

ALPINE CITY

ORDINANCE NO. 2024-21

**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, 2024, AND ENDING JUNE 30, 2025.**

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 14, 2024, for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025; and

WHEREAS, the Tentative Budget was adopted by the City Council on May 14, 2024; 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 25, 2024, 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 published in at least one issue of a newspaper of general circulation published within Utah County 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 2024-2125 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, 2024, and ending June 30, 2025, and are hereby adopted as the Budget of Alpine City, Utah for the Fiscal Year 2024-2125.

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 25th day of June, 2024.

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 25th day of June, 2024.

RECORDED this 25th day of June, 2024.



FY2025 Final Budget Document
July 1, 2024 – June 30, 2025

Adopted
June 25, 2024

Budget Message

As per Utah Code, Alpine City has prepared the following final budget for FY2025, which begins July 1, 2024, and ends June 30, 2025. The proposed final budget is balanced, meaning that operating expenses do not exceed operating revenues. In some cases, funds are being pulled from fund balances for capital projects.

Following are some budget highlights:

- Revenues:
 - Although new home builds are slow, we anticipate some growth in both property tax and sales tax revenue. Based on our certified tax rate, the City should receive approximately \$57,000 in additional property tax revenue due to new growth. An increase of \$100,000 was included in the budget for sales tax growth.
 - The PARC Tax was approved in the 2024 election. FY2025 will be first full year for PARC Tax revenue. The revenue in the budget was set at \$100,000.
 - The City has started to receive revenue from the 5th 5th sales tax, with FY2025 being the first full budget year for this new revenue source. This revenue, along with the mass transit tax revenue, is allowing the city to continue with street maintenance projects while costs are on the rise.
- Salary Increase: Funds have been allocated in the budget for up to a 6% merit increase for employee salaries. Some market adjustments have also been included. Keeping competitive with wages is important with demand for highly qualified and talented employees.
- Benefits: Medical and dental insurance rates will increase 2.5% and 1.6%, respectively. The budget includes a one-time 0.7% bonus (paid in quarterly installments) for URS Tier II employees to offset the additional cost of URS retirement contributions for this fiscal year. URS reduced the retirement contribution for Tier I employees by 1% beginning July 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 two lawn mowers. Two equipment lease payments are also included. A new hook lift truck was included in the FY2024 budget. The cab and chassis recently arrived and was paid for in the current budget year, however the hook lift system will not be built until this fall. Therefore, funds have been allocated for the hook lift build in the FY2025 budget.
- 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 FY2026. \$1.75M is included in the budget for FY2025. Our preliminary

recommendation is to plan for \$1.25M in the FY2026 budget and then bond for the remaining \$2M.

- Personnel: The proposed budget includes a new full-time public works employee that will focus on learning the responsibilities of managing the City's two water systems.
- Solid Waste: A new agreement with ACE Disposal will be presented the same night as the budget. The proposal includes a small adjustment for the cost of cans and an increase in tipping fees. Any needed increase for FY2025 has not been included in the budget. Upon approval of the agreement, an analysis will be completed to determine if a rate increase is necessary to cover costs and recommendations will be provided to the City Council.
- Library Reimbursements: An additional \$3,000 in funds were included to increase the library reimbursement from \$40 to \$50.
- Pressurized Irrigation: A new rate structure was implemented in 2023 for the PI system, requiring users to pay for water based on metered use. Some additional revenue has been realized, which will offset increased costs for operations and will help with needed capital projects.
- Grants: \$170,000 has been included as intergovernmental revenue. The sources of these funds are from the CDBG and TAG grants that were awarded to the City.
- Emergency Services: The Lone Peak Public Safety District (LPPSD) recently approved their final budget. 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 \$63,737 or 2.23%.
- **The following adjustments have been made since the tentative budget was presented and approved:**
 - **General Fund Revenue:**
 - **Property tax revenue was increased by \$59,500 based on the certified tax rate calculations.**
 - **\$3,000 was added for the youth council.**
 - **General Fund – Administration:**
 - **Other Expenses: added \$2,000 for senior meals and city council dinners.**
 - **General Fund - Parks:**
 - **Community Events: added \$2,000 for community events.**
 - **Youth Council: increased budget by \$3,000 (offset by \$3,000 in revenue) to provide more clarity regarding funds that can be expended. Previously, the city council allocated a budget of \$5,500 for expenses, with the understanding that funds raised by the youth council can also be spent. To avoid confusion, we recommend adding the amount of anticipated revenue to the budgeted expenses, with the understanding that revenue will be closely monitored. This will also help with the**

issue of revenue being received in one year and expenses being in the next year.

- **General Fund – Miscellaneous: reduced technology upgrade by \$10,000**
- **Projects – three projects that were not completed in FY2024 are being rolled into the FY2025 budget as follows:**
 - **City Hall Roof - \$180,000 (we anticipate awarding this project at the July 9 city council meeting)**
 - **Lambert Park – East Turnaround/Parking - \$150,000 (it was requested by a council member that this project be included in the new budget)**
 - **Moyle Park Landscaping - \$50,000**
 - **Canyon Crest Road Safety Improvements: we anticipate the cost of these improvements to be funded through street maintenance funds that have already been included in the budget.**

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.

FY2025 Final Budget

**Alpine City - General Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Taxes			
Property taxes	\$ 2,553,827	\$ 2,600,000	\$ 2,659,500
Redemption taxes	262,592	200,000	200,000
Sales tax	2,122,691	2,000,000	2,100,000
Motor vehicle taxes	134,274	120,000	120,000
Franchise fees	883,046	700,000	700,000
Penalties & interest on delinquent	4,066	4,000	4,000
Total Taxes	\$ 5,960,496	\$ 5,624,000	\$ 5,783,500
License and Permits			
Business licensed & fees	\$ 22,750	\$ 25,000	\$ 25,000
Plan check fees	193,148	225,000	225,000
Building permits	372,438	400,000	400,000
Building permit assessment	3,653	5,000	5,000
Total License and Permits	\$ 591,989	\$ 655,000	\$ 655,000
Intergovernmental Revenue			
Other grants	\$ -	\$ 227,150	\$ 170,000
American Rescue Plan Act	\$ 621,223	-	-
Municipal Recreation Grant		4,964	4,964
Total Intergovernmental	\$ 621,223	\$ 232,114	\$ 174,964
Charges For Service			
Zoning & subdivision fees	\$ 11,485	\$ 20,000	\$ 20,000
Annexation applications	-	500	500
Sale of maps and publications	270	250	250
Public safety district rental	38,516	38,516	38,516
Waste collections sales	697,540	670,000	670,000
Youth council	1,816	-	3,000
Sale of cemetery lots	8,372	7,500	7,500
Burial fees	48,725	50,000	50,000
Total Charges for Service	\$ 806,724	\$ 786,766	\$ 789,766
Fines and Forfeitures			
Fines	\$ 41,902	\$ 40,000	\$ 40,000
Other fines	6,016	7,000	7,000
Traffic school	1,530	2,000	2,000
Total Fines and Forfeitures	\$ 49,448	\$ 49,000	\$ 49,000
Rents & Other Revenues			
Recycling	\$ -	\$ -	\$ -
Rents & concessions	51,495	65,000	65,000
Sale of City land	-	-	-
Total Rents & Other Revenues	\$ 51,495	\$ 65,000	\$ 65,000

**Alpine City - General Fund-Continued
FY 2024/2025 Budget**

Revenues-continued	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Interest & Misc Revenues			
Interest earnings	\$ 145,829	\$ 50,000	\$ 50,000
Alpine Days revenue	138,058	85,000	85,000
Rodeo revenue	8,391	20,000	20,000
Bicentennial books	920	500	500
Donations	-	-	-
Sundry revenues	92,716	45,000	85,000
Total Miscellaneous Revenues	\$ 385,914	\$ 200,500	\$ 240,500
Transfers & Contributions			
Fund balance appropriation	\$ -	\$ -	\$ -
Admin Fees Water Fund	-	-	-
Contribution for paramedic	34,042	35,000	35,000
General sales & use tax	-	-	-
Admin Fees Sewer Fund	-	-	-
Total Contributions & Transfers	\$ 34,042	\$ 35,000	\$ 35,000
Total General Fund Revenues	\$ 8,501,331	\$ 7,647,380	\$ 7,792,730

**Alpine City - General Fund-Continued
FY 2024/2025 Budget**

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Administration	\$ 512,425	\$ 500,000	\$ 492,000
Court	100,139	105,200	105,200
Treasurer	48,508	53,400	54,700
Elections	-	17,000	500
Government Buildings	83,724	585,500	1,255,500
Emergency Services	2,702,886	2,881,782	2,945,519
Building Inspection	169,917	176,400	179,300
Planning & Zoning	119,911	293,750	307,750
Streets	512,173	1,401,600	681,000
Parks & Recreation	414,981	527,596	591,096
Cemetery	172,524	193,700	199,200
Garbage	665,204	657,650	659,650
Miscellaneous	3,138,963	274,502	321,315
Total General Fund Expenditures	\$ 8,641,355	\$ 7,668,080	\$ 7,792,730
Surplus/(Deficit)	\$ (140,024)	\$ (20,700)	\$ -

**Class C Roads
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Interest earnings	\$ 55,751	\$ 10,000	\$ 10,000
Mass transit tax	199,637	120,000	195,000
Class "B&C" Road allotment	573,469	500,000	500,000
Public Transit Tax	-	-	78,000
Appropriation of fund balance	-	1,042,000	-
Total Revenues	\$ 828,857	\$ 1,672,000	\$ 783,000

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Miscellaneous	\$ -	\$ -	\$ -
Mass transit projects	-	120,000	195,000
Class "B&C" road projects	242,205	1,552,000	477,000
Public transit projects	-	-	78,000
Reserves	-	-	33,000
Total Capital Expenditures	\$ 242,205	\$ 1,672,000	\$ 783,000
Surplus/(Deficit)	\$ 586,652	\$ -	\$ -

**PARC Tax Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
PARC Tax	\$ -	\$ -	# \$ 100,000
Interest earnings	-	-	-
Appropriation of fund balance	-	-	-
Total Revenues	\$ -	\$ -	\$ 100,000

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
PARC tax projects	\$ -	\$ -	\$ 100,000
Miscellaneous	-	-	-
Total Capital Expenditures	\$ -	\$ -	\$ 100,000
Surplus/(Deficit)	\$ -	\$ -	\$ -

**Recreation Impact Fee Funds
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Recreation facility fees	\$ 32,549	\$ 100,000	# \$ 100,000
Interest earnings	23,194	10,000	10,000
Appropriation of fund balance	-	105,000	105,000
Total Revenues	<u>\$ 55,743</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Timp Spec Serv Dist Impact Fee	\$ -	\$ -	\$ -
Park system	227,327	215,000	215,000
Miscellaneous	-	-	-
Total Capital Expenditures	<u>\$ 227,327</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>
Surplus/(Deficit)	<u>\$ (171,584)</u>	<u>\$ -</u>	<u>\$ -</u>

**Impact Fee Funds Streets
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Streets & transportation fees	\$ 18,320	\$ 40,000	\$ 40,000
Timpanogas Sewer Hook On Fee		-	-
Interest earnings	15,387	-	-
Appropriation of fund balance	-	-	-
Total Revenues	<u>\$ 33,707</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Streets & transport	\$ 21,693	\$ 40,000	\$ 40,000
Reserves	-	-	-
Total Capital Expenditures	<u>\$ 21,693</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
Surplus/(Deficit)	<u>\$ 12,014</u>	<u>\$ -</u>	<u>\$ -</u>

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

Revenues	Budget FY 2021	Actual To Date FY 2021	Year End Projected Amount
ARPA Grant	\$ -	\$ 621,223	# \$ -
Interest earnings	-	-	-
Appropriation of fund balance	-	621,223	-
Total Revenues	\$ -	\$ -	\$ -
		\$ 1,242,445	\$ -

Expenditures	Budget FY 2021	Actual To Date FY 2021	Year End Projected Amount
ARPA expenses	\$ -	\$ 1,242,445	\$ -
Reserves	-	-	-
Total Capital Expenditures	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ -	\$ -	\$ -

**Alpine City - Capital Projects Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Interest revenue	\$ 218,938	\$ 10,000	\$ 10,000
Transfer from General Fund	3,118,753	-	-
Contributions from builders	-	-	-
Miscellaneous	121,014	-	-
Fund Balance appropriation	-	1,658,500	2,049,650
Total Revenues	\$ 3,458,705	\$ 1,668,500	\$ 2,059,650

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Capital outlay other	\$ 812,826	\$ 1,338,500	\$ 1,406,200
Capital outlay buildings	-	270,000	600,000
Transfer to GF	90,531	-	-
Capital outlay equipment	-	60,000	53,450
Total Capital Expenditures	\$ 903,357	\$ 1,668,500	\$ 2,059,650
Surplus/(Deficit)	\$ 2,555,348	\$ -	\$ -

**Alpine City - Water Utility
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Operating Revenues			
Metered water sales	\$ 845,388	\$ 800,000	\$ 800,000
Other water revenue	25,007	20,000	20,000
Water connection fee	17,000	30,000	30,000
Penalties	8,415	5,700	5,700
Total Miscellaneous Revenues	\$ 895,810	\$ 855,700	\$ 855,700
Miscellaneous			
Interest earned	\$ 100,700	\$ 20,000	\$ 20,000
Develpers contribution	139,301	-	-
Appropriated fund balance	-	525,000	571,525
Total Utility Revenue	\$ 240,001	\$ 545,000	\$ 591,525
Total Utility Fund Revenues	\$ 1,135,811	\$ 1,400,700	\$ 1,447,225

Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Water operating	\$ 522,547	\$ 523,700	\$ 560,100
Depreciation	280,571	255,000	255,000
Capital outlay- Buildings	-	5,000	5,000
Capital outlay- Improvements	-	560,000	560,000
Capital outlay- Equipment	-	57,000	67,125
Total Utility Fund Expenses	\$ 909,169	\$ 1,400,700	\$ 1,447,225
Surplus/(Deficit)	\$ 226,642	\$ -	\$ -

**Impact Fee Funds Water Impact Fees
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Water Impact Fees	\$ 103,523	\$ 135,000	\$ 135,000
Interest earnings	19,571		
Appropriation of fund balance	-	-	-
Total Revenues	<u>\$ 123,094</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Impact fee projects	\$ -	\$ 135,000	\$ 135,000
To reserves	-	-	-
Total Capital Expenditures	<u>\$ -</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
Surplus/(Deficit)	<u>\$ 123,094</u>	<u>\$ -</u>	<u>\$ -</u>

**Alpine City - Sewer Utility
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Operating Revenues			
Sewer system sales	\$ 1,018,289	\$ 1,050,000	\$ 1,050,000
Other revenue	-	10,000	10,000
Sewer connection fee	4,750	5,000	5,000
Developers Contributions	-	-	-
Total Miscellaneous Revenues	\$ 1,023,039	\$ 1,065,000	\$ 1,065,000
Miscellaneous			
Interest earned	\$ 101,475	\$ 10,000	\$ 10,000
Appropriated fund balance	73,862	155,900	207,225
Total Utility Revenue	\$ 175,337	\$ 165,900	\$ 217,225
Total Utility Fund Revenues	\$ 1,198,376	\$ 1,230,900	\$ 1,282,225
Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Sewer operating	\$ 959,217	\$ 921,700	\$ 980,100
Depreciation	191,046	130,000	130,000
Capital outlay- Improvements	-	100,000	115,000
Capital outlay- Equipment	-	6,600	57,125
Total Utility Fund Expenses	\$ 1,150,263	\$ 1,230,900	\$ 1,282,225
Surplus/(Deficit)	\$ 48,113	\$ -	\$ -

**Alpine City - Sewer Impact Fee Funds
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Sewer Impact Fees	\$ 16,015	\$ 25,000	# \$ 25,000
Interest earnings	5,363	-	-
Appropriation of fund balance	-	-	-
Total Revenues	<u>\$ 21,378</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Sewer Impact fee projects	\$ 1,394	\$ 25,000	\$ 25,000
To reserves	-	-	-
Total Capital Expenditures	<u>\$ 1,394</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Surplus/(Deficit)	<u>\$ 19,984</u>	<u>\$ -</u>	<u>\$ -</u>

**Alpine City - PI Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Operating Revenues			
Irrigation water sales	\$ 975,036	\$ 975,000	\$ 1,025,000
Other revenue	1,240	1,000	1,000
PI connection fee	62,865	40,000	40,000
PI Grant project	-	-	-
Developer Contributions	74,006	-	-
Total Miscellaneous Revenues	\$ 1,113,147	\$ 1,016,000	\$ 1,066,000
Miscellaneous			
Interest earned	\$ 27,735	\$ 10,000	\$ 10,000
Appropriated fund balance	-	474,504	509,829
Total Utility Revenue	\$ 27,735	\$ 484,504	\$ 519,829
Total Utility Fund Revenues	\$ 1,140,882	\$ 1,500,504	\$ 1,585,829

Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
PI operating	\$ 622,024	\$ 770,000	\$ 803,600
Depreciation	339,758	223,704	223,704
Amortization	26,623	-	-
Capital Outlay	-	233,000	263,000
PI Project	-	-	-
Capital Outlay- Equipment	-	6,600	17,125
Bond costs	-	-	-
Debt Service	35,329	267,200	278,400
Total Utility Fund Expenses	\$ 1,023,734	\$ 1,500,504	\$ 1,585,829
Surplus/(Deficit)	\$ 117,148	\$ -	\$ -

**Alpine City - Pressure Irrigation Impact Fee Funds
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
PI Impact Fees	\$ 180,994	\$ 200,000	\$ 100,000
Interest earnings	15,268	1,500	1,500
Appropriation of fund balance	-	26,000	205,500
Total Revenues	\$ 196,262	\$ 227,500	\$ 307,000
Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
PI Impact fee projects	\$ 3,198	\$ 116,000	\$ 207,000
Debt Service	-	111,500	100,000
To reserves	-	-	-
Total Capital Expenditures	\$ 3,198	\$ 227,500	\$ 307,000
Surplus/(Deficit)	\$ 193,064	\$ -	\$ -

**Alpine City - Storm Drain Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Operating Revenues			
Storm drain revenue	\$ 192,428	\$ 200,000	\$ 200,000
Other revenue	-	1,000	1,000
SWPP fee	11,100	14,000	14,000
Storm drain impact fee	-	-	-
Total Miscellaneous Revenues	\$ 203,528	\$ 215,000	\$ 215,000
Miscellaneous			
Interest earned	\$ 29,218	\$ 6,000	\$ 6,000
Developer Contributions	-	-	-
Appropriated fund balance	-	86,750	91,950
Total Utility Revenue	\$ 29,218	\$ 92,750	\$ 97,950
Total Utility Fund Revenues	\$ 232,746	\$ 307,750	\$ 312,950
Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
SD operating	\$ 113,679	\$ 124,250	\$ 129,450
Depreciation	157,717	83,500	83,500
Capital outlay	-	100,000	100,000
Total Utility Fund Expenses	\$ 271,396	\$ 307,750	\$ 312,950
Surplus/(Deficit)	\$ (38,650)	\$ -	\$ -

**Alpine City - Storm Drain Impact Fee Funds
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
SD Impact Fees	\$ 9,687	\$ 25,000	\$ 25,000
Interest earnings	6,874	-	-
Appropriation of fund balance	-	-	-
Total Revenues	<u>\$ 16,561</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
SD Impact fee projects	-	\$ 25,000	\$ 25,000
To reserves	-	-	-
Total Capital Expenditures	<u>-</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Surplus/(Deficit)	<u>\$ 16,561</u>	<u>-</u>	<u>-</u>

**Alpine City - Trust & Agency Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Interest revenue	\$ 29,879	\$ 1,000	\$ 1,000
Total Revenues	\$ 29,879	\$ 1,000	\$ 1,000

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Miscellaneous expenses	\$ -	\$ 1,000	\$ 1,000
Total Expenditures	\$ -	\$ 1,000	\$ 1,000
Surplus/(Deficit)	\$ 29,879	\$ -	\$ -

**Alpine City - Cemetery Perpetual Fund
FY 2024/2025 Budget**

Revenues	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Cemetery lot payments	\$ 25,118	\$ 20,000	\$ 20,000
Upright Monument	1,200	2,500	2,500
Interest revenues	26,781	1,500	1,500
Appropriate fund balance	-	146,000	146,000
Total Revenues	\$ 53,099	\$ 170,000	\$ 170,000

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Cemetery expenses	\$ -	\$ 170,000	\$ 170,000
Total Expenses	\$ -	\$ 170,000	\$ 170,000
Surplus/(Deficit)	\$ 53,099	\$ -	\$ -

Budget Detail

Alpine City - General Fund-Continued
FY 2024/2025 Budget

Administration

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 227,832	\$ 224,500	\$ 224,000
Employee Benefits	107,784	105,500	96,000
Overtime Wages	160	1,500	1,500
Books, Subscriptions, & Members	11,104	21,000	21,000
Public Notices	1,120	2,000	2,000
Travel	7,610	7,500	7,500
Office Supplies & Postage	20,503	15,000	15,000
Equipment - Supplies & Mainten	-	1,500	1,500
Telephone	4,664	5,500	5,500
Professional Services	78,339	60,000	60,000
Education	3,053	3,000	3,000
Council Discretionary Fund	7,680	12,000	12,000
Mayor Discretionary Fund	431	5,000	5,000
Insurance	11,963	12,000	12,000
Other Services	27,887	20,000	20,000
Cares Funds	-	-	-
Capital Outlay - ARPA Grant	-	-	-
Other Expenses	2,295	4,000	6,000
Total Administration	\$ 512,425	\$ 500,000	\$ 492,000

Alpine City - General Fund-Continued
FY 2024/2025 Budget

Court

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Office Expense & Postage	\$ 29,533	\$ 35,000	\$ 35,000
Professional Services	49,491	45,000	45,000
Witness Fees	-	200	200
Victim Reparation Assessment	21,115	25,000	25,000
Total Court	\$ 100,139	\$ 105,200	\$ 105,200

Alpine City - General Fund-Continued
FY 2024/2025 Budget

Treasurer

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 17,652	\$ 19,000	\$ 20,000
Employee Benefits	10,842	11,000	11,300
Overtime wages	2,492	2,500	2,500
Books, Subscriptions, & Members	1,859	1,200	1,200
Travel	13	750	750
Office Supplies & Postage	-	250	250
Professional & Technical	4,800	5,200	5,200
Education	150	500	500
Accounting Services/Audit	10,700	13,000	13,000
Total Treasurer	\$ 48,508	\$ 53,400	\$ 54,700

**Alpine City - General Fund-Continued
FY 2024/2025 Budget**

Elections

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Office Expense, Supplies & Pos	\$ -	\$ 500	\$ 500
Election Services	-	16,500	
Total Elections	\$ -	\$ 17,000	\$ 500

Alpine City - General Fund-Continued

Building Inspection

FY 2024/2025 Budget

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 42,030	\$ 47,900	\$ 50,200
Employee Benefits	21,128	22,300	22,900
Overtime Wages	-	500	500
Books, Subscriptions, & Members	-	500	500
Office Supplies & Postage	850	800	800
Telephone	503	1,000	1,000
Contract/Building Inspector	91,689	90,000	90,000
Insurance & Surety Bonds	10,017	10,400	10,400
Building Permit Surcharge	3,700	3,000	3,000
Total Building Inspection	\$ 169,917	\$ 176,400	\$ 179,300

Alpine City - General Fund-Continued
Planning & Zoning
FY 2024/2025 Budget

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 78,033	\$ 154,000	\$ 165,200
Employee Benefits	38,098	69,000	71,800
Overtime Wages	340	1,000	1,000
Books, Subscriptions, & Members	64	1,000	1,000
Travel	47	1,500	1,500
Office Supplies & Postage	581	1,500	1,500
Professional Services	2,748	45,000	45,000
Legal Services For Subdivision	-	20,000	20,000
Education	-	750	750
Total Planning & Zoning	\$ 119,911	\$ 293,750	\$ 307,750

Alpine City - General Fund-Continued

Streets

FY 2024/2025 Budget

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 97,303	\$ 105,400	\$ 126,000
Employee Benefits	65,771	69,300	81,600
Overtime Wages	7,661	8,000	8,000
On Call Wages	5,542	5,800	6,350
Travel	-	1,000	1,000
Office Supplies & Postage	-	400	400
Equipment - Supplies & Maintenance	78,083	75,000	75,000
Street Supplies and Maintenance	71,813	75,000	75,000
Utilities	72	500	500
Telephone	3,421	3,200	3,200
Power- Street Lights	53,001	50,000	50,000
Insurance	10,017	10,000	10,000
Other Services	22,172	12,000	12,000
Other Expenses	6,413	6,500	6,500
Capital Outlay	84,076	872,500	172,000
Capital Outlay- Equipment	6,828	107,000	53,450
Total Streets	\$ 512,173	\$ 1,401,600	\$ 681,000

Alpine City - General Fund-Continued
Cemetery **FY 2024/2025 Budget**

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 43,939	\$ 54,400	\$ 58,700
Wages Temporary Employees	57,088	55,000	55,000
Employee Benefits	38,418	37,700	38,900
Overtime Wages	2,681	2,500	2,500
Travel	-	500	500
Office Supplies & Postage	-	250	250
Equipment- Supplies & Maintenance	7,321	12,000	12,000
Building and Grounds	6,810	12,000	12,000
Cemetery Paving	5,359	-	-
Telephone	520	850	850
Insurance & Surety Bonds	10,017	8,500	8,500
Other Services	371	10,000	10,000
Total Cemetery	\$ 172,524	\$ 193,700	\$ 199,200

**Alpine City - General Fund-Continued
FY 2024/2025 Budget**

Garbage

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 43,790	\$ 49,000	\$ 51,000
Employee Benefits	27,843	29,200	29,200
Overtime wages	1,593	1,500	1,500
Office Supplies & Postage	5,212	3,600	3,600
Telephone	101	250	250
Professional & Technical	4,800	4,800	4,800
Technology Update	5,210	5,500	5,500
Tipping Fees	152,462	155,000	155,000
Waste Pickup Contract	412,291	405,000	405,000
Other Expenses	3,524	3,800	3,800
City cleanup	8,378	-	-
Total Garbage	\$ 665,204	\$ 657,650	\$ 659,650

Alpine City - General Fund-Continued
Miscellaneous **FY 2024/2025 Budget**

Expenditures	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Technology Upgrade	\$ 17,255	\$ 30,000	\$ 20,000
Lawsuit	-	-	-
Transfer To Capital IMP Fund	3,118,753	239,502	296,315
Emergency Prep	2,955	5,000	5,000
Total Miscellaneous	\$ 3,138,963	\$ 274,502	\$ 321,315

Sewer Fund	Alpine City - Sewer Utility FY 2024/2025 Budget
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Sewer Operating Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 128,636	\$ 155,600	\$ 178,800
Employee Benefits	97,830	98,300	110,600
Overtime Wages	9,243	9,000	9,000
On Call Wages	5,542	6,900	7,600
Travel	435	2,750	2,750
Office Supplies & Postage	23,365	18,000	18,000
Equipment - Supplies & Mainten	6,798	10,000	10,000
Building and Ground Supplies	13,523	12,000	12,000
Utilities	411	2,200	2,200
Telephone	4,117	3,900	3,900
Professional & Technical	10,587	8,000	8,000
Technology Update	7,072	7,000	7,000
Insurance & surety bonds	10,017	-	-
Timpanogos Special Service District	637,234	598,250	598,250
Other Expenses	4,407	12,000	12,000
General Fund Admin Fees	-	-	-
Total Operating Sewer Fund Expenses	\$ 959,217	\$ 943,900	\$ 980,100
Depreciation	191,046	130,000	130,000
Capital outlay- Improvements	-	100,000	115,000
Capital outlay- Equipment	-	57,000	57,125
Total Utility Fund Expenses	\$ 1,150,263	\$ 1,230,900	\$ 1,282,225

Pressurized Irrigation Fund

**Alpine City - PI Fund
FY 2024/2025 Budget**

PI Operating Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 110,770	\$ 132,700	\$ 154,300
Employee Benefits	82,789	86,100	98,100
Overtime Wages	9,243	9,000	9,000
On Call Wages	5,529	5,000	5,000
Travel	185	1,200	1,200
Equipment - Supplies & Maintenance	23,590	58,000	58,000
Building and Ground Supplies	9,949	25,000	25,000
Utilities	132,106	185,000	185,000
Telephone	3,721	3,500	3,500
Office Supplies & Postage	10,624	12,000	12,000
Professional & Technical Services	4,750	5,000	5,000
Engineer Services	1,313	10,000	10,000
Technology Update	7,071	7,500	7,500
Insurance & Surety Bonds	10,854	12,000	12,000
Miscellaneous Services	28,222	33,000	33,000
CUP Water & O&M	170,360	175,000	175,000
Other Expenses	10,948	10,000	10,000
Total Operating PI Fund Expenses	\$ 622,024	\$ 770,000	\$ 803,600
Depreciation	339,758	223,704	223,704
Amortization	26,623	-	-
Capital Outlay	-	233,000	263,000
PI Project	-	-	-
Capital Outlay- Equipment	-	6,600	17,125
Agents Fees	-	-	-
Trustee Fees	-	-	-
Bond Principal #0352418	-	267,200	247,000
Bond Interest #0352418	35,329	-	31,400
Total Utility Fund Expenses	\$ 1,023,734	\$ 1,500,504	\$ 1,585,829

Alpine City - Storm Drain Fund Storm Drain Fund
FY 2024/2025 Budget

SD Operating Expenses	Actual FY 2023	Budget FY 2024	Final Budget FY 2025
Salaries and Wages	\$ 46,784	\$ 53,800	\$ 58,500
Employee Benefits	33,597	33,300	33,800
Overtime Wages	49	1,000	1,000
Planning	-	500	500
Books, Subscriptions, & Members	1,950	4,000	4,000
Travel	185	650	650
Office Supplies & Postage	-	500	500
Building & Ground Supplies	4,577	4,500	4,500
Storm Drain Utilities	457	-	-
Technology Update	7,067	5,500	5,500
Insurance	10,017	10,500	10,500
Miscellaneous Services	8,996	10,000	10,000
Total Operating SD Fund Expenses	\$ 113,679	\$ 124,250	\$ 129,450
Depreciation	157,717	83,500	83,500
Capital Outlay	-	100,000	100,000
Total Utility Fund Expenses	\$ 271,396	\$ 307,750	\$ 312,950

Capital Projects



FY2025 Budget
Capital Projects & Studies

Projects	Engineering	Construction	Construction Management	Total	Funding													Park Impact	PI Impact
					Government Buildings	Class C /Mass Transit	Streets	Parks	PARC Tax	Capital Imp.	Water Fund	PI Fund	Sewer Fund	SD Fund	Cemetery	Grant Funds			
General Fund Projects																			
Street Maintenance Projects (Overlays, Seal Coats, Chip Seals, Crack Seal, Striping, Sidewalks, X-Walks)	\$ -	\$ 1,000,000		\$ 1,000,000		\$ 750,000	\$ 162,000					\$ 25,000	\$ 13,000	\$ 50,000					
Crosswalk Improvements		\$ 10,000		\$ 10,000			\$ 10,000												
Misc. Trail Improvements		\$ 20,000		\$ 20,000					\$ 20,000										
Burgess Park Pavilion/Volleyball Improvements		\$ 175,000		\$ 175,000					\$ 100,000	\$ 75,000									
Tree Removal/Trimming		\$ 7,500		\$ 7,500					\$ 7,500										
Fire Station Addition/Remodel ¹	\$ 290,000	\$ 1,460,000		\$ 1,750,000	\$ 1,150,000					\$ 600,000									
Three Falls Landslide Mitigation Project		\$ 500,000		\$ 500,000						\$ 500,000									
Main Street Improvements		\$ 35,000		\$ 35,000						\$ 35,000									
Weather Based Sprinkler Controllers - Healey Park		\$ 24,000		\$ 24,000						\$ 24,000									
Misc. Park Improvements (drinking fountains, benches, etc.)		\$ 30,000		\$ 30,000						\$ 30,000									
City Open Space Maintenance		\$ 50,000		\$ 50,000				\$ 50,000											
Speed Trailer		\$ 10,000		\$ 10,000						\$ 10,000									
Rodeo Bleachers		\$ 75,000		\$ 75,000						\$ 75,000									
Surveillance Cameras for City Properties		\$ 30,000		\$ 30,000						\$ 30,000									
Moyle Park Landscaping		\$ 50,000		\$ 50,000						\$ 50,000									
City Hall Roof		\$ 180,000		\$ 180,000						\$ 180,000									
Lambert Park - East Turnaround/Parking		\$ 150,000		\$ 150,000						\$ 150,000									
Culinary Water Projects																			
Waterline Replacement Projects	\$ 25,000	\$ 500,000	\$ 10,000	\$ 535,000							\$ 535,000								
Pressurized Irrigation Projects																			
400 West Booster Pump Improvements	\$ 30,000	\$ 453,000	\$ 17,000	\$ 500,000						\$ 143,000		\$ 150,000						\$ 207,000	
Replace Pump in 300 North Well		\$ 100,000		\$ 100,000								\$ 100,000							
Sewer Projects																			
Misc. Sewer Improvements		\$ 65,000		\$ 65,000								\$ 65,000							
Storm Drain Projects																			
Misc. Storm Drain Improvements		\$ 100,000		\$ 100,000									\$ 100,000						
Projects with Approved Grants																			
Utah Outdoor Recreation Grant - Burgess Park Baseball Field Improvements ²		\$ 324,674		\$ 354,674						\$ 30,000						\$ 324,674			
CDBG Grant - ADA Ramp Replacements		\$ 116,666		\$ 116,666						\$ 46,666						\$ 70,000			
Main Street TAG Small Area Plan	\$ 107,500			\$ 107,500						\$ 7,500						\$ 100,000			
Totals				\$ 5,975,340	\$ 1,150,000	\$ 750,000	\$ 172,000	\$ 57,500	\$ 100,000	\$ 2,006,166	\$ 560,000	\$ 263,000	\$ 115,000	\$ 100,000	\$ -	\$ 494,674	\$ -	\$ 207,000	

Notes:

¹ A sales tax bond is anticipated for the fire station.

² Applied for LWCF Grant. City has not been awarded this grant yet. Project also anticipates donation from Lone Peak Baseball and partners.

Equipment Replacement



FY2025 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	\$ 45,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
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	\$ -
John Deere Mower (Stand On)	\$ 11,000	\$ 11,000					
John Deere Small Mower	\$ 14,300	\$ 14,300					
Hook Lift Truck (Build Only)	\$ 133,150	\$ 23,150	\$ 20,000	\$ 50,000	\$ 40,000	\$ -	
Totals	\$ 231,950	\$ 53,450	\$ 37,125	\$ 67,125	\$ 57,125	\$ 17,125	\$ -

Alpine City - Equipment Replacement Schedule
FY2025

Equipment	Year	Make	Model	Driver	Current Age (years)	Life Span (years)	Difference (years)	Year to Replace	24-25	25-26	26-27	27-28	28-29	TOTAL
Bobtail 1	1990	International	4900 4x2	Cemetery	34	15	-19	2005						\$ -
Bobtail 2 (hook lift 2016)	2002	International	7400 4x2	Cal	22	15	-7	2017						\$ -
Bobtail 3	2006	International	7400 4x2	Greg	18	15	-3	2021	\$ 133,150					\$ 133,150
Bobtail 4	2009	International	7400 SBA 4x2	Jaden/Travis	15	15	0	2024		\$ 200,000				\$ 200,000
Bobtail 5	2014	International	7400 4x2	Landon	10	15	5	2029						\$ -
10 Wheeler 1	2021	Western Star		Landon	3	15	12	2036						\$ -
Pickup 1	2020	Ford	F150	Code Enforcement	4	7	3	2027						\$ -
Pickup 2	2008	GMC	2500	Parks	16	7	16	2015						\$ -
Pickup 3	2010	Ford	F150	Jed	14	7	-7	2017	\$ 45,000					\$ 45,000
Pickup 4	2021	Ford	F150	Jason	3	7	4	2028						\$ -
Pickup 5	2019	Ford	F150	Shane	5	5	0	2024						\$ -
Pickup 6 - Crew Cab	2004	GMC	2500	Parks	20	7	-13	2011						\$ -
Pickup 7 - Flatbed	2005	GMC	2500	Public Works	19	7	-12	2012						\$ -
Pickup 8	2017	Ford	F250	Landon	7	7	0	2024		\$ 50,000				\$ 50,000
Pickup 9	2018	Ford	F150	Greg	6	7	1	2025			\$ 50,000			\$ 50,000
Pickup 10	2021	Chevrolet	2500	Cal	3	7	4	2028						\$ -
Crew Truck	2016	Ford	F-350		8	10	2	2026		\$ 60,000				\$ 60,000
Street Sweeper	2017	Freightliner			7	15	8	2032						\$ -
Backhoe (Lease)		CAT	420F		2024				\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 85,000
Mini-Excavator (Lease)	2023	CAT	CAT 304		1				\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 57,500
Loader	2001	John Deere	444H		23	20	-3	2021						\$ -
Vac Trailer	2004				20	15	-5	2019						\$ -
Crack Sealer	2007	Cimline	230 Magma		17	15	-2	2022						\$ -
Laydown Machine	2009	LeeBoy	1000F		15	20	5	2029						\$ -
Tack Spreader	2009	LeeBoy			15	20	5	2029						\$ -
Roller	1997	Ingersoll Rand	00-24		27	20	-7	2017						\$ -

Tractor (large)	2010	Kubota	MV5100		14	15	1	2025								\$ -
Tractor (small)	2001	Kubota	B2910		23	20	-3	2021								\$ -
Park Maintenance Vehicle 1	2013	Kubota	RTV1100		11	7	-4	2020								\$ -
Park Maintenance Vehicle 2	2016	John Deere	Gator		8	7	-1	2023								\$ -
Park Maintenance Vehicle 3	2020	John Deere	Gator		4	7	3	2027			\$ 30,000					\$ 30,000
John Deere Mower (Stand on)	2013	John Deere			11	10	-1	2023	\$ 11,000							\$ 11,000
Small Lawn Mower 1	2006	Grasshopper	722D		18	6	-12	2012	\$ 14,300							\$ 14,300
Small Lawn Mower 2	2007	Grasshopper	722D		17	6	-11	2013								\$ -
Small Lawn Mower 3	2008	Grasshopper	722D		16	6	-10	2014								\$ -
Small Lawn Mower 4	2010	Grasshopper	725D		14	6	-8	2016								\$ -
Small Lawn Mower 5	2012	Grasshopper	725D		12	6	-6	2018								\$ -
Small Lawn Mower 6	2016	John Deere			8	6	-2	2022								\$ -
Small Lawn Mower 7)	2018	John Deere			6	6	0	2024								\$ -
Large Lawn Mower 1 (2016 or 2017)	2005	Jacobsen	9016		19	12	-7	2017								\$ -
Large Lawn Mower 2	2010	Jacobsen	9016		14	12	-2	2022		\$ 100,000						\$ 100,000
Aerator	2004	Aero-Vator	AE80		20	15	-5	2019								\$ -
Wood Chipper	2006	Vermeer	13C1000XL		18	15	-3	2021								\$ -
Air Compressor	1993	Ingersoll Rand	185		31	25	-6	2018		\$ 25,000						\$ 25,000
Brush Mower																\$ -
Utility Trailer	2004	Big Bubba			20	10	-10	2014								\$ -
GPS	2021	TopCon			3	8	5	2029								\$ -
																\$ -
Totals									\$ 231,950	\$ 463,500	\$ 108,500	\$ 28,500	\$ 28,500	\$ 860,950		