City Adopted Budget Form: CITY-BUD-1-2010	Name Fruit Heights City Fiscal Year Ended June 30, 2014

Part I **Certification**

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 for the fiscal year ending June 30, 2014 as approved and adopted by resolution or ordinance dated 07/02/13. 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 07/02/13 for all budgetary funds.

R. Brandon Green
Budget Officer or Agency Director

07/02/13
Date

(801) 546-0861
Phone Number

bgreen@fruitheightscity.com
Email Address

CONTINUE ON PAGE 2 WITH PART II

Adopted Budget Form for:	**Name**	**Fruit Heights City**
Cities, Towns & Counties	**Fiscal Year Ended**	**6/30/2014**

Basic Form Instructions

1. As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
2. If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
3. **A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
4. Please report amounts rounded to the nearest dollar.
5. Some items may not apply to your entity.
6. If you have questions about the form, call Patricia Nelson at (801) 538-1334 or 1-800-622-1243, or send an email to patricianelson@utah.gov.
7. **Send completed budgets electronically to sao@utah.gov or mail a printed form to:**
   Office of the Utah State Auditor
   Utah State Capitol Complex
   East Office Building Suite E310
   PO Box 142310
   Salt Lake City, UT 84114

Definitions: *Current Budget Year*: The budget year in which a local government is currently operating. *Ensuing Budget Year*: The next upcoming budget year, also known as the "incoming" budget year

Part I General Fund Revenues

Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Taxes			
General Property Taxes - Current	534882	531244	558943
Prior Years' Taxes - Delinquent	23420	51849	10000
General Sales and Use Taxes	469047	426227	475000
Franchise Taxes	82048	54397	82000
Transient Room Tax			
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	56370	48808	60000
Penalties and Interest on Delinquent Taxes			
Other (specify):			
Licenses and Permits			
Business Licenses and Permits	4405	4110	4200
Non-business Licenses and Permits	215027	204606	70000
Building, Structures, and Equipment			
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits			
Animal Licenses			
Other (specify): Excavation Fees	1200	1980	800

CONTINUE PART I ON PAGE 2

Name	Fruit Heights City	Fiscal Year Ended		6/30/2014
Part I	**General Fund Revenue - Continued**			
	Source of Revenue (a)	**Prior Year Actual Revenue (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Charges for Services			
	General Government			
	Court Costs, Fees, and Charges (Clerk)			
	Recording of Legal Documents (Recorder)			
	Zoning and Subdivision Fees	38785	20071	30000
	Sale of Maps and Publications			
	Auditor's Fees			
	Surveyor's Fees			
	Treasurer's Fees			
	Public Safety			
	Special Police Services			
	Special Protective Services	94995	97978	50000
	Corrective Fees (Jail)			
	Streets and Public Improvements			
	Street, Sidewalk, and Curb Repairs			
	Parking Meter Revenue			
	Street Lighting Charges			
	Sanitation			
	Sewer Charges			
	Street Sanitation Charges			
	Refuse Collection Charges			
	Sale of Waste and Sludge			
	Weed Removal and Cleaning Charges			
	Health			
	Parks and Public Property	3275	2775	3200
	Administrative Services	57500	57500	57500
	Miscellaneous Services			
	Other (specify): Building Cost Share	20000	2400	2400
	Fines and Forfeitures			
	Fines	19335	20306	20000
	Forfeitures			
	Other (specify):			

CONTINUE PART I ON PAGE 3

Name	Fruit Heights City	Fiscal Year Ended		6/30/2014
Part I	**General Fund Revenue - Continued**			
	Source of Revenue (a)	**Prior Year Actual Revenue (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Intergovernmental Revenue			
	Federal Grants			
	General Government			
	Public Safety			
	Highways and Streets			
	Health			
	Cultural - Recreation			
	Federal Payments in Lieu of Taxes			
	State Grants		61151	50000
	State Shared Revenue			
	Class "C" Road Fund Allotment	157310	159679	160000
	Liquor Fund Allotment	3800	4000	4000
	Grants from Local Units			
	Other (specify):			
	Miscellaneous Revenue			
	Interest Earnings	4804	20303	6000
	Rents and Concessions	50	618	600
	Sale of Fixed Assets - Compensation for Loss	5		
	Sale of Materials and Supplies			
	Sales of Bonds			
	Other Financing - Capital Lease Obligations			
	Other (specify): Sundry Revenue	134521	45428	12000
	Contributions and Transfers			
	Transfer From:			
	Transfer From:			
	Transfer From:			
	Transfer From:			
	Transfer From:			
	Loan From:			
	Loan From:			
	Contribution from Private Sources			
	Beg. Class "C" Road Fund Bal. to be Appropr.			90000
	Beg. General Fund Bal. to be Appropriated		696668	
	TOTAL REVENUES	1920779	2512098	1746643

CONTINUE ON PAGE 4 WITH PART II

Name	Fruit Heights City	Fiscal Year Ended		6/30/2014
Part II	**General Fund Expenditures**			
	Expenditure (a)	**Prior Year Actual Exp. (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	General Government			
	Administrative/Legislative	35984	42597	40600
	Commission or Council			
	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial	9205	1710	2500
	City and Precinct Courts			
	Juvenile Court			
	District and Circuit Courts			
	Law Library			
	Executive and Central Staff Agencies			
	Executive	148457	141404	164700
	Boards and Commissions			
	Central Purchasing			
	Personnel			
	Budgeting			
	Data Processing			
	Microfilming			
	Administrative Agencies			
	Auditor	5900	5900	6500
	Clerk			
	Treasurer	64334	95456	65700
	Recorder	22514	13754	13545
	Attorney	31678	14277	40000
	Surveyor			
	Assessor			
	Non-Departmental	196985	197181	227550
	General Governmental Buildings	53228	39714	57400
	Elections	3391		3750
	Planning and Zoning	44044	35440	51900
	Education and Community Promotion			
	Other Professional Services			
	Other (specify): Emergency Prepardness	8260	5199	10000

CONTINUE PART II ON PAGE 5

Name Fruit Heights City	Fiscal Year Ended		6/30/2014
Part II General Fund Expenditures - Continued			
Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Public Safety			
Police Department	127036	144721	149590
Fire Department	107125	120801	124425
Corrections (Jail)			
Protective Inspections	27173	23836	24800
Other Protective			
Agricultural Inspection			
Animal Control and Regulation			
Flood Control			
Emergency Services (Civil Defense)			
Other (specify):			
Public Health			
Health Services			
Infirmaries			
Other (specify):			
Highway and Public Improvements			
Highways	218911	288440	239500
Class "C" Road Program			250000
Sanitation			
Sewage Collections and Disposal			
Shop and Garage			
Construction			
Repair and Maintenance			
Other (specify):			
Parks, Rec., and Public Property			
Park and Park Areas	155329	130317	223700
Park Lighting			
Recreation and Culture	23843	26268	27000
Libraries			
Cemeteries			
Other (specify):			

CONTINUE PART II ON PAGE 6

Name	**Fruit Heights City**	**Fiscal Year Ended**		**6/30/2014**
Part II	**General Fund Expenditures - Continued**			
	Expenditure (a)	**Prior Year Actual Exp. (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Community and Economic Development			
	Community Planning			
	Community Development			
	Urban Redevelopment and Housing			
	Economic Development and Assistance			
	Economic Opportunity			
	Other (specify):			
	Debt Service			
	Principal and Interest			
	Other (specify):			
	Transfers and Other Uses			
	Transfer To: Capital Projects		1025404	
	Transfer To:			
	Transfer To:			
	Loan To:			
	Loan To:			
	Loan To:			
	Use of Restricted/Reserved Fund Balance			
	Class "C" Road Funds			
	Miscellaneous			
	Judgments and Losses			
	FEMA Reimbursement of Flood Costs			
	Other Flood Costs			
	Other (specify):			
	Budgeted Increase in Fund Balance	637382		23483
	Budgeted Increase in Class C Road		159679	
	TOTAL EXPENDITURES	1920779	2512098	1746643

CONTINUE ON PAGE 7 FOR PART III

Name	Fruit Heights City	Fiscal Year Ended		6/30/2014
Part V	**Capital Projects Fund**			
	Nature of the Fund:			
	Description (a)	**Prior Year Actual (b)**	**Current Year Estimate (c)**	**Ensuing Year Approved Budget Appropriation (d)**
	Revenues			
	Transfers from General Fund		1025404	
	Interest Income	4011	2500	2500
	Other Additions			
	Park & Trails Impact Fees	119650	71360	55750
	Miscellaneous Revenue			
	Use of Fund Balance			
	Use of Park Impact Fees		11105	130000
	TOTAL REVENUE	123661	1110369	188250
	Beginning Fund Balance	517490	525097	1204876
	TOTAL AVAILABLE FOR APPROPRIATION	641151	1635466	1393126
	Expenditures			
	Sidewalk Replacement	7355	29406	20000
	Storage Building	138		
	Mountain Road	102305		
	Safety Sidewalk	6256	41799	50000
	Nicholls Road Re-Build			770000
	Hidden Valley Drive Realignment			230000
	Use of Park Impact Fees			130000
	Nicholls Park		11105	
	Country Road Land Drain		227500	
	Transfer to Water Fund		120780	
	Transfer to Storm Water Fund			85000
	TOTAL EXPENDITURES	116054	430590	1285000
	Ending Fund Balance	525097	1204876	108126

Name	0	Fiscal Year Ended		6/30/2014
Part VII	Enterprise or Internal Service Fund: 51	Water Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	622648	693633	650000
	Interest Earned	7131	3500	3500
	Other:	29490	17875	40003
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	659269	715008	693503
	Operating Expense			
	Personnel Services	110109	103838	103800
	Contractual Services			
	Material and Supplies	103724	106303	128400
	Depreciation	110743	115000	115000
	Other: Supply & Pumping	148266	156162	155000
	Other: Capital Outlay		19281	10000
	Other: Vehicle Operation	27500	27500	27500
	TOTAL OPERATING EXPENSE	500342	528084	539700
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees	4930	5525	4250
	Interest Expense	-8778	-8502	-7753
	Capital Contributions From Outside Sources			
	Impact Fee Collected	286255	291725	228000
	Operating Transfers From: Capital Projects		120780	
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	441334	596452	378300
	Cash Operating Needs			
	Net Income (Loss)	441334	596452	378300
	Plus: Depreciation	110743	115000	115000
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	552077	711452	493300
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	0	Fiscal Year Ended		6/30/2014
Part VII	**Enterprise or Internal Service Fund: 52**		Sewer Fund	
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	376500	365102	396233
	Interest Earned	1224	3500	3500
	Other: Ward Road	5118	1428	1600
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	382842	370030	401333
	Operating Expense			
	Personnel Services			
	Contractual Services	349091	298346	360000
	Material and Supplies	2932	3648	1200
	Depreciation			
	Other:	12500	13500	13500
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	364523	315494	374700
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	18319	54536	26633
	Cash Operating Needs			
	Net Income (Loss)	18319	54536	26633
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	18319	54536	26633
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	0	Fiscal Year Ended		6/30/2014
Part VII	**Enterprise or Internal Service Fund: 55**	Storm Water Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	227045	225758	296523
	Interest Earned	1629	2500	2500
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	228674	228258	299023
	Operating Expense			
	Personnel Services	77326	75089	77000
	Contractual Services	15606	14508	22000
	Material and Supplies	27183	26030	34700
	Depreciation	36335	30000	30000
	Other:			
	Other:			
	Other: Vehicle & Equipment	27500	27500	27500
	TOTAL OPERATING EXPENSE	183950	173127	191200
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected	152445	107758	84500
	Operating Transfers From: Capital Projects Fund			85000
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	197169	162889	277323
	Cash Operating Needs			
	Net Income (Loss)	197169	162889	277323
	Plus: Depreciation	36335	30000	30000
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	233504	192889	307323
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	0	Fiscal Year Ended	6/30/2014
Part VII	Enterprise or Internal Service Fund: 59	Solid Waste Fund	

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Operating Revenue			
Charge for Services	343322	320949	351160
Interest Earned	1479	3000	3000
Other:			
Other:			
Other:			
TOTAL OPERATING REVENUE	344801	323949	354160
Operating Expense			
Personnel Services			
Contractual Services	293433	290553	325500
Material and Supplies	2932	3648	3000
Depreciation			
Other:	12500	13500	13500
Other:			
Other:			
TOTAL OPERATING EXPENSE	308865	307701	342000
Non-Operating Revenue (Expense) and Transfers			
Connection Fees			
Interest Expense			
Capital Contributions From Outside Sources			
Impact Fee Collected			
Operating Transfers From:			
Operating Transfers From:			
Operating Transfers From:			
Operating Transfers From:			
Impact Fee Spent			
Operating Transfers To:			
Operating Transfers To:			
Operating Transfers To:			
Operating Transfers To:			
Other:			
NET INCOME (LOSS)	35936	16248	12160
Cash Operating Needs			
Net Income (Loss)	35936	16248	12160
Plus: Depreciation			
Plus:			
Plus:			
Plus:			
Less: Major Improvements and Capital Outlay			
Less: Bond Principal Payments			
Less:			
Less:			
Less:			
TOTAL CASH PROVIDED (REQUIRED)	35936	16248	12160
Source of Cash Required			
Cash Balance at Beginning of Year			
Sale of Investment and Other Current Assets			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
Other:			
Other:			
TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	0	Fiscal Year Ended		06/31/14
Part VII	**Enterprise or Internal Service Fund: 61**	Vehicle & Equipment Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	110000	110000	110000
	Interest Earned	2550	6000	6000
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	112550	116000	116000
	Operating Expense			
	Personnel Services			
	Contractual Services			
	Material and Supplies	74347	77545	127000
	Depreciation	44660	40000	40000
	Other: Capital Outlay		51330	220000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	119007	168875	387000
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From: General Fund			
	Operating Transfers From: Storm Water Fund			
	Operating Transfers From: Water Fund			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	-6457	-52875	-271000
	Cash Operating Needs			
	Net Income (Loss)	-6457	-52875	-271000
	Plus: Depreciation	44660	40000	40000
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	38203	-12875	-231000
	Source of Cash Required			
	Cash Balance at Beginning of Year		12875	231000
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	12875	231000