

2014-2015

Budget Report

Alpine City





CITY ADMINISTRATOR LETTER OF TRANSMITTAL

May 13, 2014

To the Mayor, City Council and Residents of Alpine City:

Pursuant to §10-6-109, Utah Code annotated, the following budgets have been prepared for the Alpine City Municipal Corporation: Fiscal Year 2013 Adjusted Budget and Fiscal Year 2015 Budget. These budgets have been prepared using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by Utah State law, the proposed budget is balanced

The proposed budget presented herein has been compiled with goals and objectives outlined by the City Council during its budget work sessions as guiding principles.

In preparing this budget, city staff began with base budget levels set as part of the Fiscal Year 2014 Adopted Budget approved by the Council in June of 2013. Proposed changes to these approved budget levels were developed on direction from the City Council.

It is anticipated that the proposed budget will allow City staff to carry out the Council's goals without a decrease in level of service. City staff's commitment to administering municipal services and managing capital projects with a high degree of efficiency at a minimum cost to residents and taxpayers affirms that Alpine City is maintaining a sound financial footing now and in the future.

This recommended Fiscal Year 2015 budget is presented for your review and action.

Sincerely,

Rich Nelson
City Administrator
Alpine City Municipal Corporation

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2014-2015 CITY ADMINISTRATOR'S MESSAGE

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

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

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

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

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

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

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

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

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

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

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

Rich Nelson

MAYOR AND CITY COUNCIL

Mayor Don Watkins

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

Council
Member
Kimberly
Bryant

Youth
Council, Lone
Peak Public
Safety

Council
Member
Lon Lott

North Pointe
Solid Waste
District

Council
Member
Will Jones

Eagle Scout
Projects &
Volunteers

Council
Member
Roger
Bennett

Pressure
Irrigation

Council
Member
Troy Stout

Parks, Trails
& Open
space
Committee

BUDGET DEVELOPMENT PROCESS

January

- Review fund balance goals
- Update 5-year Budget Projections
- Goals and levels of service identified.

February

- Departments create a balanced budget.

March

- Individual meetings with Mayor and City Council members to review balanced budget
- Incorporate feedback

April

- City Council budget work session(s).

May

- Tentative Budget is presented to the City Council and public hearings take place

June

- Final Budget is adopted on or before June 22.

July

- New fiscal year starts on July 1

MAJOR SECTORS OF CITY OPERATIONS

Alpine City operates on a fiscal year that begins July 1st and ends June 30th. The budget for the current fiscal year became effective July 1, 2013.

The City operates under two different types of structures, Governmental Activities and Enterprise Activities. Each has different funding characteristics and accounting requirements. Combining them together would impede analysis of what is going on. Therefore, we will present them as two different funds with sub-activities listed under each.

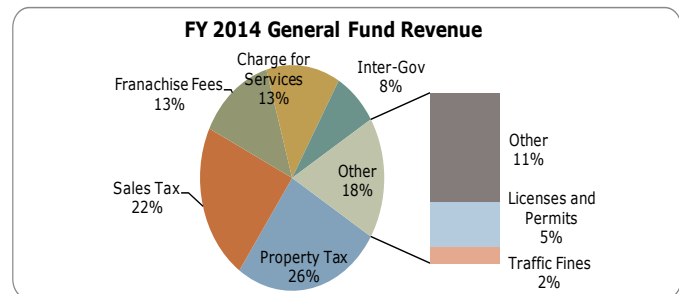
➤ **Governmental Activities**

These are services the government provides to the general public. Normally, there is no direct relationship between how much an individual taxpayer pays and the quality of goods provided, everyone is entitled to the same services (i.e. parks, police and fire, streets). There are some “fee” based services among governmental activities but most services are funded through taxes. Governmental Activities are broken down into the following funds:

The **General Fund** is considered the chief operating fund of the City. This fund accounts for all financial resources of general government, except for the Capital Improvement Fund and the Enterprise Funds. The General Fund receives revenue from property tax, sales tax, building fees and permits, charge for services, and other fees.

The General Fund provides administrative services, executive services (mayor and city council), public safety and courts, streets, cemeteries, parks, and garbage collection.

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



The **Capital Improvements Fund** is used to acquire, construct, and improve major capital facilities, other than those financed by Enterprise Funds or bonds. This fund makes up only 1% of the City’s budgeted expenses in FY 2013. These projects are funded with Impact Fees, transfers from the General Fund, and bond proceeds when necessary.

The purchase of new equipment, improvements to existing infrastructure, and construction of new facilities are funded through the Capital Improvement Fund.

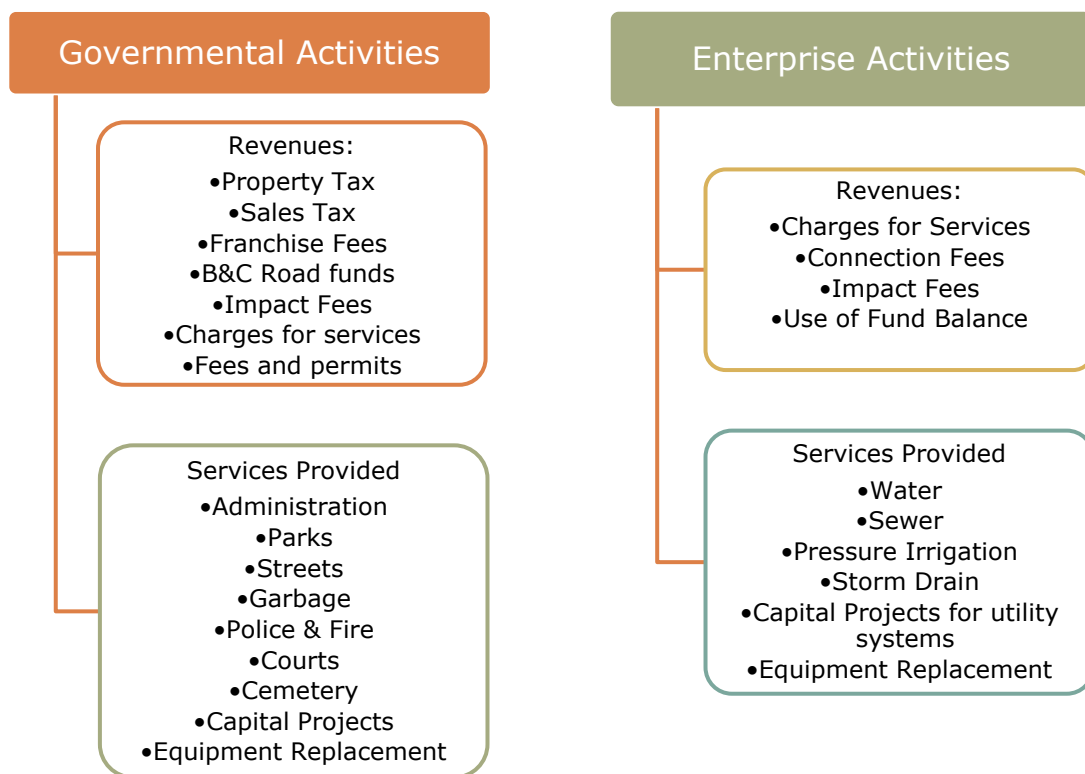
➤ Enterprise Activities

The **Enterprise Activities** include those activities that operate similar to a private business. Charges for services should be adequate to cover all of the costs for that service and provide enough fund balance to fund later capital projects. The fee charged is based on the quantity and quality of the service provided to each user. Each service is accounted for in its own enterprise fund. These funds include:

- ✓ Water Fund
- ✓ Sewer Fund
- ✓ Pressure Irrigation Fund
- ✓ Storm Drain Fund



The major sources of revenues for all of the Enterprise Funds are charges for services, connection fees and the use of fund balances. Enterprise funds also collect impact fees for services that need or will need to be installed due to new growth.



FISCAL YEAR 2015 CONSOLIDATED BUDGET

The chart below summarizes the FY2015 budget for Alpine City.

| | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Projected Budget |
|-----------------------------------|---------------------|---------------------------|-----------------------------|
| Taxes | \$ 2,912,447 | \$ 2,599,421 | \$ 2,691,585 |
| Licenses & Permits | \$ 282,432 | \$ 187,000 | \$ 221,000 |
| Inter-Governmental | \$ 401,228 | \$ 320,000 | \$ 356,800 |
| Charges for Service | \$ 3,111,409 | \$ 3,035,322 | \$ 3,191,022 |
| Impact Fees | \$ 300,331 | \$ 179,000 | \$ 159,000 |
| Other | \$ 448,681 | \$ 268,000 | \$ 437,833 |
| Transfer In & Use of Fund Balance | \$ 409,500 | \$ 1,072,539 | \$ 981,784 |
| Total Revenues | \$ 7,866,029 | \$ 7,661,282 | \$ 8,039,024 |
| | | | |
| Personnel | \$ 1,340,445 | \$ 1,488,650 | \$ 1,519,450 |
| Operations | \$ 2,066,534 | \$ 2,382,500 | \$ 2,593,941 |
| Public Safety | \$ 1,676,380 | \$ 1,696,308 | \$ 1,785,304 |
| Other Contracted Services | \$ 439,971 | \$ 392,500 | \$ 449,430 |
| Capital Projects | \$ 582,566 | \$ 1,080,000 | \$ 1,162,105 |
| Debt Expenditures | \$ 222,891 | \$ 461,824 | \$ 466,794 |
| Transfers Out | \$ 409,500 | \$ 159,500 | \$ 62,000 |
| Total Expenditures | \$ 6,738,288 | \$ 7,661,282 | \$ 8,039,024 |

The total budget reflects an increase of 5% (\$377,742). The notable changes to the budget are as follows:

General Fund Revenue

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

Salary adjustments

- 3% salary increase
- 4.4% increase in insurance premium
- 6% increase in retirement benefits
- Increase in Workers Compensation rates

Public Safety District

- 5.24% total increase based on hiring a new officer and implementing a debt control plan

Other General Fund Expenses

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

Sewer

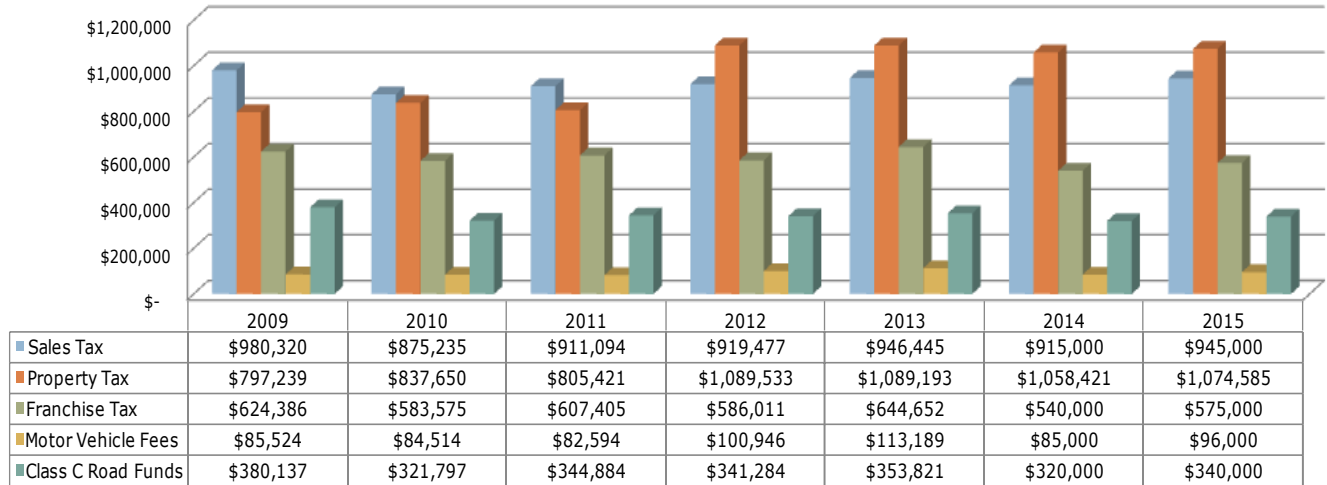
- 13.8% increase from Timpanogos Special Service District necessitates a sewer rate increase

Capital Projects

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

PROJECTED GOVERNMENTAL REVENUES FOR 2015

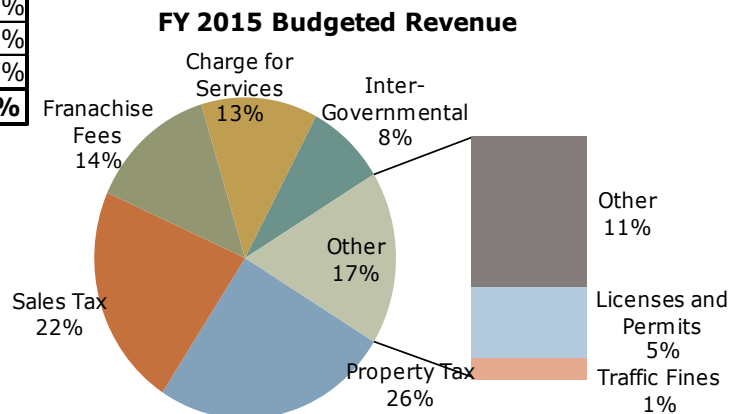
The chart below shows the seven year trend for those revenue sources classified as taxes, as well as receipts from state road funds. In total, these five sources comprise 72% of general fund revenue. It is important to maintain balance among major revenue sources as sales tax revenue fluctuates more with the economy than any other revenue source.



2009-2013 Actual, FY14 Budget & FY15 Projected

This section shows for 2015 the total amount of General Fund revenue the City is projected to receive under its major funding categories. The Property tax rate will remain level. We have seen an increase in Sales tax and Franchise Fees over the past few years and that is reflected in this year's budget. It is proposed to use a portion of Class C Road Fund Balance to fund road projects in 2015.

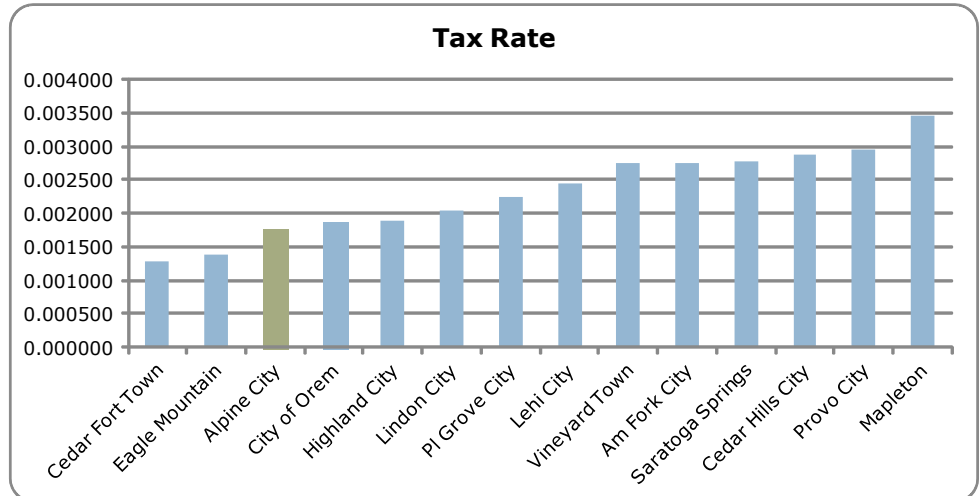
| RESOURCE | AMOUNT | PERCENT |
|----------------------|--------------------|-------------|
| Property Tax | \$1,074,585 | 25.50% |
| Sales Tax | \$945,000 | 22.43% |
| Franchise Fees | \$575,000 | 13.65% |
| Charge for Services | \$526,216 | 12.49% |
| Inter-Governmental | \$356,800 | 8.47% |
| Other | \$457,924 | 10.87% |
| Licenses and Permits | \$221,000 | 5.25% |
| Traffic Fines | \$57,000 | 1.35% |
| Total | \$4,213,525 | 100% |



PROPERTY TAX

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

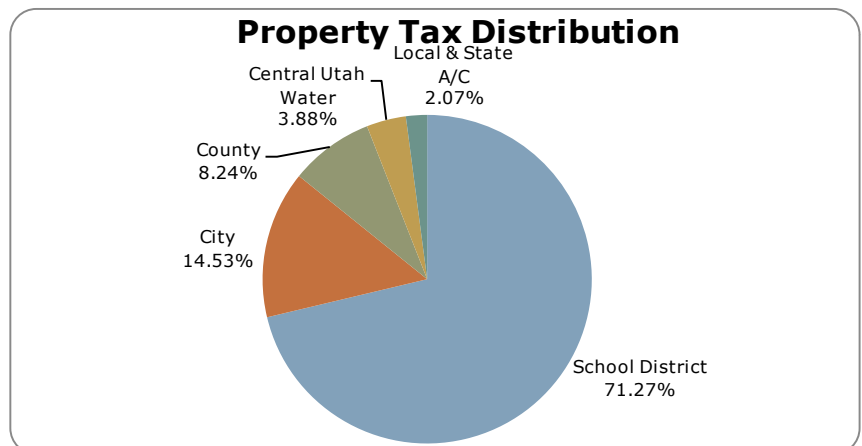
| Taxing Entity | Tax Rate 2014 |
|------------------|---------------|
| Cedar Fort Town | 0.001279 |
| Eagle Mountain | 0.001380 |
| Alpine City | 0.001773 |
| City of Orem | 0.001871 |
| Highland City | 0.001886 |
| Lindon City | 0.002043 |
| Pl Grove City | 0.002237 |
| Lehi City | 0.002432 |
| Vineyard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



The Alpine City Council, the Mayor and the Administration understand the importance of wisely adjusting the Certified Tax Rate. Sound practices have resulted in small, incremental changes over time to preserve the service quality expected by Alpine residents. Below is the tax rate for the City and the revenue generated by that tax rate.

| Tax Rate | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 |
|---------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|
| | 0.001051 | 0.001029 | 0.001121 | 0.001226 | 0.001870 | 0.001916 | 0.001773 | 0.001773 |
| Tax Collected | | | | | | | | |
| | \$ 791,650 | \$ 797,239 | \$ 837,650 | \$ 805,421 | \$ 1,089,533 | \$ 1,040,052 | \$ 1,058,421 | \$ 1,074,585 |

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

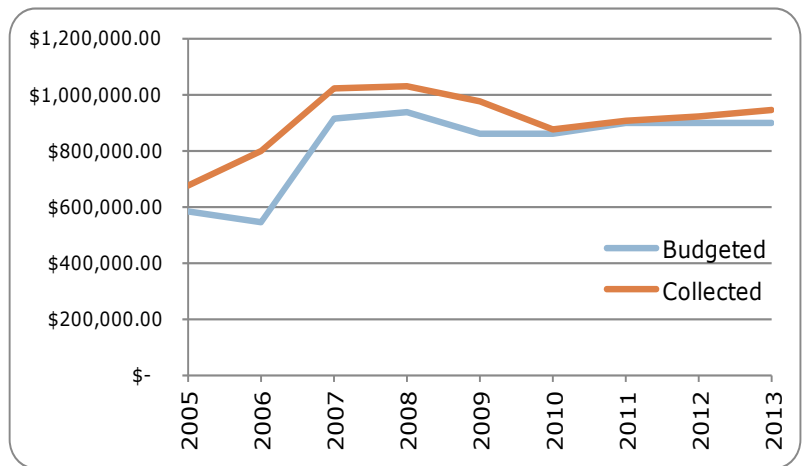


SALES TAX

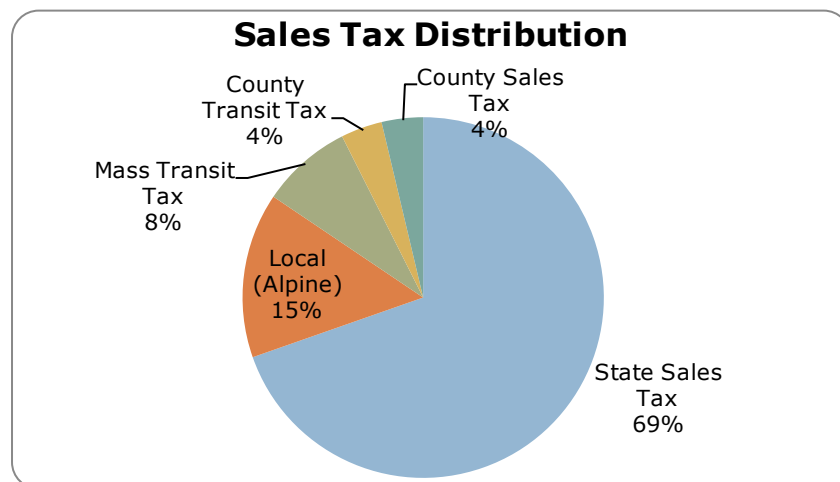
Sales tax is the second largest revenue source for Alpine City, consisting of approximately 22% of the overall general fund revenues.

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

| | Budgeted | Collected |
|-------------|---------------|-----------------|
| 2005 | \$ 580,000.00 | \$ 674,048.76 |
| 2006 | \$ 547,315.00 | \$ 800,556.07 |
| 2007 | \$ 913,530.00 | \$ 1,027,042.99 |
| 2008 | \$ 940,687.00 | \$ 1,034,718.90 |
| 2009 | \$ 860,000.00 | \$ 980,320.07 |
| 2010 | \$ 860,000.00 | \$ 875,234.85 |
| 2011 | \$ 896,754.00 | \$ 911,094.04 |
| 2012 | \$ 902,000.00 | \$ 919,476.64 |
| 2013 | \$ 902,000.00 | \$ 946,445.00 |



The Combined Sales and Use Tax rate for Alpine is 6.75%. Alpine City only receives a small portion of the sales tax that the State collects. Alpine's portion of sales tax collected is based off of: 1) point of sale taxes collected, and 2) population. Below is a chart showing the distribution of your sales tax.

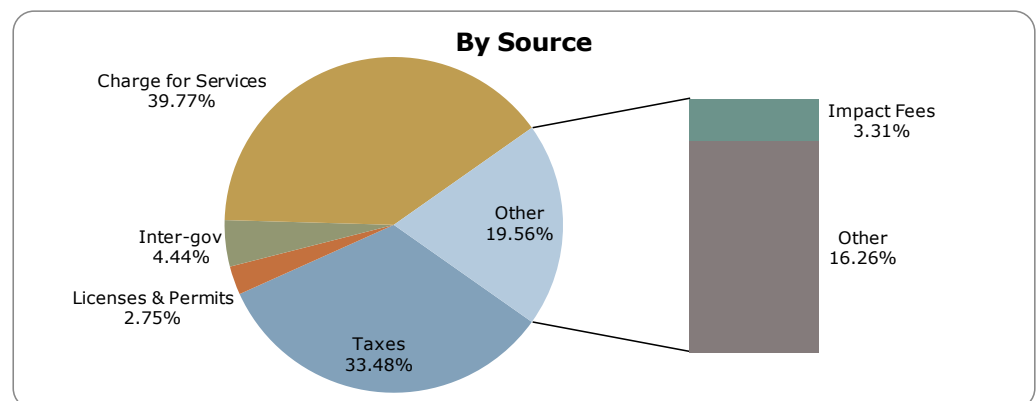
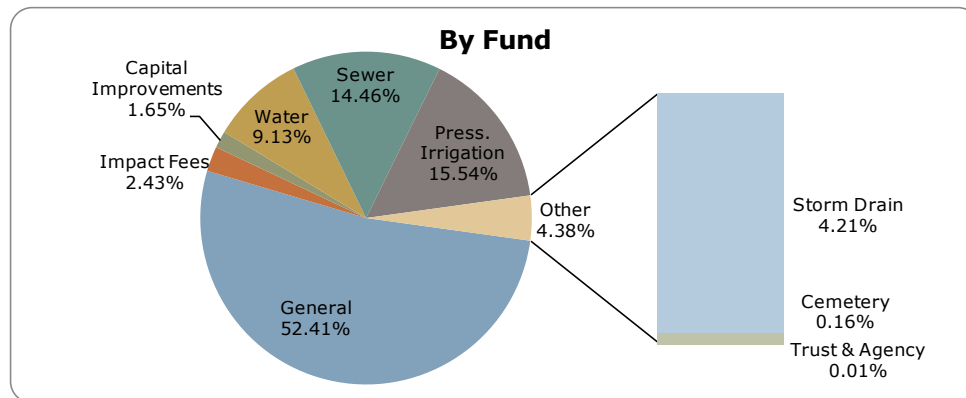


PROJECTED TOTAL REVENUES FOR 2015

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

| FUND | Taxes | Licenses & Permits | Inter-gov | Charge for Services | Impact Fees | Other | TOTAL | PERCENT |
|----------------------|---------------------|--------------------|-------------------|---------------------|-------------------|---------------------|---------------------|----------------|
| General | \$ 2,691,585 | \$ 221,000 | \$ 356,800 | \$ 526,216 | \$ - | \$ 417,924 | \$ 4,213,525 | 46.73% |
| Impact Fees | \$ - | \$ - | \$ - | \$ - | \$ 193,800 | \$ 1,200 | \$ 195,000 | 1.17% |
| Capital Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 132,633 | \$ 132,633 | 3.05% |
| Water | \$ - | \$ - | \$ - | \$ 577,600 | \$ 27,000 | \$ 129,633 | \$ 734,233 | 15.62% |
| Sewer | \$ - | \$ - | \$ - | \$ 1,060,206 | \$ 12,000 | \$ 90,427 | \$ 1,162,633 | 15.61% |
| Press. Irrigation | \$ - | \$ - | \$ - | \$ 855,000 | \$ 25,000 | \$ 369,027 | \$ 1,249,027 | 15.00% |
| Storm Drain | \$ - | \$ - | \$ - | \$ 168,000 | \$ 8,000 | \$ 162,673 | \$ 338,673 | 2.66% |
| Trust & Agency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 800 | \$ 800 | 0.01% |
| Cemetery | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ 2,500 | \$ 12,500 | 0.15% |
| TOTAL | \$ 2,691,585 | \$ 221,000 | \$ 356,800 | \$ 3,197,022 | \$ 265,800 | \$ 1,306,817 | \$ 8,039,024 | 100.00% |

Revenues can effectively be looked in two areas. First, from which fund generates the revenue, and second, the source (taxes, charges for service, fees, etc.) that generates those revenues. Below you can see the revenues that are generated by which fund and, alternatively, what source produces those revenues.

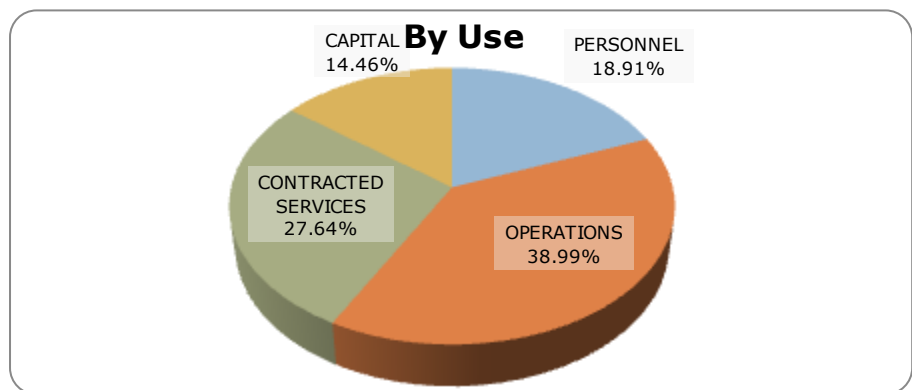
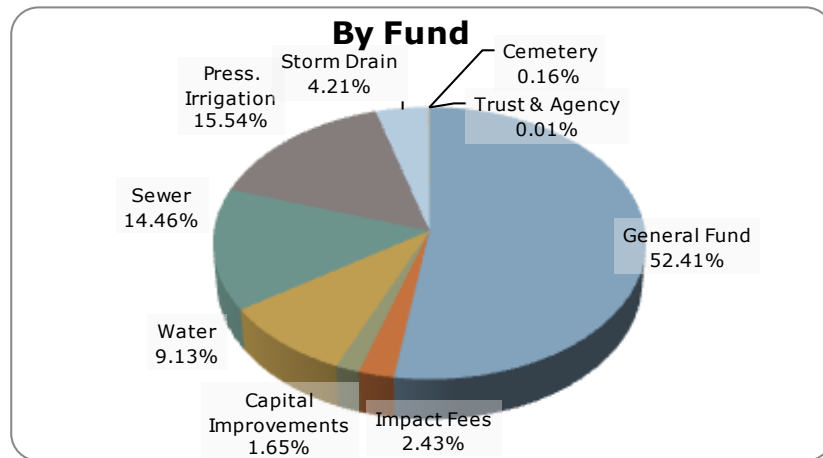


PROJECTED TOTAL EXPENDITURES FOR 2015

In a municipal budget, revenues have to balance with expenditures. Below is listed for each fund how revenues will be expended for each fund.

| FUND | PERSONNEL | OPERATIONS | CONTRACTED SERVICES | CAPITAL | TOTAL | PERCENT |
|----------------------|--------------------|--------------------|---------------------|--------------------|--------------------|----------------|
| General Fund | \$727,550 | \$801,241 | \$2,217,234 | \$467,000 | \$4,213,025 | 52.41% |
| Impact Fees | | \$50,000 | | \$145,000 | \$195,000 | 2.43% |
| Capital Improvements | | \$0 | | \$132,633 | \$132,633 | 1.65% |
| Water | \$271,600 | \$388,500 | \$5,000 | \$69,133 | \$734,233 | 9.13% |
| Sewer | \$241,000 | \$800,500 | | \$121,133 | \$1,162,633 | 14.46% |
| Press. Irrigation | \$221,200 | \$988,694 | | \$39,133 | \$1,249,027 | 15.54% |
| Storm Drain | \$58,500 | \$104,600 | | \$175,573 | \$338,673 | 4.21% |
| Trust & Agency | | \$800 | | | \$800 | 0.01% |
| Cemetery | | | | \$12,500 | \$12,500 | 0.16% |
| TOTAL | \$1,519,850 | \$3,134,335 | \$2,222,234 | \$1,162,105 | \$8,038,524 | 100.00% |

An effective way to look at and compare expenditures is to analyze expenditures by which fund those expenditures will be made in and for what use the expenditures will be used for. The charts below show those items.

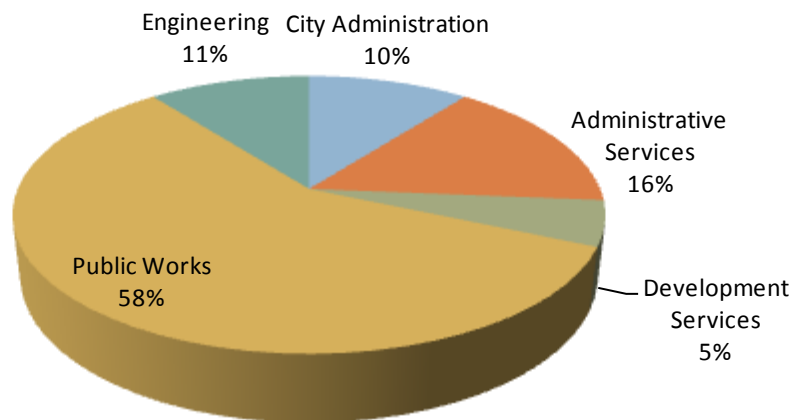


PERSONNEL

Alpine City employs 14 full time and 5 part-time employees who perform the day to day operations of the city. The Public Works and Engineering staff also completes many capital projects that benefit the City and saves thousands of dollars by not bidding and contracting out projects.

| DEPARTMENT | FULL-TIME | PART-TIME | TOTAL | PERCENT |
|-------------------------|-----------|-----------|-------|---------|
| City Administration | 2 | | 2 | 11% |
| Administrative Services | 2 | 1 | 3 | 16% |
| Development Services | 1 | | 1 | 5% |
| Public Works | 7 | 4 | 11 | 58% |
| Engineering | 2 | | 2 | 11% |
| City Totals | 14 | 5 | 19 | 100% |

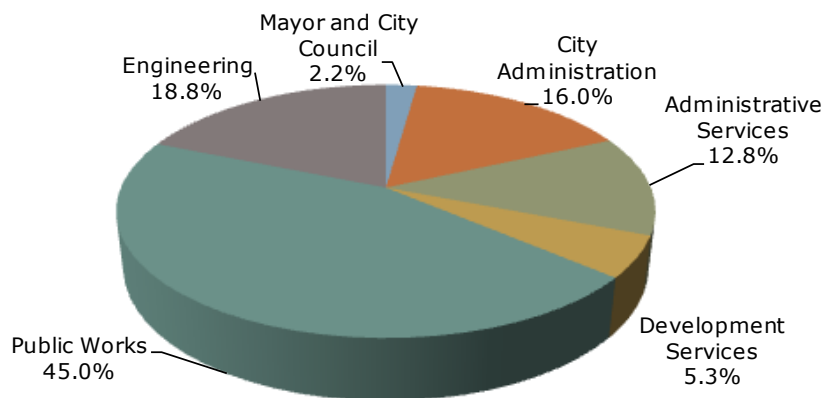
The City's personnel composition can be shown as a pie chart to assist in understanding the make-up of the personnel structure.



Personnel Costs by Title

| DEPARTMENT | Budgeted Salaries | Budgeted Overtime | Budgeted Benefits | Department Total | PERCENT |
|-------------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| Mayor and City Council | | | | \$ 33,022 | 2.2% |
| Mayor | \$ - | | | | |
| City Council | \$ 29,900 | | \$ 3,122 | | |
| City Administration | | \$ 1,000 | | \$ 236,736 | 15.6% |
| City Administrator | \$ 114,666 | | \$ 39,065 | | |
| City Recorder | \$ 52,838 | | \$ 29,167 | | |
| Administrative Services | | | | \$ 189,811 | 12.5% |
| Finance Officer | \$ 53,869 | | \$ 33,240 | | |
| Accounting Clerk | \$ 34,386 | | \$ 28,376 | | |
| Utility Billing Clerk | \$ 31,618 | | \$ 8,322 | | |
| Development Services | | \$ 500 | | \$ 77,994 | 5.1% |
| Planning Commission | \$ 9,750 | | \$ 995 | | |
| PRO Commission | \$ 3,000 | | \$ 995 | | |
| City Planner | \$ 44,069 | | \$ 18,685 | | |
| Public Works | | \$ 38,500 | | \$ 667,975 | 44.0% |
| Assist PW Director | \$ 78,662 | | \$ 41,929 | | |
| Public Works Maint 1 | \$ 61,715 | | \$ 37,849 | | |
| Public Works Maint 1 | \$ 61,715 | | \$ 37,849 | | |
| Public Works Maint 2 | \$ 32,638 | | \$ 28,733 | | |
| Public Works Maint 2 | \$ 31,000 | | \$ 28,065 | | |
| Park/Cem Maint 1 | \$ 42,988 | | \$ 31,657 | | |
| Park/Cem Maint 2 | \$ 32,678 | | \$ 16,497 | | |
| Park/Cem Seasonal | \$ 58,000 | | \$ 7,500 | | |
| Engineering | | \$ 500 | | \$ 278,268 | 18.3% |
| City Engineer | \$ 112,576 | | \$ 51,180 | | |
| Assist City Engineer | \$ 73,784 | | \$ 40,228 | | |
| Contingency | | | | \$ 36,044 | 2.4% |
| Unforeseen Costs | \$ 30,000 | | \$ 6,044 | | |
| City Totals | \$ 989,852 | \$ 40,500 | \$ 489,498 | \$ 1,519,850 | 100.0% |

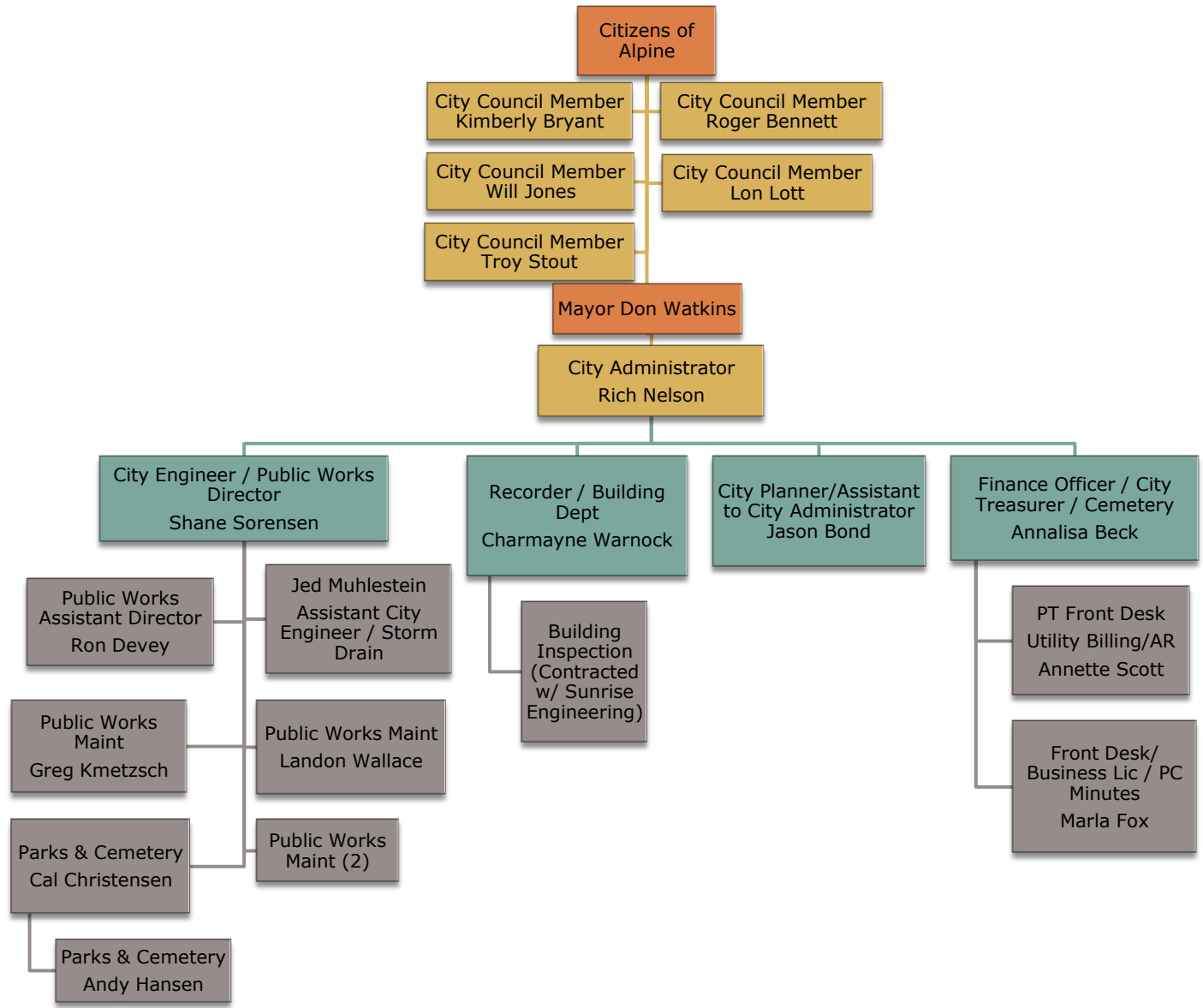
The salary for the Mayor has been taken out of payroll and put into an expense fund in the General Fund under administration.



Personnel Costs Allocated by Fund

| Department | ADM 10-41-00 | TREAS 10-43-11 | Build Maint 10-52-12 | Build Dept 10-58-11 | PLAN 10-59-00 | PARKS 10-70-00 | CEM 10-77-00 | PI 55-40-11 | STREET 10-60-00 | WATER 51-80-11 | SEWER 52-81-11 | GAR 10-82-11 | ST DRAIN |
|-------------------------|-----------------|-------------------|-------------------------|------------------------|------------------|-------------------|-----------------|----------------|--------------------|-------------------|-------------------|-----------------|----------|
| Mayor and City Council | | | | | | | | | | | | | |
| Mayor | 100% | | | | | | | | | | | | |
| City Council | 100% | | | | | | | | | | | | |
| City Administration | | | | | | | | | | | | | |
| City Administrator | 50% | | | | | | | 10% | | 20% | 20% | | |
| City Recorder | 50% | | | 50% | | | | | | | | | |
| Administrative Services | | | | | | | | | | | | | |
| Finance Officer | | 20% | | | | | | 10% | | 30% | 20% | 20% | |
| Accounting Clerk | | | | | | | | 25% | | 25% | 25% | 25% | |
| Billing Clerk | | | | | | | | 25% | | 25% | 25% | 25% | |
| Part Time | 50% | | | 50% | | | | | | | | | |
| Development Services | | | | | | | | | | | | | |
| PT Build Dept Sec | | | | 0% | | | | | | | | | |
| Planning Comm | | | | | 100% | | | | | | | | |
| PRO Commission | | | | | 100% | | | | | | | | |
| City Planner | | | | | 100% | | | | | | | | |
| Public Works | | | | | | | | | | | | | |
| PW Director | | | | | | | | 10% | 20% | 30% | 30% | 10% | |
| Assist PW Director | | | | | | | | 30% | 20% | 30% | 20% | | |
| PW Maint 1 | | | | | | | | 25% | 25% | 25% | 25% | | |
| PW Maint 2 | | | | | | | | 25% | 25% | 25% | 25% | | |
| PW Maint 3 | | | | | | | | 25% | 25% | 25% | 25% | | |
| Parks/Cem Maint | | | | | | 50% | 50% | | | | | | |
| Parks/Cem Maint | | | | | | 50% | 50% | | | | | | |
| Parks/Cem PT | | | | | | 50% | 50% | | | | | | |
| Engineering | | | | | | | | | | | | | |
| City Engineer | | | | | 30% | | | 20% | | 30% | 20% | | |
| Assist Engineer | | | | | | | | 10% | 15% | 10% | 15% | | 50% |

Alpine City Organizational Chart



STATEMENT OF INDEBTEDNESS

Alpine City practices sound debt policies to handle indebtedness according to state laws and regulations. Proper debt management promotes the plans and desires of the City.

OUTSTANDING DEBT IN ALL FUNDS

| Type & Name of Indebtedness | Issued Amount | Principal Balance June 30, 2013 | Fiscal Year 2012-2013 Payments | Fiscal Year Issued | Fiscal Year Completion |
|-----------------------------|--------------------|---------------------------------|--------------------------------|--------------------|------------------------|
| Revenue Bonds | | | | | |
| PI Revenue | \$5,875,000 | \$4,600,000 | \$468,599 | 2011 | 2025-2026 |
| | | | | | |
| Grand Total | \$5,875,000 | \$4,600,000 | \$468,599 | | |

The City of Alpine has one outstanding bond issue:

1. Pressurized Irrigation Bonds will be paid off in fiscal year 2025-2026.

GENERAL FUND BUDGET

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|------------------------------------|--------------------------------|---------------------|---------------------------|---------------------|
| Taxes | | | | |
| 10-31-10 | CURRENT YEAR GENERAL PROPERTY | \$ 1,089,193 | \$ 1,058,421 | \$ 1,074,585 |
| 10-31-20 | REDEMPTION TAXES | \$ 114,775 | | |
| 10-31-30 | GENERAL SALES AND USE TAXES | \$ 946,445 | \$ 915,000 | \$ 945,000 |
| 10-31-31 | MOTOR VEHICLE TAX | \$ 113,189 | \$ 85,000 | \$ 96,000 |
| 10-31-40 | FRANCHISE FEE - CABLE TV & UP& | \$ 644,652 | \$ 540,000 | \$ 575,000 |
| 10-31-90 | PENALTIES & INT. ON DELINQUENT | \$ 4,193 | \$ 1,000 | \$ 1,000 |
| Total taxes | | \$ 2,912,447 | \$ 2,599,421 | \$ 2,691,585 |
| Licenses and Permits | | | | |
| 10-32-10 | BUSINESS LICENSES AND PERMITS | \$ 17,140 | \$ 26,000 | \$ 20,000 |
| 10-32-20 | PLAN CHECK FEES | \$ 96,520 | \$ 60,000 | \$ 75,000 |
| 10-32-21 | BUILDING PERMITS | \$ 167,128 | \$ 100,000 | \$ 125,000 |
| 10-32-22 | BUILDING PERMIT ASSESSMENT | \$ 1,644 | \$ 1,000 | \$ 1,000 |
| 10-32-28 | ANIMAL LICENSES | \$ - | \$ - | \$ - |
| Total Licenses and Permits | | \$ 282,432 | \$ 187,000 | \$ 221,000 |
| Intergovernmental | | | | |
| 10-33-17 | CULTURAL - RECREATION | \$ - | | |
| 10-33-41 | UTAH COUNTY GRANT | \$ 17,297 | \$ - | \$ 16,800 |
| 10-33-42 | OTHER GRANTS/QUAIL FIRE | \$ 30,110 | \$ - | \$ - |
| 10-33-56 | C& B ROAD FUND ALLOTMENT | \$ 353,821 | \$ 320,000 | \$ 340,000 |
| 10-33-58 | STATE LIQUOR FUND ALLOTMENT | \$ - | \$ - | \$ - |
| Total Intergovernmental | | \$ 401,228 | \$ 320,000 | \$ 356,800 |
| Charges for Services | | | | |
| 10-34-13 | ZONING AND SUBDIVISION FEES | \$ 38,692 | \$ 4,000 | \$ 4,000 |
| 10-34-14 | ANNEXATION APPLICATIONS | \$ - | \$ 500 | \$ - |
| 10-34-15 | SALE OF MAPS AND PUBLICATIONS | \$ 7 | \$ 500 | \$ 100 |
| 10-34-22 | PUBLIC SAFETY DISTRICT RENTAL | \$ 44,516 | \$ 38,516 | \$ 38,516 |
| 10-34-40 | WASTE COLLECTION SALES | \$ 490,565 | \$ 469,300 | \$ 469,300 |
| 10-34-69 | YOUTH COUNCIL | \$ 3,526 | \$ 1,300 | \$ 1,300 |
| 10-34-81 | SALE OF CEMETERY LOTS | \$ 7,550 | \$ 5,000 | \$ 5,000 |
| 10-34-83 | BURIAL FEES | \$ 9,775 | \$ 8,000 | \$ 8,000 |
| Total Charge for Services | | \$ 594,631 | \$ 527,116 | \$ 526,216 |
| Fines | | | | |
| 10-35-10 | TRAFFIC FINES | \$ 51,927 | \$ 60,000 | \$ 55,000 |
| 10-35-15 | OTHER FINES | \$ 3,404 | \$ 1,000 | \$ 1,000 |
| 10-35-16 | TRAFFIC SCHOOL | \$ 6,541 | \$ 500 | \$ 1,000 |
| Total Fines | | \$ 61,872 | \$ 61,500 | \$ 57,000 |
| Rents and Concessions | | | | |
| 10-36-20 | RENTS AND CONCESSIONS | \$ 27,643 | \$ 32,000 | \$ 32,000 |
| Total RENTS AND CONCESSIONS | | \$ 27,643 | \$ 32,000 | \$ 32,000 |
| Other Revenue | | | | |
| 10-38-10 | INTEREST EARNINGS | \$ 8,325 | \$ 9,000 | \$ 8,200 |
| 10-38-17 | ALPINE DAYS | \$ 14,877 | \$ 25,000 | \$ 20,000 |
| 10-38-18 | RODEO REVENUE | \$ 29,249 | \$ 20,000 | \$ 20,000 |
| 10-38-45 | LAMBERT PARK DONATION | \$ - | \$ - | \$ - |
| 10-38-50 | BICENTENNIAL BOOKS | \$ 1,075 | \$ 500 | \$ 500 |
| 10-38-90 | SUNDRY REVENUES | \$ 8,435 | \$ 10,000 | \$ 10,000 |
| Total Other Revenues | | \$ 61,961 | \$ 64,500 | \$ 58,700 |

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|---|--------------------------------|---------------------|---------------------------|---------------------|
| Transfers and Contributions | | | | |
| 10-39-10 | GENERAL FUND SURPLUS | \$ - | \$ 238,221 | \$ 229,224 |
| 10-39-15 | TRANSFER FROM WATER | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 10-39-20 | CONTRIBUTION FOR PARAMEDIC | \$ 28,995 | \$ 28,500 | \$ 29,000 |
| 10-39-25 | TRANSFER FROM SEWER | \$ 3,500 | \$ 3,500 | \$ 6,000 |
| Total TRANSFERS AND CONTRIBUTIONS: | | \$ 38,495 | \$ 276,221 | \$ 270,224 |
| Total General Fund Revenue | | \$ 4,380,710 | \$ 4,067,758 | \$ 4,213,525 |
| Administration | | | | |
| 10-41-11 | SALARIES & WAGES, ADMINISTRATI | \$ 112,595 | \$ 121,500 | \$ 117,000 |
| 10-41-13 | EMPLOYEE BENEFITS | \$ 23,880 | \$ 36,500 | \$ 37,500 |
| 10-41-14 | OVERTIME WAGES | \$ - | \$ - | \$ - |
| 10-41-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 10,023 | \$ 12,000 | \$ 12,000 |
| 10-41-22 | PUBLIC NOTICES | \$ 1,599 | \$ 2,000 | \$ 2,000 |
| 10-41-23 | TRAVEL | \$ 4,863 | \$ 5,000 | \$ 5,000 |
| 10-41-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 6,546 | \$ 8,300 | \$ 8,500 |
| 10-41-25 | EQUIPMENT - SUPPLIES & MAINTEN | \$ 693 | \$ 1,000 | \$ 1,000 |
| 10-41-28 | TELEPHONE | \$ 2,874 | \$ 4,000 | \$ 3,000 |
| 10-41-30 | TECHNICAL & PROFESSIONAL SERV | \$ 68,414 | \$ 50,000 | \$ 50,000 |
| 10-41-33 | EDUCATION | \$ 2,321 | \$ 2,000 | \$ 2,000 |
| 10-41-46 | COUNCIL DISCRETIONARY FUND | \$ 11,484 | \$ 10,000 | \$ 12,000 |
| 10-41-47 | MAYOR DISCRETIONARY FUND | \$ - | \$ - | \$ 9,600 |
| 10-41-51 | INSURANCE | \$ 5,348 | \$ 5,500 | \$ 7,000 |
| 10-41-63 | OTHER SERVICES | \$ 1,150 | \$ 3,000 | \$ 3,000 |
| 10-41-64 | OTHER EXPENSES | \$ 722 | \$ 1,000 | \$ 1,000 |
| Total Administration | | \$ 252,513 | \$ 261,800 | \$ 270,600 |
| Court | | | | |
| 10-42-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ - | \$ - | \$ - |
| 10-42-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 15,122 | \$ 16,000 | \$ 17,000 |
| 10-42-31 | PROFESSIONAL & TECHNICAL | \$ 70,310 | \$ 68,000 | \$ 82,000 |
| 10-42-40 | WITNESS FEES | \$ - | \$ 500 | \$ 500 |
| 10-42-46 | VICTIM REPARATION ASSESSMENT | \$ 17,958 | \$ 21,000 | \$ 21,000 |
| Total Court | | \$ 103,390 | \$ 105,500 | \$ 120,500 |
| Treasurer | | | | |
| 10-43-11 | SALARIES AND WAGES | \$ 9,577 | \$ 10,500 | \$ 10,700 |
| 10-43-13 | EMPLOYEE BENEFITS | \$ 4,560 | \$ 6,500 | \$ 6,800 |
| 10-43-14 | OVERTIME WAGES | \$ - | \$ - | \$ - |
| 10-43-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 190 | \$ 500 | \$ 500 |
| 10-43-23 | TRAVEL | \$ - | \$ 500 | \$ 500 |
| 10-43-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 670 | \$ 500 | \$ 500 |
| 10-43-33 | EDUCATION | \$ - | \$ 500 | \$ 500 |
| 10-43-34 | ACCOUNTING SERVICES/AUDIT | \$ 10,868 | \$ 11,000 | \$ 11,000 |
| Total Treasurer | | \$ 25,865 | \$ 30,000 | \$ 30,500 |
| Elections | | | | |
| 10-50-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ - | \$ 6,000 | \$ - |
| 10-50-62 | MISCELLANEOUS SERVICES | \$ - | | |
| Total Elections | | \$ - | \$ 6,000 | \$ - |

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|-----------------------------------|--------------------------------|---------------------|---------------------------|---------------------|
| Government Buildings | | | | |
| 10-52-11 | SALARIES & WAGES, GOVERNMENTAL | \$ - | \$ - | \$ - |
| 10-52-12 | SALARIES AND WAGES TEMP. EMP. | \$ - | \$ - | \$ - |
| 10-52-13 | EMPLOYEE BENEFITS | \$ - | \$ - | \$ - |
| 10-52-14 | OVERTIME WAGES | \$ - | \$ - | \$ - |
| 10-52-26 | BUILDING SUPPLIES | \$ 6,146 | \$ 6,500 | \$ 6,500 |
| 10-52-27 | UTILITIES | \$ 16,119 | \$ 19,000 | \$ 19,000 |
| 10-52-51 | INSURANCE | \$ 10,026 | \$ 11,500 | \$ 12,500 |
| 10-52-63 | OTHER SERVICES | \$ 13,808 | \$ 15,000 | \$ 15,000 |
| 10-52-72 | CAPITAL OUTLAY BUILDINGS | \$ 15,464 | \$ 16,000 | \$ 17,000 |
| Total Government Buildings | | \$ 61,563 | \$ 68,000 | \$ 70,000 |
| Emergency Services | | | | |
| 10-57-61 | POLICE-PROFESSIONAL SERVICE | \$ 963,098 | \$ 987,485 | \$ 1,050,343 |
| 10-57-63 | FIRE-PROFESSIONAL SERVICE | \$ 652,290 | \$ 646,014 | \$ 663,101 |
| 10-57-72 | ADMINISTRATION | \$ 60,992 | \$ 62,809 | \$ 71,860 |
| Total Emergency Services | | \$ 1,676,380 | \$ 1,696,308 | \$ 1,785,304 |
| Building Department | | | | |
| 10-58-11 | SALARIES & WAGES | \$ 24,664 | \$ 26,000 | \$ 29,500 |
| 10-58-13 | EMPLOYEE BENEFITS | \$ 9,481 | \$ 13,500 | \$ 15,000 |
| 10-58-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 125 | \$ 800 | \$ 200 |
| 10-58-24 | OFFICE SUPPLIES | \$ 1,309 | \$ 1,500 | \$ 1,500 |
| 10-58-28 | TELEPHONE | \$ 577 | \$ 1,000 | \$ 1,000 |
| 10-58-29 | CONTRACT/BUILDING INSPECTOR | \$ 50,737 | \$ 38,000 | \$ 72,000 |
| 10-58-51 | INSURANCE & SURETY BONDS | \$ 3,565 | \$ 4,000 | \$ 4,000 |
| 10-58-64 | OTHER EXPENSES | \$ - | \$ - | \$ - |
| 10-58-65 | BUILDING PERMIT SURCHARGE | \$ 1,334 | \$ 1,000 | \$ 2,000 |
| Total Building Department | | \$ 91,792 | \$ 85,800 | \$ 125,200 |
| Planning Department | | | | |
| 10-59-11 | SALARIES & WAGES | \$ 66,607 | \$ 88,000 | \$ 90,700 |
| 10-59-12 | SALARIES AND WAGES TEMP. EMP. | \$ - | | |
| 10-59-13 | EMPLOYEE BENEFITS | \$ 24,114 | \$ 33,000 | \$ 35,100 |
| 10-59-14 | OVERTIME WAGES | \$ - | \$ - | \$ 400 |
| 10-59-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ - | \$ - | \$ - |
| 10-59-23 | TRAVEL | \$ 203 | \$ 500 | \$ 500 |
| 10-59-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 2,293 | \$ 2,000 | \$ 2,500 |
| 10-59-30 | PROFESSIONAL & TECHNICAL SERV | \$ 14,688 | \$ 20,000 | \$ 20,000 |
| 10-59-31 | LEGAL SERVICES FOR SUBDIVIS | \$ - | \$ 1,000 | \$ 4,000 |
| 10-59-33 | ENGINEERING ON SUBDIVISIONS | \$ - | \$ 1,000 | \$ - |
| 10-59-34 | EDUCATION | \$ 637 | \$ 500 | \$ 500 |
| 10-59-63 | SPECIAL PROJECTS | \$ - | \$ - | |
| Total Planning Department | | \$ 108,543 | \$ 146,000 | \$ 153,700 |

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|-------------------------------------|--------------------------------|-------------------|---------------------------|-------------------|
| Street Department | | | | |
| 10-60-11 | SALARIES & WAGES | \$ 82,931 | \$ 78,500 | \$ 76,000 |
| 10-60-13 | EMPLOYEE BENEFITS | \$ 32,996 | \$ 48,500 | \$ 47,800 |
| 10-60-14 | OVERTIME WAGES | \$ 7,033 | \$ 8,000 | \$ 8,000 |
| 10-60-23 | TRAVEL | \$ 163 | \$ 500 | \$ 500 |
| 10-60-25 | EQUIPMENT-SUPPLIES & MAINTENAN | \$ 24,474 | \$ 25,000 | \$ 25,000 |
| 10-60-26 | STREET SUPPLIES AND MAINTENANC | \$ 47,746 | \$ 60,000 | \$ 60,000 |
| 10-60-27 | UTILITIES | \$ 339 | \$ 500 | \$ 500 |
| 10-60-28 | MOBIL TELEPHONE | \$ 1,546 | \$ 1,500 | \$ 1,500 |
| 10-60-29 | POWER - STREET LIGHTS | \$ 45,722 | \$ 50,000 | \$ 50,000 |
| 10-60-51 | INSURANCE | \$ 9,779 | \$ 10,000 | \$ 12,000 |
| 10-60-61 | MISCELLANEOUS SUPPLIES | \$ - | \$ - | \$ - |
| 10-60-63 | OTHER SERVICES | \$ 77 | \$ 1,000 | \$ 8,000 |
| 10-60-64 | OTHER EXPENSES | \$ 40 | \$ 1,000 | \$ 1,000 |
| 10-60-70 | CLASS C ROAD FUND | \$ 399,870 | \$ 433,000 | \$ 450,000 |
| 10-60-73 | CAPITAL OUTLAY-OTHER THAN BUIL | \$ - | \$ - | \$ - |
| 10-60-74 | CAPITAL OUTLAY - EQUIPMENT | \$ - | \$ - | \$ - |
| Total Street Department | | \$ 652,714 | \$ 717,500 | \$ 740,300 |
| Parks & Recreation | | | | |
| 10-70-11 | SALARIES & WAGES | \$ 34,440 | \$ 36,500 | \$ 38,000 |
| 10-70-12 | SALARIES/WAGES TEMPORARY EMPLO | \$ 15,391 | \$ 27,500 | \$ 30,000 |
| 10-70-13 | EMPLOYEE BENEFITS | \$ 18,464 | \$ 25,500 | \$ 27,200 |
| 10-70-14 | OVERTIME WAGES | \$ 418 | \$ 2,275 | \$ 2,275 |
| 10-70-23 | TRAVEL | \$ 747 | \$ 500 | \$ 500 |
| 10-70-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 20 | \$ - | \$ 500 |
| 10-70-25 | EQUIPMENT-SUPPLIES & MAINTENAN | \$ 11,243 | \$ 10,000 | \$ 14,000 |
| 10-70-26 | BUILDING AND GROUNDS SUPPLIES | \$ 21,305 | \$ 25,000 | \$ 25,000 |
| 10-70-27 | UTILITIES | \$ 8,598 | \$ 10,000 | \$ 10,000 |
| 10-70-28 | MOBIL TELEPHONE | \$ 225 | \$ 500 | \$ 500 |
| 10-70-51 | INSURANCE & SURETY BONDS | \$ 6,174 | \$ 6,500 | \$ 9,000 |
| 10-70-60 | RODEO EXPENSES | \$ 17,726 | \$ 20,000 | \$ 20,000 |
| 10-70-61 | ALPINE JR/MISS TIMP PAGEANT | \$ - | \$ - | \$ 6,000 |
| 10-70-63 | OTHER SERVICES-AM FORK AGREEMT | \$ - | \$ - | \$ - |
| 10-70-64 | OTHER EXPENSES | \$ 3,449 | \$ 2,000 | \$ 2,000 |
| 10-70-65 | OTHER EXPENSES - ALPINE DAYS | \$ 32,455 | \$ 25,000 | \$ 35,000 |
| 10-70-67 | MOYLE PARK | \$ 2,344 | \$ 5,000 | \$ 6,000 |
| 10-70-68 | LIBRARY | \$ 11,435 | \$ 12,000 | \$ 12,000 |
| 10-70-69 | YOUTH COUNCIL | \$ 5,724 | \$ 3,500 | \$ 3,500 |
| 10-70-70 | BOOK MOBILE | \$ 13,200 | \$ 13,200 | \$ 13,200 |
| 10-70-71 | TRAILS | \$ - | \$ 5,000 | \$ 5,000 |
| 10-70-75 | QUAIL FIRE RESTORATION | \$ 327,054 | \$ - | \$ - |
| Total Parks & Recreation | | \$ 530,413 | \$ 229,975 | \$ 259,675 |
| Cemetery | | | | |
| 10-77-11 | SALARIES & WAGES | \$ 39,174 | \$ 36,500 | \$ 38,000 |
| 10-77-12 | SALARIES & WAGES TEMPORARY EMP | \$ 10,595 | \$ 27,500 | \$ 30,000 |
| 10-77-13 | EMPLOYEE BENEFITS | \$ 18,477 | \$ 25,500 | \$ 27,200 |
| 10-77-14 | OVERTIME WAGES | \$ 479 | \$ 2,275 | \$ 2,275 |
| 10-77-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 52 | \$ 200 | \$ 500 |
| 10-77-25 | EQUIPMENT-SUPPLIES & MAINTENAN | \$ 10,788 | \$ 9,000 | \$ 10,000 |
| 10-77-26 | BUILDING AND GROUNDS | \$ 18,564 | \$ 25,000 | \$ 25,000 |
| 10-70-28 | MOBIL TELEPHONE | \$ 225 | \$ 500 | \$ 500 |
| 10-77-51 | INSURANCE & SURETY BONDS | \$ 6,174 | \$ 6,500 | \$ 6,500 |
| 10-77-61 | MISCELLANEOUS SUPPLIES | \$ - | \$ - | \$ - |
| 10-77-63 | OTHER SERVICES | \$ 318 | \$ 200 | \$ 200 |
| Total Cemetery | | \$ 104,846 | \$ 133,175 | \$ 140,175 |

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|--------------------------------------|--------------------------------|---------------------|---------------------------|---------------------|
| Garbage | | | | |
| 10-82-11 | SALARIES & WAGES | \$ 34,632 | \$ 30,500 | \$ 42,100 |
| 10-82-13 | EMPLOYEE BENEFITS | \$ 15,228 | \$ 17,500 | \$ 16,000 |
| 10-82-14 | OVERTIME WAGES | \$ - | \$ - | \$ - |
| 10-82-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 4,231 | \$ 4,000 | \$ 5,000 |
| 10-82-28 | TELEPHONE | \$ 577 | \$ 1,000 | \$ 2,000 |
| 10-82-34 | TECHNOLOGY UPDATE | \$ 3,563 | \$ 4,000 | \$ 5,000 |
| 10-82-61 | TIPPING FEES | \$ 119,094 | \$ 101,000 | \$ 131,841 |
| 10-82-62 | WASTE PICKUP CONTRACT | \$ 278,247 | \$ 239,000 | \$ 246,930 |
| 10-82-64 | OTHER EXPENSES | \$ 1,488 | \$ 3,700 | \$ 3,700 |
| Total GARBAGE: | | \$ 457,059 | \$ 400,700 | \$ 452,571 |
| Miscellaneous | | | | |
| 10-99-05 | TRANSFER TO OTHER FUND | \$ - | \$ - | \$ - |
| 10-99-18 | UTA TAX | \$ 272 | \$ 2,000 | \$ - |
| 10-99-25 | TECHNOLOGY UPGRADE | \$ 5,975 | \$ 10,000 | \$ 10,000 |
| 10-99-80 | TRANSFER TO CAPITAL IMP FUND | \$ 400,000 | \$ 150,000 | \$ 50,000 |
| 10-99-82 | EMERGENCY PREP | \$ 9,670 | \$ 25,000 | \$ 5,000 |
| Total Miscellaneous | | \$ 415,917 | \$ 187,000 | \$ 65,000 |
| Totally General Fund Expenses | | \$ 4,480,994 | \$ 4,067,758 | \$ 4,213,525 |
| | | \$ (100,283) | \$ - | \$ 0 |

IMPACT FEES BUDGET

Impact fees are collected at time of building or development and are used for the expansion or creation of services due to new growth.

| Impact Fees Fund | | 2012-13 | 2013-14 | 2014-15 |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|
| Account No | Account Title | Actual | Adopted Budget | Budget |
| 15-37-21 | STREETS & TRANSPORTATION FEES | \$ 14,200 | \$ 17,000 | \$ 17,000 |
| 15-37-31 | RECREATION FACILITY FEES | \$ 32,256 | \$ 40,000 | \$ 20,000 |
| 15-37-41 | TIMPANOGOS SEWER HOOK ON FEE | \$ 114,360 | \$ 50,000 | \$ 50,000 |
| 15-38-10 | INTEREST EARNINGS | \$ 1,193 | \$ 1,200 | \$ 1,200 |
| | FUND BALANCE | | | \$ 106,800 |
| Total Impact Fee Revenue | | \$ 162,009 | \$ 108,200 | \$ 195,000 |
| 15-40-12 | TIMP SPEC SERV DIST IMPACT FEE | \$ 114,360 | \$ 50,000 | \$ 50,000 |
| 15-40-21 | STREET & TRANSPORT EXPENSES | \$ 4,622 | \$ 17,000 | \$ 90,000 |
| 15-40-31 | PARK SYSTEM | \$ 6,076 | \$ 41,200 | \$ 55,000 |
| Total Impact Fee Expenses | | \$ 125,057 | \$ 108,200 | \$ 195,000 |

CAPITAL IMPROVEMENTS FUND BUDGET

| Capital Improvements Funds | | 2012-13 | 2013-14 | 2014-15 |
|--|---------------------------------|-------------------|-------------------|-------------------|
| Account No | Account Title | Actual | Adopted Budget | Budget |
| 45-38-10 | Interest Revenue | \$ 4,208 | \$ 6,000 | \$ 4,000 |
| 45-38-12 | Donations | \$ - | \$ - | \$ - |
| 45-38-16 | Contributions from Builders | | \$ - | \$ - |
| 45-38-90 | State Grant / Special Projects | \$ - | \$ - | \$ - |
| 45-39-05 | Loan from Water Fund | | \$ - | \$ - |
| 45-39-10 | Transfer from General Fund | \$ 400,000 | \$ 150,000 | \$ 50,000 |
| 45-39-11 | Capital Imp Fund Surplus | | \$ - | \$ 78,633 |
| Total Capital Improvements Revenue: | | \$ 404,208 | \$ 156,000 | \$ 132,633 |
| 45-40-42 | Infra Protection Bonds | \$ - | \$ - | \$ - |
| 45-40-52 | Other Expenses | \$ - | \$ - | \$ - |
| 45-40-64 | Interest on Infra Bond Released | \$ 1,165 | \$ 3,000 | \$ 3,000 |
| 45-40-72 | Capital Outlay | \$ 139,795 | \$ 105,500 | \$ - |
| | Moyle Park Restroom | | | \$ 45,000 |
| | Salt Shed | | | \$ 30,000 |
| 45-40-73 | Capital Outlay - Buildings | \$ - | \$ - | \$ - |
| 45-40-74 | Capital Outlay - Equipment | \$ 15,291 | \$ 47,500 | \$ 54,633 |
| Total Capital Improvements Expenses | | \$ 156,251 | \$ 156,000 | \$ 132,633 |

WATER FUND BUDGET

| Water Fund | | 2012-13 | 2013-14 | 2014-15 |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|
| Account No | Account Title | Actual | Adopted Budget | Budget |
| 51-37-11 | METERED WATER SALES | \$ 519,244 | \$ 550,000 | \$ 577,600 |
| 51-37-12 | OTHER WATER REVENUE | \$ 6,070 | \$ 6,500 | \$ 6,500 |
| 51-37-16 | WATER CONNECTION FEE | \$ 4,595 | \$ 3,500 | \$ 5,000 |
| 51-37-17 | PENALTIES | \$ 4,630 | \$ 5,000 | \$ 5,000 |
| 51-37-20 | WATER SYSTEM IMPACT FEE | \$ 33,690 | \$ 27,000 | \$ 27,000 |
| 51-38-10 | INTEREST EARNINGS | \$ 15,091 | \$ 16,000 | \$ 12,000 |
| 51-38-70 | DEVELOPER CONTRIBUTIONS | \$ 7,657 | \$ - | \$ - |
| 51-39-11 | UNAPPROPRIATED FUND EQUITY | \$ - | \$ 170,100 | \$ 101,133 |
| Total Water Revenue: | | \$ 590,978 | \$ 778,100 | \$ 734,233 |
| 51-80-11 | SALARIES/WAGES-PERMANENT EMPLO | \$ 180,623 | \$ 173,000 | \$ 171,000 |
| 51-80-12 | SALARIES/WAGES-TEMPORARY EMPLO | \$ - | \$ - | \$ - |
| 51-80-13 | EMPLOYEE BENEFITS | \$ 80,466 | \$ 92,600 | \$ 92,600 |
| 51-80-14 | OVERTIME WAGES | \$ 7,133 | \$ 8,000 | \$ 8,000 |
| 51-80-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 2,206 | \$ 3,500 | \$ 3,000 |
| 51-80-23 | TRAVEL | \$ 3,626 | \$ 2,000 | \$ 4,000 |
| 51-80-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 12,760 | \$ 15,000 | \$ 15,000 |
| 51-80-25 | EQUIPMENT-SUPPLIES & MAINTENAN | \$ 16,392 | \$ 23,000 | \$ 20,000 |
| 51-80-26 | BUILDING AND GROUNDS SUPPLIES | \$ 26,233 | \$ 20,000 | \$ 20,000 |
| 51-80-27 | UTILITIES | \$ 20,434 | \$ 20,000 | \$ 20,000 |
| 51-80-28 | TELEPHONE | \$ 4,090 | \$ 5,000 | \$ 5,000 |
| 51-80-31 | PROFESSIONAL & TECHNICAL SERVI | \$ - | \$ 5,000 | \$ 5,000 |
| 51-80-33 | EDUCATION | \$ 1,702 | \$ 1,000 | \$ 1,000 |
| 51-80-34 | TECHNOLOGY UPDATE | \$ 9,328 | \$ 10,000 | \$ 10,000 |
| 51-80-35 | DEPRECIATION EXPENSE | \$ 253,670 | \$ 255,000 | \$ 255,000 |
| 51-80-51 | INSURANCE AND SURETY BONDS | \$ 16,452 | \$ 16,500 | \$ 16,500 |
| 51-80-62 | MISCELLANEOUS SERVICES | \$ 500 | \$ 500 | \$ 500 |
| 51-80-63 | OTHER EXPENSES | \$ 5,177 | \$ 5,000 | \$ 10,000 |
| 51-80-64 | CUSTOMER REFUND | \$ 3,338 | \$ 2,500 | \$ 2,500 |
| 51-80-70 | CAPITAL OUTLAY - IMPACT FEE | \$ - | \$ 30,000 | \$ 30,000 |
| 51-80-72 | CAPITAL OUTLAY - BUILDINGS | \$ - | \$ - | \$ - |
| 51-80-73 | CAPITAL OUTLAY - IMPROVEMENTS | \$ - | \$ 52,000 | \$ - |
| 51-80-74 | CAPITAL OUTLAY - EQUIPMENT | \$ - | \$ 32,500 | \$ 39,133 |
| 51-80-79 | CAPITAL OUTLAY - OTHER | \$ - | \$ - | \$ - |
| 51-80-90 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - |
| 51-80-93 | 1% TRANSFER TO GENERAL FUND | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| Total Water Expense | | \$ 650,130 | \$ 778,100 | \$ 734,233 |

SEWER FUND BUDGET

| Sewer Fund | | | | |
|-----------------------------|--------------------------------|-------------------|---------------------------|---------------------|
| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
| 52-37-11 | SEWER SYSTEM USAGE SALES | \$ 944,395 | \$ 955,206 | \$ 1,060,206 |
| 52-37-16 | SEWER CONNECTION FEE | \$ 3,775 | \$ 3,000 | \$ 3,000 |
| 52-37-20 | SEWER SYSTEM IMPACT FEE | \$ 19,950 | \$ 12,000 | \$ 12,000 |
| 52-37-80 | DEVELOPERS CONTRIBUTIONS | \$ 8,068 | \$ - | \$ - |
| 52-38-10 | INTEREST EARNINGS | \$ 9,635 | \$ 9,500 | \$ 9,000 |
| 52-39-11 | UNAPPROPRIATED FUND EQUITY | \$ - | \$ 82,294 | \$ 78,427 |
| Total Sewer Revenues | | \$ 985,822 | \$ 1,062,000 | \$ 1,162,633 |
| 52-81-11 | SALARIES | \$ 160,333 | \$ 153,000 | \$ 150,000 |
| 52-81-12 | SALARIES AND WAGES TEMP. EMP. | \$ - | \$ - | \$ - |
| 52-81-13 | EMPLOYEE BENEFITS | \$ 70,992 | \$ 83,000 | \$ 83,000 |
| 52-81-14 | OVERTIME WAGES | \$ 7,133 | \$ 6,000 | \$ 8,000 |
| 52-81-23 | TRAVEL | \$ 1,620 | \$ 1,500 | \$ 1,500 |
| 52-81-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 7,967 | \$ 6,500 | \$ 7,000 |
| 52-81-25 | EQUIPMENT - SUPPLIES & MAINTEN | \$ - | \$ 5,000 | \$ 5,000 |
| 52-81-26 | BUILDING AND GROUND SUPPLIES | \$ 6,415 | \$ 8,000 | \$ 10,000 |
| 52-81-27 | UTILITIES | \$ 277 | \$ 500 | \$ 500 |
| 52-81-28 | TELEPHONE | \$ 3,029 | \$ 2,500 | \$ 2,500 |
| 52-81-34 | TECHNOLOGY UPDATE | \$ 5,101 | \$ 5,000 | \$ 5,000 |
| 52-81-35 | DEPRECIATION EXPENSE | \$ 125,741 | \$ 125,000 | \$ 130,000 |
| 52-81-62 | TIMPANOGOS SPECIAL SERVICE DIS | \$ 498,407 | \$ 500,000 | \$ 615,000 |
| 52-81-64 | OTHER EXPENSES | \$ 11,903 | \$ 18,000 | \$ 18,000 |
| 52-81-70 | CAPITAL OUTLAY - IMPACT FEE | \$ - | \$ 60,000 | \$ 82,000 |
| 52-81-73 | CAPITAL OUTLAY-IMPROVEMENTS | \$ - | \$ 52,000 | \$ - |
| 52-81-74 | CAPITAL OUTLAY - EQUIPMENT | \$ - | \$ 32,500 | \$ 39,133 |
| 52-81-93 | TRANSFER TO GENERAL FUND | \$ 3,500 | \$ 3,500 | \$ 6,000 |
| Total Sewer Expenses | | \$ 902,418 | \$ 1,062,000 | \$ 1,162,633 |

PRESSURE IRRIGATION FUND BUDGET

| Irrigation Fund | | 2012-13 | 2013-14 | 2014-15 |
|----------------------------------|--------------------------------|-------------------|---------------------|---------------------|
| Account No | Account Title | Actual | Adopted Budget | Budget |
| 55-37-11 | IRRIGATION WATER SALES | \$ 868,269 | \$ 843,000 | \$ 855,000 |
| 55-37-12 | OTHER REVENUE | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 55-37-16 | PRESSURIZED CONNECTION FEE | \$ 4,425 | \$ 1,500 | \$ 1,500 |
| 55-37-21 | PRESSURIZED IRR IMPACT FEE | \$ 76,276 | \$ 25,000 | \$ 25,000 |
| 55-38-10 | INTEREST EARNINGS | \$ 15,253 | \$ 15,000 | \$ 15,000 |
| 55-38-70 | DEVELOPER CONTRIBUTIONS | \$ 486 | \$ - | \$ - |
| 55-39-11 | UNAPPROPRIATED FUND EQUITY | \$ - | \$ 367,424 | \$ 351,527 |
| Total Irrigation Revenues | | \$ 965,708 | \$ 1,252,924 | \$ 1,249,027 |
| 55-40-11 | SALARIES & WAGES, ADMINISTRATI | \$ 129,859 | \$ 134,000 | \$ 136,500 |
| 55-40-12 | SALARIES AND WAGES TEMP. EMP. | \$ - | \$ - | \$ - |
| 55-40-13 | EMPLOYEE BENEFITS | \$ 62,029 | \$ 74,000 | \$ 76,700 |
| 55-40-14 | OVERTIME WAGES | \$ 6,932 | \$ 8,000 | \$ 8,000 |
| 55-40-23 | TRAVEL | \$ 907 | \$ 1,000 | \$ 1,000 |
| 55-40-25 | EQUIPMENT - SUPPLIES & MAINTEN | \$ 17,496 | \$ 20,000 | \$ 20,000 |
| 55-40-26 | BUILDING & GROUNDS SUPPLIES | \$ 13,144 | \$ 5,000 | \$ 5,000 |
| 55-40-27 | UTILITIES | \$ 191,934 | \$ 200,000 | \$ 225,000 |
| 55-40-28 | TELEPHONE | \$ 3,029 | \$ 3,200 | \$ 3,200 |
| 55-40-29 | OFFICE EXPENSE, SUPPLIES & POS | \$ 14,579 | \$ 10,000 | \$ 12,000 |
| 55-40-32 | ENGINEER SERVICES | \$ - | \$ 5,000 | \$ 5,000 |
| 55-40-33 | TECHNOLOGY UPDATE | \$ 4,851 | \$ 5,000 | \$ 5,000 |
| 55-40-34 | ANNUAL AUDIT - UTAH WATER | \$ 250 | \$ 500 | \$ 500 |
| 55-40-35 | DEPRECIATION EXPENSE | \$ 221,513 | \$ 223,200 | \$ 223,200 |
| 55-40-51 | INSURANCE & SURETY BONDS | \$ 12,635 | \$ 12,700 | \$ 16,000 |
| 55-40-62 | MISCELLANEOUS SERVICES | \$ 1,875 | \$ 3,000 | \$ 4,000 |
| 55-40-63 | OTHER EXPENSES | \$ 1,353 | \$ 2,000 | \$ 2,000 |
| 55-40-64 | CUSTOMER REFUND | \$ - | \$ - | \$ - |
| 55-40-72 | CAPITAL OUTLAY - OTHER | \$ 285 | \$ 52,000 | \$ - |
| 55-40-73 | CAPITAL OUTLAY | \$ - | \$ - | \$ - |
| 55-40-74 | CAPITAL OUTLAY - EQUIPMENT | \$ - | \$ 32,500 | \$ 39,133 |
| 55-40-79 | AGENTS FEES | \$ 2,000 | \$ 2,525 | \$ 2,020 |
| 55-40-80 | TRUSTEE FEES | \$ - | \$ - | \$ - |
| 55-40-83 | BOND PRINCIPAL #8938222 | \$ 100 | \$ - | \$ - |
| 55-40-84 | BOND INTEREST #8938222 | \$ 220,791 | \$ - | \$ - |
| 55-40-86 | BOND PRINCIPAL #0352418 | \$ - | \$ 310,000 | \$ 325,000 |
| 55-40-87 | BOND INTEREST #0352418 | \$ - | \$ 149,299 | \$ 139,774 |
| Total Irrigation Expenses | | \$ 905,560 | \$ 1,252,924 | \$ 1,249,027 |

STORM DRAIN FUND BUDGET

| Storm Drain Fund | | 2012-13 | 2013-14 | 2014-15 |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|
| Account No | Account Title | Actual | Adopted Budget | Budget |
| 56-37-11 | STORM DRAIN REVENUE | \$ 160,196 | \$ 150,000 | \$ 162,000 |
| 56-37-12 | OTHER REVENUE | \$ - | \$ 1,000 | \$ 1,000 |
| 56-37-13 | SWPP FEE | \$ 9,000 | \$ 6,000 | \$ 6,000 |
| 56-37-21 | STORM DRAIN IMPACT FEE | \$ 9,600 | \$ 8,000 | \$ 8,000 |
| 56-38-10 | INTEREST EARNINGS | \$ 2,277 | \$ 2,200 | \$ 2,200 |
| 56-38-70 | DEVELOPER CONTRIBUTIONS | \$ 11,772 | \$ - | \$ - |
| 56-39-11 | TRANSFER FROM OTHER FUND | \$ - | \$ - | \$ - |
| 56-39-12 | FUND SURPLUS | \$ - | \$ 55,000 | \$ 159,473 |
| Total Storm Drain Revenue | | \$ 192,845 | \$ 222,200 | \$ 338,673 |
| 56-40-11 | SALARIES & WAGES, ADMINISTRATI | \$ 34,143 | \$ 36,000 | \$ 38,000 |
| 56-40-13 | EMPLOYEE BENEFITS | \$ 15,066 | \$ 19,000 | \$ 20,500 |
| 56-40-20 | PLANNING | \$ - | \$ 1,000 | \$ 1,000 |
| 56-40-21 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$ 2,297 | \$ 2,500 | \$ 2,500 |
| 56-40-23 | TRAVEL | \$ 520 | \$ 500 | \$ 600 |
| 56-40-24 | OFFICE EXPENSE, SUPPLIES & POS | \$ 688 | \$ 1,000 | \$ 1,000 |
| 56-40-26 | BUILDING & GROUNDS SUPPLIES | \$ 2,938 | \$ 3,000 | \$ 5,000 |
| 56-40-34 | TECHNOLOGY UPDATE | \$ 3,563 | \$ 5,000 | \$ 5,000 |
| 56-40-35 | DEPRECIATION EXPENSE | \$ 83,013 | \$ 83,200 | \$ 83,500 |
| 56-40-51 | INSURANCE | \$ 8,217 | \$ 9,000 | \$ 4,000 |
| 56-40-62 | MISCELLANEOUS SERVICES | \$ - | \$ 2,000 | \$ 2,000 |
| 56-40-73 | CAPITAL OUTLAY | \$ - | \$ - | \$ 69,000 |
| 56-40-74 | CAPITAL OUTLAY - IMPACT FEE | \$ - | \$ 60,000 | \$ 106,573 |
| Total Storm Drain Expense | | \$ 150,446 | \$ 222,200 | \$ 338,673 |

OTHER FUNDS

Trust & Agency Fund

| Account No | Account Title | 2012-13 Actual | 2013-14 Adopted Budget | 2014-15 Budget |
|---|--------------------------------|-------------------|---------------------------|-------------------|
| 70-38-10 | INTEREST REVENUE | \$ 1,001 | \$ 800 | \$ 800 |
| 70-38-90 | OTHER REVENUE | \$ - | \$ - | \$ - |
| Total Trust & Agency Revenue | | \$ 1,001 | \$ 800 | \$ 800 |
| 70-40-63 | INTEREST PAID ON RETURNED BOND | \$ - | \$ 800 | \$ 800 |
| Total Trust & Agency Expense | | \$ - | \$ 800 | \$ 800 |

Cemetery Perpetual Care Fund

| | | | | |
|--|-----------------------------|------------------|------------------|------------------|
| 71-33-56 | CEMETERY LOT PAYMENTS | \$ 22,650 | \$ 8,000 | \$ 8,000 |
| 71-33-58 | UPRIGHT MONUMENT | \$ 2,025 | \$ 2,000 | \$ 2,000 |
| 71-38-10 | INTEREST REVENUE | \$ 3,130 | \$ 3,300 | \$ 2,500 |
| 71-38-90 | OTHER REVENUE | \$ - | \$ - | \$ - |
| Total Cemetery Perpetual Care Revenue | | \$ 27,805 | \$ 13,300 | \$ 12,500 |
| 71-40-64 | OTHER EXPENSES | \$ - | \$ 13,300 | \$ 12,500 |
| 71-40-73 | CAPITAL OUTLAY-IMPROVEMENTS | \$ - | \$ - | \$ - |
| Total Cemetery Perpetual Care Expense | | \$ - | \$ 13,300 | \$ 12,500 |

| | | | |
|----------------|--------------|--------------|--------------|
| Total Revenue | \$ 7,711,086 | \$ 7,661,282 | \$ 8,039,024 |
| Total Expenses | \$ 7,370,856 | \$ 7,661,282 | \$ 8,039,024 |

ALPINE CITY BUDGET GOVERNANCE PRINCIPLES

I decided it might be a good use of this document to set down some of the budget governance principles that I hope might help residents of the City understand the City's managerial approach and budget governance principles. All the below principles are alive and well in the operation of the City. The principles are stated in italics with some comments underneath them.

1. *Although our form is a city council driven structure, our attitude is one of partnership. We think of the residents as owner-partners. We do not view the City itself as the ultimate owner of our assets but instead view the City as a conduit through which the residents of the City own the assets.*

The Mayor, City Council, staff and I hope that you as residents of the City do not think of yourself as merely owning a piece of real estate in the City. We hope you instead visualize yourself as a part owner of a City where you expect to stay indefinitely. For our part, we do not view City residents as faceless members of an ever-shifting crowd, but rather as co-ventures who have and will continue to work with us to maximize the time and resources you have invested in this wonderful place called Alpine.

2. *The Mayor and City Council invest a major portion of their time and effort to make Alpine a wonderful place to live. They get to eat their own cooking.*

The Mayor and City Council hold a three-hour meeting every other week. They go to numerous other meetings during the month. They represent the City on all the key collaborative organizations, sewer, garbage, water, transportation, youth council, etc. Besides that their phones ring off the hook. If they make good decisions then everyone profits by those decisions. If they do something you think is dumb, I want you to be able to derive some solace from the fact that their suffering will be proportional to yours.

3. *We do not measure the City by its size or by the number of programs that it operates. We measure our success by how livable the City is. Do you feel safe, are the roads in good condition, does your water and sewer work without any thought of yours, are the parks beautiful and well maintained and do fire and emergency services show up when needed. These are the questions that you we use to measure our performance.*
4. *We use debt sparingly and, when we do borrow, we attempt to structure our loans on a long-term fixed-rate basis. We will reject interesting opportunities rather than leverage our balance sheet. This conservatism means we don't have as many programs as other cities but it is the only behavior that leaves us comfortable, considering our fiduciary obligations to city residents.*

The financial calculus that staff and I employ would never permit our trading a good night's sleep for the opportunity to say we have a library, a golf course, a swimming pool or a recreation center. If the residents of the city voted for a property tax increase to purchase and operate any of those things that would be different. Then we would not have to borrow for them or worry about operating expenses. We have one outstanding debt. That is for the installation of the pressurized irrigation system. We owe \$5,875,000 and pay approximately \$464,600 a year in payments. It has about 15 years of payments before it is paid off. The city refinanced the bonds a couple of years ago, saving \$80,000 a year in interest payments.

5. *A managerial or Council "wish list" will not be filled at resident's expense. We will only do with your money what we would do with our own.*

The size of our paychecks or our offices will never be related to the number of different programs that we operate or the number of people who work for the City. Noble intentions should always be checked against results.

6. *You should be fully aware that I believe that Alpine City has some of the best staff available anywhere. I react with great caution to suggestions that we should let certain staff go and hire new staff. Gin rummy managerial behavior (discard your staff at each turn) is not my style. I would much rather build a great staff than continuously churn staff, always looking for something better or something cheaper.*

We focus hard on making staff better and curing problems than may cause some to lag.

7. *We will be candid in our reporting to you, emphasizing the pluses and minuses. Our guideline is to tell you the business fact that we would want to know if our positions were reversed. We owe you no less. We also believe candor benefits us as city employees: The person who misleads others in public may eventually mislead himself in private.*

We will always tell you how many strokes we have taken on each hole and never play around with the scorecard. When the numbers are a very rough "guesstimate", as they sometimes are in government, we will try to be both consistent and conservative in our approach.

8. *We follow some basic fiscal health guidelines. They are:*
- *We start all fiscal discussions with available revenues, rather than expenses.*
 - *We believe that ongoing costs can only be funded with ongoing revenue.*
 - *We fund one-time costs with unreserved fund balance, one-time sources, or dedicated ongoing revenue.*

- *We are working to get into a situation where our business-type operations, water, pressurized irrigation, sewer and storm water, are allowed to keep 100% of program revenue generated.*
- *We have established clear guidelines about the amount of reserves (fund balances) we must set aside for each business-type operation and for the general fund.*
- *We base resource allocations strictly on available revenues.*
- *We have developed a 5-year financial plan to guide the city.*
- *We present monthly budget briefings to the City Council and post those briefings on the city's web page.*
- *We have developed a resident's guide to the municipal budget. It is a more concise, less wordy recapitulation of the budget document you are reading. We plan to mail a copy to every resident this coming year.*

If you want to know how the City is doing the information is readily available to you. If you have questions we would be more than happy to meet with you. Every transaction we do is listed on the State's financial transparency website. However, that site is really rather boring and a little confusing. Just give us a call or come in. We look forward to hearing from you.