       | 11,788                      | -                           | 8,000                                    |
| 10-38-50                                  | Bicentennial Books                  | 3,342                       | 700                         | 1,200                                    |
| 10-38-90                                  | Sundry Revenues                     | 17,646                      | -                           | 15,000                                   |
|   | Interest and Misc Revenue Totals:   | 85,347                      | 38,100                      | 55,200                                   |
| <b><u>Transfers and Contributions</u></b> |                                     |                             |                             |  |
| 10-39-10                                  | General Fund Surplus                | -                           | 222,000                     |  |
| 10-39-15                                  | Transfer From Water                 | 6,000                       | 6,000                       | 6,000                                    |
| 10-39-20                                  | Contribution for Paramedic          | 27,671                      | 27,000                      | 28,000                                   |
| 10-39-25                                  | Transfer From Sewer                 | 3,500                       | 3,500                       | 3,500                                    |
|   | Transfers and Contributions Totals: | 37,171                      | 258,500                     | 37,500                                   |
|   | <b>General Fund Revenue Totals:</b> | <b>3,490,349</b>            | <b>3,445,815</b>            | <b>3,419,606</b>                         |

**ADMINISTRATION EXPENSE**

**Department Purpose:** The Administrative Department is responsible for the day-to-day administration of the city. This department also includes the City Recorder who administers municipal legislative processes and is the central point for the public to obtain information regarding these processes. The Recorder oversees the City Council agendas and records minutes for all meetings. The budget includes an increase in technical and professional services to fund the re-writing of the City Code.

**Personnel:** City Administrator 50%  
 City Recorder 100%  
 Mayor and City Council 100%

| Acct No                | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|------------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Administration</b>  |                                |                     |                     |                                 |
| 10-41-11               | Salaries & Wages               | 139,759             | 149,710             | 136,000                         |
| 10-41-13               | Employee Benefits              | 61,549              | 50,640              | 55,000                          |
| 10-41-14               | Overtime Wages                 | 365                 | 500                 | 2,200                           |
| 10-41-21               | Books, Subscriptions & Member  | 12,440              | 12,000              | 12,000                          |
| 10-41-22               | Public Notices                 | 3,666               | 5,000               | 4,000                           |
| 10-41-23               | Travel                         | 6,480               | 4,000               | 4,000                           |
| 10-41-24               | Office Expenses, Supplies&Post | 10,056              | 8,000               | 8,000                           |
| 10-41-25               | Equipment - Supplies & Maint   | 92                  | 1,000               | 500                             |
| 10-41-28               | Telephone                      | 5,020               | 5,100               | 5,000                           |
| 10-41-30               | Technical & Professional Serv  | 14,494              | 12,000              | 22,000                          |
| 10-41-33               | Education                      | 1,671               | 1,000               | 1,800                           |
| 10-41-46               | Council Discretionary Fund     | 6,091               | 9,000               | 8,000                           |
| 10-41-51               | Insurance                      | 9,574               | 16,200              | 10,000                          |
| 10-41-63               | Other Services                 | 2,585               | 3,000               | 3,000                           |
| 10-41-64               | Other Expenses                 | 266                 | 1,000               | 1,500                           |
| Administration Totals: |                                | 274,108             | 278,150             | 273,000                         |

**COURT EXPENSE**

**Department Purpose:** Alpine City contracts with Highland City for court services. They maintain all court cases, records and reports.

| Acct No       | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Court</b>  |                                |                     |                     |                                 |
| 10-42-21      | Books, Subscriptions           | 25                  |                     | -                               |
| 10-42-24      | Office Expenses, Supplies&Post | 1,680               | 1,000               | 1,500                           |
| 10-42-31      | Technical & Professional Serv  | 56,268              | 40,800              | 60,000                          |
| 10-42-40      | Witness Fees                   | 232                 | 100                 | 300                             |
| 10-42-42      | Bailiff                        | -                   | -                   | -                               |
| 10-42-46      | Victim Reparation Assessment   | 23,578              | 22,500              | 23,000                          |
| Court Totals: |                                | 81,783              | 64,400              | 84,800                          |

**TREASURER EXPENSE**

**Department Purpose:** Custodian of City funds. Oversees receipt of public funds and ensures deposit within three days in City bank accounts.

**Personnel:** Finance Officer 20%

| Acct No          | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Treasurer</b> |                                |                     |                     |                                 |
| 10-43-11         | Salaries & Wages               |                     | 8,435               | 9,400                           |
| 10-43-13         | Employee Benefits              | -                   | 5,220               | 6,250                           |
| 10-43-14         | Overtime Wages                 | -                   | 500                 | 500                             |
| 10-43-21         | Books, Subscriptions & Member  | 416                 | 400                 | 300                             |
| 10-43-23         | Travel                         | 114                 | 500                 | 200                             |
| 10-43-24         | Office Expenses, Supplies&Post | 300                 | 600                 | 300                             |
| 10-43-25         | Equipment - Supplies & Maint   | -                   | 250                 | 200                             |
| 10-43-33         | Education                      | 3,985               | 3,800               | 3,800                           |
| 10-43-34         | Accounting Services / Audit    | 10,745              | 12,000              | 11,000                          |
|                  | Treasurer Totals:              | 15,560              | 31,705              | 31,950                          |

**ELECTIONS EXPENSE**

**Department Purpose:** Coordinate and supervise municipal elections. There will not be a municipal election in 2011.

| Acct No          | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Elections</b> |                                |                     |                     |                                 |
| 10-50-24         | Office Expenses, Supplies&Post | -                   | 3,000               | -                               |
| 10-50-62         | Miscellaneous Services         | -                   | 3,000               | -                               |
|                  | Elections Totals:              | -                   | 6,000               | -                               |

**GOVERNMENT BUILDINGS EXPENSE**

**Department Purpose:** Maintenance and upkeep of all City owned buildings. This department includes utilities and supplies for all buildings.

**Personnel:** Part Time Custodial 100%  
 Parks Maint 10%  
 Parks Maint 10%

| Acct No                     | Account Description          | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|-----------------------------|------------------------------|---------------------|---------------------|---------------------------------|
| <b>Government Buildings</b> |                              |                     |                     |                                 |
| 10-52-11                    | Salaries & Wages             | 1,660               | 3,260               | 6,800                           |
| 10-52-12                    | Salaries & Wages Temp Emp    | 951                 | -                   | 5,600                           |
| 10-52-13                    | Employee Benefits            | 807                 | 1,630               | 4,750                           |
| 10-52-14                    | Overtime Wages               | 64                  | 100                 | 100                             |
| 10-52-26                    | Building Supplies            | 17,053              | 12,000              | 6,000                           |
| 10-52-27                    | Utilities                    | 20,417              | 21,000              | 15,000                          |
| 10-52-51                    | Insurance                    | 21,790              | 12,200              | 21,000                          |
| 10-52-63                    | Other Services               | 2,159               | 6,000               | 6,000                           |
| 10-52-72                    | Capital Outlay Buildings     | -                   | 2,000               | -                               |
|                             | Government Buildings Totals: | 64,901              | 58,190              | 65,250                          |

**EMERGENCY SERVICES EXPENSE**

**Department Purpose:** Alpine City contracts with the Lone Peak Public Safety District for all emergency services. The PSD provides police, fire and ambulance services to the residents of Alpine. The increase in Administration expenses are due to the new Dispatch program that the PSD is participating in.

| Acct No                   | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Emergency Services</b> |                                |                     |                     |                                 |
| 10-57-61                  | Police - Professional Services | 999,435             | 973,835             | 932,847                         |
| 10-57-63                  | Fire - Professional Services   | 294,127             | 308,900             | 449,215                         |
| 10-57-72                  | Administration                 | 12,062              | 18,670              | 73,944                          |
|                           | Emergency Services Totals:     | 1,305,624           | 1,301,405           | 1,456,006                       |

**BUILDING INSPECTION EXPENSE**

**Department Purpose:** Review plans for building code compliance, issue building permits and inspect all construction for code compliance. The building department contracts with Sunrise Engineering for all plan reviews and building inspections.

**Personnel:** Building Dept Secretary 100%

| <b>Acct No</b>             | <b>Account Description</b>     | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|----------------------------|--------------------------------|-----------------------------|-----------------------------|--|
| <b>Building Inspection</b> |                                |                             |                             |  |
| 10-58-11                   | Salaries & Wages               | 41,709                      | 42,895                      | 32,000                                   |
| 10-58-13                   | Employee Benefits              | 25,460                      | 20,160                      | 22,700                                   |
| 10-58-14                   | Overtime Wages                 | -                           | 500                         | 1,000                                    |
| 10-58-21                   | Books, Subscriptions & Member  | 100                         | 300                         | 100                                      |
| 10-58-23                   | Travel                         | -                           | 300                         | -  |
| 10-58-24                   | Office Expenses, Supplies&Post | 852                         | 2,000                       | 2,000                                    |
| 10-58-25                   | Equipment - Supplies & Maint   | -                           | 600                         | -  |
| 10-58-28                   | Telephone                      | 1,399                       | 1,500                       | 1,500                                    |
| 10-58-29                   | Contract - Building Inspector  | 34,542                      | 55,000                      | 25,000                                   |
| 10-58-34                   | Education                      | -                           | 500                         | -  |
| 10-58-51                   | Insurance & Surety Bonds       | 3,191                       | 3,190                       | 3,200                                    |
| 10-58-64                   | Other Expenses                 | -                           | 450                         | -  |
| 10-58-65                   | Building Permit Surcharge      | 638                         | 1,000                       | 1,000                                    |
|                            | Building Inspection Totals:    | 107,891                     | 128,395                     | 88,500                                   |

**PLANNING AND ZONING EXPENSE**

**Department Purpose:** The Planning Department acts as a liaison and mediator between the public and private community while promoting the goals of the community as a whole. This department also implements, updates and enforces the ordinances and codes of Alpine City; implements and updates the General Plan.

**Personnel:** City Planner 100%  
 City Engineer 30%  
 Planning Commission 100%

| <b>Acct No</b>               | <b>Account Description</b>           | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|------------------------------|--------------------------------------|-----------------------------|-----------------------------|--|
| <b>Planning &amp; Zoning</b> |                                      |                             |                             |  |
| 10-59-11                     | Salaries & Wages                     | 76,456                      | 92,910                      | 79,500                                   |
| 10-59-12                     | Salaries & Wages - Temp Emp          | 3,573                       | -                           | 3,000                                    |
| 10-59-13                     | Employee Benefits                    | 29,005                      | 39,985                      | 41,500                                   |
| 10-59-14                     | Overtime Wages                       | 98                          | 500                         | 500                                      |
| 10-59-21                     | Books, Subscriptions & Member        | 188                         | 1,500                       | 200                                      |
| 10-59-23                     | Travel                               | -                           | 900                         | 500                                      |
| 10-59-24                     | Office Expenses, Supplies&Post       | 1,111                       | 2,900                       | 1,200                                    |
| 10-59-30                     | Professional & Technical Serv        | 4,919                       | 6,000                       | 15,000                                   |
| 10-59-31                     | Legal Services for Subdivisions      | -                           | 1,000                       | 1,000                                    |
| 10-59-33                     | Engineering on Subdivisions          | -                           | 1,000                       | 1,000                                    |
| 10-59-34                     | Education                            | 1,020                       | 500                         | 500                                      |
| 10-59-63                     | Special Projects                     | 5,810                       | -                           | -  |
|                              | <b>Planning &amp; Zoning Totals:</b> | <b>122,180</b>              | <b>147,195</b>              | <b>143,900</b>                           |

**STREETS EXPENSE**

**Department Purpose:** The Street Department is responsible for maintaining all Alpine City streets. This is done by crack sealing, street striping, sidewalk maintenance, snow plowing, tree trimming and other road repairs.

**Personnel:** Public Works Director 20%  
 Assist PW Director 20%  
 Public Works Maint 25%  
 Public Works Maint 25%  
 Public Works Maint 25%  
 PT Engineering Tech 25%

| <b>Acct No</b> | <b>Account Description</b>   | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|----------------|------------------------------|-----------------------------|-----------------------------|--|
| <b>Streets</b> |                              |                             |                             |  |
| 10-60-11       | Salaries & Wages             | 63,559                      | 53,780                      | 77,000                                   |
| 10-60-12       | Salaries & Wages - Temp Emp  | -                           | 7,000                       | -  |
| 10-60-13       | Employee Benefits            | 30,213                      | 24,515                      | 41,700                                   |
| 10-60-14       | Overtime Wages               | 7,261                       | 8,000                       | 8,000                                    |
| 10-60-25       | Equipment - Supplies & Maint | 29,907                      | 25,000                      | 20,000                                   |
| 10-60-26       | Street Supplies and Maint    | 40,631                      | 62,000                      | 65,000                                   |
| 10-60-27       | Utilities                    | 213                         | 100                         | 200                                      |
| 10-60-28       | Mobil Telephone              | 1,254                       | 1,600                       | 1,200                                    |
| 10-60-29       | Power - Street Lights        | 48,951                      | 41,000                      | 42,000                                   |
| 10-60-51       | Insurance                    | 11,141                      | 10,500                      | 12,000                                   |
| 10-60-61       | Miscellaneous Supplies       | -                           | 1,000                       | 1,000                                    |
| 10-60-63       | Other Services               | 600                         | 1,500                       | 1,000                                    |
| 10-60-64       | Other Expenses               | 35                          | 1,000                       | 1,000                                    |
| 10-60-70       | Class C Road Funds           | 331,991                     | 376,700                     | 280,000                                  |
| 10-60-73       | Capital Outlay               | 2,121                       | 12,245                      | -  |
|                | Streets Totals:              | 567,877                     | 625,940                     | 550,100                                  |

**PARKS AND RECREATION EXPENSE**

**Department Purpose:** Maintain and operate all City parks providing an inviting atmosphere for all those using city park facilities and visiting City parks. This includes all mowing, sprinkler maintenance, and park facility maintenance.

**Personnel:** Parks/Cemetery Maint 45%  
 Parks/Cemetery Maint 45%  
 Part Time Summer 50%

| Acct No                              | Account Description           | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|--------------------------------------|-------------------------------|---------------------|---------------------|---------------------------------|
| <b><u>Parks &amp; Recreation</u></b> |                               |                     |                     |                                 |
| 10-70-11                             | Salaries & Wages              | 42,223              | 25,780              | 37,000                          |
| 10-70-12                             | Salaries & Wages - Temp Emp   | 12,238              | 30,000              | 15,000                          |
| 10-70-13                             | Employee Benefits             | 18,381              | 9,990               | 19,000                          |
| 10-70-14                             | Overtime Wages                | 1,121               | 1,500               | 1,500                           |
| 10-70-23                             | Travel                        | 1,091               | 500                 | 500                             |
| 10-70-25                             | Equipment - Supplies & Maint  | 8,000               | 10,500              | 12,000                          |
| 10-70-26                             | Building and Grounds Supplies | 14,671              | 17,000              | 15,000                          |
| 10-70-27                             | Utilities                     | 4,094               | 2,700               | 5,000                           |
| 10-70-51                             | Insurance                     | 7,910               | 9,700               | 9,000                           |
| 10-70-60                             | Rodeo Expense                 | 22,642              | -                   | 8,000                           |
| 10-70-61                             | Alpine Jr Miss                | 4,000               | 4,500               | 4,500                           |
| 10-70-63                             | Other Services - Am Fork Rec  | 61,341              | 60,345              | -                               |
| 10-70-64                             | Other Expenses                | 7,072               | 7,000               | 8,000                           |
| 10-70-65                             | Other Expenses - Alpine Days  | 24,129              | 26,400              | 25,000                          |
| 10-70-66                             | Other Expenses - Special Proj | -                   | 1,600               | 1,500                           |
| 10-70-67                             | Moyle Park                    | 7,656               | 5,000               | 5,000                           |
| 10-70-68                             | Library                       | 9,864               | 9,000               | 9,000                           |
| 10-70-69                             | Youth Council                 | 3,934               | 3,500               | 3,500                           |
| 10-70-70                             | Book Mobile                   | 13,097              | 13,200              | 13,200                          |
| 10-70-71                             | Trails                        | -                   | 1,000               | 1,000                           |
| 10-70-74                             | Capital Outlay - Family Pri   | 4,011               | 3,000               | 3,000                           |
|                                      | Parks & Recreation Totals:    | 267,475             | 242,215             | 195,700                         |

**CEMETERY EXPENSE**

**Department Purpose:** Maintain and operate the cemetery to provide an inviting atmosphere for those who wish to visit the City cemetery.

**Personnel:** Parks/Cemetery Maint 45%  
 Parks/Cemetery Maint 45%  
 Part Time Summer 50%

| Acct No         | Account Description          | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|-----------------|------------------------------|---------------------|---------------------|---------------------------------|
| <b>Cemetery</b> |                              |                     |                     |                                 |
| 10-77-11        | Salaries & Wages             | 40,563              | 25,780              | 37,000                          |
| 10-77-12        | Salaries & Wages - Temp Emp  | 12,238              | 17,000              | 15,000                          |
| 10-77-13        | Employee Benefits            | 17,647              | 9,990               | 19,000                          |
| 10-77-14        | Overtime Wages               | 1,057               | 1,400               | 1,500                           |
| 10-77-24        | Office Expenses              | 225                 |                     | 200                             |
| 10-77-25        | Equipment - Supplies & Maint | 3,182               | 9,000               | 3,500                           |
| 10-77-26        | Building and Grounds         | 5,691               | 3,500               | 3,500                           |
| 10-77-51        | Insurance                    | 7,910               | 9,850               | 7,000                           |
| 10-77-61        | Miscellaneous Supplies       | 1,467               | 300                 | 300                             |
| 10-77-63        | Other Services               | 2,381               | 250                 | 250                             |
|                 | Cemetery Totals:             | 92,361              | 77,070              | 87,250                          |

**GARBAGE EXPENSE**

**Department Purpose:** Provide waste removal services to residents. Alpine City contracts with Ace Disposal for the pickup of all trash and recycling.

**Personnel:** Billing Clerk 25%  
 Public Works Director 10%  
 Accounting Clerk 25%  
 Finance Officer 20%

| Acct No        | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|----------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Garbage</b> |                                |                     |                     |                                 |
| 10-82-11       | Salaries & Wages               | 16,079              | 36,090              | 32,000                          |
| 10-82-13       | Employee Benefits              | 5,696               | 10,990              | 18,700                          |
| 10-82-14       | Overtime Wages                 | 288                 | 500                 | 500                             |
| 10-82-24       | Office Expenses, Supplies&Post | 2,182               | 2,900               | 3,500                           |
| 10-82-28       | Telephone                      | 363                 | 550                 | 750                             |
| 10-82-34       | Technology Update              | -                   | 2,000               | 2,000                           |
| 10-82-61       | Tipping Fees                   | 78,478              | 144,000             | 116,000                         |
| 10-82-62       | Waste Pickup Contract          | 136,938             | 226,120             | 200,000                         |
| 10-82-64       | Other Expenses                 | 436                 | 2,000               | 700                             |
|                | Garbage Totals:                | 240,460             | 425,150             | 374,150                         |

**MISCELLANEOUS EXPENSE**

This Department includes UTA transit tax, technology upgrades for the General Fund, and transfers from other accounts.

| <b>Acct No</b>       | <b>Account Description</b>          | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|----------------------|-------------------------------------|-----------------------------|-----------------------------|--|
| <b>Miscellaneous</b> |                                     |                             |                             |  |
| 10-99-05             | Transfer to Other Fund              | -                           | -                           |  |
| 10-99-18             | UTA Tax                             | 70,069                      | 50,000                      | 62,000                                   |
| 10-99-25             | Technology Upgrade                  | 8,421                       | 10,000                      | 7,000                                    |
| 10-99-80             | Transfer to Capital Imp Fund        | 300,000                     | -                           |  |
| 10-99-82             | Transfer to Bond Sinking Fund       | -                           | -                           |  |
|                      | Miscellaneous Totals:               | 378,490                     | 60,000                      | 69,000                                   |
|                      | <b>General Fund Expenses:</b>       | <b>3,518,710</b>            | <b>3,445,815</b>            | <b>3,419,606</b>                         |
|                      | <b>General Fund Revenue Totals:</b> | <b>3,490,349</b>            | <b>3,445,815</b>            | <b>3,419,606</b>                         |
|                      | <b>General Fund Totals:</b>         | <b>(28,361)</b>             | <b>-</b>                    | <b>-</b>                                 |

## IMPACT FEE FUND

---

Impact fees are collected as part of new subdivision development or as a building permit fee. Impact fees are used for the construction or improvement of city facilities due to growth.

The impact fee fund also includes fees charged by and collected on behalf of the Timpanogos Special Service District. These fees are passed onto the TSSD on a monthly basis.

| Acct No                                 | Account Description               | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---|-----------------------------------|---------------------|---------------------|---------------------------------|
| <b><u>Impact Fees</u></b>               |                                   |                     |                     |                                 |
| <b><u>Operating Revenues</u></b>        |                                   |                     |                     |                                 |
| 15-37-21                                | Street & Transportation Fees      | 32,144              | 21,000              | 10,000                          |
| 15-37-31                                | Recreation Facility Fees          | 21,504              | 15,000              | 15,000                          |
| 15-37-41                                | Timp Sewer Hook On Fees           | 43,680              | 90,000              | 20,000                          |
|   | Operating Revenues Totals:        | 97,328              | 126,000             | 45,000                          |
| <b><u>Interest and Misc Revenue</u></b> |                                   |                     |                     |                                 |
| 15-38-10                                | Interest Earnings                 | 9,097               | 3,000               | 3,000                           |
| 15-39-10                                | Fund Surplus                      | -                   | 261,000             | 313,395                         |
|   | Interest and Misc Revenue Totals: | 9,097               | 264,000             | 316,395                         |
|   | Impact Fees Revenues              | 106,425             | 390,000             | 361,395                         |
| <b><u>Expenditures</u></b>              |                                   |                     |                     |                                 |
| 15-40-12                                | Timp Sewer Dist Impact Fees       | 43,680              | 90,000              | 20,000                          |
| 15-40-21                                | Street & Trans Expenses           | -                   | -                   | 10,000                          |
| 15-40-31                                | Park System                       | 11,340              | 300,000             | 331,395                         |
|   | Expenditures Totals:              | 55,020              | 390,000             | 361,395                         |
|   | <b>Impact Fees Revenues</b>       | <b>84,813</b>       | <b>390,000</b>      | <b>361,395</b>                  |
|   | <b>Expenditures Totals:</b>       | <b>38,670</b>       | <b>390,000</b>      | <b>361,395</b>                  |
|   | <b>Impact Fees Totals:</b>        | <b>46,143</b>       | <b>-</b>            | <b>-</b>                        |

**15 - PARK IMPACT FEES**

|                      | 2010-2011           | 2011-2012          | 2012-2013          | 2013-2014          | 2014-2015          |
|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Balance    | \$316,395.00        | -\$18,605.00       | -\$3,605.00        | \$11,395.00        | \$26,395.00        |
| Revenue              | \$15,000.00         | \$15,000.00        | \$15,000.00        | \$15,000.00        | \$15,000.00        |
| <b>Total Revenue</b> | <b>\$331,395.00</b> | <b>-\$3,605.00</b> | <b>\$11,395.00</b> | <b>\$26,395.00</b> | <b>\$41,395.00</b> |

|                                |                     |               |               |               |               |
|--------------------------------|---------------------|---------------|---------------|---------------|---------------|
| 100 South Park<br>Construction | \$350,000.00        |               |               |               |               |
| <b>Total Expenditures</b>      | <b>\$350,000.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

|                       |                     |                    |                    |                    |                    |
|-----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Ending Balance</b> | <b>-\$18,605.00</b> | <b>-\$3,605.00</b> | <b>\$11,395.00</b> | <b>\$26,395.00</b> | <b>\$41,395.00</b> |
|-----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|

**15 - STREET IMPACT FEES**

|                      | 2010-2011           | 2011-2012          | 2012-2013           | 2013-2014          | 2014-2015           |
|----------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| Beginning Balance    | \$95,000.00         | \$69,000.00        | \$118,500.00        | \$59,150.00        | \$112,750.00        |
| Revenue              | \$10,000.00         | \$10,000.00        | \$10,000.00         | \$10,000.00        | \$10,000.00         |
| <b>Total Revenue</b> | <b>\$105,000.00</b> | <b>\$79,000.00</b> | <b>\$128,500.00</b> | <b>\$69,150.00</b> | <b>\$122,750.00</b> |

|                           |                    |               |               |               |               |
|---------------------------|--------------------|---------------|---------------|---------------|---------------|
| Intersection Improvements | \$89,200.00        |               |               |               |               |
| <b>Total Expenditures</b> | <b>\$89,200.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

|                       |                    |                    |                     |                    |                     |
|-----------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| <b>Ending Balance</b> | <b>\$15,800.00</b> | <b>\$79,000.00</b> | <b>\$128,500.00</b> | <b>\$69,150.00</b> | <b>\$122,750.00</b> |
|-----------------------|--------------------|--------------------|---------------------|--------------------|---------------------|

## CAPITAL IMPROVEMENT FUND

---

The Capital Improvement Fund is used for the construction of new facilities, streets, parks or other city assets. Equipment replacement for the streets, parks and cemetery departments are provided by this fund.

This fund also includes all Infra Structure Protection bonds that are placed at time of building permit to protect sidewalks during construction. These bonds are released after final inspection if no damage occurred.

| Acct No                            | Account Description                  | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|------------------------------------|--------------------------------------|---------------------|---------------------|---------------------------------|
| <b>Capital Improvements</b>        |                                      |                     |                     |                                 |
| <b>Interest and Misc Revenue</b>   |                                      |                     |                     |                                 |
| 45-38-10                           | Interest Revenue                     | 37,221              | 20,000              | 14,000                          |
| 45-38-12                           | Donations                            | 5,182               | -                   |                                 |
| 45-38-16                           | Contributions from Builders          | -                   | 100,000             |                                 |
| 45-38-90                           | State Grant / Special Projects       | -                   | -                   |                                 |
|                                    | Interest and Misc Revenue Totals:    | 42,403              | 120,000             | 14,000                          |
| <b>Transfers and Contributions</b> |                                      |                     |                     |                                 |
| 45-39-05                           | Loan from Water Fund                 | -                   | -                   | 331,419                         |
| 45-39-10                           | Transfer from General Fund           | 300,000             | -                   |                                 |
| 45-39-11                           | Capital Imp Fund Surplus             | -                   | 970,000             | 1,238,145                       |
|                                    | Transfers and Contributions Totals:  | 300,000             | 970,000             | 1,569,564                       |
|                                    | Capital Improvements Revenue Totals: | 342,403             | 1,090,000           | 1,583,564                       |
| <b>Expenditures</b>                |                                      |                     |                     |                                 |
| 45-40-42                           | Infra Protection Bonds               |                     | 100,000             | -                               |
| 45-40-52                           | Other Expenses                       | -                   | -                   | -                               |
| 45-40-64                           | Interest on Infra Bond Released      | 10,373              | 5,500               | 10,000                          |
| 45-40-70                           | Capital Outlay - Water Tank          | -                   | -                   |                                 |
| 45-40-72                           | Capital Outlay (100 South Park)      | 239,438             | 984,500             | 1,487,564                       |
| 45-40-73                           | Capital Outlay - Buildings           | -                   | -                   |                                 |
| 45-40-74                           | Capital Outlay - Equipment           | 94,688              | -                   | 86,000                          |
|                                    | Expenditures Totals:                 | 344,499             | 1,090,000           | 1,583,564                       |
|                                    | <b>Revenue Totals:</b>               | <b>342,403</b>      | <b>1,090,000</b>    | <b>1,583,564</b>                |
|                                    | <b>Expenditures Totals:</b>          | <b>344,499</b>      | <b>1,090,000</b>    | <b>1,583,564</b>                |
|                                    | <b>Capital Improvements Totals:</b>  | <b>(2,096)</b>      | <b>-</b>            | <b>-</b>                        |

**45 - CAPITAL IMPROVEMENT FUND**

|  | <b>2010-2011</b>      | <b>2011-2012</b>    | <b>2012-2013</b>    | <b>2013-2014</b>    | <b>2014-2015</b>     |
|--|-----------------------|---------------------|---------------------|---------------------|----------------------|
| Beginning Balance                              | \$1,152,145.00        | \$0.00              | -\$25,000.00        | -\$50,000.00        | -\$75,000.00         |
| Loan from Water Fund                           | \$331,419.08          |                     |                     |                     |                      |
| Revenue  | \$14,000.00           | \$5,000.00          | \$5,000.00          | \$5,000.00          | \$5,000.00           |
| <b>Total Revenue</b>                           | <b>\$1,497,564.08</b> | <b>\$5,000.00</b>   | <b>-\$20,000.00</b> | <b>-\$45,000.00</b> | <b>-\$70,000.00</b>  |
| 100 South Park<br>Equipment<br>Replacement     | \$1,487,564.08        | \$0.00              | \$30,000.00         | \$30,000.00         | \$30,000.00          |
| Infrastructure Bond<br>Infrastructure Interest | \$10,000.00           |                     |                     |                     |                      |
| <b>Total Expenditures</b>                      | <b>\$1,497,564.08</b> | <b>\$30,000.00</b>  | <b>\$30,000.00</b>  | <b>\$30,000.00</b>  | <b>\$30,000.00</b>   |
| <b>Ending Balance</b>                          | <b>\$0.00</b>         | <b>-\$25,000.00</b> | <b>-\$50,000.00</b> | <b>-\$75,000.00</b> | <b>-\$100,000.00</b> |

## WATER FUND

---

**Department Purpose:** The water department maintains and operates the Cities culinary water system. This system delivers safe, quality water at an adequate pressure to the residents of Alpine City. The water department maintains all service lines, fire hydrants, water valves and chlorinators and performs all testing on these systems.

|                   |                       |     |
|-------------------|-----------------------|-----|
| <b>Personnel:</b> | Public Works Director | 30% |
|                   | Asst PW Director      | 30% |
|                   | Public Works Maint    | 25% |
|                   | Public Works Maint    | 25% |
|                   | Public Works Maint    | 25% |
|                   | PT Engineering Tech   | 25% |
|                   | Accounting Clerk      | 25% |
|                   | Billing Clerk         | 25% |
|                   | City Engineer         | 30% |
|                   | City Administrator    | 20% |
|                   | Finance Officer       | 30% |

| Acct No                                   | Account Description                 | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---|-------------------------------------|---------------------|---------------------|---------------------------------|
| <b><u>Water Fund</u></b>                  |                                     |                     |                     |                                 |
| <b><u>Operating Revenues</u></b>          |                                     |                     |                     |                                 |
| 51-37-11                                  | Metered Water Sales                 | 487,020             | 510,000             | 461,189                         |
| 51-37-12                                  | Other Water Revenue                 | 39,414              | 10,000              | 23,300                          |
| 51-37-16                                  | Water Connection Fee                | 1,485               | 4,000               | 500                             |
| 51-37-17                                  | Penalties                           | 6,006               | 5,000               | 6,000                           |
| 51-37-20                                  | Water System Impact Fee             | 9,882               | 12,000              | 10,000                          |
|   | Operating Revenues Totals:          | 543,807             | 541,000             | 500,989                         |
| <b><u>Interest and Misc Revenue</u></b>   |                                     |                     |                     |                                 |
| 51-38-10                                  | Interest Earning                    | 53,241              | 64,000              | 18,000                          |
| 51-38-11                                  | School House Springs Property       | -                   | -                   |                                 |
| 51-38-70                                  | Developer Contributions             | 86,144              | -                   |                                 |
|   | Interest and Misc Revenue Totals:   | 139,385             | 64,000              | 18,000                          |
| <b><u>Transfers and Contributions</u></b> |                                     |                     |                     |                                 |
| 51-39-11                                  | Unappropriated Fund Equity          | -                   | 166,060             | 570,493                         |
|   | Transfers and Contributions Totals: | -                   | 166,060             | 570,493                         |
|   | <b>Water Fund Revenue Totals:</b>   | <b>683,192</b>      | <b>771,060</b>      | <b>1,089,482</b>                |

| Acct No                   | Account Description               | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---------------------------|-----------------------------------|---------------------|---------------------|---------------------------------|
| <b>Water Expenditures</b> |                                   |                     |                     |                                 |
| 51-80-11                  | Salaries/Wages-Permanent Empl     | 145,868             | 186,870             | 165,000                         |
| 51-80-12                  | Salaries/Wages-Temporary Empl     | 7,555               | 10,000              | 8,000                           |
| 51-80-13                  | Employee Benefits                 | 62,580              | 84,090              | 89,500                          |
| 51-80-14                  | Overtime Wages                    | 8,274               | 8,000               | 8,000                           |
| 51-80-21                  | Books, Subscriptions & Members    | 2,637               | 2,400               | 2,500                           |
| 51-80-23                  | Travel                            | 2,779               | 3,000               | 1,000                           |
| 51-80-24                  | Office Expense, Supplies & POS    | 12,025              | 6,500               | 12,000                          |
| 51-80-25                  | Equipment-Supplies & Maint        | 18,754              | 32,000              | 22,000                          |
| 51-80-26                  | Building and Grounds Supplies     | 14,754              | 26,000              | 10,000                          |
| 51-80-27                  | Utilities                         | 13,670              | 36,000              | 15,000                          |
| 51-80-28                  | Telephone                         | 7,497               | 9,000               | 1,000                           |
| 51-80-31                  | Professional & Technical Servi    | 255                 | 5,000               | 20,000                          |
| 51-80-32                  | Engineering                       | -                   | 1,000               | -                               |
| 51-80-33                  | Education                         | 612                 | 1,500               | 1,000                           |
| 51-80-34                  | Technology Update                 | 2,957               | 11,000              | 15,000                          |
| 51-80-35                  | Depreciation Expense              | 235,815             | 104,000             | 236,000                         |
| 51-80-51                  | Insurance and Surety Bonds        | 19,413              | 17,700              | 13,000                          |
| 51-80-62                  | Miscellaneous Services            | 360                 | -                   | 1,000                           |
| 51-80-63                  | Other Expenses                    | 16,111              | 14,000              | 8,000                           |
| 51-80-64                  | Customer Refund                   | 10,668              | 2,000               | 1,200                           |
| 51-80-70                  | Capital Outlay-Impact Fee         | -                   | 50,000              | 84,863                          |
| 51-80-72                  | Capital Outlay-Buildings          | -                   | -                   |                                 |
| 51-80-73                  | Capital Outlay-Improvements       | -                   | 30,000              | 20,000                          |
| 51-80-74                  | Capital Outlay-Equipment          | -                   | 75,000              | 18,000                          |
| 51-80-79                  | Capital Outlay-Other              | -                   | 50,000              | -                               |
| 51-80-90                  | Loan to Capital Improvement Fund  |                     |                     | 331,419                         |
| 51-80-93                  | 1% Transfer To General Fund       | 6,000               | 6,000               | 6,000                           |
|                           | <b>Water Expenditures Totals:</b> | <b>588,584</b>      | <b>771,060</b>      | <b>1,089,482</b>                |
|                           | <b>Water Fund Totals:</b>         | <b>94,608</b>       | <b>-</b>            | <b>-</b>                        |

#### 51 - WATER IMPACT FEES

|                           | 2010-2011           | 2011-2012           | 2012-2013          | 2013-2014          | 2014-2015           |
|---------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| Beginning Balance         | \$219,000.00        | \$144,137.00        | \$65,421.00        | \$75,421.00        | \$85,421.00         |
| Revenue                   | \$10,000.00         | \$15,000.00         | \$15,000.00        | \$15,000.00        | \$15,000.00         |
| <b>Total Revenue</b>      | <b>\$229,000.00</b> | <b>\$159,137.00</b> | <b>\$80,421.00</b> | <b>\$90,421.00</b> | <b>\$100,421.00</b> |
| Mountainville Dr Upsize   | \$22,019.00         |                     |                    |                    |                     |
| Mountainville Cir Upsize  | \$26,751.00         |                     |                    |                    |                     |
| Box Elder Booster         |                     | \$88,716.00         |                    |                    |                     |
| Master Plan Review        | \$5,000.00          | \$5,000.00          | \$5,000.00         | \$5,000.00         | \$5,000.00          |
| Grove Fire Flow Plan      | \$31,093.00         |                     |                    |                    |                     |
| <b>Total Expenditures</b> | <b>\$84,863.00</b>  | <b>\$93,716.00</b>  | <b>\$5,000.00</b>  | <b>\$5,000.00</b>  | <b>\$5,000.00</b>   |
| <b>Ending Balance</b>     | <b>\$144,137.00</b> | <b>\$65,421.00</b>  | <b>\$75,421.00</b> | <b>\$85,421.00</b> | <b>\$95,421.00</b>  |

**SEWER FUND**

---

**Department Purpose:** To maintain and operate the City sanitary sewer collection system.

**Personnel:**

|                       |     |
|-----------------------|-----|
| Public Works Director | 30% |
| Asst PW Director      | 20% |
| Public Works Maint    | 25% |
| Public Works Maint    | 25% |
| Public Works Maint    | 25% |
| PT Engineering Tech   | 25% |
| Accounting Clerk      | 25% |
| Billing Clerk         | 25% |
| City Engineer         | 20% |
| City Administrator    | 20% |
| Finance Officer       | 20% |

| Acct No                                   | Account Description                 | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---|-------------------------------------|---------------------|---------------------|---------------------------------|
| <b><u>Sewer Fund</u></b>                  |                                     |                     |                     |                                 |
| <b><u>Operating Revenues</u></b>          |                                     |                     |                     |                                 |
| 52-37-11                                  | Sewer System Usage Sales            | 308,062             | 495,500             | 953,135                         |
| 52-37-16                                  | Sewer Connection Fee                | 1,000               | 500                 | 500                             |
| 52-37-20                                  | Sewer System Impact Fee             | 5,225               | 10,000              | 2,000                           |
| 52-37-80                                  | Developers Contributions            | -                   | -                   | -                               |
|   | Operating Revenues Totals:          | 314,287             | 506,000             | 955,635                         |
| <b><u>Interest and Misc Revenue</u></b>   |                                     |                     |                     |                                 |
| 52-38-10                                  | Interest Earnings                   | 18,340              | 35,000              | 7,000                           |
|   | Interest and Misc Revenue Totals:   | 18,340              | 35,000              | 7,000                           |
| <b><u>Transfers and Contributions</u></b> |                                     |                     |                     |                                 |
| 52-39-10                                  | Transfer From Other Fund            | -                   | -                   | -                               |
| 52-39-11                                  | Unappropriated Fund Equity          | -                   | 249,655             | 324,998                         |
|   | Transfers and Contributions Totals: | -                   | 249,655             | 324,998                         |
|   | <b>Sewer Fund Revenue Totals:</b>   | <b>332,627</b>      | <b>790,655</b>      | <b>1,287,633</b>                |

\*\*\* Sewer System Usage Sales includes rate increase to cover TSSD increase.

| Act No                            | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|-----------------------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Sewer Expenditures</b>         |                                |                     |                     |                                 |
| 52-81-11                          | Salaries                       | 77,998              | 160,665             | 146,600                         |
| 52-81-12                          | Salaries and Wages Temp. Emp.  | 3,132               | 5,000               | 5,000                           |
| 52-81-13                          | Employee Benefits              | 32,621              | 72,300              | 77,600                          |
| 52-81-14                          | Overtime Wages                 | 5,673               | 7,000               | 7,000                           |
| 52-81-23                          | Travel                         | 554                 | 900                 | 900                             |
| 52-81-24                          | Office Expense, Supplies & POS | 2,223               | 2,500               | 3,000                           |
| 52-81-26                          | Building and Ground Supplies   | 2,439               | 500                 | 6,000                           |
| 52-81-27                          | Utilities                      | 148                 | 190                 | 300                             |
| 52-81-28                          | Telephone                      | 687                 | 600                 | 1,800                           |
| 52-81-34                          | Technology Update              | 1,629               | 5,000               | 10,000                          |
| 52-81-35                          | Depreciation Expense           | -                   | 51,000              | 112,300                         |
| 52-81-62                          | Timpanogos Special Service Dis | 192,595             | 280,500             | 575,000                         |
| 52-81-63                          | Other Services                 | -                   | -                   | -                               |
| 52-81-64                          | Other Expenses                 | -                   | 1,000               | 5,000                           |
| 52-81-70                          | Capital Outlay-Impact Fee      | 281,779             | 150,000             | 319,133                         |
| 52-81-73                          | Capital Outlay-Improvements    | -                   | -                   | -                               |
| 52-81-74                          | Capital Outlay-Equipment       | -                   | 50,000              | 18,000                          |
| 52-81-93                          | Transfer to General Fund       | -                   | 3,500               | -                               |
| <b>Sewer Expenditures Totals:</b> |                                | <b>601,478</b>      | <b>790,655</b>      | <b>1,287,633</b>                |
| <b>Sewer Fund Totals:</b>         |                                | <b>(268,851)</b>    | <b>-</b>            | <b>-</b>                        |

#### **52 - SEWER IMPACT FEES**

|                           | 2010-2011           | 2011-2012           | 2012-2013          | 2013-2014          | 2014-2015          |
|---------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| Beginning Balance         | \$415,000.00        | \$97,867.00         | \$21,367.00        | \$21,867.00        | \$22,367.00        |
| Sewer Impact Fees         | \$2,000.00          | \$4,000.00          | \$4,000.00         | \$4,000.00         | \$4,000.00         |
| <b>Total Revenue</b>      | <b>\$417,000.00</b> | <b>\$101,867.00</b> | <b>\$25,367.00</b> | <b>\$25,867.00</b> | <b>\$26,367.00</b> |
| Master Plan Update        | \$0.00              | \$3,500.00          | \$3,500.00         | \$3,500.00         | \$3,500.00         |
| 800 S Upgrade             | \$319,133.00        |                     |                    |                    |                    |
| Pioneer Dr 8" Line        |                     | \$77,000.00         |                    |                    |                    |
| <b>Total Expenditures</b> | <b>\$319,133.00</b> | <b>\$80,500.00</b>  | <b>\$3,500.00</b>  | <b>\$3,500.00</b>  | <b>\$3,500.00</b>  |
| <b>Ending Balance</b>     | <b>\$97,867.00</b>  | <b>\$21,367.00</b>  | <b>\$21,867.00</b> | <b>\$22,367.00</b> | <b>\$22,867.00</b> |

**PRESSURE IRRIGATION FUND**

---

**Department Purpose:** To maintain and operate the City's pressurized irrigation system. This includes the maintenance of all wells, pumps and distribution systems.

**Personnel:**

|                       |     |
|-----------------------|-----|
| Public Works Director | 10% |
| Asst PW Director      | 30% |
| Public Works Maint    | 25% |
| Public Works Maint    | 25% |
| Public Works Maint    | 25% |
| PT Engineering Tech   | 25% |
| Accounting Clerk      | 25% |
| Billing Clerk         | 25% |
| City Engineer         | 20% |
| City Administrator    | 10% |
| Finance Officer       | 10% |

| Acct No                                   | Account Description                        | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|---|--|---------------------|---------------------|---------------------------------|
| <b><u>Pressurized Irrigation</u></b>      |  |                     |                     |                                 |
| <b><u>Operating Revenues</u></b>          |  |                     |                     |                                 |
| 55-37-11                                  | Irrigation Water Sales                     | 447,457             | 703,745             | 839,680                         |
| 55-37-12                                  | Other Revenue                              | -                   | -                   | 500                             |
| 55-37-16                                  | Pressurized Connection Fee                 | 772                 | 5,000               | 1,000                           |
| 55-37-21                                  | Pressurized Irr Impact Fee                 | 12,132              | 50,000              | 4,000                           |
|   | Operating Revenues Totals:                 | 460,361             | 758,745             | 845,180                         |
| <b><u>Interest and Misc Revenue</u></b>   |  |                     |                     |                                 |
| 55-38-10                                  | Interest Earnings                          | 39,734              | 75,000              | 18,000                          |
| 55-38-70                                  | Developer Contributions                    | -                   | -                   | -                               |
|   | Interest and Misc Revenue Totals:          | 39,734              | 75,000              | 18,000                          |
| <b><u>Transfers and Contributions</u></b> |  |                     |                     |                                 |
| 55-39-11                                  | Unappropriated Fund Equity                 | -                   | 511,460             | 326,078                         |
| 55-39-40                                  | Transfer From Other Funds                  | -                   | -                   | -                               |
|   | Transfer and Contributions Totals:         | -                   | 511,460             | 326,078                         |
|   | <b>Pressure Irrigation Revenue Totals:</b> | <b>500,095</b>      | <b>1,345,205</b>    | <b>1,189,258</b>                |

| <b>Acct No</b>      | <b>Account Description</b>              | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|---------------------|---|-----------------------------|-----------------------------|--|
| <b>Expenditures</b> |   |                             |                             |  |
| 55-40-11            | Salaries & Wages, Administration        | 65,457                      | 147,100                     | 119,000                                  |
| 55-40-12            | Salaries and Wages Temp. Emp            | 3,132                       | 8,000                       | 4,500                                    |
| 55-40-13            | Employee Benefits                       | 29,469                      | 60,010                      | 63,700                                   |
| 55-40-14            | Overtime Wages                          | 5,604                       | 9,000                       | 8,000                                    |
| 55-40-23            | Travel                                  | 277                         | -                           | 500                                      |
| 55-40-25            | Equipment-Supplies & Maint              | 8,298                       | 8,500                       | 32,000                                   |
| 55-40-26            | Building & Grounds Supplies             | 474                         | 4,100                       | 8,550                                    |
| 55-40-27            | Utilities                               | 95,146                      | 100,000                     | 100,000                                  |
| 55-40-28            | Telephone                               | 553                         | -                           | 3,000                                    |
| 55-40-29            | Office Expense, Supplies & POS          | 5,084                       | 3,200                       | 6,000                                    |
| 55-40-32            | Engineer Services                       | -                           | 10,000                      | 10,000                                   |
| 55-40-33            | Technology Update                       | 2,447                       | 10,000                      | 10,000                                   |
| 55-40-34            | Annual Audit-Utah Water                 | -                           | 250                         | 250                                      |
| 55-40-35            | Depreciation Expense                    | -                           | 151,400                     | 213,000                                  |
| 55-40-51            | Insurance & Surety Bonds                | 8,658                       | 8,700                       | 9,000                                    |
| 55-40-62            | Miscellaneous Services                  | 508                         | 1,000                       | 500                                      |
| 55-40-63            | Other Expenses                          | 722                         | 1,500                       | 1,500                                    |
| 55-40-64            | Customer Fund                           | -                           | 1,700                       | -  |
| 55-40-72            | Capital Outlay-Other                    | -                           | -                           | -  |
| 55-40-73            | Capital Outlay                          | 5,175                       | -                           | -  |
| 55-40-74            | Capital Outlay-Equipment                | -                           | 50,000                      | 18,000                                   |
| 55-40-79            | Agents Fees                             | -                           | 500                         | -  |
| 55-40-80            | Trustee Fees                            | 100                         | 100                         | 1,500                                    |
| 55-40-83            | Bond Principal #8938222                 | 240,000                     | 770,145                     | 260,000                                  |
| 55-40-84            | Bond Interest #8938222                  | 161,748                     | -                           | 320,258                                  |
| 55-40-93            | Loan To Capital Improvement             | -                           | -                           | -  |
|                     | <b>Expenditures Totals:</b>             | <b>632,852</b>              | <b>1,345,205</b>            | <b>1,189,258</b>                         |
|                     | <b>Pressure Irrigation Fund Totals:</b> | <b>(132,757)</b>            | <b>-</b>                    | <b>-</b>                                 |

## STORM DRAIN FUND

**Department Purpose:** To maintain and operate the City's storm water system. This includes detention and retention ponds, sumps, inlets, storm drain mainlines and street sweeping. The storm water department is also responsible for ensuring the City is in compliance with the latest NPDES II requirements.

| Acct No                          | Account Description                | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|----------------------------------|------------------------------------|---------------------|---------------------|---------------------------------|
| <b>Storm Drain</b>               |                                    |                     |                     |                                 |
| <b>Operating Revenues</b>        |                                    |                     |                     |                                 |
| 56-37-11                         | Storm Drain Revenue                | 52,981              | 92,605              | 93,000                          |
| 56-37-21                         | Storm Drain Impact Fee             | 9,600               | 1,000               | 6,400                           |
|                                  | Operating Revenues Totals:         | 62,581              | 93,605              | 99,400                          |
| <b>Interest and Misc Revenue</b> |                                    |                     |                     |                                 |
| 56-38-10                         | Interest Earnings                  | 2,230               | 2,500               | 1,500                           |
| 56-38-70                         | Developer Contributions            | -                   | -                   | -                               |
|                                  | Interest and Misc Revenue Totals:  | 2,230               | 2,500               | 1,500                           |
| <b>Source 56-39</b>              |                                    |                     |                     |                                 |
| 56-39-11                         | Transfer From Other Fund           | -                   | -                   | -                               |
| 56-39-12                         | Fund Surplus                       | -                   | 77,470              | 104,293                         |
|                                  | Source 56-39 Totals:               | -                   | 77,470              | 104,293                         |
|                                  | <b>Storm Drain Revenue Totals:</b> | <b>64,811</b>       | <b>173,575</b>      | <b>205,193</b>                  |
| <b>Expenditures</b>              |                                    |                     |                     |                                 |
| 56-40-11                         | Salaries & Wages, Administration   | -                   | 37,500              | -                               |
| 56-40-13                         | Employee Benefits                  | -                   | 16,875              | -                               |
| 56-40-20                         | Planning                           | 13                  | 5,000               | 8,000                           |
| 56-40-21                         | Books, Subscriptions & Members     | -                   | 500                 | 3,000                           |
| 56-40-24                         | Office Expense, Supplies & POS     | 273                 | 500                 | 500                             |
| 56-40-34                         | Technology Update                  | -                   | -                   | 5,000                           |
| 56-40-35                         | Depreciation Expense               | -                   | -                   | -                               |
| 56-40-51                         | Insurance                          | 3,151               | 3,200               | 8,000                           |
| 56-40-62                         | Miscellaneous Services             | 2,035               | 10,000              | 2,000                           |
| 56-40-73                         | Capital Outlay                     | 549                 | 100,000             | 59,375                          |
| 56-40-74                         | Capital Outlay-Impact Fee          | -                   | -                   | 119,318                         |
|                                  | <b>Expenditures Totals:</b>        | <b>6,021</b>        | <b>173,575</b>      | <b>205,193</b>                  |
|                                  | <b>Storm Drain Fund Totals:</b>    | <b>58,790</b>       | <b>-</b>            | <b>-</b>                        |

**56 - STORM DRAIN IMPACT FEES**

|                           | <b>2010-2011</b>    | <b>2011-2012</b> | <b>2012-2013</b>  | <b>2013-2014</b>   | <b>2014-2015</b>   |
|---------------------------|---------------------|------------------|-------------------|--------------------|--------------------|
| Beginning Balance         | \$107,000.00        | -\$5,918.00      | \$482.00          | \$6,882.00         | \$13,282.00        |
| Impact Fees               | \$6,400.00          | \$6,400.00       | \$6,400.00        | \$6,400.00         | \$6,400.00         |
| <b>Total Revenue</b>      | <b>\$113,400.00</b> | <b>\$482.00</b>  | <b>\$6,882.00</b> | <b>\$13,282.00</b> | <b>\$19,682.00</b> |
| Master Plan Review        |                     |                  |                   |                    |                    |
| 600 N/Main Street         | \$119,318.00        |                  |                   |                    |                    |
| <b>Total Expenditures</b> | <b>\$119,318.00</b> | <b>\$0.00</b>    | <b>\$0.00</b>     | <b>\$0.00</b>      | <b>\$0.00</b>      |
| <b>Ending Balance</b>     | <b>-\$5,918.00</b>  | <b>\$482.00</b>  | <b>\$6,882.00</b> | <b>\$13,282.00</b> | <b>\$19,682.00</b> |

**TRUST AND AGENCY FUND**

---

| Acct No                                  | Account Description            | 2008-2009<br>Actual | 2009-2010<br>Budget | 2010-2011<br>Proposed<br>Budget |
|--|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>Trust and Agency Fund</b>             |                                |                     |                     |                                 |
| <b>Interest and Misc Revenue</b>         |                                |                     |                     |                                 |
| 70-38-10                                 | Interest Revenue               | (8,729)             | 10,000              | 800                             |
| 70-38-90                                 | Other Revenue                  | -                   | -                   | 2,200                           |
| <b>Interest and Misc Revenue Totals:</b> |                                | <b>(8,729)</b>      | <b>10,000</b>       | <b>3,000</b>                    |
| <b>Expenditures</b>                      |                                |                     |                     |                                 |
| 70-40-63                                 | Interest Paid On Returned Bond | 378                 | 10,000              | 3,000                           |
| 70-40-64                                 | Miscellaneous Expenses         | -                   | -                   | -                               |
| 70-40-91                                 | Transfer To General Fund       | -                   | -                   | -                               |
| <b>Expenditures Totals:</b>              |                                | <b>378</b>          | <b>10,000</b>       | <b>3,000</b>                    |

**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            |
| 70-2447 HERITAGE HILL, INC            | \$2,794.00          |
| 70-2448 HERITAGE HILLS, INC           | \$8,640.00          |
| 70-2449 RED DEER CONSTRUCTION         | \$6,312.00          |
| 70-2538 WILLIS BECKSTEAD - WATER MAIN | \$280.61            |
| 70-2544 DON ROGERS - FORT CANYON      | \$1,291.31          |
| 70-2545 DON ROGERS - FORT CANYON      | \$12,918.62         |
| 70-2557 CHAD BELLON/LONE ROCK SUBDIV. | \$542.34            |
| 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         |
| <b>TOTAL LIABILITIES</b>              | <b>\$ 72,162.78</b> |

**CEMETERY PERPETUAL CARE FUND**

---

| <b>Acct No</b>                                 | <b>Account Description</b>   | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|--|------------------------------|-----------------------------|-----------------------------|--|
| <b><u>Cemetery Perpetual Care Fund</u></b>     |                              |                             |                             |  |
| <b><u>Intergovernmental Revenue</u></b>        |                              |                             |                             |  |
| 71-33-56                                       | Cemetery Lot Payments        | 40,025                      | 8,700                       | 8,000                                    |
| 71-33-58                                       | Upright Monument             | 1,360                       | 100                         | 2,000                                    |
| Intergovernmental Revenue Totals:              |                              | 41,385                      | 8,800                       | 10,000                                   |
| <b><u>Interest and Misc Revenue</u></b>        |                              |                             |                             |  |
| 71-38-10                                       | Interest Revenue             | 6,031                       | 9,000                       | 3,000                                    |
| 71-38-90                                       | Fund Balance                 | 6                           | -                           | -  |
| Interest and Misc Revenue Totals:              |                              | 6,037                       | 9,000                       | 3,000                                    |
| <b><u>Transfers and Contributions</u></b>      |                              |                             |                             |  |
| 71-39-10                                       | Fund Surplus                 | -                           | 32,200                      | -  |
| Transfer and Contributions Totals:             |                              | -                           | 32,200                      | -  |
| <b>Cemetery Perpetual Care Revenue Totals:</b> |                              | <b>47,422</b>               | <b>50,000</b>               | <b>13,000</b>                            |
| <b><u>Expenditures</u></b>                     |                              |                             |                             |  |
| 71-40-64                                       | Other Expenses               | -                           | 50,000                      | 13,000                                   |
| 71-40-73                                       | Capital Outlay- Improvements | 31,899                      | -                           | -  |
| <b>Expenditures Totals:</b>                    |                              | <b>31,899</b>               | <b>50,000</b>               | <b>13,000</b>                            |

**BUDGET TOTALS**

---

| <b>Acct No</b>       | <b>Account Description</b> | <b>2008-2009<br/>Actual</b> | <b>2009-2010<br/>Budget</b> | <b>2010-2011<br/>Proposed<br/>Budget</b> |
|----------------------|----------------------------|-----------------------------|-----------------------------|--|
| <b>Budget Totals</b> |                            |                             |                             |  |
|                      | <b>Total Revenues:</b>     | <b>5,558,595</b>            | <b>8,066,310</b>            | <b>9,152,131</b>                         |
|                      | <b>Total Expenses:</b>     | <b>5,779,441</b>            | <b>8,066,310</b>            | <b>9,152,131</b>                         |