

West Bountiful City

Budget Message for Fiscal Year 2012

To the Honorable Mayor Romney, members of the City Council, and residents of West Bountiful City:

We are very pleased to present the Fiscal Year 2011-2012 budget for West Bountiful City. This document is prepared and presented to provide detailed and open information concerning the projected financial condition and activities of West Bountiful City for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

Background

The West Bountiful City budget is a reflection of the services that are provided to the residents of the City. Service levels are determined as a matter of policy by the City Council and are adjusted from time to time, according to need, financial ability, and equity in applying services across the City. The City endeavors to meet our essential needs by providing first for Public Safety, Health and Welfare.

General Guidelines:

The City budget is divided into several Funds. Each fund may be considered a unique public service that is expected to be self-sustaining to the greatest possible extent. These budgets are balanced such that revenues are equal to expenditures. Each fund has its own budget which is comprised of four major areas of focus, namely; Revenues, Capital Projects and Equipment, Operating Expenses, and Personnel Investment, as outlined below:

Revenues are provided by multiple funding sources within the City and can be considered on-going or one-time.

Capital Projects consist of major initiatives that require significant outlays of money and often occur over multiple fiscal years. These projects are generally funded with a combination of a portion of the property tax along with one time money such as grants, bonds or other funding that is not anticipated to recur, and accumulations of impact fees and service charges that are reserved for specific project purposes.

Capital Equipment is budgeted by the fund that the equipment serves. The equipment is inventoried and has an established life.

Operating Expenses represent the day to day cost of providing services. Examples include maintaining parks and trails, repairing water lines, public safety/fire services, and administrative services.

Investments in personnel are established according to policy of the City Council and are reviewed annually. This includes organization of city departments, compensation of full and part time positions, and approval of benefit levels.

FISCAL YEAR 2012 BUDGET SUMMARY

The FY 2012 budget has been crafted upon the principles that have been discussed with the City Council and that are documented in the Policies and Procedures manual. As described above, the Budget has four major areas of focus: Revenues, Capital Projects and Equipment, Operating Expenses, and Personnel Investment. Each of these areas shall be discussed in order.

REVENUES:

Overall revenues and specifically Sales Tax revenues for FY 2011 have lagged projections by 2%. This translates to approximately \$32,200 in lost sales tax revenue for the year. We were greatly impacted by the loss of the Indirect Sales Tax revenues that the Utah State Legislature repealed in 2008, with an implementation date of January 1, 2010. The magnitude of this loss (\$200,000 annually) was unanticipated and has been reflected in the FY 2012 projections.

To date, the RAP Tax implemented in April 2009 has contributed \$304,410 in restricted funds that may be used for recreational, arts, and parks purposes.

We believe that our Franchise Taxes from utilities will hold steady from last year. These taxes are dependent on the rates established by external utilities and consumption that is dependent upon weather (natural gas and electricity).

Development Fees have remained low compared to a high of \$470,748 in Fiscal Year 2008. It is expected that we will gain 5 new residences and minimal improvements during FY 2012, resulting in estimated revenues of \$70,710.

Intergovernmental revenues, comprised mostly of B & C Road Funds, remain relatively flat as the cost of fuel and the resulting fuel tax has seen lower collections due to conservation than in recent history. We expect revenues of \$170,000 with the addition of \$15,000 in reserves carried from Fiscal Year 2011. Gas prices are expected to rise again, which will likely cause another wave of conservation and the likelihood of flat receipts in the B & C Road Funds.

Revenues from the Court continue to outpace our previous experience prior to transferring the West Bountiful Justice Court to the Davis County Justice Court. These revenues are highly dependent on the availability of specialized grants to fund additional police activity. Specifically, special shifts for DUI and Speed Enforcement.

Miscellaneous revenues, which are largely interest earned and sale of fixed assets, are conservatively estimated at nominal levels of \$17,940. FY 2012 recognizes an additional \$12,000 in miscellaneous revenue due to the cell tower site lease agreement which was approved by City Council in April 2011.

EXPENDITURES:

Capital Expenditures:

FY 2011 saw the completion of phase 3 of the 500 South waterline project. Several streets benefitted from a slurry seal treatment, even though the contractor encountered issues from a supplier. The contractor will return and re-seal specific streets where the binding agent failed.

The Capital Facilities Plan has been established and may be viewed at the City Offices. This plan contains potential projects for Water, Storm Drain, Streets, and Parks and Trails.

Funded Capital Expenditures:

- Replacement of the 400 North water line (Water Bond money) in connection with the rebuild of 400 N from 800 W to 1100 W (federal funding).
- Trail along the DSB canal from 800 West to the Legacy Trail funded by Parks Impact Fees and a 50% matching federal grant.
- New City Well (Water Bond money)

Unfunded Capital Expenditures:

The Administration and City Council have received significant feedback regarding the condition of the City's streets. The Capital Facilities Plan encompasses street maintenance and repairs, but to date, there has not been an adequate funding mechanism to accomplish the plan for Streets.

- The Administration and Council are exploring the costs of the Capital Facilities Plan and the implications of funding and timing.
 - It has been determined that as streets continue to deteriorate over the next few years, the costs to remediate and rehabilitate the streets grows from hundreds of thousands of dollars to millions of dollars.
 - The current unfunded requirement for the Capital Facilities Plan exceeds \$17 million
 - The current unfunded component for Streets alone exceeds \$8 million
 - To address the immediate needs and work on the plan over the next twenty years the City is considering an average property tax increase of slightly over \$120 per household per year. This would immediately begin to fund the projects and allow for work to commence during FY 2012.

Operating Expenditures:

Every department and fund was closely examined for YTD as well as historical expenditures in a zero based budgeting procedure. Almost all line items reflect decreased or flat spending due to budgetary changes and conservation made in Fiscal Year 2011. Below is a summary of changes that have made the most impact on the FY 2012 budget.

General Fund:

Administrative –

- Decrease in *Salaries & Wages* as part time position has been re-allocated to the Planning and Zoning department
- Increase in *Consulting Services - Computer* of \$2,500 to cover the cost of Transparency reporting (file formatting to upload to State Website) and increased cost of service contract with Caselle
- No capital equipment (computer, server, etc.) funding

Engineering –

- Decrease in expenditures related to holding the line on personnel costs

Non-Departmental –

- *Attorney Fees* increased by \$3,000 to account for professional services contract approved in October 2010 and in recognition of increased attorney presence at City Council meetings
- *Election expenses* increased by \$2,000 to account for the cost of both a primary and general election for council seats in FY 2012
- *Community Action Programs* budgeted at \$0 as we discontinue the “welcome basket” program and other community donations
- *Employee Incentive* decreased by \$1,550 as the employee holiday party has been cancelled for December 2011
- \$4,000 in Rap Tax monies to be transferred to fund the *West Bountiful Arts Council*

General Government Buildings –

- Increase in *Bldgs & Grounds – Supplies/Mnt* for renewal of City Hall cleaning contract at \$300/month and to cover the cost of increasing repairs at City Hall (HVAC, sound system, alarm system, etc.)

Planning and Zoning –

- *Salaries & Wages* adjusted to include one full time equivalent (unbenefitted) position at \$12/hour to address zoning issues, code updates, code violations, etc.

Police –

- Increase of \$21,000 to *Police Vehicle Lease/Purchase* for the lease of 3 new vehicles to replace the 2007 Crown Vic’s
- 25% increase in *Fuel* to account for rising gas prices
- Addition of *Contract Mechanic* at 15% of annual contract (\$7,200)
- Increase in *Professional Services* for increased cost of FATPOT records management system
- Addition of \$45K in expenses related to new accounting for Grant Funds (offset by increases in *Intergovernmental Revenue* received). These monies will not be spent unless grant funding is received and are estimated on prior year history

Fire Protection –

- Increase of \$52,000 in response to increase in contract rates from South Davis Fire District

Streets –

- Addition of *Contract Mechanic* at 10% of annual contract (\$4,800)
- Decrease of \$8,600 in *Street Lights* as rates have not increased as anticipated

Class "C" Road Projects –

- \$130,000 in *Slurry Seal* and chip seal projects slated for FY 2012

Parks –

- Addition of *Contract Mechanic* at 10% of annual contract (\$4,800)
- *Fuel* increased by \$4,800 to more accurately capture the cost associated with the parks department and to account for the increase in gas prices
- *Capital Outlay – Improvements* of \$210,000 for construction of the DSB trail.
- Addition of \$10,000 in *Capital Outlay – Equipment* for the purchase of a new utility vehicle for the parks department, funded by RAP tax

Debt Service –

- No Significant change – We continue to make scheduled payments and anticipate retiring the Series 2004 Sales Tax Revenues Bonds in 2029

Transfer from General Fund –

- *Transfers to Golf* and *Transfer to RDA Fund* to remain at \$0 as funds will be required to be self sufficient
- **\$16,313** in unallocated funds to be transferred to fund balance

Significant changes to other funds include:

Park Impact Fees Fund –

- Transfer of \$105,000 to General Fund for matching portion of the DSB Trail project.

RDA Fund –

- Transfer of \$27,940 to Fund Balance to help build fund balance in preparation for CDA costs, dependent on costs associated with *Professional Services*, which is fairly low at \$15,000.

RAP Tax Fund –

- \$19,000 transfer to General Fund to fund
 - Arts Council \$4,000
 - Fourth of July Celebrations \$5,000
 - Parks Dept Utility Vehicle \$10,000

Water Fund –

- Revenues
 - Adjusted down \$18,000 to better reflect projected actual.
 - Contribution from fund balance of \$59,000 for General Fund Transfer for Engineering Services

- Expenditures
 - Addition of *Contract Mechanic* at 15% of annual contract (\$7,200)
 - Increase of \$13,700 in *Equipment Maintenance & Repairs* to paint the International and to put new tires on the 10 Wheeler
 - Increase in *Waterline Maintenance & Repair* of \$14,000 to more adequately cover the cost of repairs
 - Decrease in *Pumping Electricity* of \$6,000 as the Stone Creek well is not being run as regularly
 - Increase in *Miscellaneous Services* of \$4,800 for additional water sampling and testing now required
 - *Capital Outlay Equipment* expense of \$93,000 for the purchase of a new dump truck.
 - Debt Service reduced by \$94,000 as Series 2004 water bond drops off
 - Balance (Revenue over Expenditure) of **\$500,835** to be transferred to Fund Balance for future water line projects as committed during the public hearings on the water rate increase.

Solid Waste Fund –

- *Garbage Pick Up Sales* increased by \$18,000 to account for current participation in recycling program
- Salaries and Wages added to fund for first time to account for public works time spent servicing garbage cans and making other service calls related to solid waste. Allocation set at 5% of each full time public works employee
- *Spring & Fall Clean Up* up fully funded for FY 2012.

Storm Drain Utility –

- Costs held steady, as this fund struggles to stay whole with only \$58,500 in annual revenue.

Golf Fund –

- Operating revenues adjusted down to reflect current drop off in playable days
- *Facility Rental* reflects lease of golf course Café
- Addition of *Contract Mechanic* at 50% of annual contract (\$24,000) in response to the retirement of the full time golf course mechanic position in June of 2010 at a cost of \$61,000/year
- Expenses cut in every department, but most significantly in pro shop merchandise. Additional review will need to be done at the retirement of the Golf Course Superintendent to determine staffing needs for the balance of the budget year.
- Net Revenue exceeding Expenditures for FY 2011 is projected at **(\$265)**

Personnel Investment:

Survey of area communities reflects a rebound in the economy generally. Regardless of the situations in other communities this year, West Bountiful is going to be completely flat with compensation. There will be no COLA, Market Adjustments, Longevity, or Merits increases.

Organizational Structure:

- We have refocused the Public Works employees by consolidating their respective responsibilities under the direction of the City Engineer.
- We will see changes in our Golf Course Maintenance leadership this fall as Paul Bergantz, our long time Golf Course Superintendent will retire.

Fiscal Year 2011 has proven to continue be a challenging year for West Bountiful City. Several difficult issues are being addressed including appropriate planning to stem the continued deterioration of our streets, and the appropriate assessment of fees required to support our ordinances and fee schedule. Most of FY 2011 the City has been under spending limitations that have not allowed the departments to expend budgeted funds due to the continued drop in the economy and significant losses from Sales Tax Revenues.

Fiscal Year 2012 promises to be a similar year. Every area of the City has been closely examined and savings have been extracted from all funds and budgets. Our cash flows have significantly improved due to strict discipline in managing our payables. Financially, West Bountiful City continues to increase in stability and strength.

I extend my personal appreciation to the City staff who have spent many hours, analyzing, researching, and working through the many items that are required to prepare this comprehensive document. I am especially grateful to Heidi Voordeckers, our City Recorder / Auditor, for her gift with finances and Ben White, our City Engineer, for his insights and talented assistance in preparing the Capital Facilities Plans. We have been working over the past three years to improve our budget communications and commit to continuing to provide current and relevant information.

I also appreciate many residents who have participated in our town hall meetings. We have had solid discussions regarding our infrastructure, policies, and the many things that are important for the residents. Our discussions have been open, honest, and sometimes filled with strong feelings.

Best Regards,



Craig S. Howe

City Administrator

West Bountiful City

Report Criteria:

Account.Acct No = All
Account Detail

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>TAXES</u>						
10-31-110	CURRENT YEAR PROPERTY TAXES	472,298	519,179	705,982	535,319	821,636
10-31-111	VEHICLE FEES	50,244	46,360	45,348	34,274	50,000
10-31-130	SALES AND USE TAXES	1,592,382	1,658,186	1,579,401	1,565,590	1,560,000
10-31-142	FRANCHISE TAXES - POWER	160,527	185,891	189,231	193,043	185,000
10-31-144	FRANCHISE TAXES - NATURAL GAS	92,609	98,032	87,510	97,130	90,000
10-31-146	FRANCHISE TAXES - TELECOMM	96,503	122,433	123,728	115,786	105,000
10-31-150	ROOM TAX	17,976	18,306	12,726	15,514	16,000
	TAXES Totals:	2,482,539	2,648,387	2,743,926	2,556,656	2,827,636
<u>LICENSES AND PERMITS</u>						
10-32-210	BUILDING PERMITS	283,097	22,373	27,045	32,563	24,000
10-32-211	PLAN CHECK FEES	157,589	27,807	17,202	8,699	18,000
10-32-212	ELECTRICAL FEES	525	35	315	175	175
10-32-216	MECHANICAL FEES	70	0	35	0	35
10-32-220	BUSINESS LICENSE	27,037	28,084	26,402	28,741	27,000
10-32-295	OTHER PERMITS - EXCAVATION	2,080	972	2,652	1,420	1,500
	LICENSES AND PERMITS Totals:	470,398	79,271	73,651	71,598	70,710
<u>INTERGOVERNMENTAL REVENUE</u>						
10-33-310	CLASS 'C' ROAD FUNDS	191,576	166,252	168,433	175,352	170,000
10-33-320	GRANTS - STATE	5,991	736	38,714	29,905	15,000
10-33-340	GRANTS - FEDERAL	92,470	0	0	67,099	120,000
10-33-380	STATE LIQUOR FUND ALLOTMENT	9,522	10,189	15,407	13,760	15,000
	INTERGOVERNMENTAL REVENUE Totals:	299,559	177,177	222,554	286,116	320,000
<u>CHARGES FOR SERVICES</u>						
10-34-420	SUBDIVISION FEES	10,334	0	800	1,050	0
10-34-440	PARK RESERVATION FEES	1,630	1,720	2,150	3,135	2,500
10-34-450	HISTORY BOOK SALES	135	65	150	5	0
10-34-460	SALE-COPIES, MAPS & OTHER	122	16	1	249	0
10-34-465	POLICE REPORTS & OTHER REIMBRS	2,636	3,930	1,831	1,785	1,500

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>CHARGES FOR SERVICES (Cont.)</u>						
	CHARGES FOR SERVICES Totals:	14,857	5,731	4,932	6,224	4,000
<u>FINES AND FORFEITURES</u>						
10-35-510	FINES & FORFEITURES	205,221	204,426	139,932	137,655	126,000
	FINES AND FORFEITURES Totals:	205,221	204,426	139,932	137,655	126,000
<u>MISCELLANEOUS REVENUE</u>						
10-36-600	INTEREST EARNED - GENERAL	27,408	9,026	1,898	2,172	1,500
10-36-611	INTEREST EARNED - OTHER/TRUST	26,329	5,524	1,716	992	1,000
10-36-630	YOUTH COUNCIL FUNDRAISER	770	0	500	350	0
10-36-640	SALE OF FIXED ASSETS	790	10,500	3,000	3,700	0
10-36-685	ADVERTISING REVENUES	0	0	80	670	1,440
10-36-690	MISC. REVENUE	13,613	13,865	2,338	18,724	14,000
	MISCELLANEOUS REVENUE Totals:	68,910	38,915	9,532	26,608	17,940
<u>CONTRIBUTIONS AND TRANSFERS</u>						
10-38-800	TRANSFERS FROM WATER FUND	0	0	0	59,000	59,000
10-38-805	TXFR'S FROM Capital Projects	0	260,020	0	0	0
10-38-810	JULY 4TH DONATIONS/FEES	5,000	5,000	0	5,000	5,000
10-38-860	CONTRIBUTIONS - PRIVATE	192	0	65,000	0	0
10-38-870	TXFR'S FROM RAP TAX FUND	0	0	0	4,000	19,000
10-38-897	FROM POLICE FACILITIES FUND	10,000	600	1,675	725	725
10-38-898	TRANSFERS FROM PARK IMPACT FEE	0	0	0	5,300	105,000
10-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	15,000
	CONTRIBUTIONS AND TRANSFERS Totals:	15,192	265,620	66,675	74,025	203,725
<u>LEGISLATIVE</u>						
10-41-110	SALARIES & WAGES	27,129	26,488	25,452	29,875	28,560
10-41-115	SALARIES & WAGES - CC MTGS	700	825	325	0	0
10-41-132	WORKERS COMP INSURANCE	114	43	53	62	60
10-41-133	FICA TAXES	2,267	2,227	1,807	2,104	2,200
10-41-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	137	273	218	164	200

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>LEGISLATIVE (Cont.)</u>						
10-41-230	TRAVEL	2,676	1,800	1,800	1,800	1,800
10-41-330	SEMINARS & CONVENTIONS	2,298	1,963	2,268	1,024	2,000
10-41-610	MISCELLANEOUS SUPPLIES	526	624	184	0	450
10-41-620	MISCELLANEOUS SERVICES	0	0	0	0	0
	LEGISLATIVE Totals:	35,847	34,243	32,107	35,029	35,270
<u>COURT</u>						
10-42-110	SALARIES & WAGES	45,489	46,930	19,759	13,500	10,125
10-42-113	OVERTIME-BAILIFF	5,445	3,146	2,978	3,233	3,600
10-42-125	LONG TERM DISABILITY	227	228	24	22	25
10-42-131	GROUP HEALTH INSURANCE	15,681	15,586	1,933	602	0
10-42-132	WORKERS COMP INSURANCE	417	37	0	16	10
10-42-133	FICA TAXES	3,937	3,993	1,746	1,314	1,100
10-42-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	75	25	0	0	0
10-42-311	LEGAL FEES	47,889	43,296	62,873	38,107	30,000
10-42-621	WITNESS FEES	870	736	5	496	500
	COURT Totals:	120,030	113,977	89,318	57,290	45,360
<u>ADMINISTRATIVE</u>						
10-43-110	SALARIES & WAGES	107,682	195,108	159,817	120,099	112,050
10-43-111	OVERTIME SALARIES & WAGES	0	0	0	0	0
10-43-114	SALARIES & WAGES - TEMP/P-TIME	27,666	22,885	4,223	2,500	0
10-43-125	LONG TERM DISABILITY	640	1,023	857	659	670
10-43-130	RETIREMENT	14,312	23,251	19,131	16,860	17,655
10-43-131	GROUP HEALTH INSURANCE	25,890	44,284	35,388	23,194	21,600
10-43-132	WORKERS COMP INSURANCE	3,158	37	347	305	225
10-43-133	FICA TAXES	13,614	15,445	12,178	9,519	8,570
10-43-134	ALLOWANCES - VEHICLE	5,100	2,550	0	2,400	2,400
10-43-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	3,672	3,920	3,266	3,281	4,500
10-43-230	TRAVEL	31	171	0	0	0
10-43-240	OFFICE SUPPLIES & EXPENSE	5,233	3,974	4,961	4,954	5,000
10-43-241	POSTAGE	1,100	850	1,744	1,654	2,000
10-43-250	EQUIPMENT SUPPLIES & MAINT	2,524	6,315	4,791	5,572	6,000
10-43-253	EQUIPMENT LEASE/PURCHASE	1,539	0	0	0	0
10-43-311	CONSULTING SVCS - COMPUTER	10,338	11,640	9,276	9,975	12,500
10-43-312	CONSULTING SVCS - GENERAL	38,750	10,350	0	0	0
10-43-330	EDUCATION AND TRAINING	220	319	1,189	590	500
10-43-440	BANK CHARGES	1,950	6,183	7,530	8,364	8,500

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>ADMINISTRATIVE (Cont.)</u>						
10-43-510	LIABILITY INSURANCE	0	0	0	0	0
10-43-610	MISCELLANEOUS SUPPLIES	2,454	3,911	1,862	573	0
10-43-620	MISCELLANEOUS SERVICES	6,759	554	1,632	175	1,500
10-43-621	ADVERTISING	3,760	3,033	1,944	2,564	3,000
10-43-740	CAPITAL OUTLAY - EQUIPMENT	2,208	1,770	2,051	2,886	0
10-43-741	CAPITAL OUTLAY - SOFTWARE	4,784	5,596	4,172	2,236	1,700
	ADMINISTRATIVE Totals:	283,384	363,169	276,359	218,360	208,370
<u>ENGINEERING</u>						
10-46-110	SALARIES & WAGES	0	0	80,158	67,463	68,500
10-46-125	LONG TERM DISABILITY	0	0	456	413	420
10-46-130	RETIREMENT	0	0	10,259	10,579	10,780
10-46-131	GROUP HEALTH INSURANCE	0	0	9,719	12,041	12,365
10-46-132	WORKERS COMP INSURANCE	0	0	184	1,039	1,000
10-46-133	FICA TAXES	0	0	5,818	5,283	5,300
10-46-134	ALLOWANCES - VEHICLE	0	0	0	2,400	2,400
10-46-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	0	0	0	200	1,000
10-46-330	SEMINARS AND CONVENTIONS	0	0	473	804	1,500
10-46-610	MISCELLANEOUS SUPPLIES	1,558	1,130	1,892	630	2,000
10-46-620	MISCELLANEOUS SERVICES	89,756	95,565	2,000	0	0
10-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	6,000	0	0
	ENGINEERING Totals:	91,314	96,695	116,959	100,852	105,265
<u>NON-DEPARTMENTAL</u>						
10-50-110	SALARIES & WAGES-EXITING EMPLOY	0	30,551	9,946	0	12,000
10-50-253	EQUIPMENT LEASE/PURCHASE	0	0	0	0	0
10-50-282	TELEPHONE-CELL	(504)	8,599	3,329	2,249	3,000
10-50-310	AUDITING FEES	15,961	9,125	9,000	9,370	10,000
10-50-311	ATTORNEY FEES	28,881	61,549	48,420	47,456	48,000
10-50-312	AUTOMOBILE INSURANCE	10,626	8,375	7,296	5,804	7,500
10-50-313	BUILDING INSPECTIONS	40,078	26,705	15,481	15,950	14,000
10-50-509	PROPERTY INSURANCE	8,909	8,512	6,818	7,350	9,000
10-50-510	LIABILITY INSURANCE	36,782	38,079	40,725	38,066	40,000
10-50-511	INSURANCE BONDING	1,437	2,369	1,713	2,566	2,500
10-50-610	EMERGENCY SUPPLIES	4,160	6,646	4,155	2,484	5,000
10-50-611	ELECTION EXPENSES	2,776	4,000	4,004	10	4,000
10-50-612	WEST BOUNTIFUL ARTS COUNCIL	4,309	3,551	2,022	2,644	4,000
10-50-613	ECONOMIC DEVELOPMENT	0	1,000	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>NON-DEPARTMENTAL (Cont.)</u>						
10-50-614	CITY NEWSLETTER EXPENSES	5,030	5,394	5,335	7,465	6,200
10-50-616	YOUTH COUNCIL EXPENSES	4,477	2,845	1,421	3,271	2,700
10-50-617	YOUTH COURT EXPENSES	983	993	100	722	500
10-50-618	HISTORICAL COMM PROJECTS	2,014	267	500	0	450
10-50-619	COMMUNITY ACTION PROGRAMS	828	876	591	1,988	0
10-50-620	ANIMAL CONTROL	14,137	18,718	13,477	17,110	14,510
10-50-622	DAVIS ART CENTER DONATION	1,000	1,000	1,000	0	0
10-50-623	SPECIAL COUNSEL	0	59,981	96,486	0	0
10-50-625	Comm Dvp Block Grant Projects	48,617	0	0	0	0
10-50-631	EMPLOYEE INCENTIVE	8,916	475	1,133	1,704	450
10-50-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
10-50-741	CAPITAL OUTLAY - SOFTWARE	0	0	0	0	0
NON-DEPARTMENTAL Totals:		239,417	299,610	272,952	166,209	183,810
<u>GENERAL GOVERNMENT BUILDINGS</u>						
10-51-260	BLDGS & GROUNDS - SUPPLIES/MNT	15,254	14,271	6,905	15,626	15,000
10-51-261	PAINT & REPAIRS	0	131	0	0	0
10-51-270	UTILITIES	21,101	18,289	17,462	19,377	22,000
10-51-280	TELEPHONE / INTERNET	9,151	8,789	7,492	5,303	10,500
10-51-610	MISCELLANEOUS SUPPLIES	916	750	61	213	0
10-51-620	MISCELLANEOUS SERVICES	382	2,686	773	330	2,000
10-51-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	6,739	74,800	0
10-51-740	CAPITAL OUTLAY - EQUIPMENT	50,661	0	0	0	0
GENERAL GOVERNMENT BUILDINGS Totals:		97,465	44,916	39,432	115,649	49,500
<u>PLANNING AND ZONING</u>						
10-53-110	SALARIES & WAGES	1,783	2,130	36,724	11,122	27,000
10-53-125	LONG TERM DISABILITY	0	0	159	54	0
10-53-130	RETIREMENT	0	0	4,695	1,374	0
10-53-131	GROUP HEALTH INSURANCE	0	0	12,499	1,528	0
10-53-132	WORKERS COMP INSURANCE	7	3	88	27	60
10-53-133	FICA TAXES	136	163	2,800	841	2,100
10-53-330	EDUCATION & TRAINING	0	250	85	460	0
10-53-610	MISCELLANEOUS EXPENSES	0	537	723	543	1,000
10-53-620	COMMISSION FEES	6,600	3,627	3,066	3,540	3,400
10-53-621	CONTRACTED SERVICES	0	0	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>PLANNING AND ZONING (Cont.)</u>						
	PLANNING AND ZONING Totals:	8,526	6,710	60,839	19,489	33,560
<u>POLICE DEPARTMENT</u>						
10-54-110	SALARIES & WAGES	417,484	431,986	448,505	425,337	430,200
10-54-111	OVERTIME SALARIES & WAGES	2,041	3,883	15,132	8,807	7,500
10-54-112	ALCOHOL ENFORCEMENT OVERTIME	5,886	10,106	7,647	5,706	7,500
10-54-114	SPEED ENFORCEMENT OVERTIME	0	0	264	3,932	7,500
10-54-115	SALARIES & WAGES - CROSS GUARD	9,328	9,597	9,806	9,904	10,100
10-54-125	LONG TERM DISABILITY	2,599	2,568	2,683	2,060	2,100
10-54-130	RETIREMENT	82,407	90,438	97,348	101,535	105,500
10-54-131	GROUP HEALTH INSURANCE	135,219	155,096	148,573	115,892	107,000
10-54-132	WORKERS COMP INSURANCE	18,791	9,000	9,720	11,456	8,450
10-54-133	FICA TAXES	33,807	34,010	36,150	34,911	34,000
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,176	829	200	231	1,200
10-54-240	OFFICE SUPPLIES & EXPENSE	3,285	3,260	2,142	2,864	3,600
10-54-241	PRINTING	1,169	924	878	493	2,000
10-54-250	VEHICLE SUPPLIES & MAINT	12,926	11,424	14,230	21,799	7,400
10-54-253	POLICE VEHICLE LEASE/PURCHASE	0	21,000	24,091	18,546	42,000
10-54-254	CONTRACT MECHANIC	0	0	0	0	7,200
10-54-255	FUEL	27,197	23,905	24,767	26,175	33,750
10-54-282	TELEPHONE - CELLULAR	5,232	5,698	11,687	10,316	12,000
10-54-310	NARCOTICS ENFORCEMENT	2,500	2,500	2,500	2,550	2,500
10-54-311	PROFESSIONAL SERVICES	6,157	4,872	15,392	15,532	16,000
10-54-320	UCAN RADIO NETWORK FEES	6,090	6,190	7,027	5,957	6,200
10-54-321	COUNTY DISPATCH FEES	0	22,789	21,759	22,941	25,000
10-54-330	EDUCATION AND TRAINING	1,499	3,922	1,960	4,434	8,000
10-54-340	LIQUOR DISTRIBUTION GRANT EXP	0	0	0	13,180	15,000
10-54-450	SPECIAL DEPARTMENT SUPPLIES	5,044	3,295	3,188	3,002	6,000
10-54-455	ALLOWANCES-UNIFORM	6,695	8,060	4,263	5,948	8,000
10-54-460	FIREARMS & FIREARM TRAINING	4,185	4,715	4,184	4,747	4,500
10-54-510	LIABILITY INSURANCE	0	0	0	0	0
10-54-610	MISCELLANEOUS SUPPLIES	220	409	77	113	500
10-54-620	MISCELLANEOUS SERVICES	252	688	112	0	1,000
10-54-625	FEDERAL / STATE GRANT EXPENSES	0	0	24,019	12,848	15,000
10-54-630	DARE SUPPORT	0	0	0	0	0
10-54-635	COMMUNITY POLICING	315	841	546	416	1,000
10-54-638	EXITING EMPLOYEE	0	0	540	300	0
10-54-740	CAPITAL OUTLAY - EQUIPMENT	29,870	0	0	19,664	0
10-54-741	CAPITAL OUTLAY - COMPUTERS	(475)	3,798	2,975	580	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>POLICE DEPARTMENT (Cont.)</u>						
	POLICE DEPARTMENT Totals:	820,899	875,803	942,365	912,176	937,700
<u>FIRE PROTECTION</u>						
10-55-621	FIRE FIGHTING SERVICES	266,071	281,309	296,093	329,774	360,000
	FIRE PROTECTION Totals:	266,071	281,309	296,093	329,774	360,000
<u>STREETS</u>						
10-60-110	SALARIES & WAGES	72,713	88,019	49,010	38,085	38,400
10-60-111	OVERTIME SALARIES & WAGES	15,650	9,511	4,346	1,637	6,000
10-60-114	SALARIES & WAGES - TEMP/P-TIME	0	0	0	0	0
10-60-125	LONG TERM DISABILITY	530	549	507	248	240
10-60-130	RETIREMENT	10,908	12,270	7,536	6,353	6,300
10-60-131	GROUP HEALTH INSURANCE	22,032	25,225	16,254	10,069	8,750
10-60-132	WORKERS COMP INSURANCE	3,004	662	756	625	600
10-60-133	FICA TAXES	6,760	7,080	4,001	3,095	3,030
10-60-250	VEHICLE SUPPLIES & MAINTENANCE	4,711	4,287	3,054	21,306	7,000
10-60-252	EQUIPMENT MAINTENANCE & REPRS	4,909	4,529	8,798	8,049	8,500
10-60-254	CONTRACT MECHANIC	0	0	0	0	4,800
10-60-255	FUEL	4,030	4,925	4,165	4,230	5,750
10-60-270	STREET LIGHTS	43,827	42,735	47,018	48,525	52,000
10-60-330	EDUCATION AND TRAINING	768	806	68	1,371	2,000
10-60-410	SPECIAL DEPARTMENT SUPPLIES	2,454	3,015	2,350	3,905	3,000
10-60-412	STREET SIGNS & POSTS	4,139	3,943	278	2,899	3,500
10-60-414	STREET SWEEPING	7,573	6,027	288	7,838	7,000
10-60-455	UNIFORM	149	807	672	516	700
10-60-620	SNOW REMOVAL	19,572	20,985	11,723	12,043	22,500
10-60-630	TREE REMOVAL	4,900	2,305	1,400	837	3,000
10-60-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	65,000	0	0
10-60-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	9,468	0
	STREETS Totals:	228,629	237,680	227,224	181,099	183,070
<u>CLASS 'C' ROAD PROJECTS</u>						
10-61-410	ROAD REPAIRS	56,259	6,311	7,025	7,141	20,000
10-61-413	STREET STRIPING	10,773	10,833	581	9,760	11,000
10-61-625	SIDEWALK REPLACEMENT	2,992	14,122	0	0	14,000

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>CLASS 'C' ROAD PROJECTS (Cont.)</u>						
10-61-730	OVERLAY CITY STREETS	0	153,920	40,357	0	0
10-61-731	CRACK SEALANT	0	7,400	24,600	0	10,000
10-61-735	SLURRY SEAL	0	0	0	96,901	130,000
10-61-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
	CLASS 'C' ROAD PROJECTS Totals:	70,024	192,586	72,563	113,802	185,000
<u>PARKS</u>						
10-70-110	SALARIES & WAGES	28,602	22,922	17,187	21,773	24,320
10-70-111	OVERTIME SALARIES & WAGES	5,043	1,946	2,157	2,836	4,000
10-70-114	SALARIES & WAGES - TEMP/P-TIME	11,739	16,015	18,125	18,212	24,000
10-70-125	LONG TERM DISABILITY	200	127	109	148	150
10-70-130	RETIREMENT	4,186	2,889	2,482	3,761	3,850
10-70-131	GROUP HEALTH INSURANCE	11,380	7,697	6,845	7,181	7,280
10-70-132	WORKERS COMP INSURANCE	1,656	244	623	799	710
10-70-133	FICA TAXES	3,422	3,085	2,824	3,320	3,700
10-70-245	TOILET RENTAL	0	0	0	430	800
10-70-250	EQUIPMENT SUPPLIES & MAINT	3,225	1,733	4,097	5,807	3,670
10-70-252	VEHICLE REPAIRS & MAINTENANCE	1,264	1,625	1,769	3,520	3,000
10-70-253	MISC REPAIRS & MAINTENANCE	0	0	0	0	0
10-70-254	CONTRACT MECHANIC	0	0	0	0	4,800
10-70-255	FUEL	2,159	2,271	1,704	3,995	7,200
10-70-260	BLDGS & GROUNDS - SUPPLIES/MNT	19,636	16,470	17,518	14,109	15,000
10-70-270	UTILITIES	983	1,096	770	1,358	2,000
10-70-310	PROFESSIONAL & TECHNICAL SVC'S	4,988	4,961	210	469	4,000
10-70-330	EDUCATION AND TRAINING	655	857	990	925	1,500
10-70-455	UNIFORM	168	117	550	519	500
10-70-610	MISCELLANEOUS SUPPLIES	575	2,069	151	1,976	3,000
10-70-611	SUMMER RECREATION PROGRAM	682	0	0	0	0
10-70-612	4TH OF JULY CELEBRATION EXPENS	12,719	11,969	509	9,594	10,000
10-70-613	PARKS SUPPLIES	1,499	8,063	3,109	6,728	10,000
10-70-614	BEAUTIFICATION PROJECT	0	0	0	0	0
10-70-615	HOLIDAY DECORATION & SUPPLIES	39	958	2,604	1,207	500
10-70-620	LAWN MAINTENANCE	1,594	1,421	299	92	1,600
10-70-730	CAPITAL OUTLAY - IMPROVEMENTS	15,552	0	14,396	7,790	210,000
10-70-740	CAPITAL OUTLAY - EQUIPMENT	10,849	13,999	0	0	10,000
	PARKS Totals:	142,815	122,534	99,028	116,549	355,580

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GENERAL FUND</u>						
<u>DEBT SERVICE</u>						
10-85-815	PRINC.-SALES TX BOND-CITY HALL	55,000	55,000	60,000	60,000	65,000
10-85-825	INT.-SALES TX BOND-CITY HALL	106,628	101,928	99,728	97,328	94,628
10-85-835	AGENT-SALES TX BOND-CITY HALL	0	3,600	3,000	3,000	3,600
	DEBT SERVICE Totals:	161,628	160,528	162,728	160,328	163,228
<u>TRANSFERS, OTHER</u>						
10-90-800	TRANSFERS TO CIP FUND	131,252	0	0	0	0
10-90-810	TRANSFERS TO CAPITAL STREETS	0	0	0	0	212,500
10-90-825	TRANSFERS TO RDA FUND	35,000	0	0	0	0
10-90-850	TRANSFERS TO GOLF FUND	29,613	130,550	0	0	0
10-90-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	53,973
10-90-914	S/TAX PYMTS TO BTFL - COMMONS	80,256	103,315	92,710	94,948	97,250
10-90-915	S/TAX PYMTS TO BTFL - GATEWAY	76,556	65,775	67,635	71,954	71,000
10-90-916	S/TAX PYMTS TO DVPR: COMMONS	227,428	290,356	276,153	283,073	289,575
	TRANSFERS, OTHER Totals:	580,105	589,996	436,498	449,975	724,298
	GENERAL FUND Revenue Totals:	3,556,676	3,419,527	3,261,202	3,158,882	3,570,011
	GENERAL FUND Expenditure Totals:	3,146,154	3,419,756	3,124,465	2,976,581	3,570,011
	GENERAL FUND Totals:	410,522	(229)	136,737	182,301	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>STREETS IMPACT FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
21-34-430	DEVELOPMENT IMPACT FEES	46,574	3,774	24,252	26,994	15,000
	CHARGES FOR SERVICES Totals:	46,574	3,774	24,252	26,994	15,000
<u>MISCELLANEOUS REVENUE</u>						
21-36-600	INTEREST EARNED	12,687	5,381	1,580	1,538	500
	MISCELLANEOUS REVENUE Totals:	12,687	5,381	1,580	1,538	500
<u>CONTRIBUTIONS AND TRANSFERS</u>						
21-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
21-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
21-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
21-40-800	TRANSFERS TO OTHER FUNDS	0	0	0	0	0
21-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	15,500
	EXPENDITURES Totals:	0	0	0	0	15,500
	STREETS IMPACT FEES FUND Revenue Totals:	59,261	9,155	25,832	28,532	15,500
	STREETS IMPACT FEES FUND Expenditure Totals:	0	0	0	0	15,500
	STREETS IMPACT FEES FUND Totals:	59,261	9,155	25,832	28,532	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>STORM DRAIN FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
22-34-400	DEVELOPMENT IMPACT FEES	8,385	0	1,325	2,014	3,710
	CHARGES FOR SERVICES Totals:	8,385	0	1,325	2,014	3,710
<u>MISCELLANEOUS REVENUE</u>						
22-36-600	INTEREST EARNED	1,100	516	145	142	150
	MISCELLANEOUS REVENUE Totals:	1,100	516	145	142	150
<u>CONTRIBUTIONS AND TRANSFERS</u>						
22-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
22-40-850	TRANSFERS TO STRM DR UTLTY FND	0	0	0	0	0
22-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	3,860
	EXPENDITURES Totals:	0	0	0	0	3,860
<u>TRANSFERS, OTHER</u>						
22-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0
	TRANSFERS, OTHER Totals:	0	0	0	0	0
	STORM DRAIN FEES FUND Revenue Totals:	9,485	516	1,470	2,156	3,860
	STORM DRAIN FEES FUND Expenditure Totals:	0	0	0	0	3,860
	STORM DRAIN FEES FUND Totals:	9,485	516	1,470	2,156	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>POLICE FACILITY FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
23-34-430	DEVELOPMENT IMPACT FEES	8,775	587	1,678	1,283	715
	CHARGES FOR SERVICES Totals:	8,775	587	1,678	1,283	715
<u>MISCELLANEOUS REVENUE</u>						
23-36-600	INTEREST EARNED	314	8	14	5	10
	MISCELLANEOUS REVENUE Totals:	314	8	14	5	10
<u>CONTRIBUTIONS AND TRANSFERS</u>						
23-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
23-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
23-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
23-40-800	TRANSFERS TO OTHER FUNDS	10,000	600	1,675	725	725
23-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
	EXPENDITURES Totals:	10,000	600	1,675	725	725
	POLICE FACILITY FEES FUND Revenue Totals:	9,089	595	1,692	1,288	725
	POLICE FACILITY FEES FUND Expenditure Totals:	10,000	600	1,675	725	725
	POLICE FACILITY FEES FUND Totals: (911)	(5)	17	563	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>PARK IMPACT FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
24-34-430	DEVELOPMENT IMPACT FEES	12,092	6,328	23,150	27,266	15,150
	CHARGES FOR SERVICES Totals:	12,092	6,328	23,150	27,266	15,150
<u>MISCELLANEOUS REVENUE</u>						
24-36-600	INTEREST EARNED	11,471	4,591	1,240	1,234	1,200
	MISCELLANEOUS REVENUE Totals:	11,471	4,591	1,240	1,234	1,200
<u>CONTRIBUTIONS AND TRANSFERS</u>						
24-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
24-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	105,000
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	105,000
<u>EXPENDITURES</u>						
24-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	12,208	0	0	0
24-40-800	TRANSFERS TO OTHER FUNDS	0	0	0	5,300	105,000
24-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	16,350
	EXPENDITURES Totals:	0	12,208	0	5,300	121,350
	PARK IMPACT FEES FUND Revenue Totals:	23,563	10,919	24,390	28,500	121,350
	PARK IMPACT FEES FUND Expenditure Totals:	0	12,208	0	5,300	121,350
	PARK IMPACT FEES FUND Totals:	23,563	(1,289)	24,390	23,200	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>REDEVELOPMENT AGENCY FUND</u>						
<u>TAXES</u>						
25-31-110	TAX INCREMENT - PROPERTY	291,701	507,767	505,259	608,818	610,000
	TAXES Totals:	291,701	507,767	505,259	608,818	610,000
<u>MISCELLANEOUS REVENUE</u>						
25-36-600	INTEREST EARNED	1,734	(1,205)	(180)	(152)	0
	MISCELLANEOUS REVENUE Totals:	1,734	(1,205)	(180)	(152)	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
25-38-850	TRANSFERS IN - CIF	0	0	0	0	0
25-38-870	TRANSFERS IN - GENERAL FUND	35,000	0	0	0	0
25-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	35,000	0	0	0	0
<u>EXPENDITURES</u>						
25-40-110	SALARIES & WAGES	56,982	67,250	52,652	53,979	46,000
25-40-111	OVERTIME SALARIES & WAGES	324	0	0	0	0
25-40-115	BOARD MEETING COMPENSATION	550	75	0	0	600
25-40-125	LONG TERM DISABILITY	334	375	299	274	310
25-40-130	RETIREMENT	11,220	12,289	9,743	8,921	10,300
25-40-131	GROUP HEALTH INSURANCE	10,913	12,032	9,231	6,028	9,000
25-40-132	WORKERS COMP INSURANCE	2,242	633	859	836	690
25-40-133	FICA TAXES	4,389	4,882	4,131	4,179	3,500
25-40-230	TRAVEL	1,200	1,200	1,200	1,200	1,200
25-40-310	LEGAL FEES	29,276	6,405	190	669	5,000
25-40-312	OTHER PROFESSIONAL FEES	715	14,155	30,692	15,026	15,000
25-40-420	INTEREST EXPENSE	0	0	0	0	0
25-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	26,400
25-40-910	TRANSFERS TO GENERAL FUND	0	0	0	0	0
25-40-915	RDA TAX PYMTS TO DVPR: GATEWAY	230,524	240,046	236,174	269,149	270,000
25-40-920	RDA TAX PYMTS TO DVPR: COMMONS	0	159,766	160,087	221,643	222,000
	EXPENDITURES Totals:	348,669	519,108	505,258	581,904	610,000

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>REDEVELOPMENT AGENCY FUND</u>						
<u>Department 25-90</u>						
25-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0
	Department 25-90 Totals:	0	0	0	0	0
REDEVELOPMENT AGENCY FUND Revenue Totals:		328,435	506,562	505,079	608,666	610,000
REDEVELOPMENT AGENCY FUND Expenditure Totals:		348,669	519,108	505,258	581,904	610,000
REDEVELOPMENT AGENCY FUND Totals:		(20,234)	(12,546)	(179)	26,762	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>RAP TAX FUND</u>						
<u>TAXES</u>						
26-31-110	TAX INCREMENT - RAP TAX	0	50,940	199,704	182,881	187,200
	TAXES Totals:	0	50,940	199,704	182,881	187,200
<u>MISCELLANEOUS REVENUE</u>						
26-36-600	INTEREST EARNED	0	8	506	1,094	850
	MISCELLANEOUS REVENUE Totals:	0	8	506	1,094	850
<u>CONTRIBUTIONS AND TRANSFERS</u>						
26-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
26-40-260	BLDGS & GROUNDS - SUPPLIES/MNT	0	0	0	0	0
26-40-290	IMPROVEMENTS - MAIN PARK	0	0	0	89,341	0
26-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	4,460	0
26-40-800	TRANSFERS TO OTHER FUNDS	0	0	0	4,000	19,000
26-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	169,050
	EXPENDITURES Totals:	0	0	0	97,801	188,050
	RAP TAX FUND Revenue Totals:	0	50,948	200,210	183,975	188,050
	RAP TAX FUND Expenditure Totals:	0	0	0	97,801	188,050
	RAP TAX FUND Totals:	0	50,948	200,210	86,174	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>CAPITAL IMPROVEMENT FUND</u>						
<u>TAXES</u>						
31-31-140	FRANCHISE TAXES-CELL PHONES	0	0	0	0	0
	TAXES Totals:	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>						
31-36-600	INTEREST EARNED	28,347	12,494	2,439	2,276	2,500
	MISCELLANEOUS REVENUE Totals:	28,347	12,494	2,439	2,276	2,500
<u>CONTRIBUTIONS AND TRANSFERS</u>						
31-38-820	BOND PROCEEDS - LEASE REVENUE	0	0	0	0	0
31-38-870	TRANSFERS IN - GENERAL FUND	131,252	0	0	0	0
31-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	1,000
31-38-900	BOND FUNDS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	131,252	0	0	0	1,000
<u>EXPENDITURES</u>						
31-40-420	CDBG Project: Weatherization	0	0	0	0	0
31-40-650	UTIL TAX REIMB- HOLLY REFINERY	0	0	0	0	0
31-40-660	SPECIAL INSPECT-HOLLY REFINERY	0	41,280	0	0	0
31-40-710	LAND - ACQUISITION	0	0	0	0	0
31-40-720	CITY BLDGS - PLAN,DESIGN,CONST	0	0	0	0	0
31-40-725	CITY BLDGS - CAPITAL REPAIRS	0	0	0	0	0
31-40-735	CAPITAL OUTLAY: PARK IMPROVE's	0	0	0	0	0
31-40-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
31-40-790	CAPITAL OUTLAY - OTHER	0	0	0	0	0
31-40-800	TRANSFERS TO GOLF FUND	0	10,000	0	0	0
31-40-810	TRANSFERS TO WATER FUND	0	0	0	0	0
31-40-820	MISCELLANEOUS COSTS	26,702	0	0	0	0
31-40-830	TRANSFERS TO STORM	0	17,000	2,439	2,495	3,500
31-40-840	TRANSFERS TO GENERAL FUND	0	260,020	0	0	0
31-40-850	TRANSFERS TO RDA	0	0	0	0	0
31-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
	EXPENDITURES Totals:	26,702	328,300	2,439	2,495	3,500

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>CAPITAL IMPROVEMENT FUND</u>						
CAPITAL IMPROVEMENT FUND Revenue Totals:		159,599	12,494	2,439	2,276	3,500
CAPITAL IMPROVEMENT FUND Expenditure Totals:		26,702	328,300	2,439	2,495	3,500
CAPITAL IMPROVEMENT FUND Totals:		132,897	(315,806)	0	(219)	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>STREETS CAP IMPROVEMENT FUND</u>						
<u>TAXES</u>						
34-31-110	CURRENT YEAR PROPERTY TAXES	0	0	0	0	0
	TAXES Totals:	0	0	0	0	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
34-38-870	TRANSFERS IN - GENERAL FUND	0	0	0	0	212,500
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	212,500
<u>EXPENDITURES</u>						
34-40-730	CAPITAL OUTAY - IMPROVEMENTS	0	0	0	0	0
34-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	212,500
	EXPENDITURES Totals:	0	0	0	0	212,500
STREETS CAP IMPROVEMENT FUND Revenue Totals:		0	0	0	0	212,500
STREETS CAP IMPROVEMENT FUND Expenditure Totals:		0	0	0	0	212,500
STREETS CAP IMPROVEMENT FUND Totals:		0	0	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>WATER FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
51-36-600	INTEREST EARNED	29,610	27,742	25,588	19,893	15,000
51-36-640	SALE OF MATERIALS	0	0	0	0	0
51-36-690	MISC REVENUE/RECONNECTIONS	43,938	4,464	1,122	2,598	3,000
51-36-710	WATER IMPACT FEE	72,020	88,443	77,329	65,531	29,000
51-36-730	OTHER MISC REVENUE	0	92,000	0	0	0
	MISCELLANEOUS REVENUE Totals:	145,568	212,649	104,039	88,022	47,000
<u>UTILITY REVENUE</u>						
51-37-700	WATER SALES	511,660	601,083	886,821	1,396,383	1,370,000
51-37-710	WATER CONNECTION FEES	13,287	920	1,840	1,185	575
51-37-750	DEVELOPMENT FEES	0	0	0	0	0
	UTILITY REVENUE Totals:	524,947	602,003	888,661	1,397,568	1,370,575
<u>CONTRIBUTIONS AND TRANSFERS</u>						
51-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
51-38-860	CONTRIBUTIONS - OTHER	89,478	0	0	0	0
51-38-897	CONTRIB - OTHER RESERVED	0	0	0	0	0
51-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	59,000
	CONTRIBUTIONS AND TRANSFERS Totals:	89,478	0	0	0	59,000
<u>EXPENDITURES</u>						
51-40-110	SALARIES & WAGES	42,544	56,813	103,933	122,871	106,400
51-40-111	OVERTIME SALARIES & WAGES	250	2,910	5,779	6,641	5,800
51-40-114	SALARIES & WAGES - TEMP/P-TIME	0	0	0	1,752	0
51-40-125	LONG TERM DISABILITY	269	331	624	700	675
51-40-130	RETIREMENT	5,591	7,563	14,205	17,104	16,860
51-40-131	GROUP HEALTH INSURANCE	18,608	22,129	35,740	34,061	32,000
51-40-132	WORKERS COMP INSURANCE	811	615	1,140	1,308	1,280
51-40-133	FICA TAXES	3,433	4,268	8,360	8,896	8,600
51-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,019	950	1,390	1,678	1,400
51-40-241	POSTAGE/SUPPLIES	5,441	6,201	6,308	6,341	6,300
51-40-249	CONTRACT MECHANIC	0	0	0	0	7,200
51-40-250	VEHICLE MAINTENANCE & REPAIR	1,340	1,315	2,044	15,740	5,000
51-40-251	TRACTOR MAINTENANCE & REPAIRS	2,850	2,041	2,043	339	2,300
51-40-252	EQUIPMENT MAINTENANCE & REPRS	1,206	1,938	225	1,689	22,200

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
WATER FUND						
EXPENDITURES (Cont.)						
51-40-253	WATERLINE MAINTENANCE & REPAIR	21,864	50,369	24,475	37,532	35,000
51-40-254	WATERTANK MAINTENANCE & REPAIR	2,144	123	302	4,409	6,000
51-40-255	FUEL	3,606	7,041	5,864	5,715	9,375
51-40-258	TRUCK/BACKHOE LEASE PURCH	0	0	0	0	0
51-40-260	EQUIPMENT REPLACEMENT FUND	18	0	0	0	0
51-40-270	PUMPING ELECTRICITY	6,274	4,612	15,455	4,490	20,000
51-40-280	TELEPHONE/TELEMETRY	0	725	0	0	1,250
51-40-311	ENGINEERING SERVICES	5,594	24,780	0	0	0
51-40-312	COLLECTIONS - BAD/OLD ACCOUNTS	0	0	0	0	0
51-40-330	EDUCATION AND TRAINING	1,427	3,828	1,862	2,411	3,800
51-40-455	UNIFORM	278	418	543	538	750
51-40-610	MISCELLANEOUS EXPENSE	4,331	1,965	3,386	4,810	5,500
51-40-611	WATER PURCHASES-CULINARY	110,924	120,413	121,403	121,403	123,210
51-40-612	WATER DEPT SUPPLIES-METERS/ETC	11,117	816	28,290	6,231	10,000
51-40-620	MISCELLANEOUS SERVICES	1,861	2,038	4,975	1,298	10,800
51-40-623	STONE CREEK WELL MAINTENANCE	150	1,097	1,847	2,660	10,000
51-40-740	CAPITAL OUTLAY - EQUIPMENT	3,400	958	0	23,302	93,000
51-40-741	FLORIDE EQUIP	0	685	2,578	0	2,000
51-40-750	CAPITAL OUTLAY - IMPACT FEES	0	0	0	0	0
51-40-810	DEBT SERVICE - PRINCIPAL	90,000	93,000	276,000	279,000	185,000
51-40-811	LESS- BOND PRINCIPAL PAYMENTS	(90,000)	(93,000)	(276,000)	(279,000)	0
51-40-820	DEBT SERVICE - INTEREST	16,203	15,445	184,526	175,069	163,240
51-40-840	AGENT FEES - 2009 SERIES BOND	0	0	1,500	1,500	1,500
51-40-850	COST OF ISSUANCE - 2009 SERIES	0	0	0	0	0
51-40-950	DEPRECIATION	64,709	100,213	138,825	136,076	0
51-40-960	FIXED ASSET ADDN'S/DELETIONS	(1,011,850)	(718,678)	(716,245)	(225,464)	0
51-40-990	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
EXPENDITURES Totals:		(674,588)	(276,078)	1,377	521,100	896,440

TRANSFERS, OTHER

51-90-850	TRANSFERS TO GENERAL FUND	0	0	0	59,000	59,000
51-90-860	TRANSFERS TO CAP EQUIP FUND	0	0	0	0	0
51-90-870	TRANSFERS TO CAP IMPROV FUND	0	0	0	0	0
TRANSFERS, OTHER Totals:		0	0	0	59,000	59,000

CAPITAL PROJECTS

51-95-710	16"LINE 1000 N 800-1100 WEST	0	0	0	0	0
51-95-720	CAPITAL OUTLAY - BUILDINGS	0	0	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>WATER FUND</u>						
<u>CAPITAL PROJECTS (Cont.)</u>						
51-95-730	CAPITAL OUTLAY - PROJ/HYDRANTS	16,067	0	14,090	19,500	20,000
51-95-740	CAPITAL OUTLAY-EQUIPMENT	29,931	174,882	0	0	0
51-95-750	CAPITAL OUTLAY - SPECIAL PROJ	58,559	283	0	0	0
51-95-755	WATERLINE- 12" 500 S 1100~950w	956,931	194	0	0	0
51-95-760	WATERLINE - 8" 500w 100n-200n	62,093	0	0	0	0
51-95-765	WATER LINE - 500 SOUTH	0	93,222	5,163	178,199	0
51-95-770	WATERLINE - PORTER LANE	0	197,965	114,718	0	0
51-95-775	WATERLINE - 1000 NORTH	0	41,398	432,284	0	0
51-95-780	WATERLINE - 400 NORTH	0	70,451	46,393	26,413	0
51-95-785	STONE CREEK WELL REHAB	0	99,338	26,688 (320)	0
51-95-790	2009 METER REPLACEMENT	0	212,250	8,807	0	0
51-95-795	NEW WELL	0	0	91,000	0	0
51-95-990	APPROP INCREASE-FUND BALANCE	0	0	0	0	501,135
	CAPITAL PROJECTS Totals:	1,123,581	889,983	739,143	223,792	521,135
	WATER FUND Revenue Totals:	759,993	814,652	992,700	1,485,590	1,476,575
	WATER FUND Expenditure Totals:	448,993	613,905	740,520	803,892	1,476,575
	WATER FUND Totals:	311,000	200,747	252,180	681,698	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>SOLID WASTE FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
52-36-600	INTEREST EARNED	5,190	2,536	655	700	550
52-36-690	MISC. REVENUE	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	5,190	2,536	655	700	550
<u>UTILITY REVENUE</u>						
52-37-700	GARBAGE PICK UP SALES	273,774	278,023	278,449	339,380	335,000
52-37-710	GARBAGE CAN REPLACEMENT FEES	0	0	0	0	0
	UTILITY REVENUE Totals:	273,774	278,023	278,449	339,380	335,000
<u>CONTRIBUTIONS AND TRANSFERS</u>						
52-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0
52-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
52-40-110	SALARIES & WAGES	0	0	0	0	8,540
52-40-114	SALARIES & WAGES - TEMP/P-TIME	0	0	0	0	0
52-40-125	LONG TERM DISABILITY	0	0	0	0	50
52-40-130	RETIREMENT	0	0	0	0	1,345
52-40-131	GROUP HEALTH INSURANCE	0	0	0	0	2,190
52-40-132	WORKERS COMP INSURANCE	0	0	0	0	125
52-40-133	FICA TAXES	0	0	0	0	660
52-40-241	POSTAGE/SUPPLIES	0	0	223	400	500
52-40-620	GARBAGE PICKUP SERVICE	105,004	107,013	106,610	154,529	166,500
52-40-621	TIPPING/FLAT RATE - BURN PLANT	143,616	144,109	143,257	138,495	133,000
52-40-622	CHRISTMAS TREE REMOVAL	0	0	0	0	1,500
52-40-623	SPRING & FALL CLEANUP	6,653	9,020	4,147	8,807	9,000
52-40-625	ADDITIONAL GARBAGE CANS	9,965	10,130	9,962	0	10,500
52-40-950	DEPRECIATION	8,320	7,955	4,663	(73,109)	0
52-40-960	FIXED ASSET ADDN'S/DELETIONS	(9,965)	0	0	78,287	0
52-40-990	APPROP INCREASE - FUND BALANCE	0	0	0	0	1,640
	EXPENDITURES Totals:	263,593	278,227	268,862	307,409	335,550

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>SOLID WASTE FUND</u>						
<u>TRANSFERS, OTHER</u>						
52-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0
	TRANSFERS, OTHER Totals:	0	0	0	0	0
	SOLID WASTE FUND Revenue Totals:	278,964	280,559	279,104	340,080	335,550
	SOLID WASTE FUND Expenditure Totals:	263,593	278,227	268,862	307,409	335,550
	SOLID WASTE FUND Totals:	15,371	2,332	10,242	32,671	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>STORM DRAIN UTILITY</u>						
<u>CHARGES FOR SERVICES</u>						
53-34-400	SUBDIVISION FEES	0	0	0	0	0
	CHARGES FOR SERVICES Totals:	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>						
53-36-600	INTEREST EARNED	3,096	(2,321)	(374)	(224)	0
53-36-690	MISC. REVENUE	0	0	0	23,839	0
53-36-730	STORM WATER IMPACT FEE	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	3,096	(2,321)	(374)	23,615	0
<u>UTILITY REVENUE</u>						
53-37-700	UTILITY SALES	52,936	54,831	56,080	58,312	58,500
	UTILITY REVENUE Totals:	52,936	54,831	56,080	58,312	58,500
<u>CONTRIBUTIONS AND TRANSFERS</u>						
53-38-800	TRANSFERS FROM OTHER FUNDS	0	17,000	2,439	2,495	3,500
53-38-860	CONTRIBUTIONS - OTHER	215,412	0	0	0	0
53-38-870	TRANSFERS IN - GENERAL FUND	0	0	0	0	0
53-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	215,412	17,000	2,439	2,495	3,500
<u>EXPENDITURES</u>						
53-40-110	SALARIES & WAGES	0	0	0	26,728	23,260
53-40-111	OVERTIME SALARIES & WAGES	0	0	0	775	0
53-40-125	LONG TERM DISABILITY	0	0	0	135	140
53-40-130	RETIREMENT	0	0	0	3,463	3,660
53-40-131	GROUP HEALTH INSURANCE	0	0	0	5,044	5,820
53-40-132	WORKERS COMP INSURANCE	0	0	0	345	340
53-40-133	FICA TAXES	0	0	0	1,688	1,780
53-40-241	POSTAGE/SUPPLIES	0	0	0	0	0
53-40-252	EQUIPMENT MAINTENANCE & REPRS	207	95	249	5,651	3,000
53-40-310	PROFESSIONAL SERVICES	14,440	7,796	3,800	1,822	6,000
53-40-420	INTEREST EXPENSE	0	0	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>STORM DRAIN UTILITY</u>						
<u>EXPENDITURES (Cont.)</u>						
53-40-610	MISCELLANEOUS SUPPLIES	0	134	86	865	1,000
53-40-751	TELEWISE PGS LN & 800 W. DRNS	0	0	17,292	16,770	17,000
53-40-752	INSTALL PGS LN CLEANOUT BOXES	0	0	0	0	0
53-40-753	PORTER LANE	0	0	0	0	0
53-40-754	INSTALL 18" PGS LN NEAR 675 W	0	0	0	0	0
53-40-755	36" STORM DR PAGES LN/1100w	261,152	0	0	(3,026)	0
53-40-778	640 W 1300 N	0	0	0	0	0
53-40-780	WEST BTFL ELEMENTARY DRAINAGE	48,083	0	0	0	0
53-40-782	1200 N PROJECT	0	8,002	0	23,839	0
53-40-950	DEPRECIATION	23,926	38,526	38,514	38,530	0
53-40-960	FIXED ASSET ADDN'S/DELETIONS	(309,235)	0	0	(32,684)	0
53-40-990	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
	EXPENDITURES Totals:	38,573	54,553	59,941	89,945	62,000
<u>TRANSFERS, OTHER</u>						
53-90-850	TRANSFER TO OTHER FUND	0	0	0	0	0
	TRANSFERS, OTHER Totals:	0	0	0	0	0
	STORM DRAIN UTILITY Revenue Totals:	271,444	69,510	58,145	84,422	62,000
	STORM DRAIN UTILITY Expenditure Totals:	38,573	54,553	59,941	89,945	62,000
	STORM DRAIN UTILITY Totals:	232,871	14,957	(1,796)	(5,523)	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GOLF COURSE FUND</u>						
<u>OPERATING REVENUE</u>						
54-30-010	ROUNDS - ALL (FORMER 9 HOLE)	462,005	438,734	418,083	354,462	440,000
54-30-013	ROUNDS - JUNIOR - ASSOCIATION	(375)	16,820	6,116	2,462	13,500
54-30-014	ROUNDS - 18 HOLE	0	0	0	0	0
54-30-020	PUNCH PASSES -- ALL	56,259	54,277	52,952	55,198	54,000
54-30-040	RENTALS - ALL (WAS CARTS 9)	196,543	198,816	191,108	152,606	195,000
54-30-050	RANGE - ALL (WAS SMALL BUCKET)	95,059	96,039	91,456	80,106	94,000
54-30-070	PRO SHOP MERCHANDISE SALES	27,001	65,051	59,071	108,075	125,000
54-30-087	FACILITY RENTAL	0	0	0	4,175	0
54-30-088	FACILITY LEASE	0	0	7,515	0	7,000
	OPERATING REVENUE Totals:	836,492	869,737	826,301	757,084	928,500
<u>MISCELLANEOUS REVENUE</u>						
54-36-600	INTEREST EARNED	261	538	184	93	1,500
54-36-640	SALE OF FIXED ASSETS	44,058	0	2,500	0	0
54-36-685	ADVERTISING REVENUES	0	1,565	0	3,300	1,500
54-36-690	MISCELLANEOUS REVENUE	375	825	1,854	3,798	1,000
54-36-695	MISCELLANEOUS - TOURNAMENT REVENUE	32,227	62,274	33,169	2,419	3,000
	MISCELLANEOUS REVENUE Totals:	76,921	65,202	37,707	9,610	7,000
<u>CONTRIBUTIONS AND TRANSFERS</u>						
54-38-870	TRANSFERS IN - GENERAL FUND	29,613	130,550	0	0	0
54-38-880	TRANSFERS IN - CAP IMPROV FUND	0	10,000	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	29,613	140,550	0	0	0
<u>GOLF PROFESSIONAL & CLUBHOUSE</u>						
54-81-110	SALARIES & WAGES	83,163	116,526	134,777	129,421	128,050
54-81-111	OVERTIME	418	630	455	658	0
54-81-114	SALARIES & WAGES - TEMP/P-TIME	40,522	44,826	41,086	35,000	44,000
54-81-125	LONG TERM DISABILITY	602	681	739	759	770
54-81-130	RETIREMENT	6,069	8,306	16,823	19,204	20,180
54-81-131	GROUP HEALTH INSURANCE	38,273	39,865	29,282	24,734	21,750
54-81-132	WORKERS COMP INSURANCE	6,409	2,738	4,368	4,522	3,545
54-81-133	FICA TAXES	10,705	13,797	12,876	12,257	13,170
54-81-134	EMPLOYEE BENEFITS - UNEMPLOY	0	1,584	403	1,057	1,500
54-81-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,839	1,444	1,914	1,637	1,800

Acct No	Account Description	2007-08	2008-09	2009-10	2010-11	2011-12
		Pri Year 4 Actual	Pri Year 3 Actual	Pri Year 2 Actual	Pri Year Actual	Cur Year Budget
GOLF COURSE FUND						
GOLF PROFESSIONAL & CLUBHOUSE (Cont.)						
54-81-230	TRAVEL	0	786	368	182	500
54-81-240	OFFICE SUPPLIES & EXPENSE	1,615	2,651	1,676	2,379	2,000
54-81-250	EQUIPMENT SUPPLIES & MAINT	721	471	106	211	500
54-81-256	EQUIP MNT/REPAIR - GOLF CARTS	5,832	4,171	2,394	2,210	2,500
54-81-260	BLDGS & GROUNDS - SUPPLIES/MNT	901	2,630	1,391	2,275	1,700
54-81-270	UTILITIES	8,525	7,320	8,177	10,766	10,000
54-81-280	TELEPHONE	1,146	3,657	4,351	3,833	4,000
54-81-310	PROFESSIONAL SERVICES	875	0	175	0	200
54-81-330	EDUCATION AND TRAINING	406	400	0	0	0
54-81-440	BANK CHARGES - VISA	16,952	17,970	17,731	16,237	18,000
54-81-610	MISCELLANEOUS SUPPLIES	2,827	1,969	1,276	1,571	2,000
54-81-633	JUNIOR GOLF PROGRAM	1,481	671	2,236	1,545	1,000
54-81-635	MISCELLANEOUS SERVICES	2,304	2,939	2,478	2,530	2,000
54-81-636	EQUIPMENT EXPENSE	1,174	283	0	33	500
54-81-638	ADVERTISING	3,128	2,844	1,509	1,535	2,500
54-81-645	CHARITY TOURNAMENT - EXPENSES	573	940	1,968	1,032	800
54-81-720	CAPITAL OUTLAY - BUILDINGS	682	0	0	0	0
54-81-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
54-81-740	EQUIPMENT - CARTS / MISC	3,450	2,827	2,345	434	500
54-81-745	RENTAL CLUBS & BAGS	0	500	290	0	250
54-81-825	INTEREST - LEASE - CARTS	0	0	0	0	0
54-81-950	DEPRECIATION	0	0	0	0	0
54-81-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0
GOLF PROFESSIONAL & CLUBHOUSE Totals:		240,592	283,426	291,194	276,022	283,715

COURSE & EQUIP MAINT & REPAIRS

54-82-110	SALARIES & WAGES	113,270	159,429	127,213	81,158	71,000
54-82-111	OVERTIME SALARIES & WAGES	0	0	0	0	0
54-82-114	SALARIES & WAGES - TEMP/P-TIME	67,045	66,542	83,921	98,185	75,000
54-82-116	SALARIES/WAGES - INCENTIVE PAY	0	3,748	0	0	0
54-82-125	LONG TERM DISABILITY	739	761	628	419	425
54-82-130	RETIREMENT	16,129	17,463	14,025	10,044	11,180
54-82-131	GROUP HEALTH INSURANCE	37,093	39,899	29,360	7,923	12,310
54-82-132	WORKERS COMP INSURANCE	8,361	4,111	5,412	4,987	3,020
54-82-133	FICA TAXES	14,759	15,164	17,163	13,368	11,200
54-82-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	275	395	320	0	0
54-82-230	TRAVEL, EDUCATION & TRAINING	16	0	0	0	0
54-82-240	OFFICE SUPPLIES & EXPENSE	0	78	45	0	0
54-82-245	EQUIP MNT/RPR - TOILET RENTAL	2,266	1,957	1,950	1,815	2,000
54-82-248	EQUIP MNT/RPR - SPRINKLER PTS	1,252	2,895	799	690	1,000
54-82-250	EQUIPMENT SUPPLIES & MAINT	81	0	153	10,519	1,000

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
GOLF COURSE FUND						
COURSE & EQUIP MAINT & REPAIRS (Cont.)						
54-82-252	CONTRACT MECHANIC	0	0	0	0	24,000
54-82-253	EQUIPMENT LEASE	0	76	384	0	1,000
54-82-254	EQUIP MNT/RPR - TIRES & BODY	185	332	427	502	335
54-82-255	FUEL	32,963	23,201	22,949	25,416	26,250
54-82-257	EQUIP MNT/RPR - TRANSMISSIONS	0	0	0	0	2,000
54-82-258	EQUIP MNT/RPR - MOWER SHARPEN	5,799	3,064	4,051	2,991	4,000
54-82-259	EQUIP MNT/RPR - MISC RPR PARTS	18,750	15,416	12,540	18,062	15,000
54-82-260	BLDGS & GROUNDS - SUPPLIES/MNT	5,982	2,485	3,593	1,816	2,000
54-82-261	PAINT & REPAIRS	578	168	259	355	200
54-82-262	BLDGS & GROUNDS - GROUND SUPP	2,912	2,491	1,395	(173)	2,000
54-82-270	UTILITIES - GAS	3,125	3,562	3,305	3,464	3,000
54-82-275	UTILITIES - ELECTRICAL POWER	1,046	1,996	1,310	1,592	1,500
54-82-279	UTILITIES - WEBER WATER PURCH	10,868	11,118	11,118	11,118	12,000
54-82-280	TELEPHONE	470	1,088	416	959	700
54-82-322	SERVICES - TREE TRIMMING	0	0	600	0	0
54-82-330	EDUCATION AND TRAINING	0	0	0	0	0
54-82-412	SIGNS & POSTS	0	0	0	0	200
54-82-472	UNIFORMS - PROTECTIVE OSHA	59	177	142	168	400
54-82-482	SPEC DEPT SUPP - SHOP/SM TOOLS	522	397	452	687	600
54-82-620	MISCELLANEOUS SERVICES	7,403	5,807	3,849	641	3,000
54-82-660	SUPPLIES - FERTILIZERS	17,737	14,822	12,763	9,989	16,000
54-82-661	SUPPLIES - WEED KILLERS	1,397	1,122	1,742	624	3,000
54-82-662	SUPPLIES - ROUNDUP	443	952	320	897	2,000
54-82-663	SUPPLIES - POND CHEMICALS	0	192	2,471	0	0
54-82-664	SUPPLIES - SOIL PENETRANTS	103	331	661	0	1,000
54-82-665	SUPPLIES - INSECTICIDES	2,657	1,607	30	0	1,000
54-82-666	SUPPLIES - FUNGICIDES	1,659	2,043	2,171	2,634	3,000
54-82-667	SUPPLIES - TOP DRESSING SAND	1,483	1,439	715	1,271	3,000
54-82-668	SUPPLIES - SEED	1,069	1,152	911	1,198	2,000
54-82-669	SUPPLIES - CART PATH PACTYTE	0	1,045	284	607	1,000
54-82-670	SUPPLIES - GARDEN & FLOWERS	913	1,040	736	444	1,000
54-82-671	SUPPLIES - HOSES	421	0	0	0	200
54-82-672	SUPPLIES - BUNKER SAND & RAKES	2,774	2,520	0	1,227	2,000
54-82-673	SUPPLIES - GREEN CUPS & FLAGS	453	838	766	615	700
54-82-674	SUPPLIES - TREE STAKES & ROPES	132	185	0	172	300
54-82-675	SUPPLIES - TOURNAMENT MK PAINT	461	473	290	173	500
54-82-676	SUPPLIES - LIQUID STARTER FERT	0	0	0	0	0
54-82-677	SUPPLIES - MISC CHEMICALS	2,584	1,119	1,258	768	1,100
54-82-678	SUPPLIES - MOSQUITO SPRAY	0	0	0	0	0
54-82-720	CAPITAL OUTLAY - BUILDINGS	10,483	0	0	0	0
54-82-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
54-82-731	CAPITAL OUTLAY - TREES/SHRUBS	1,609	0	0	0	0
54-82-732	CAPITAL OUTLAY - ADDL SPRINK	451	0	895	1,219	1,000
54-82-735	CAPITAL OUTLAY - FENCING	92	5,102	0	0	1,000

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GOLF COURSE FUND</u>						
<u>COURSE & EQUIP MAINT & REPAIRS (Cont.)</u>						
54-82-738	CAPITAL OUTLAY - DRAINAGE SYS	12,550	127	0	0	0
54-82-740	CAPITAL OUTLAY - EQUIPMENT	27,168	20,304	810	17,200	0
54-82-950	DEPRECIATION	0	0	0	0	0
54-82-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0
COURSE & EQUIP MAINT & REPAIRS Totals:		438,587	440,233	374,602	335,744	326,120
<u>DRIVING RANGE</u>						
54-83-111	OVERTIME SALARIES & WAGES	87	109	227	321	250
54-83-114	SALARIES & WAGES - TEMP/P-TIME	14,582	13,124	15,455	12,327	15,000
54-83-132	WORKERS COMP INSURANCE	663	251	490	356	700
54-83-133	FICA TAXES	1,108	965	1,226	968	1,200
54-83-250	EQUIPMENT SUPPLIES & MAINT	596	563	385	1	500
54-83-269	BLDGS & GROUNDS - TEE AREA MNT	685	500	0	0	500
54-83-610	MISCELLANEOUS SUPPLIES	1,169	439	1,280	1,145	500
54-83-679	SUPPLIES - RANGE GOLF BALLS	3,096	4,939	3,951	154	2,000
54-83-730	CAPITAL OUTLAY - IMPROVEMENTS	0	258	286	0	300
54-83-735	CAPITAL OUTLAY - FENCING	0	0	0	0	0
54-83-740	CAPITAL OUTLAY - EQUIPMENT	0	0	2,946	0	0
54-83-950	DEPRECIATION	0	0	0	0	0
54-83-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0
DRIVING RANGE Totals:		21,986	21,148	26,246	15,272	20,950
<u>PRO SHOP & CAFE</u>						
54-84-250	EQUIPMENT SUPPLIES & MAINT	2,089	629	2,751	5,323	1,000
54-84-260	BLDGS & GROUNDS - SUPPLIES/MNT	0	0	3,585	0	1,000
54-84-400	MERCHANDISE PURCHASES- DIRECT	32,910	82,168	69,539	77,581	60,000
54-84-500	NON-INVENTORY PURCHASES	0	0	0	87	0
54-84-740	CAPITAL OUTLAY - EQUIPMENT	2,834	500	0	0	0
PRO SHOP & CAFE Totals:		37,833	83,297	75,875	82,991	62,000
<u>DEBT SERVICE</u>						
54-85-811	PRINCIPAL - G.O. BOND '03	185,000	195,000	200,000	200,000	200,000
54-85-812	PRINCIPAL - G.O. BOND '02	79,000	0	0	0	0
54-85-813	LESS- BOND PRINCIPAL PAYMENTS	(264,001)	(195,000)	(200,000)	(200,000)	0
54-85-815	PRINCIPLE LEASE - CARTS (96)	0	0	0	0	0

Acct No	Account Description	2007-08 Pri Year 4 Actual	2008-09 Pri Year 3 Actual	2009-10 Pri Year 2 Actual	2010-11 Pri Year Actual	2011-12 Cur Year Budget
<u>GOLF COURSE FUND</u>						
<u>DEBT SERVICE (Cont.)</u>						
54-85-816	LEASE PAYMENT - GOLF CARTS	(27,556)	19,316	13,812	20,331	19,500
54-85-817	LEASE PAYMENT - EQUIPMENT	0	0	0	0	0
54-85-818	PRINCIPAL - LEASE - EQUIP (97)	0	0	0	0	0
54-85-820	INTEREST - G.O. BOND '92	0	0	0	0	0
54-85-821	INTEREST - G.O. BOND '03	76,805	57,981	59,480	53,562	18,215
54-85-822	INTEREST - G.O. BOND '02	2,671	0	0	0	0
54-85-828	INTEREST - LEASE - EQUIP	0	0	0	0	0
54-85-830	AGENT FEES - '92 BOND	0	0	0	0	0
54-85-831	AGENT FEES - '03 BOND	500	0	500	500	0
54-85-832	AGENT FEES - '02 BOND	500	0	0	0	0
54-85-840	BOND ISSUING EXP - AMORTIZE	0	0	0	0	0
54-85-899	INTEREST EXPENSE	46,017	23,016	6,232	6,526	5,000
	DEBT SERVICE Totals:	98,936	100,313	80,024	80,919	242,715
<u>TRANSFERS, OTHER</u>						
54-90-950	DEPRECIATION	64,811	82,328	82,841	85,581	0
54-90-960	FIXED ASSET ADDN'S/DELETIONS	11,837	(20,000)	(2,921)	(17,650)	0
54-90-990	INCREASE TO RETAINED EARNINGS	0	0	0	0	0
	TRANSFERS, OTHER Totals:	76,648	62,328	79,920	67,931	0
	GOLF COURSE FUND Revenue Totals:	943,026	1,075,489	864,008	766,694	935,500
	GOLF COURSE FUND Expenditure Totals:	914,582	990,745	927,861	858,879	935,500
	GOLF COURSE FUND Totals:	28,444	84,744	(63,853)	(92,185)	0
	Grand Totals:	1,202,269	33,524	585,250	966,130	0

Report Criteria:

Account.Acct No = All
Account Detail