

Fruit Heights City
CITY

FY 2010
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Fruit Heights City for the fiscal year ending June 30, 2010 as approved and adopted by resolution or ordinance dated June 16, 2009. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
- 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on _____, 20____ for all budgetary funds.

State of Utah
County of _____

Signed: B. Brandon Green
(Budget Officer)

Subscribed and sworn to this _____ day
of _____, 20____.

Signed: _____
(Notary Public)

RESOLUTION 2009-04

A RESOLUTION ADOPTING THE FRUIT HEIGHTS CITY BUDGET FOR FISCAL YEAR 2009-2010

WHEREAS, Section 10-6-118, Utah Code Annotated, requires Fruit Heights City adopt an annual budget for each fund and the Fruit Heights City Council desires to adopt the Fiscal Year 2009-2010 budget; and

WHEREAS, the Fruit Heights City Council, after giving due notice required by statute, has held public hearings and given notice as required on the budgets and now desires to adopt the fiscal Year 2009-2010 budget. Now therefore

BE IT RESOLVED BY THE FRUIT HEIGHTS CITY COUNCIL:

1. The City Council hereby adopts the Fiscal Year 2009-2010 Budget.
2. The City Council hereby sets the Certified Tax Rate as calculated by the Utah State Tax Commission and attached hereto as Exhibit A – Certification of Budget.
3. The effective date of this resolution shall be on the date of adoption.

APPROVED AND ADOPTED this 16th day of June, 2009.

ATTEST:


Brandon Green
City Manager

FRUIT HEIGHTS CITY

By: 
Todd Stevenson, Mayor

Fruit Heights City
Governmental Unit

2009/2010
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	15,084.00	20,643.00	15,000.00
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3424	Inspection Fees	41,036.00	14,095.00	18,000.00
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3474	Parks and Public Property/Reservations	4,010.00	3,750.00	3,000.00
3480	Cemeteries			
3490	Miscellaneous Services:Admin Cost Share	130,000.00	132,600.00	90,000.00
3494	Miscellaneous Services:BLDG Cost Share	7,200.00	8,000.00	8,000.00
3500	FINES AND FORFEITURES			
3510	Fines	69,483.00	61,101.00	60,000.00
3520	Forfeitures			
3530	Court Security Revenue	2,848.00	3,161.00	3,000.00
3535	Court Security Surcharge			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	41,048.00	45,777.00	30,000.00
3620	Rents & Concessions	609.00	230.00	500.00
3696	Youth Rec Program			
3699	Sundry Revenues	23,176.00	10,227.00	10,000.00

Fruit Heights City
Governmental Unit

2009/2010
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appropri.	46,517.00		
3890	Beg. General Fund Bal. to be Appropriated			8,372.00
	TOTAL REVENUES	1,755,835.00	1,591,346.00	1,550,472.00

Fruit Heights City
Governmental Unit

2009/2010
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	34,845.00	33,256.00	39,100.00
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precinct Courts	58,138.00	55,364.00	70,090.00
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	118,627.00	106,067.00	119,500.00
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	5,800.00	5,800.00	6,000.00
4142	Clerk			
4143	Treasurer	64,517.00	61,647.00	75,580.00
4144	Recorder	20,029.00	16,335.00	26,725.00
4145	Attorney	40,270.00	26,113.00	45,000.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	316,285.00	158,959.00	183,750.00
4160	General Governmental Buildings	21,091.00	15,271.00	59,000.00
4165	Emergency Preparedness	9,821.00	4,531.00	10,500.00
4170	Elections	4,936.00		6,000.00
4180	Planning & Zoning	45,849.00	45,132.00	47,000.00
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	115,618.00	113,876.00	125,025.00
4220	Fire Department	114,075.00	108,965.00	110,000.00
4230	Corrections (Jail)			
4240	Protective Inspection	21,759.00	12,386.00	18,200.00
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

Fruit Heights City
Governmental Unit

2009/2010
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways/Roadways	170,384.00	239,292.00	196,175.00
4415	Class "B" Road Program	227,320.00	0.00	0.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	124,932.00	187,576.00	136,675.00
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
7200	YOUTH RECREATION			
7231	Fruit Heights Recreation Fees	14,229.00	22,356.00	25,000.00
7262	Youth City Council	747.00	760.00	1,000.00
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Fund 51		93,332.00	56,377.00
4820	Transfer to: Fund 55		13,916.00	33,775.00
	Transfer to:			
	Transfer to:			
	Transfer to:			

Fruit Heights City
Governmental Unit

2009/2010
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4870	Appropriated Increase in B & C Road Funds		157,796.00	160,000.00
4880	Appropriated Increase in Fund Balance	226,563.00	112,616.00	
	TOTAL EXPENDITURES	1,755,835.00	1,591,346.00	1,550,472.00

Capital projects Fund 13
Governmental Unit

2010
Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	30,412.00	31,000.00	31,000.00
	Other additions/Parks & Trails Impact Fees	16,516.00	12,265.00	10,000.00
	TOTAL REVENUE	46,928.00	43,265.00	41,000.00
	Beginning Fund Balance	773,369.00	772,750.00	611,648.00
	TOTAL AVAILABLE FOR APPROPR.	820,297.00	816,015.00	652,648.00
	EXPENDITURES:			
	Sidewalk Replacement	239.00		6,000.00
	Nicholls Park Parking Lot	150.00		
	Bridge Landscaping	5,275.00	4,873.00	
	Christmas Lighting	6,228.00		
	Pergolas at Nicholls Park	6,322.00		
	Eastoaks Pumphouse		81,055.00	
	Castle Heights Park	2,334.00	3,725.00	2,500.00
	Transfer to Water Fund	26,999.00		
	Salt Shed		114,714.00	
	North Mountain Road Reconstruction			500,000.00
	TOTAL EXPENDITURES	47,547.00	204,367.00	508,500.00
	Ending Fund Balance	772,750.00	611,648.00	144,148.00

OTHER FUNDS

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	0.00	0.00	0.00
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	0.00	0.00	0.00

Water Fund 51
Governmental Unit

2010
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: FUND 51 Water Fund

FORM 3

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
5137	Charges for Services	389,296.00	356,074.00	390,000.00
	Interest Earned	15,207.00	15,000.00	15,000.00
	Sale of Supplies	7,393.00	3,025.00	3,500.00
	Miscellaneous Revenue: Impact Fee	69,568.00	50,140.00	30,000.00
	TOTAL OPERATING REVENUE	481,464.00	424,239.00	438,500.00
	OPERATING EXPENSES:			
	Operation & Maintenance	61,637.00	57,477.00	78,700.00
	Source of supply	118,631.00	133,632.00	135,000.00
	Power & Pumping	13,021.00	15,331.00	16,200.00
	Depreciation	110,386.00	110,000.00	115,000.00
	General Expense	60,300.00	61,670.00	62,000.00
	Salaries & Benefits	157,600.00	147,245.00	163,500.00
	Vehicle Operation	38,850.00	89,215.00	21,325.00
	Other: Miscellaneous Expenses		2,433.00	2,500.00
	TOTAL OPERATING EXPENSE	560,425.00	617,003.00	594,225.00
	OPERATING INCOME (LOSS)	-78,961.00	-192,764.00	-155,725.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	2,210.00	935.00	1,500.00
	Dept Service - Principal			
	Dept Service - Interest	-12,253.00	-11,503.00	-10,752.00
	Capital Contributions from Outside Sources			
	Operating transfers from: Fund 13	26,999.00		
	Operating transfers from: General Fund		93,332.00	56,377.00
	Operating transfers to: General Fund			
	Operating transfers to: Cost Share City Bldg			
	Operating transfers to: Vehicle and Replacement			
	Operating transfers to: Equipment			
	NET INCOME (LOSS)	-62,005.00	-110,000.00	-108,600.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	-62,005.00	-110,000.00	-108,600.00
	Plus: Depreciation	110,386.00	110,000.00	115,000.00
	Less: Major Improvements & Capital Outlay	86,586.00		
	Bond Principal Payments	15,000.00	15,000.00	15,000.00
	TOTAL CASH PROVIDED (REQUIRED)	-53,205.00	-15,000.00	8,600.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	53,205.00	15,000.00	8,600.00
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	53,205.00	15,000.00	8,600.00

Water Fund 52
Governmental Unit

2010
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: FUND 52 Sewer Fund

FORM 3

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	342,829.00	345,000.00	345,000.00
	Interest Earned	4,507.00	4,500.00	4,500.00
	Other:			
	TOTAL OPERATING REVENUE	347,336.00	349,500.00	349,500.00
	OPERATING EXPENSES:			
	Operation & Maintenance	1,698.00	2,433.00	2,000.00
	Contractual Services	294,267.00	307,813.00	320,000.00
	General Expense	16,100.00	16,586.00	12,000.00
	Depreciation			
	Other: Miscellaneous Expenses			
	TOTAL OPERATING EXPENSE	312,065.00	326,832.00	334,000.00
	OPERATING INCOME (LOSS)	35,271.00	22,668.00	15,500.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund			
	Operating transfers to: Cost Share/City Bldg			
	NET INCOME (LOSS)	35,271.00	22,668.00	15,500.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	35,271.00	22,668.00	15,500.00
	Plus: Depreciation	0.00	0.00	0.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	35,271.00	22,668.00	15,500.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0.00	0.00	0.00

Water Fund 55
Governmental Unit

2010
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: FUND 55 Storm Water

FORM 3

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	87,154.00	87,000.00	85,000.00
	Interest Earned	6,398.00	6,000.00	6,000.00
	Other: Impact Fee	33,000.00	18,521.00	15,000.00
	TOTAL OPERATING REVENUE	126,552.00	111,521.00	106,000.00
	OPERATING EXPENSES:			
	Operation & Maintenance	13,311.00	19,268.00	26,450.00
	Depreciation	33,488.00	33,000.00	33,000.00
	General Expense	44,700.00	45,758.00	12,000.00
	Salaries & Benefits	75,776.00	74,524.00	80,000.00
	Vehicle operation	9,990.00	30,879.00	21,325.00
	Other			
	TOTAL OPERATING EXPENSE	177,265.00	203,429.00	172,775.00
	OPERATING INCOME (LOSS)	-50,713.00	-91,908.00	-66,775.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from: General Fund		13,916.00	33,775.00
	Operating transfers to:			
	Operating transfers to:			
	Operating transfers to:			
	NET INCOME (LOSS)	-50,713.00	-77,992.00	-33,000.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	-50,713.00	-77,992.00	-33,000.00
	Plus: Depreciation	33,488.00	33,000.00	33,000.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	-17,225.00	-44,992.00	0.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	17,225.00	44,992.45	
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	17,225.00	44,992.45	0.00

Water Fund 59
Governmental Unit

2010
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: FUND 59 Solid Waste

FORM 3

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	295,682.00	286,777.00	290,000.00
	Interest Earned	3,420.00	3,000.00	3,000.00
	Other:			
	TOTAL OPERATING REVENUE	299,102.00	289,777.00	293,000.00
	OPERATING EXPENSES:			
	Operation & Maintenance	6,921.00	8,107.00	9,200.00
	General Expense	16,100.00	16,586.00	12,000.00
	Waste Collection	104,189.00	106,427.00	120,000.00
	Waste Disposal	132,664.00	123,557.00	140,000.00
	Other: Miscellaneous Supplies		1,645.00	1,800.00
	TOTAL OPERATING EXPENSE	259,874.00	256,322.00	283,000.00
	OPERATING INCOME (LOSS)	39,228.00	33,455.00	10,000.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund			
	Operating transfers to: Cost Share City Bldg			
	NET INCOME (LOSS)	39,228.00	33,455.00	10,000.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	39,228.00	33,455.00	10,000.00
	Plus: Depreciation	0.00		
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	39,228.00	33,455.00	10,000.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0.00	0.00	0.00

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	194,000.00	254,900.00	85,300.00
	Interest Earned	11,452.00	11,500.00	10,000.00
	Other: Sale of Equipment	7,038.00		
	TOTAL OPERATING REVENUE	212,490.00	266,400.00	95,300.00
	OPERATING EXPENSES:			
	Operation & Maintenance	88,291.00	77,604.00	85,800.00
	Depreciation	41,441.00	41,000.00	45,000.00
	Maintenace & Repairs			
	Other: Miscellaneous Supplies			
	TOTAL OPERATING EXPENSE	129,732.00	118,604.00	130,800.00
	OPERATING INCOME (LOSS)	82,758.00	147,796.00	-35,500.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from: General Fund			
	Operating transfers from: Storm Water			
	Operating transfers from: Water Fund			
	Operating transfers to: Cost Share City Bldg			
	NET INCOME (LOSS)	82,758.00	147,796.00	-35,500.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	82,758.00	147,796.00	-35,500.00
	Plus: Depreciation	41,441.00	41,000.00	45,000.00
	Less: Major Improvements & Capital Outlay	80,826.00	111,577.00	53,280.00
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	43,373.00	77,219.00	-43,780.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			43,780.00
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0.00	0.00	43,780.00