

ALPINE CITY COUNCIL AGENDA

SUBJECT: Public Hearing - Ordinance 2025-15: Approval of FY2026 Final Budget

FOR CONSIDERATION ON: 24 June 2025

PETITIONER: City Staff

ACTION REQUESTED BY PETITIONER: Approve Ordinance 2025-15 approving the FY2026 Final Budget.

BACKGROUND INFORMATION:

Included with this packet is the proposed Final Budget for FY2026. The budget includes projects that have been discussed over the past several months in council meetings. Some of the highlights include the following:

- Street Maintenance Projects: This budget includes significant funding continued maintenance of city streets and sidewalks.
- Purchase of Carlton Property: The purchase of the Carlton Property is included in this budget. Closing is planned to happen in early July. This property will provide additional shop space for the public works and parks departments.
- Fire Station Addition/Remodel: Improvements to the fire station have been discussed for several years. Funds have been allocated in this budget for a portion of the total project cost and a plan has been proposed to fully fund the project.
- Park Improvements: Improvements are planned for multiple parks including Lambert Park and Moyle Park.
- Various smaller projects.
- Equipment: Replacement of one pickup and a new 10-wheel dump to replace a 35-year old dump truck.

STAFF RECOMMENDATION:

Hold a public hearing and approve Ordinance 2025-15 adopting the FY2026 Final Budget.

SAMPLE MOTION TO APPROVE:

I move to approve Ordinance 2025-15 adopting the FY2026 Final Budget.

SAMPLE MOTION TO APPROVE WITH CONDITIONS:

I move to approve Ordinance 2025-15 adopting the FY2026 Final Budget with the following conditions:

- (insert finding)

SAMPLE MOTION TO TABLE/DENY:

I move to table/deny Ordinance 2025-15 based on the following:

- (insert finding)

ALPINE CITY

ORDINANCE NO. 2025-15

**AN RESOLUTION ADOPTING A FINAL BUDGET FOR THE
GENERAL FUND; MAKING APPROPRIATIONS FOR THE
SUPPORT OF ALPINE CITY FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025, AND ENDING JUNE 30, 2026.**

WHEREAS, the City Administrator of Alpine City, as required by law, submitted to Alpine City Council a tentative budget including all supporting schedules and data (herein the “*Tentative Budget*”) on May 13, 2025, for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026; and

WHEREAS, the Tentative Budget was adopted by the City Council on May 13, 2025; and

WHEREAS, pursuant to law, a copy of the Tentative Budget was placed on record in the City Recorder’s Office for inspection by the general public during normal office hours, at least ten days prior to its final adoption; and

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget which includes the general fund, capital improvements, and debt service (herein the “*Budget*”) was held on June 24, 2025, at 6:00 p.m. in the City Council Chambers located at 20 North Main, Alpine, Utah 84004; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing, the right of citizens to be heard, the location of the City Recorder’s Office where the Tentative Budget was available for public inspection, was advertised as required at least seven days prior to said public hearing; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the Tentative Budget; and

WHEREAS, pursuant to law, Alpine City Council, at a regularly scheduled meeting of the City Council, must adopt a final budget and set the property tax levy before the 30th day of June of each year if there is no increase in the certified tax rate; and

WHEREAS, pursuant to law, the City has published the necessary notice and held the public hearings required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, it is the intent and desire of Alpine City to comply with all applicable State and local laws regarding the adoption of the Budget; and

WHEREAS, Alpine City Council finds that it is in the best interests of the citizens of Alpine City to adopt a final budget for the City; and

WHEREAS, the City has received its proposed certified tax rate from Utah County.

NOW, THEREFORE, BE IT RESOLVED by the Municipal Council of Alpine City, Utah as follows:

**SECTION I
BUDGET ADOPTION**

A. The budgeted amounts shown in *Exhibit A*, Alpine City 2025-2026 Budget, for the General Fund and other related funds attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of Alpine City, Utah for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, and are hereby adopted as the Budget of Alpine City, Utah for the Fiscal Year 2025-2026.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the City Administrator as the “Budget Officer” and shall be filed with the State Auditor within 30 days after adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the office of the City Recorder and shall be available for public inspection during regular business hours.

**SECTION II
FURTHER ACTION**

A. In addition to the foregoing, the City Administrator and city staff is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget, the establishment of a tax rate, and the levy of property taxes with approval from the City Council. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

B. Budget surpluses in excess of the 35% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

**SECTION III
SEVERABILITY**

If a court of competent jurisdiction declares any provision of this Ordinance invalid, the remainder shall not be affected thereby.

**SECTION IV
EFFECTIVE DATE**

This Ordinance shall take effect immediately upon posting, as required by law, deposited and recorded in the office of the City Recorder, and accepted as required herein.

ADOPTED by the City Council of Alpine City, Utah this 24th day of June, 2025.

ALPINE CITY COUNCIL

By: _____
Carla Merrill, Mayor

[SEAL]

VOTING:

Jason Thelin	Yea	___	Nay	___	Absent	___
Jessica Smuin	Yea	___	Nay	___	Absent	___
Kelli Law	Yea	___	Nay	___	Absent	___
Chrissy Hannemann	Yea	___	Nay	___	Absent	___
Brent Rummler	Yea	___	Nay	___	Absent	___

ATTEST:

DeAnn Parry, City Recorder

DEPOSITED in the office of the City Recorder this 24th day of June, 2025.

RECORDED this 24th day of June, 2025.



FY2026 Final Budget Document
July 1, 2025 – June 30, 2026

June 24, 2025

Budget Message

As per Utah Code, Alpine City has prepared the following final budget for FY2026, which begins July 1, 2025, and ends June 30, 2026. The proposed final budget is balanced, meaning that operating expenses do not exceed operating revenues. In some cases, funds are being pulled from reserves for capital projects.

Following are some budget highlights:

- Revenues:
 - New homes continue to be built at a slow pace. In calendar year 2024, 22 new homes were built. Through May 2025, 27 new home building permits have been issued in FY2025, with only 8 of those new home building permits being issued in calendar year 2025. The certified tax rate for 2025 was recently approved by the city council, which anticipates an additional \$45,259 in property tax revenue attributed to new growth. The property tax revenue anticipated for 2025 has been updated to \$2,704,801.
 - While sales tax has flattened over the last year, we still anticipate reaching our budgeted revenue of \$2.1M for FY2025, however we have not projected a sales tax revenue increase for FY2026.
 - The PARC Tax was approved in the 2024 election. FY2025 is the first full year for PARC Tax revenue and revenue is projected to finish the year near the budgeted revenue of \$100,000. No increase in PARC Tax revenue has been included in the FY2026 budget.
 - The City has received grants for various projects and anticipates additional grant revenue through awards.
- Salaries: Funds have been allocated in the budget for a 4% merit increase for employee salaries. Market adjustments have also been included for some positions. It can be difficult to attract highly qualified employees in a small city where the career ladders are short and opportunities for advancement are limited. Keeping competitive with wages is important with when trying to retain and hire highly qualified and talented employees. For FY2026, total compensation for wages and benefits is calculated at \$2,368,361.
- Benefits: Medical and dental insurance rates will increase 7.4% and 5%, respectively.
- Retirement: Utah Retirement Systems retirement costs for both Tier 1 and Tier 2 employees will decrease by 1%.
- Capital Projects: We have several capital projects planned for the upcoming year. The City has received some grants for various projects. Most of the grants require a match. The grant revenue and other funding have been anticipated in the budget.
- Equipment Replacement: This budget anticipates the purchase of a new pickup and a 10-wheel dump truck. Two equipment lease payments are also included.

- Fire Station Addition/Remodel: The fire station addition/remodel is anticipated to cost ~\$5M. We estimate that the project will cross budget years and be completed in FY2027. \$3M is included in the budget for FY2026, which includes funds that have been rolled over from previous budget due to project delays. Our preliminary recommendation is to bond for the remaining \$2M. The City Council will have the opportunity to approve the final funding plan for the fire station, including what portion of the total cost will be bonded for.
- Personnel: The City has been short staffed for over a year until recently. Due to family changes, our utility billing clerk recently left. Prior to filling that position, we moved the part-time Public Relations/Recreation Coordinator to a full-time position. The utility billing clerk position was moved to a part-time 30 hours/week position. This position was recently filled with an employee that will be a great asset to the City.
- Solid Waste: A new contract renewal was completed in FY2025 with ACE Disposal. Based on the contract, there will be a 2.4% increase in costs for FY2026. Garbage and recycle can rates will need to be adjusted to cover the increase. Both revenues and expenses have been adjusted in the final budget.
- Emergency Services: The Lone Peak Public Safety District (LPPSD) recently approved their tentative budget in April. An increase was needed to fund wage increases, to purchase some equipment and other increased expenses. The overall increase to Alpine City for the LPPSD budget is \$135,337 or 4.6%. After the final budget was presented, Mayor Kurt Ostler from Highland made the following motion:

“Board Member Kurt Ostler MOVED that the Board approve the resolution adopting the proposed Fiscal Year 2025-2026 Budget for Lone Peak Public Safety District also including an extra \$200,000 for hiring 3 personnel (2 full-time and 1 part-time) subject to not hiring those personnel until the interlocal agreement has been reworked and approved by the Board and the two different cities.”

Board Member Brittney P. Bills SECONDED the motion.

The vote was recorded as follows:

<i>Board Member Brittney P. Bills</i>	<i>Yes</i>
<i>Board Member Kurt Ostler</i>	<i>Yes</i>
<i>Board Member Carla Merrill</i>	<i>No</i>
<i>Board Member Jason Thelin</i>	<i>No</i>
<i>Chair Kim Rodela</i>	<i>Yes</i>

The motion passed 3:2

Chair Kim Rodela voted as the chair of the board to break the tie. Based on this motion, we have increased our emergency services budget by a total of \$211,067 or 7.1% over the previous year. The LPPSD board has started the process of reviewing the funding formula in the interlocal agreement.

A property tax increase will not be required to fund the proposed budget. If you have any questions regarding the budget, please contact Shane L. Sorensen, P.E., City Administrator, at ssorensen@alpinacity.org or 801-756-6347.

FY2026 Final Budget

**Alpine City - General Fund
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Taxes			
Property taxes	\$ 2,612,997	\$ 2,659,500	\$ 2,704,800
Redemption taxes	298,733	200,000	225,000
Sales tax	2,140,841	2,100,000	2,100,000
Motor vehicle taxes	127,485	120,000	135,000
Franchise fees	857,133	700,000	750,000
Penalties & interest on delinquent	4,253	4,000	4,500
Total Taxes	\$ 6,041,442	\$ 5,783,500	\$ 5,919,300
License and Permits			
Business licensed & fees	\$ 26,675	\$ 25,000	\$ 25,000
Plan check fees	124,674	225,000	175,000
Building permits	261,481	400,000	350,000
Building permit assessment	2,632	5,000	5,000
Total License and Permits	\$ 415,462	\$ 655,000	\$ 555,000
Intergovernmental Revenue			
Other grants	\$ 265,898	\$ 170,000	\$ -
American Rescue Plan Act	\$ -	-	-
Municipal Recreation Grant		4,964	29,122
Total Intergovernmental	\$ 265,898	\$ 174,964	\$ 29,122
Charges For Service			
Zoning & subdivision fees	\$ 3,358	\$ 20,000	\$ 5,000
Annexation applications	-	500	500
Sale of maps and publications	-	250	250
Public safety district rental	38,516	38,516	38,516
Waste collections sales	715,239	670,000	730,000
Youth council	2,537	3,000	3,000
Sale of cemetery lots	51,719	7,500	25,000
Burial fees	40,925	50,000	50,000
Total Charges for Service	\$ 852,294	\$ 789,766	\$ 852,266
Fines and Forfeitures			
Fines	\$ 15,763	\$ 40,000	\$ 75,000
Other fines	66,900	7,000	7,000
Traffic school	2,925	2,000	2,000
Total Fines and Forfeitures	\$ 85,588	\$ 49,000	\$ 84,000
Rents & Other Revenues			
Recycling	\$ -	\$ -	\$ -
Rents & concessions	48,171	65,000	65,000
Sale of City land	-	-	-
Total Rents & Other Revenues	\$ 48,171	\$ 65,000	\$ 65,000

**Alpine City - General Fund-Continued
FY 2025/2026 Budget**

Revenues-continued	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Interest & Misc Revenues			
Interest earnings	\$ 162,944	\$ 50,000	\$ 150,000
Alpine Days revenue	62,464	85,000	85,000
Rodeo revenue	60,062	20,000	50,000
Pickle ball fees	7,818	-	-
Bicentennial books	2,784	500	500
Donations	-	-	-
Sundry revenues	33,921	85,000	40,000
Total Miscellaneous Revenues	\$ 329,993	\$ 240,500	\$ 325,500
Transfers & Contributions			
Fund balance appropriation	\$ -	\$ 41,115	\$ -
Admin Fees Water Fund	-	-	-
Contribution for paramedic	34,365	35,000	35,000
General sales & use tax	-	-	-
Admin Fees Sewer Fund	-	-	-
Total Contributions & Transfers	\$ 34,365	\$ 76,115	\$ 35,000
Total General Fund Revenues	\$ 8,073,213	\$ 7,833,845	\$ 7,865,188

**Alpine City - General Fund-Continued
FY 2025/2026 Budget**

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Administration	\$ 593,807	\$ 492,000	\$ 542,000
Court	121,191	105,200	115,200
Treasurer	50,851	58,400	60,500
Elections	16,367	1,000	40,350
Government Buildings	76,489	1,255,500	1,055,200
Emergency Services	2,826,708	2,982,434	3,188,501
Building Inspection	161,292	179,300	179,600
Planning & Zoning	199,566	307,750	343,050
Streets	1,350,609	681,000	703,075
Parks & Recreation	436,235	591,096	604,696
Cemetery	194,548	199,200	214,800
Garbage	707,695	659,650	758,550
Miscellaneous	768,744	321,315	59,666
Total General Fund Expenditures	\$ 7,504,102	\$ 7,833,845	\$ 7,865,188
Surplus/(Deficit)	\$ 569,111	\$ -	\$ -

**Class C Roads
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Interest earnings	\$ 55,033	\$ 10,000	\$ 45,000
Mass transit tax	202,164	195,000	195,000
Class "B&C" Road allotment	559,778	500,000	525,000
Public Transit Tax	42,535	78,000	80,000
Appropriation of fund balance	-	-	5,000
Total Revenues	\$ 859,510	\$ 783,000	\$ 850,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Miscellaneous	\$ -	\$ -	\$ -
Mass transit projects	-	195,000	195,000
Class "B&C" road projects	1,676,669	477,000	525,000
Public transit projects	-	78,000	80,000
Reserves	-	33,000	50,000
Total Capital Expenditures	\$ 1,676,669	\$ 783,000	\$ 850,000
Surplus/(Deficit)	\$ (817,159)	\$ -	\$ -

**PARC Tax Fund
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
PARC Tax	\$ 30,532	\$ 100,000	\$ 100,000
Interest earnings	-	-	-
Appropriation of fund balance	-	-	-
Total Revenues	<u>\$ 30,532</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
PARC tax projects	-	\$ 100,000	\$ 100,000
Miscellaneous	-	-	-
Total Capital Expenditures	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Surplus/(Deficit)	<u>\$ 30,532</u>	<u>\$ -</u>	<u>\$ -</u>

**Recreation Impact Fee Funds
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Recreation facility fees	\$ 5,376	\$ 100,000	\$ 100,000
Interest earnings	33,811	10,000	40,000
Appropriation of fund balance	-	145,000	145,000
Total Revenues	\$ 39,187	\$ 255,000	\$ 285,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Timp Spec Serv Dist Impact Fee	\$ -	\$ -	\$ -
Park system	-	255,000	285,000
Miscellaneous	-	-	-
Total Capital Expenditures	\$ -	\$ 255,000	\$ 285,000
Surplus/(Deficit)	\$ 39,187	\$ -	\$ -

**Impact Fee Funds Streets
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Streets & transportation fees	\$ -	\$ 40,000	\$ 40,000
Timpanogas Sewer Hook On Fee		-	-
Interest earnings	23,012	-	25,000
Appropriation of fund balance	-	340,000	340,000
Total Revenues	\$ 23,012	\$ 380,000	\$ 405,000
Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Streets & transport	\$ -	\$ 380,000	\$ 405,000
Reserves	-	-	-
Total Capital Expenditures	\$ -	\$ 380,000	\$ 405,000
Surplus/(Deficit)	\$ 23,012	\$ -	\$ -

**ARPA Grant Funds
FY 2021/2022 Budget**

Revenues	Budget FY 2021	Actual To Date FY 2021	Year End Projected Amount
ARPA Grant	\$ -	\$ -	\$ -
Interest earnings	-	-	-
Appropriation of fund balance	-	-	-
Total Revenues	\$ -	\$ -	\$ -
		\$ -	\$ -

Expenditures	Budget FY 2021	Actual To Date FY 2021	Year End Projected Amount
ARPA expenses	\$ -	\$ -	\$ -
Reserves	-	-	-
Total Capital Expenditures	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ -	\$ -	\$ -

**Alpine City - Capital Projects Fund
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Interest revenue	\$ 404,620	\$ 10,000	\$ 400,000
Transfer from General Fund	750,000	296,315	37,296
Contributions from builders	-	-	-
Miscellaneous	2,913	-	-
Fund Balance appropriation	-	1,753,335	2,792,704
Total Revenues	\$ 1,157,533	\$ 2,059,650	\$ 3,230,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Capital outlay other	\$ 1,384,925	\$ 1,406,200	\$ 962,000
Capital outlay buildings	758,680	600,000	2,200,000
Transfer to GF	-	-	-
Capital outlay equipment	1,225	53,450	68,000
Total Capital Expenditures	\$ 2,144,830	\$ 2,059,650	\$ 3,230,000
Surplus/(Deficit)	\$ (987,297)	\$ -	\$ -

**Alpine City - Water Utility
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Operating Revenues			
Metered water sales	\$ 855,880	\$ 800,000	\$ 875,000
Other water revenue	10,200	20,000	20,000
Water connection fee	12,175	30,000	30,000
Penalties	7,290	5,700	5,700
Total Miscellaneous Revenues	\$ 885,545	\$ 855,700	\$ 930,700
Miscellaneous			
Interest earned	\$ 163,080	\$ 20,000	\$ 180,000
Develpers contribution	206,618	-	-
Appropriated fund balance	-	571,525	542,725
Total Utility Revenue	\$ 369,698	\$ 591,525	\$ 722,725
Total Utility Fund Revenues	\$ 1,255,243	\$ 1,447,225	\$ 1,653,425

Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Water operating	\$ 501,002	\$ 560,100	\$ 563,800
Depreciation	280,571	255,000	255,000
Capital outlay- Buildings	-	5,000	5,000
Capital outlay- Improvements	-	560,000	764,500
Capital outlay- Equipment	-	67,125	65,125
Total Utility Fund Expenses	\$ 896,995	\$ 1,447,225	\$ 1,653,425
Surplus/(Deficit)	\$ 358,248	\$ -	\$ -

**Impact Fee Funds Water Impact Fees
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Water Impact Fees	\$ 56,987	\$ 135,000	\$ 135,000
Interest earnings	31,450		35,000
Appropriation of fund balance	-	-	-
Total Revenues	\$ 88,437	\$ 135,000	\$ 170,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Impact fee projects	\$ -	\$ 135,000	\$ 170,000
To reserves	-	-	-
Total Capital Expenditures	\$ -	\$ 135,000	\$ 170,000
Surplus/(Deficit)	\$ 88,437	\$ -	\$ -

**Alpine City - Sewer Utility
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Operating Revenues			
Sewer system sales	\$ 1,120,136	\$ 1,050,000	\$ 1,300,000
Other revenue	-	10,000	10,000
Sewer connection fee	2,875	5,000	5,000
Developers Contributions	10,752	-	-
Total Miscellaneous Revenues	\$ 1,133,763	\$ 1,065,000	\$ 1,315,000
Miscellaneous			
Interest earned	\$ 156,283	\$ 10,000	\$ 160,000
Appropriated fund balance	101,470	207,225	369,275
Total Utility Revenue	\$ 257,753	\$ 217,225	\$ 529,275
Total Utility Fund Revenues	\$ 1,391,516	\$ 1,282,225	\$ 1,844,275

Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Sewer operating	\$ 940,389	\$ 980,100	\$ 1,319,150
Depreciation	182,964	130,000	130,000
Capital outlay- Improvements	-	115,000	330,000
Capital outlay- Equipment	-	17,125	65,125
Total Utility Fund Expenses	\$ 1,123,353	\$ 1,282,225	\$ 1,844,275
Surplus/(Deficit)	\$ 268,163	\$ -	\$ -

**Alpine City - Sewer Impact Fee Funds
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Sewer Impact Fees	\$ 6,609	\$ 25,000	\$ 25,000
Interest earnings	8,421	-	10,000
Appropriation of fund balance	-	-	-
Total Revenues	\$ 15,030	\$ 25,000	\$ 35,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Sewer Impact fee projects	\$ -	\$ 25,000	\$ 35,000
To reserves	-	-	-
Total Capital Expenditures	\$ -	\$ 25,000	\$ 35,000
Surplus/(Deficit)	\$ 15,030	\$ -	\$ -

**Alpine City - PI Fund
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Operating Revenues			
Irrigation water sales	\$ 1,129,644	\$ 1,025,000	\$ 1,150,000
Other revenue	1,809	1,000	1,000
PI connection fee	41,783	40,000	40,000
PI Grant project	-	900,000	-
Developer Contributions	276,375	-	-
Total Miscellaneous Revenues	\$ 1,449,611	\$ 1,966,000	\$ 1,191,000
Miscellaneous			
Interest earned	\$ 55,487	\$ 10,000	\$ 60,000
Appropriated fund balance	-	509,829	1,381,329
Total Utility Revenue	\$ 55,487	\$ 519,829	\$ 1,441,329
Total Utility Fund Revenues	\$ 1,505,098	\$ 2,485,829	\$ 2,632,329

Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
PI operating	\$ 605,609	\$ 803,600	\$ 827,300
Depreciation	358,080	223,704	223,704
Amortization	26,623	-	-
Capital Outlay	-	1,163,000	1,267,500
PI Project	-	-	-
Capital Outlay- Equipment	-	17,125	35,125
Bond costs	-	-	-
Debt Service	-	278,400	278,700
Total Utility Fund Expenses	\$ 990,312	\$ 2,485,829	\$ 2,632,329
Surplus/(Deficit)	\$ 514,786	\$ -	\$ -

**Alpine City - Pressure Irrigation Impact Fee Funds
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
PI Impact Fees	\$ 86,434	\$ 200,000	\$ 200,000
Interest earnings	21,439	1,500	27,500
Appropriation of fund balance	-	26,000	-
Total Revenues	\$ 107,873	\$ 227,500	\$ 227,500

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
PI Impact fee projects	\$ -	\$ 116,000	\$ 116,000
Debt Service	-	111,500	111,500
To reserves	-	-	-
Total Capital Expenditures	\$ -	\$ 227,500	\$ 227,500
Surplus/(Deficit)	\$ 107,873	\$ -	\$ -

Alpine City - Storm Drain Fund
FY 2025/2026 Budget

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Operating Revenues			
Storm drain revenue	\$ 189,928	\$ 200,000	\$ 200,000
Other revenue	-	1,000	1,000
SWPP fee	5,400	14,000	14,000
Storm drain impact fee	-	-	-
Total Miscellaneous Revenues	\$ 195,328	\$ 215,000	\$ 215,000
Miscellaneous			
Interest earned	\$ 42,839	\$ 6,000	\$ 47,000
Developer Contributions	380,281	-	-
Appropriated fund balance	-	91,950	162,150
Total Utility Revenue	\$ 423,120	\$ 97,950	\$ 209,150
Total Utility Fund Revenues	\$ 618,448	\$ 312,950	\$ 424,150

Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
SD operating	\$ 100,653	\$ 129,450	\$ 140,650
Depreciation	160,179	83,500	83,500
Capital outlay	-	100,000	200,000
Total Utility Fund Expenses	\$ 260,832	\$ 312,950	\$ 424,150
Surplus/(Deficit)	\$ 357,616	\$ -	\$ -

**Alpine City - Storm Drain Impact Fee Funds
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
SD Impact Fees	\$ 1,600	\$ 25,000	\$ 25,000
Interest earnings	10,609	-	11,000
Appropriation of fund balance	-	-	14,000
Total Revenues	\$ 12,209	\$ 25,000	\$ 50,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
SD Impact fee projects	\$ -	\$ 25,000	\$ 50,000
To reserves	-	-	-
Total Capital Expenditures	\$ -	\$ 25,000	\$ 50,000
Surplus/(Deficit)	\$ 12,209	\$ -	\$ -

Alpine City - Trust & Agency Fund
FY 2025/2026 Budget

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Interest revenue	\$ 33,706	\$ 1,000	\$ 34,000
Total Revenues	\$ 33,706	\$ 1,000	\$ 34,000
Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Miscellaneous expenses	\$ -	\$ 1,000	\$ 34,000
Total Expenditures	\$ -	\$ 1,000	\$ 34,000
Surplus/(Deficit)	\$ 33,706	\$ -	\$ -

**Alpine City - Cemetery Perpetual Fund
FY 2025/2026 Budget**

Revenues	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Cemetery lot payments	\$ 155,156	\$ 20,000	\$ 20,000
Upright Monument	820	2,500	2,500
Interest revenues	41,179	1,500	45,000
Appropriate fund balance	-	146,000	102,500
Total Revenues	\$ 197,155	\$ 170,000	\$ 170,000

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Cemetery expenses	\$ 10,200	\$ 170,000	\$ 170,000
Total Expenses	\$ 10,200	\$ 170,000	\$ 170,000
Surplus/(Deficit)	\$ 186,955	\$ -	\$ -

Budget Detail

Alpine City - General Fund-Continued
FY 2025/2026 Budget

Administration

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 279,584	\$ 224,000	\$ 247,500
Employee Benefits	115,572	96,000	116,500
Overtime Wages	520	1,500	2,000
Books, Subscriptions, & Members	29,943	21,000	25,000
Public Notices	547	2,000	2,000
Travel	10,309	7,500	7,500
Office Supplies & Postage	24,660	15,000	15,000
Equipment - Supplies & Mainten	-	1,500	1,500
Telephone	4,946	5,500	5,500
Professional Services	86,408	60,000	45,000
Education	2,080	3,000	3,000
Council Discretionary Fund	7,711	12,000	12,000
Mayor Discretionary Fund	98	5,000	5,000
Insurance	12,268	12,000	12,000
Other Services	12,776	20,000	36,500
Cares Funds	-	-	-
Capital Outlay - ARPA Grant	-	-	-
Other Expenses	6,385	6,000	6,000
Total Administration	\$ 593,807	\$ 492,000	\$ 542,000

Alpine City - General Fund-Continued

Court FY 2025/2026 Budget

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Office Expense & Postage	\$ 38,487	\$ 35,000	\$ 38,000
Professional Services	48,782	45,000	45,000
Witness Fees	-	200	200
Victim Reparation Assessment	33,922	25,000	32,000
Total Court	\$ 121,191	\$ 105,200	\$ 115,200

Alpine City - General Fund-Continued
FY 2025/2026 Budget

Treasurer

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 19,300	\$ 20,000	\$ 21,700
Employee Benefits	11,620	11,300	11,700
Overtime wages	2,884	2,500	2,500
Books, Subscriptions, & Members	824	1,200	1,200
Travel	473	750	750
Office Supplies & Postage	-	250	250
Professional & Technical	4,850	5,200	5,200
Education	-	1,300	1,300
Accounting Services/Audit	10,900	15,900	15,900
Total Treasurer	\$ 50,851	\$ 58,400	\$ 60,500

**Alpine City - General Fund-Continued
FY 2025/2026 Budget**

Elections

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Office Expense, Supplies & Pos	\$ -	\$ 1,000	\$ 1,000
Election Services	16,367	-	39,350
Total Elections	\$ 16,367	\$ 1,000	\$ 40,350

Government Buildings	Alpine City - General Fund-Continued FY 2025/2026 Budget		
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Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Building Supplies	\$ 7,013	\$ 7,000	\$ 7,000
Utilities	26,146	25,000	25,000
Insurance	10,196	10,500	10,200
Other Services	13,736	13,000	13,000
Capital Outlay Buildings	19,398	1,200,000	1,000,000
Total Government Buildings	\$ 76,489	\$ 1,255,500	\$ 1,055,200

Emergency Services	Alpine City - General Fund-Continued FY 2025/2026 Budget		
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Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Police	\$ 1,451,352	\$ 1,497,976	\$ 1,523,150
Fire	1,240,752	1,339,127	1,529,294
Administration	134,604	125,331	121,057
Capital Outlay	-	20,000	15,000
Total Emergency Services	\$ 2,826,708	\$ 2,982,434	\$ 3,188,501

Note: Police, Fire and Administration expenses are based on the approved LPPSD FY2026 Final Budget.

Alpine City - General Fund-Continued
Planning & Zoning
FY 2025/2026 Budget

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 116,857	\$ 165,200	\$ 181,900
Employee Benefits	54,362	71,800	75,400
Overtime Wages	520	1,000	1,000
Books, Subscriptions, & Members	64	1,000	1,000
Travel	311	1,500	1,500
Office Supplies & Postage	137	1,500	1,500
Professional Services	23,598	45,000	60,000
Legal Services For Subdivision	3,717	20,000	20,000
Education	-	750	750
Total Planning & Zoning	\$ 199,566	\$ 307,750	\$ 343,050

Alpine City - General Fund-Continued
FY 2025/2026 Budget

Streets

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 106,059	\$ 126,000	\$ 132,400
Employee Benefits	72,870	81,600	80,100
Overtime Wages	5,741	8,000	8,000
On Call Wages	6,001	6,350	6,350
Travel	740	1,000	1,000
Office Supplies & Postage	541	400	700
Equipment - Supplies & Maintenance	86,592	75,000	75,000
Street Supplies and Maintenance	60,138	75,000	75,000
Utilities	79	500	500
Telephone	3,314	3,200	3,200
Power- Street Lights	57,070	50,000	50,000
Insurance	10,196	10,000	10,200
Other Services	6,047	12,000	12,000
Other Expenses	3,473	6,500	6,500
Capital Outlay	825,566	172,000	177,000
Capital Outlay- Equipment	106,182	53,450	65,125
Total Streets	\$ 1,350,609	\$ 681,000	\$ 703,075

Alpine City - General Fund-Continued
Parks & Recreation **FY 2025/2026 Budget**

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 58,001	\$ 58,700	\$ 62,900
Wages Temporary Employees	54,740	55,000	63,500
Employee Benefits	40,676	38,900	40,100
Overtime Wages	2,789	2,500	2,500
Travel	3,045	1,000	1,000
Office Supplies & Postage	4,505	2,400	2,400
Equipment - Supplies & Maintenance	15,578	25,000	25,000
Building And Grounds Supplies	43,670	55,000	55,000
Utilities	61,140	60,000	60,000
Telephone	3,390	3,000	3,000
Insurance & Surety Bonds	10,196	10,500	10,200
Deer Population Control	-	-	-
Rodeo	34,258	35,000	35,000
Other Expenses	12,155	78,500	78,500
Alpine Days	63,914	115,000	115,000
Moyle Park	3,997	9,000	9,000
Library	11,745	14,500	14,500
Youth Council	7,484	8,500	8,500
Book Mobile	-	13,596	13,596
Trails	4,952	5,000	5,000
Total Parks & Recreation	\$ 436,235	\$ 591,096	\$ 604,696

Alpine City - General Fund-Continued
FY 2025/2026 Budget

Cemetery

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 58,001	\$ 58,700	\$ 62,900
Wages Temporary Employees	53,599	55,000	63,500
Employee Benefits	40,684	38,900	40,100
Overtime Wages	2,789	2,500	2,500
Travel	135	500	500
Office Supplies & Postage	83	250	250
Equipment- Supplies & Maintenance	6,202	12,000	12,000
Building and Grounds	8,738	12,000	12,000
Cemetery Paving	5,359	-	-
Telephone	520	850	850
Insurance & Surety Bonds	10,196	8,500	10,200
Other Services	8,242	10,000	10,000
Total Cemetery	\$ 194,548	\$ 199,200	\$ 214,800

Alpine City - General Fund-Continued
FY 2025/2026 Budget

Garbage

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 45,911	\$ 51,000	\$ 54,100
Employee Benefits	28,351	29,200	25,000
Overtime wages	1,880	1,500	1,500
Office Supplies & Postage	5,845	3,600	3,600
Telephone	19	250	250
Professional & Technical	4,850	4,800	4,800
Technology Update	5,110	5,500	5,500
Tipping Fees	151,931	155,000	166,000
Waste Pickup Contract	448,838	405,000	482,000
Other Expenses	3,595	3,800	3,800
City cleanup	11,365	-	12,000
Total Garbage	\$ 707,695	\$ 659,650	\$ 758,550

Alpine City - General Fund-Continued
Miscellaneous **FY 2025/2026 Budget**

Expenditures	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Technology Upgrade	\$ 16,741	\$ 20,000	\$ 20,000
Lawsuit	-	-	-
Transfer To Capital IMP Fund	750,000	296,315	34,666
Emergency Prep	2,003	5,000	5,000
Total Miscellaneous	\$ 768,744	\$ 321,315	\$ 59,666

Water Fund	Alpine City - Water Utility FY 2025/2026 Budget
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Water Operating Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 177,568	\$ 179,000	\$ 189,300
Employee Benefits	98,915	110,600	104,700
Overtime Wages	7,611	9,000	9,000
On Call Wages	6,001	7,600	7,600
Books, Subscriptions, & Members	982	2,500	2,500
Travel	404	3,000	3,000
Office Supplies & Postage	30,148	20,000	20,000
Equipment - Supplies & Mainten	15,352	21,000	21,000
Building and Ground Supplies	25,434	50,000	50,000
Utilities	47,212	35,000	35,000
Telephone	4,029	2,500	2,500
Professional & Technical Services	9,000	25,000	25,000
Education	1,657	1,000	1,000
Technology Update	5,141	10,000	10,000
Insurance and Surety Bonds	10,196	10,900	10,200
Miscellaneous Services	39,495	38,000	38,000
Other Expenses	21,857	35,000	35,000
General Fund Admin Fees	-	-	-
Total Operating Water Fund Expenses	\$ 501,002	\$ 560,100	\$ 563,800
Depreciation	395,993	255,000	255,000
Capital outlay- Buildings	-	5,000	5,000
Capital outlay- Improvements	-	560,000	764,500
Capital outlay- Equipment	-	67,125	65,125
Total Utility Fund Expenses	\$ 896,995	\$ 1,447,225	\$ 1,653,425

Sewer Fund	Alpine City - Sewer Utility FY 2025/2026 Budget
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Sewer Operating Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 133,331	\$ 178,800	\$ 189,300
Employee Benefits	99,713	110,600	104,700
Overtime Wages	7,611	9,000	9,000
On Call Wages	6,001	7,600	7,600
Travel	763	2,750	2,750
Office Supplies & Postage	17,864	18,000	18,000
Equipment - Supplies & Mainten	5,054	10,000	10,000
Building and Ground Supplies	9,960	12,000	12,000
Utilities	476	2,200	2,200
Telephone	3,956	3,900	3,900
Professional & Technical	7,484	8,000	8,000
Technology Update	5,141	7,000	7,000
Insurance & surety bonds	10,196	-	10,200
Timpanogos Special Service District	628,571	598,250	900,000
Other Expenses	4,268	12,000	34,500
General Fund Admin Fees	-	-	-
Total Operating Sewer Fund Expenses	\$ 940,389	\$ 980,100	\$ 1,319,150
Depreciation	182,964	130,000	130,000
Capital outlay- Improvements	-	115,000	330,000
Capital outlay- Equipment	-	57,125	65,125
Total Utility Fund Expenses	\$ 1,123,353	\$ 1,282,225	\$ 1,844,275

Pressurized Irrigation Fund	Alpine City - PI Fund FY 2025/2026 Budget
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PI Operating Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 133,814	\$ 154,300	\$ 163,200
Employee Benefits	86,842	98,100	91,700
Overtime Wages	7,611	9,000	9,000
On Call Wages	5,992	5,000	5,000
Travel	-	1,200	1,200
Equipment - Supplies & Maintenance	22,060	58,000	58,000
Building and Ground Supplies	30,161	25,000	25,000
Utilities	56,341	185,000	185,000
Telephone	3,559	3,500	3,500
Office Supplies & Postage	24,859	12,000	12,000
Professional & Technical Services	2,425	5,000	5,000
Engineer Services	1,329	10,000	10,000
Technology Update	5,141	7,500	7,500
Insurance & Surety Bonds	11,032	12,000	11,200
Miscellaneous Services	28,152	33,000	33,000
CUP Water & O&M	172,833	175,000	184,000
Other Expenses	13,458	10,000	23,000
Total Operating PI Fund Expenses	\$ 605,609	\$ 803,600	\$ 827,300
Depreciation	358,080	223,704	223,704
Amortization	26,623	-	-
Capital Outlay	-	1,163,000	1,267,500
PI Project	-	-	-
Capital Outlay- Equipment	-	17,125	35,125
Agents Fees	-	-	-
Trustee Fees	-	-	-
Bond Principal #0352418	-	278,400	278,700
Bond Interest #0352418	-	-	-
Total Utility Fund Expenses	\$ 990,312	\$ 2,485,829	\$ 2,632,329

Alpine City - Storm Drain Fund
Storm Drain Fund **FY 2025/2026 Budget**

SD Operating Expenses	Actual FY 2024	Budget FY 2025	Final Budget FY 2026
Salaries and Wages	\$ 35,006	\$ 58,500	\$ 64,600
Employee Benefits	31,302	33,800	39,200
Overtime Wages	38	1,000	1,000
Planning	-	500	500
Books, Subscriptions, & Members	4,150	4,000	4,000
Travel	25	650	650
Office Supplies & Postage	-	500	500
Building & Ground Supplies	7,650	4,500	4,500
Storm Drain Utilities	543	-	-
Technology Update	5,110	5,500	5,500
Insurance	10,196	10,500	10,200
Miscellaneous Services	6,633	10,000	10,000
Total Operating SD Fund Expenses	\$ 100,653	\$ 129,450	\$ 140,650
Depreciation	160,179	83,500	83,500
Capital Outlay	-	100,000	200,000
Total Utility Fund Expenses	\$ 260,832	\$ 312,950	\$ 424,150

Capital Projects

Equipment Replacement



FY2026 Equipment Replacement Schedule Funding

Item	Budget	Funding Source					
		Capital Imp. Fund (45-40-74)	Streets (10-60-74)	Water (51-80-74)	Sewer (52-81-74)	Pressurized Irrigation (55-40-74)	Loan
New Pickup	\$ 55,000	\$ 3,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
Backhoe Lease	\$ 17,000	\$ -	\$ 4,250	\$ 4,250	\$ 4,250	\$ 4,250	\$ -
Mini-Excavator Lease	\$ 11,500	\$ -	\$ 2,875	\$ 2,875	\$ 2,875	\$ 2,875	\$ -
New 10-Wheel Dump Truck	\$ 215,000	\$ 65,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 15,000	
Totals	\$ 298,500	\$ 68,000	\$ 65,125	\$ 65,125	\$ 65,125	\$ 35,125	\$ -

Alpine City - Equipment Replacement Schedule
FY2026

Year: 2025

Equipment	Vehicle No.	Year	Make	Model	Driver	Current Age (years)	Life Span (years)	Difference (years)	Year to Replace	25-26	26-27	27-28	28-29	TOTAL
Bobtail 1	Truck No. 2	1990	International	4900 4x2	Cemetery	35	15	-20	2005	\$ 215,000				\$ 215,000
Bobtail 2 (hook lift 2016)	Truck No. 6	2002	International	7400 4x2		23	15	-8	2017					\$ -
Bobtail 3 (hook lift 2024)	Truck No. 8	2024	Western Star		Greg	1	15	14	2039					\$ -
Bobtail 4	Truck No. 1	2009	International	7400 SBA 4x2	Jaden/Travis	16	15	-1	2024		\$ 200,000			\$ 200,000
Bobtail 5	Truck No. 9	2014	International	7400 4x2	Landon	11	15	4	2029					\$ -
10 Wheeler 1		2021	Western Star		Landon	4	15	11	2036					\$ -
Pickup 1		2020	Ford	F150	Code Enforcement	5	7	2	2027					\$ -
Pickup 2		2008	GMC	2500	Parks	17	7	17	2015					\$ -
Pickup 3		2025	Chevrolet	1500	Shane	0	7	7	2032					\$ -
Pickup 4		2021	Ford	F150	Jason	4	7	3	2028					\$ -
Pickup 5		2019	Ford	F150	City Engineer	6	5	-1	2024					\$ -
Pickup 6 - Crew Cab		2004	GMC	2500	Parks	21	7	-14	2011					\$ -
Pickup 7 - Flatbed		2005	GMC	2500	Public Works	20	7	-13	2012					\$ -
Pickup 8		2017	Ford	F250	Landon	8	7	-1	2024	\$ 55,000				\$ 55,000
Pickup 9		2018	Ford	F150	Greg	7	7	0	2025		\$ 50,000			\$ 50,000
Pickup 10		2021	Chevrolet	2500	Cal	4	7	3	2028					\$ -
Pickup 11		2011	Ford	F-150	Parks	14								\$ -
Crew Truck		2016	Ford	F-350		9	10	1	2026		\$ 65,000			\$ 65,000
Street Sweeper	Truck No. 7	2017	Freightliner			8	15	7	2032					\$ -
Backhoe (Lease)			CAT	420F						\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 68,000
Mini-Excavator (Lease)		2023	CAT	CAT 304		2				\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 46,000
Loader		2001	John Deere	444H		24	20	-4	2021					\$ -
Vac Trailer		2004				21	15	-6	2019					\$ -
Crack Sealer		2007	Cimline	230 Magma		18	15	-3	2022					\$ -
Laydown Machine		2009	LeeBoy	1000F		16	20	4	2029					\$ -
Tack Spreader		2009	LeeBoy			16	20	4	2029					\$ -
Roller		1997	Ingersoll Rand	00-24		28	20	-8	2017					\$ -
Tractor (large)		2010	Kubota	MV5100		15	15	0	2025					\$ -

Tractor (small)		2022	Kubota	B2910		3	20	17	2042					\$ -
Park Maintenance Vehicle 1		2013	Kubota	RTV1100		12	7	-5	2020					\$ -
Park Maintenance Vehicle 2		2016	John Deere	Gator		9	7	-2	2023					\$ -
Park Maintenance Vehicle 3		2020	John Deere	Gator		5	7	2	2027		\$ 30,000			\$ 30,000
John Deere Mower (Stand on)		2013	John Deere			12	10	-2	2023					\$ 11,000
Small Lawn Mower 1		2006	Grasshopper	722D		19	6	-13	2012					\$ 14,300
Small Lawn Mower 2		2007	Grasshopper	722D		18	6	-12	2013					\$ -
Small Lawn Mower 3		2008	Grasshopper	722D		17	6	-11	2014					\$ -
Small Lawn Mower 4		2010	Grasshopper	725D		15	6	-9	2016					\$ -
Small Lawn Mower 5		2012	Grasshopper	725D		13	6	-7	2018					\$ -
Small Lawn Mower 6		2016	John Deere			9	6	-3	2022					\$ -
Small Lawn Mower 7)		2018	John Deere			7	6	-1	2024					\$ -
Large Lawn Mower 1 (2016 or 2017)		2005	Jacobsen	9016		20	12	-8	2017					\$ -
Large Lawn Mower 2		2010	Jacobsen	9016		15	12	-3	2022		\$ 100,000			\$ 100,000
Aerator		2004	Aero-Vator	AE80		21	15	-6	2019					\$ -
Wood Chipper		2006	Vermeer	13C1000XL		19	15	-4	2021					\$ -
Air Compressor		1993	Ingersoll Rand	185		32	25	-7	2018					\$ -
Brush Mower														\$ -
Utility Trailer		2004	Big Bubba			21	10	-11	2014					\$ -
GPS		2021	TopCon			4	8	4	2029					\$ -
														\$ -
Totals										\$ 298,500	\$ 473,500	\$ 28,500	\$ 28,500	\$ 854,300