

## **West Bountiful City**

### **Budget Message for Fiscal Year 2013 (FY 2013)**

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 2012-2013 budget for West Bountiful City. This document is prepared and presented to provide detailed and open information concerning the financial condition and activities of West Bountiful City for the Fiscal Year of 2011-2012 and the projected condition and activities planned for Fiscal Year 2012-2013. The city's fiscal year runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

#### **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.

Examples of on-going revenue streams include:

- Property Tax
- Sales Tax
- Franchise Fees
- Business Licenses
- Utility Service Charges
- Road Funds (from State Gasoline Taxes)

Examples of one-time revenues include:

- Grants
- Contributions

- Development Fees

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 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. Examples of these projects include:

- Waterline Replacement Projects
- Storm Drain Projects
- Street Maintenance and Replacement
- New Parks and Trails

Capital Equipment is similar to Capital Projects in that it generally requires significant outlays of money and include:

- Snow Plows
- Back Hoes
- Fleet Vehicles

Operating Expenses represent the day to day cost of providing services. Examples Include:

- Maintaining Parks and Trails
- Repairing Water Lines
- Cleaning Storm Drain Systems
- Collecting Refuse and Recycling
- Public Safety Services (Police, Fire, EMS)
- Administrative Services
  - Engineering
  - Planning and Zoning
  - Code Enforcement
  - Financial Management
  - Revenue Collection
  - General Community Services
  - Legislative Support
  - Economic Development

Investments in personnel are established according to policy of the City Council and are reviewed annually. This includes:

- Review feasibility of annual Merit increases
- Review COLA based upon March CPI
- Conduct Salary survey of market compensation to determine relative status with comparable Cities (every three years)

## FISCAL YEAR 2013 BUDGET SUMMARY

The FY 2013 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, namely; 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 2012 have remained fairly flat. There have been a few months which reflect about a 5% increase over the previous year (same month). Staff remains cautiously optimistic that Sales Taxes are improving over the "Great Recession" and anticipates a modest increase of 2%. The FY 2013 budget continues to reflect projected revenues of approximately \$3,710,394.

To date, the RAP Tax implemented in April 2009 has contributed \$587,980 in restricted funds that may be used for recreational, arts, and parks purposes. Several projects have been completed including: three new baseball diamonds and refurbished stage at the main bowery in the big park. Further plans to apply these funds for the enhancement of our parks and trails, are shown in Appendix A.

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 several new residences and minimal improvements during FY 2013, resulting in estimated revenues of \$75,710.

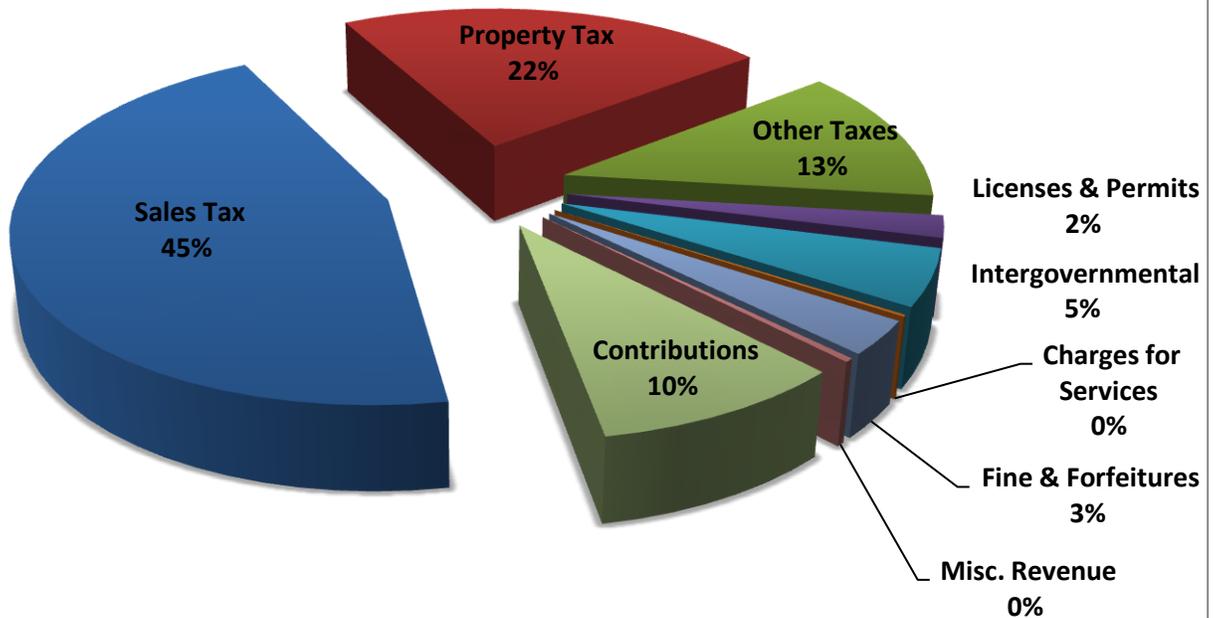
Intergovernmental revenues, comprised mostly of B & C Road Funds, remain relatively flat as the cost of fuel is increasing and the resulting fuel tax has been lower than in recent history. We expect revenues of \$175,000 and anticipate spending our reserves this fiscal year in an additional street overlay project at the north end of the City.

Net Revenues from the Court continue to outpace our previous experience prior to transferring the West Bountiful Justice Court to the Davis County Justice Court. With the loss of grant funding for special shifts, Court revenues are currently down 28% from prior year and it is anticipated that there will be a minimal improvement in FY 2013. Additionally, a shift in policy will allow the City to apply alcohol funds to a special alcohol unit of a few officers who specialize in alcohol related enforcement.

Miscellaneous revenues, which are largely interest earned and sale of fixed assets, are conservatively estimated at nominal levels of \$12,800.

The following page includes a summary chart of general fund revenues. As is typical in municipal budgeting, sales tax represents a large portion of anticipated revenues, followed by property taxes and other taxes. Other city functions represent a small portion of projected revenues.

## FY 2013 General Fund Revenues



### EXPENDITURES:

General Fund expenditures must match the Revenues, thus for FY2013 they are decreasing from \$3,775,680 in FY 2012 to \$3,710,394 in FY 2013.

### Capital Expenditures:

FY 2012 saw the completion of several Capital Projects specific streets benefitted from slurry and/or chip seal to extend and preserve their lives, storm drain improvements have been made west of 1100 West on 400 North, and at 200 North and 1000 West, the water line on 400 North the East side of the bridge to 1100 West has been rebuilt, and 400 North street, itself, is in the process of being totally rebuilt and widened from 800 West to 1100 West. The City Park has benefitted from a revamped stage at the main bowery and the completion of the third baseball diamond at the north end of the park.

A Capital Facilities Plan has been established and may be found in Appendix B. This plan contains potential projects for Water, Storm Drain, Streets, and Parks and Trails. With the new funding from the property tax increase, water rate increase, and RAP tax collections, FY 2013 capital projects have been expanded to include the following:

- Complete the new well and well house
- Complete the 400 North street rebuild
- Capital improvements to the main City Park (TBD)
- 500 S Waterline rebuild
- 700 W Waterline and street rebuild

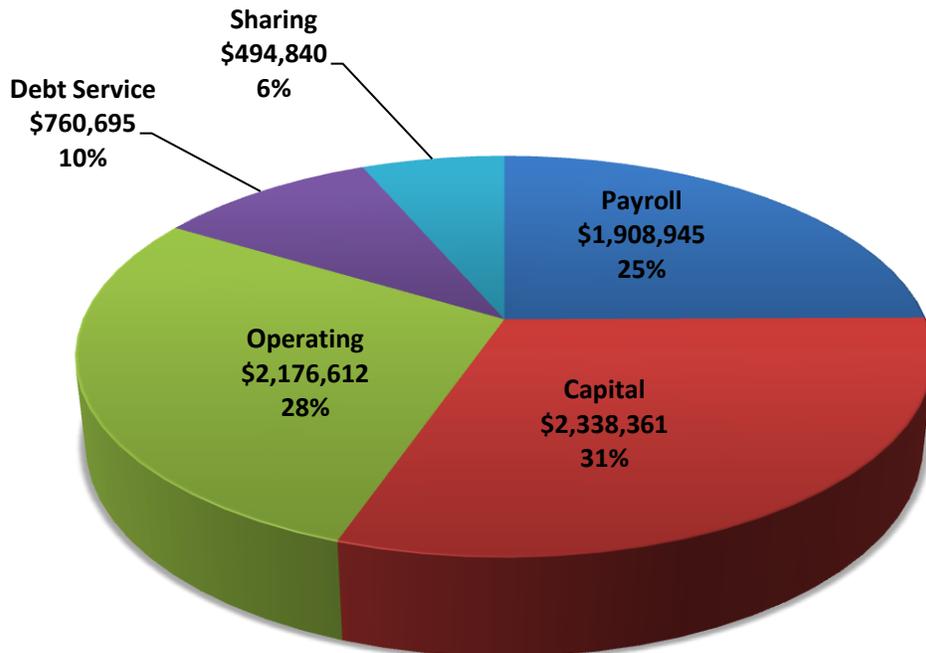
**Operating Expenditures:**

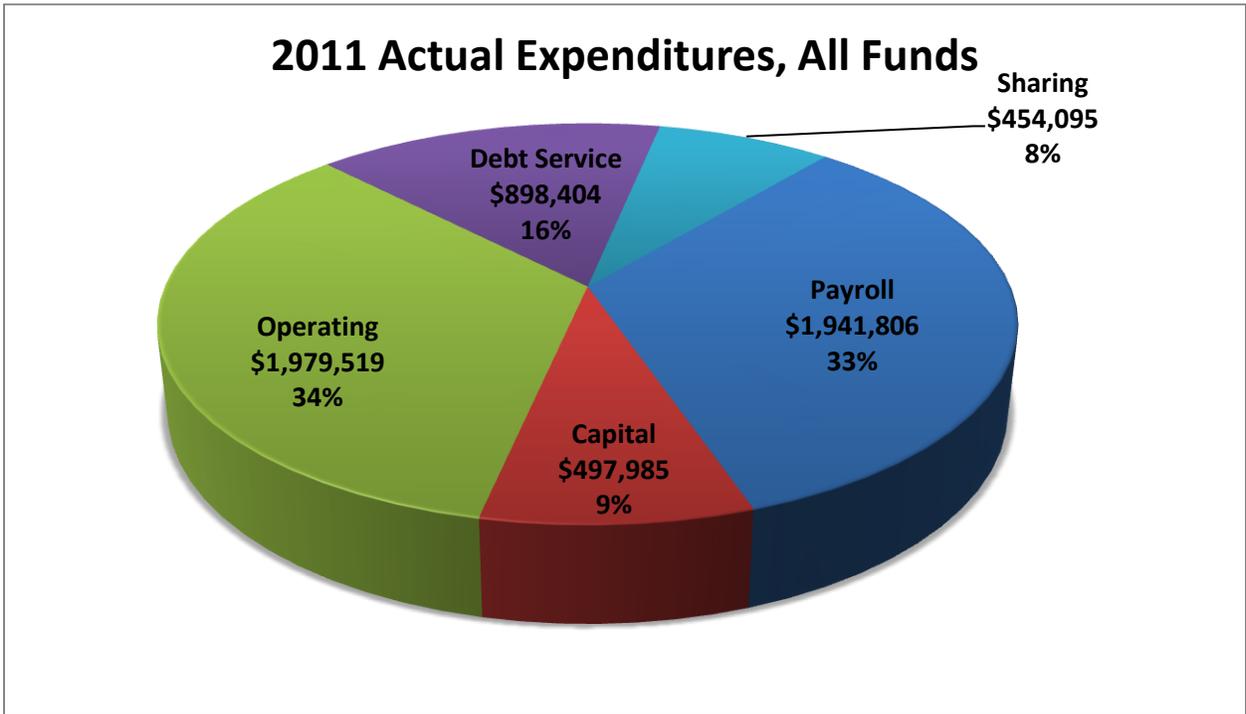
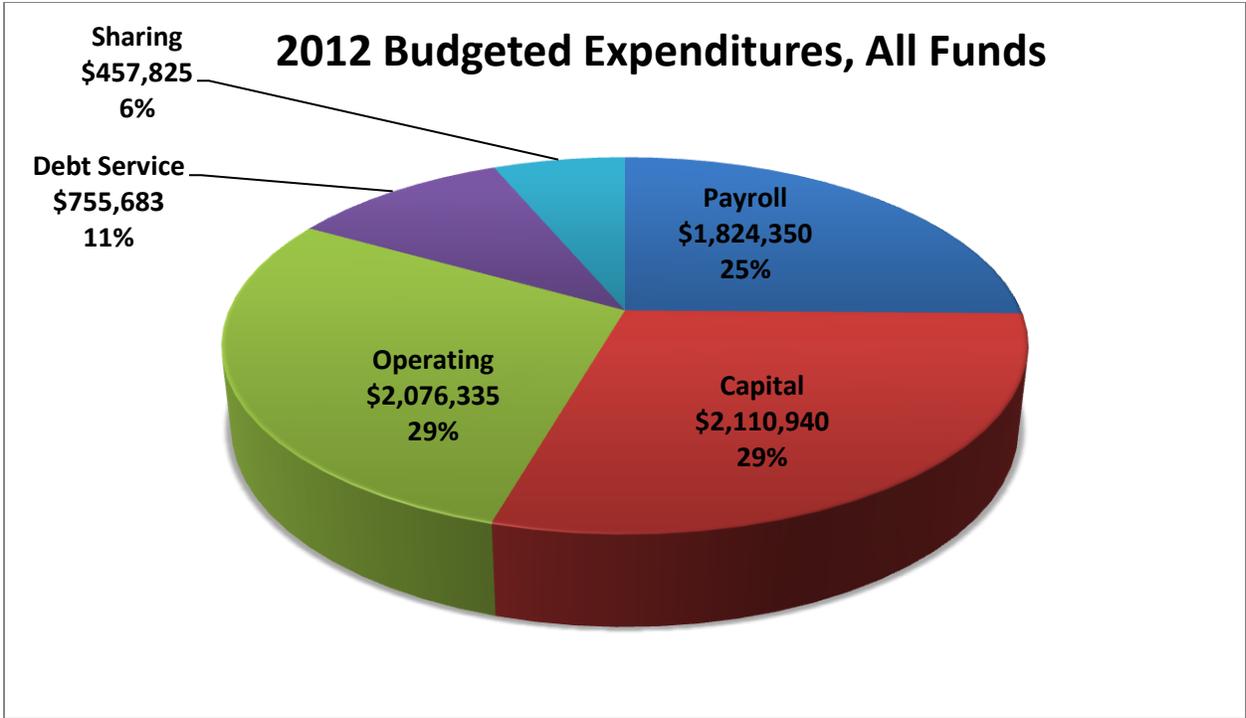
Every department and fund was closely examined for YTD as well as historical expenditures in a zero based budgeting procedure. Almost all line items remain flat due to budgetary changes and conservation made in the prior two fiscal years. Below is a summary of changes that have made the most impact on the FY 2011 budget. Historically certain employees have had their compensation allocated across departments and funds based up their participation in the activities of those funds. This year we have tracked actual hours from timesheets that may be used to “true up” the actual compensation expenditures by fund. We will use the “true up” numbers as a basis for the fiscal 2013 budgets with the understanding that we will once again apply actual hours at the end of fiscal 2013 during the closing budget open to more properly account for costs towards each fund.

**Expenditure Comparison Across all Funds:**

FY 2013 represents a shift in spending across all funds, with increased capital spending across all funds. The charts below are representative of spending as proposed in the FY 2013 and FY 2012 budgets, and actual FY 2011 spending.

**2013 Budgeted Expenditures, All Funds**





## EXPLANATIONS OF SPENDING CHANGES, GENERAL FUND:

### Administrative –

- Increase in *Education and Training* for UCMA and GFOA conferences, as well as land use trainings.
- Increase in *Capital Outlay – Software* for website redevelopment

### Engineering –

- *Salaries & Wages* and benefits decreased as engineering costs re-allocated to various departments.

### Non-Departmental –

- *City Attorney Fees* increased by \$12,000 to accommodate attorney time spent at City Council meetings
- *Building Inspections* increased by \$4,000 in anticipation of increased growth
- *Employee Incentive* increased by \$1,550 for annual Holiday Party for staff and City Council

### General Government Buildings –

- No Significant Changes

### Planning and Zoning –

- *Salaries & Wages* increased for additional part time labor hours for community development clerk position. Due to the increased activity of the planning commission, this position has increased from 20 hours a week to up to 30 hours a week.

### Police –

- Addition of Liquor enforcement shifts as previously approved by City Council, to be funded from annual Liquor allotment (G/L account 10-33-380)
- Increase in retirement rates from 28.07% to 31.98%
- Decrease in *Contract Mechanic* allocation based on FY 2012 history
- Decrease in *Dispatch Fees* of \$3,780 for new contracted services with Bountiful Dispatch
- *Police Vehicle Lease/Purchase* budgeted at \$40,407 – delaying vehicle rotation this year pending status of Sergeant and Chief vehicles

### Fire Protection –

- Increase of \$52,775 in anticipation of a 11% increase in *Fire Fighting Services*

### Streets –

- *Salaries & Wages* and benefits increase to account for time spent on streets capital projects
- Increase of \$457,136 in *Capital Outlay – Improvements* for proposed streets projects

Class “C” Road Projects –

- Increased spending in *Capital Outlay – Improvements* for salt storage and vehicle wash out

Parks –

- *Salaries & Wages* increase to account for costs of City Engineer projected design and inspection time and new public works employee

Debt Service –

- No significant change – We continue to make scheduled payments and anticipate retiring the Series 2004 Sales Tax Revenues Bonds in 2029 (City Hall)

Transfer from General Fund –

- *Transfers to Golf* to remain at \$0 as administration works on making the golf course self funding through new staffing and spending models
- \$12,637 in unallocated funds to be transferred to fund balance

**EXPLANATIONS OF SPENDING CHANGES, OTHER FUNDS:**

**RDA Fund –**

- No significant change – tax increment is mostly passed on to developers. The Gateway portion of tax increment terminates in 2016, and will bring approximately \$30,000 in additional property tax revenue to the General Fund

**RAP Tax Fund –**

- Anticipation of spending entire annual collection as well as reserves for capital improvement at the West Bountiful City Park. An improvement schedule has been drafted by the parks and trails committee and reviewed by the City Council as part of the FY 2013 budget process

**Water Fund –**

- Revenues
  - Anticipated to hold steady with prior years
- Expenditures
  - *Salaries & Wages* increase to account for costs of City Engineer projected design and inspection time and new public works employee
  - *Water-line Maintenance and Repairs* increased by \$5,000 to accommodate additional valve replacements as well as increased waterline breaks

- Purchase a new service vehicle to accommodate additional staff.
- Establish equipment replacement fund with \$48,000 in unexpended funds.
- Revenues collected from water rate increase to be used for reconstruction of 500 South waterline

#### **Solid Waste Fund –**

- *Garbage Pick Up Sales* decreased by \$3,000 for lowering the recycle fee from \$5.00/month to \$4.50/month

#### **Storm Drain Utility –**

- Increase in *Capital Outlay-Improvements* for upcoming projects

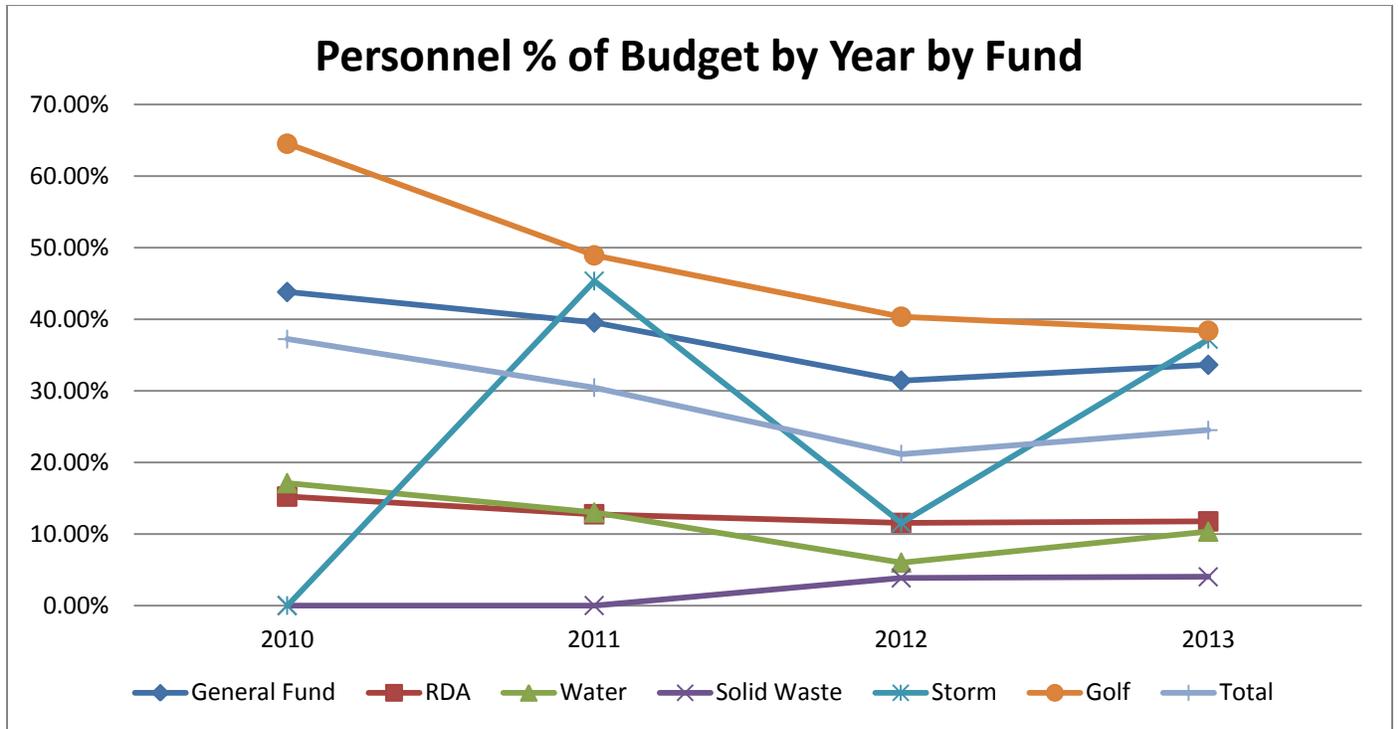
#### **Golf Fund –**

- The directive from the City Council to staff is to make every effort to ensure that the Golf Course is self-sustaining, not only operationally, but with respect to the capital debt service on the outstanding bond. The bond has only two more payments remaining, concluding in January 2014. Each payment is about \$265,000. In the past, the golf course has been self-sustaining operationally. It has had difficulty many years covering the full amount of the bond. With the reduction of 5 full-time benefitted employees over the last two fiscal years, and reductions in operational budgets, the course is on track to meet this aggressive mandate.

### **PERSONNEL INVESTMENT**

It is the policy of West Bountiful City to seek a salary survey to determine market compensation rates for employees every three years. Such a survey was performed for FY 2012. In preparation for FY 2013 budgets, we looked at the police department salaries which continue to vary from agency to agency and which West Bountiful historically has lagged during the initial years of a new officer's service. This study is ongoing and will likely result in new policies over the next couple of years to become more competitive.

The chart on the following page tracks total personnel costs by fund for the last three years in comparison with the upcoming budget year. As a percent of budget, personnel costs have consistently come down from a total of 37.4% in FY 2010, to a proposed 23.63% in FY 2013. This shift is indicative in increased funding and spending on capital projects over the last three years.



#### Salaries & Wages Recommendation:

- The CPI for March 2012 was 3.6%. In FY 2012, West Bountiful City employees did not receive increases of any kind. COLA adjustments affect the global pay scale and increase overall liability on a permanent basis. For FY 2013, the Council has decided against approving a COLA. However, in an effort to keep employees whole after a year without the customary 2% increase and facing the current 3.6% increase in the cost of living, the council has recommended a two-step increase to all employees on their anniversary date, based on merit and performance. This represents a 4% increase to all full-time benefitted employees and with all costs, including benefits, comes to about a \$24,000 investment in the staff.

#### Organizational Structure:

- The Justice Court Judge contract has been paid out and that liability is no longer a factor in this for future budgets
- There have been several changes within the organization this year including:
  - New Golf Pro – Kelly Class
  - New Golf Superintendent – Marcus Fenton
  - Kelly and Marcus are the only full-time benefitted employees at the golf course at this time. This is down from 6 positions only 2 years ago.
  - New Chief of Police – Todd Hixson
    - Promotion of John Rasmussen to Patrol Supervisor and the Rank of Sergeant

- Promotion of Corie Hamilton to Patrol Supervisor and the Rank of Sergeant
- New Administrative Assistant to Police Department – Mischelle Robinson
- New Officers
  - Elizabeth Bogdan
- New Canine unit - Vader
- New Public Works Director – Steve Maughan
- New public Works Employee – to be hired

Fiscal Year 2012 has brought about significant progress for West Bountiful City. For the first time, the City has been able to engage in over \$4 million of capital improvement projects. The wisdom of saving money from the water rate increase for emergencies was proven when the water line on 1100 West from 400 North to 1200 North began to fail during the year. We were able to fund an emergency project to replace the line without any additional need to raise funds. This project was estimated to be about 15<sup>th</sup> on a list of 30 projects, but rose to the top as the line failed 4 times during the year causing costly repairs and even some damage to residents' homes. This highlights the need for continued vigilance and funding to replace the most aging infrastructure before it fails. Most of the FY 2012 the City has been under less stringent spending limitations than previous years. Funds have been closely watched and revenue projects have finally leveled out to allow projected budgets to remain within anticipated revenues.

Fiscal Year 2013 shall be another year of careful monitoring, yet more workable within this recommended budget. Financially, West Bountiful City is stronger than it has been in several years. Our critical cash flow issues have lessened, and we are better able to meet the operational needs of the City while respecting the many reserved funds which must remain separate.

Finally, 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.

Best Regards,

Craig S. Howe

City Administrator

West Bountiful City

**EXHIBIT A**

<b>1.03</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>	<b>Phase</b>	<b>Project</b>
<b>FY 2009 Total</b>	\$ 50,948		\$ 50,948		Collections began April 2009
<b>FY 2010 Total</b>	\$ 200,210		\$ 251,158		
<b>FY 2011 Total</b>	\$ 186,891		\$ 438,048		
		\$ (4,460)	\$ 433,588		Rebuild Canal Bridge - DSB Trail
		\$ (68,682)	\$ 364,906	Phase 1	Ball Field Improvements
		\$ (20,659)	\$ 344,247	Phase 1	Main Bowery Improvements
		\$ (4,000)	\$ 340,247	General Fund	Contribution to Arts Council
		\$ (306,000)	\$ 34,247	Golf Loan	<b>Loan to Golf Course (Res 286-11, approved Nov 2011)</b>
<b>FY 2012</b>	\$ 14,991		\$ 49,239		
<b>Jul-11</b>					
Aug-11	\$ 18,999		\$ 68,237		
Sep-11	\$ 17,904		\$ 86,141		
Oct-11	\$ 21,084		\$ 107,226		
Nov-11	\$ 14,568		\$ 121,794		
Dec-11	\$ 15,215		\$ 137,009		
Jan-12	\$ 10,138	\$ (50,000)	\$ 97,147	Phase 2	Third Ball Diamond
Feb-12	\$ 22,249	\$ (15,000)	\$ 104,395	Phase 2	Stage extension (MC Green) - approved 01/17/2012
Mar-12	\$ 14,783	\$ (4,000)	\$ 115,178	General Fund	Budgeted Contribution to Arts Council
Apr-12	\$ 9,243	\$ (5,000)	\$ 119,421	General Fund	Budgeted Contribution to Fourth of July Celebration
May-12	\$ 17,863	\$ (10,000)	\$ 127,284	General Fund	Budgeted Contribution for Parks Equipment
Jun-12	\$ 15,678		\$ 142,962		<b>Projected balance at 06/30/2012</b>
<b>FY 2013</b>	\$ 15,441		\$ 158,403		
<b>Jul-12</b>					
Aug-12	\$ 19,569		\$ 177,972		
Sep-12	\$ 18,441		\$ 196,413		
Oct-12	\$ 21,717		\$ 218,130		
Nov-12	\$ 15,005		\$ 233,135		
Dec-12	\$ 15,672		\$ 248,807		
Jan-13	\$ 10,442		\$ 259,249		

**EXHIBIT A**

Feb-13	\$	22,916		\$	<b>282,165</b>		
Mar-13	\$	15,226	\$ (341,250)	\$	<b>(43,859)</b>	Phase 3	Main Park Improvements
Apr-13	\$	9,520		\$	<b>(34,339)</b>		
May-13	\$	18,399		\$	<b>(15,940)</b>		
Jun-13	\$	16,149		\$	<b>209</b>		<b>Projected balance at 06/30/2013</b>

<b>FY 2014</b>							
<b>Jul-13</b>	\$	15,904		\$	<b>16,113</b>		
Aug-13	\$	20,156	\$ (12,385)	\$	<b>23,884</b>	Phase 4	Volleyball court expansion
Sep-13	\$	18,994	\$ (3,500)	\$	<b>39,378</b>	Phase 4	South tot lot expansion/swing set
Oct-13	\$	22,368		\$	<b>61,747</b>		
Nov-13	\$	15,455		\$	<b>77,202</b>		
Dec-13	\$	16,142		\$	<b>93,344</b>		
Jan-14	\$	10,755		\$	<b>104,099</b>		
Feb-14	\$	23,604		\$	<b>127,703</b>		
Mar-14	\$	15,683		\$	<b>143,386</b>		
Apr-14	\$	9,806		\$	<b>153,191</b>		
May-14	\$	18,951	\$ (162,000)	\$	<b>10,142</b>	Phase 5	North Playground Area
Jun-14	\$	16,633		\$	<b>26,775</b>		<b>Projected balance at 06/30/2014</b>

<b>FY 2015</b>							
<b>Jul-14</b>	\$	16,381		\$	<b>43,157</b>		
Aug-14	\$	20,760	\$ (20,000)	\$	<b>43,917</b>	Phase 6	Walking trail (use park impact fees) - \$232,000, and fitness stations (\$20,000)
Sep-14	\$	19,564		\$	<b>63,481</b>		
Oct-14	\$	23,040		\$	<b>86,521</b>		
Nov-14	\$	15,919		\$	<b>102,440</b>		
Dec-14	\$	16,626		\$	<b>119,066</b>		
Jan-15	\$	11,078		\$	<b>130,144</b>		
Feb-15	\$	24,312		\$	<b>154,455</b>		
Mar-15	\$	16,153	\$ (72,000)	\$	<b>98,609</b>	Phase 7	Tennis/BB Combined Court
Apr-15	\$	10,100		\$	<b>108,709</b>		
May-15	\$	19,520		\$	<b>128,228</b>		
Jun-15	\$	17,132		\$	<b>145,360</b>		<b>Projected balance at 06/30/2015</b>

**EXHIBIT A**

<b>FY 2016</b>						
<b>Jul-15</b>	\$	16,873		\$	<b>162,233</b>	
Aug-15	\$	21,383		\$	<b>183,617</b>	
Sep-15	\$	20,151		\$	<b>203,767</b>	
Oct-15	\$	23,731		\$	<b>227,498</b>	
Nov-15	\$	16,397	\$ (241,500)	\$	<b>2,395</b>	Phase 8 Snack Shack, Bathroom, and Storage Upgrades
Dec-15	\$	17,125		\$	<b>19,520</b>	
Jan-16	\$	11,410		\$	<b>30,930</b>	
Feb-16	\$	25,041		\$	<b>55,971</b>	
Mar-16	\$	16,638	\$ (140,000)	\$	<b>(67,391)</b>	Other Parking Lot and entrance rebuild
Apr-16	\$	10,403		\$	<b>(56,988)</b>	
May-16	\$	20,105	\$ (51,000)	\$	<b>(87,883)</b>	Other three additional pavilions
Jun-16	\$	17,646	\$ 153,000	\$	<b>82,763</b>	Golf Repmt <b>Projected balance at 06/30/2016</b>
<b>FY 2017</b>						
<b>Jul-16</b>	\$	17,379		\$	<b>100,142</b>	
Aug-16	\$	22,025		\$	<b>122,167</b>	
Sep-16	\$	20,755		\$	<b>142,922</b>	
Oct-16	\$	24,443		\$	<b>167,365</b>	
Nov-16	\$	16,889		\$	<b>184,253</b>	
Dec-16	\$	17,639		\$	<b>201,892</b>	
Jan-17	\$	11,752		\$	<b>213,644</b>	
Feb-17	\$	25,792		\$	<b>239,437</b>	
<b>Mar-17</b>	\$	<b>17,137</b>		\$	<b>256,574</b>	<b>Final Distribution</b>
Apr-17				\$	<b>256,574</b>	
May-17			\$ (371,250)	\$	<b>(114,676)</b>	Other Complete Park Irrigation
Jun-17			\$ 153,000	\$	<b>38,324</b>	Golf Repmt <b>Projected balance at 06/30/2017</b>
<b>Totals</b>	\$	<b>1,635,010</b>	\$ <b>(1,596,686)</b>	\$	<b>38,324</b>	

**EXHIBIT B**

<b>FY 2012 Projects</b>	<b>Month</b>	<b>Grant</b>	<b>Bond</b>	<b>Operating Funds</b>	<b>Operating Source</b>	<b>Approved</b>	<b>Contractor</b>
400 N Environmental	Jul-11			\$ 6,500	Streets Impact Fee	4/19/2011	CRS
Overlay Chip Seal	Jul-11			\$ 124,106	B and C Road Funds	7/19/2011	Morgan Pavement
Road Repairs	Jul-11			\$ 32,714	B and C Road Funds	7/5/2011	Blue Diamond
Third Ball Diamond Bowery Stage Extension	Mar-12			\$ 50,000	RAP Tax	1/17/2012	Paget Enterprises
400 N/1100 W Waterline	May-12		\$ 583,997		2009 Water Bond	2/7/2012	Craythorne Inc.
400 N Storm Drain	May-12			\$ 36,000	SD Impact Fee	2/21/2012	Kapp Companies
Street Overlay	May-12			\$ 93,225	B and C Road Funds	9/6/2011	Staker Parsons
1000 W Storm Drain	May-12			\$ 15,400	SD Operating Funds	3/20/2012	MC Green Inc.
New Well Drilling	Jun-12		\$ 344,850		2009 Water Bond	1/3/2012	Zimm Industries
Street Overlay	Jun-12			\$ 93,225	B and C Road Funds	9/6/2011	Staker Parsons
400 N Road	Jun-12	\$ 2,390,744		\$ 173,606	Streets Impact Fees		TBD by UDOT
DSB Trail	Jun-12	\$ 101,850		\$ 101,850	Park Impact Fees		
<b>FY 2012 Totals</b>		<b>\$ 2,492,594</b>	<b>\$ 928,847</b>	<b>\$ 741,626</b>			

<b>FY 2013 Projects</b>	<b>Month</b>	<b>Grant</b>	<b>Bond</b>	<b>Operating Funds</b>	<b>Operating Source</b>		
Main Park Improvements	Mar-13			\$ 341,450	RAP Tax Funds		
Salt Storage	Jul-12			\$ 50,000	B and C Road Funds		
Wash Out	Aug-12			\$ 20,000	B and C Road Funds		
Street Overlay	Aug-12			\$ 90,000	B and C Road Funds		
New Well Housing	Oct-12		\$ 500,000		2009 Water Bond		
700 West Waterline	Mar-13		\$ 300,000		2009 Water Bond		
Trail Restroom	Apr-13			\$ 100,000	Park Impact Fees		
700 West Rebuild	Jun-13			\$ 300,000	Property Tax Increase		
500 S Waterline	Jun-13			\$ 500,000	Water Rate Increase		
<b>FY 2103 Totals</b>		<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 1,401,450</b>			

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GENERAL FUND</u>						
<u>TAXES</u>						
10-31-110	CURRENT YEAR PROPERTY TAXES	557,220	1,040,245	821,636	824,712	3,076
10-31-111	VEHICLE FEES	34,274	41,743	50,000	40,000	( 10,000 )
10-31-130	SALES AND USE TAXES	1,584,655	1,552,006	1,650,000	1,670,226	20,226
10-31-142	FRANCHISE TAXES - POWER	193,043	201,527	195,000	195,000	0
10-31-144	FRANCHISE TAXES - NATURAL GAS	97,130	84,837	90,000	92,500	2,500
10-31-146	FRANCHISE TAXES - TELECOMM	120,362	105,898	115,000	120,000	5,000
10-31-150	ROOM TAX	15,514	14,168	16,000	15,000	( 1,000 )
	TAXES Totals:	2,602,198	3,040,424	2,937,636	2,957,438	19,802
<u>LICENSES AND PERMITS</u>						
10-32-210	BUILDING PERMITS	32,563	37,107	32,000	28,000	( 4,000 )
10-32-211	PLAN CHECK FEES	8,699	19,256	18,000	18,000	0
10-32-212	ELECTRICAL FEES	175	360	175	175	0
10-32-216	MECHANICAL FEES	0	80	35	35	0
10-32-220	BUSINESS LICENSE	28,741	27,059	27,000	28,000	1,000
10-32-295	OTHER PERMITS - EXCAVATION	1,420	3,550	1,500	1,500	0
	LICENSES AND PERMITS Totals:	71,598	87,412	78,710	75,710	( 3,000 )
<u>INTERGOVERNMENTAL REVENUE</u>						
10-33-310	CLASS 'C' ROAD FUNDS	175,352	174,857	175,000	175,000	0
10-33-320	GRANTS - STATE	19,630	1,766	2,000	2,500	500
10-33-340	GRANTS - FEDERAL	77,374	402	107,400	0	( 107,400 )
10-33-345	GRANTS - COUNTY / OTHER	0	29,487	30,000	0	( 30,000 )
10-33-350	PROJECT REIMBURSEMENTS	0	0	0	0	0
10-33-380	STATE LIQUOR FUND ALLOTMENT	13,760	11,458	11,500	15,000	3,500
	INTERGOVERNMENTAL REVENUE Totals:	286,116	217,970	325,900	192,500	( 133,400 )
<u>CHARGES FOR SERVICES</u>						
10-34-420	SUBDIVISION FEES	1,050	1,287	0	1,300	1,300
10-34-440	PARK RESERVATION FEES	3,135	3,670	2,500	3,200	700
10-34-450	HISTORY BOOK SALES	5	0	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GENERAL FUND</u>						
<u>CHARGES FOR SERVICES (Cont.)</u>						
10-34-460	SALE-COPIES, MAPS & OTHER	249	12	0	0	0
10-34-465	POLICE REPORTS & OTHER REIMBRS	1,785	1,460	1,500	1,500	0
	CHARGES FOR SERVICES Totals:	6,224	6,429	4,000	6,000	2,000
<u>FINES AND FORFEITURES</u>						
10-35-510	FINES & FORFEITURES	137,655	95,318	95,000	115,000	20,000
	FINES AND FORFEITURES Totals:	137,655	95,318	95,000	115,000	20,000
<u>MISCELLANEOUS REVENUE</u>						
10-36-600	INTEREST EARNED - GENERAL	2,172	4,660	1,500	3,200	1,700
10-36-611	INTEREST EARNED - OTHER/TRUST	992	1,004	1,000	1,000	0
10-36-630	YOUTH COUNCIL FUNDRAISER	350	4,499	4,500	0	( 4,500 )
10-36-640	SALE OF FIXED ASSETS	3,700	14,500	0	0	0
10-36-685	ADVERTISING REVENUES	670	280	1,440	600	( 840 )
10-36-690	MISC. REVENUE	17,993	20,954	14,000	8,000	( 6,000 )
	MISCELLANEOUS REVENUE Totals:	25,877	45,897	22,440	12,800	( 9,640 )
<u>CONTRIBUTIONS AND TRANSFERS</u>						
10-38-800	TXFR'S FROM WATER FUND	59,000	0	59,000	0	( 59,000 )
10-38-805	TXFR'S FROM CAPITAL PROJECTS	0	0	0	0	0
10-38-810	JULY 4TH DONATIONS/FEES	5,000	5,000	5,000	5,000	0
10-38-820	K-9 DONATIONS	0	8,669	8,000	0	( 8,000 )
10-38-860	CONTRIBUTIONS - PRIVATE	0	0	0	0	0
10-38-870	TXFR'S FROM RAP TAX FUND	4,000	0	9,000	0	( 9,000 )
10-38-895	TXFR'S FROM STREET IMPACT FEES	0	0	17,140	157,436	140,296
10-38-896	TXFR'S FROM CAPITAL STREETS	0	0	0	87,500	87,500
10-38-897	TXFR'S FROM POLICE IMPACT FEES	725	0	1,430	1,010	( 420 )
10-38-898	TRANSFERS FROM PARK IMPACT FEE	5,300	0	105,000	100,000	( 5,000 )
10-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	107,424	0	( 107,424 )
	CONTRIBUTIONS AND TRANSFERS Totals:	74,025	13,669	311,994	350,946	38,952

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<u>GENERAL FUND</u>						
<u>LEGISLATIVE</u>						
10-41-110	SALARIES & WAGES	29,875	26,823	28,560	28,560	0
10-41-115	SALARIES & WAGES - CC MTGS	0	0	0	0	0
10-41-132	WORKERS COMP INSURANCE	62	56	60	60	0
10-41-133	FICA TAXES	2,104	2,190	2,200	2,200	0
10-41-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	164	234	200	200	0
10-41-230	TRAVEL	1,800	1,800	1,800	1,800	0
10-41-330	SEMINARS & CONVENTIONS	1,024	1,290	2,000	2,000	0
10-41-610	MISCELLANEOUS SUPPLIES	0	433	450	450	0
	LEGISLATIVE Totals:	35,029	32,826	35,270	35,270	0
<u>COURT</u>						
10-42-110	SALARIES & WAGES	13,500	10,125	10,125	0 (	10,125 )
10-42-113	OVERTIME-BAILIFF	3,233	664	1,000	3,000	2,000
10-42-125	LONG TERM DISABILITY	22	1	25	25	0
10-42-131	GROUP HEALTH INSURANCE	602	116	0	0	0
10-42-132	WORKERS COMP INSURANCE	16	29	10	10	0
10-42-133	FICA TAXES	1,314	833	1,100	270 (	830 )
10-42-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	0	0	0	0	0
10-42-311	LEGAL FEES	38,107	24,320	24,500	26,000	1,500
10-42-621	WITNESS FEES	496	24	500	500	0
	COURT Totals:	57,290	36,112	37,260	29,805 (	7,455 )
<u>ADMINISTRATIVE</u>						
10-43-110	SALARIES & WAGES	120,099	113,718	112,050	119,710	7,660
10-43-111	OVERTIME SALARIES & WAGES	0	0	0	0	0
10-43-114	SALARIES & WAGES - TEMP/P-TIME	2,500	2,600	0	0	0
10-43-125	LONG TERM DISABILITY	659	661	670	720	50
10-43-130	RETIREMENT	16,860	17,972	17,655	21,600	3,945
10-43-131	GROUP HEALTH INSURANCE	23,194	20,299	21,600	22,040	440
10-43-132	WORKERS COMP INSURANCE	305	277	225	230	5
10-43-133	FICA TAXES	9,519	8,779	8,570	9,170	600
10-43-134	ALLOWANCES - VEHICLE	2,400	2,400	2,400	2,400	0
10-43-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	3,281	3,684	4,500	4,500	0
10-43-230	TRAVEL	0	0	0	0	0
10-43-240	OFFICE SUPPLIES & EXPENSE	4,954	5,783	5,000	5,000	0
10-43-241	POSTAGE	1,654	1,646	2,000	2,000	0
10-43-250	EQUIPMENT SUPPLIES & MAINT	5,572	5,329	6,000	6,000	0
10-43-253	EQUIPMENT LEASE/PURCHASE	0	0	0	0	0

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<u>GENERAL FUND</u>						
<u>ADMINISTRATIVE (Cont.)</u>						
10-43-311	CONSULTING SVCS - COMPUTER	9,975	10,065	12,500	12,500	0
10-43-330	EDUCATION AND TRAINING	590	468	500	2,000	1,500
10-43-440	BANK CHARGES	8,364	8,562	8,500	8,500	0
10-43-610	MISCELLANEOUS SUPPLIES	573	344	0	0	0
10-43-620	MISCELLANEOUS SERVICES	175	129	1,500	1,500	0
10-43-621	ADVERTISING	2,564	2,562	3,000	3,000	0
10-43-740	CAPITAL OUTLAY - EQUIPMENT	2,886	0	0	0	0
10-43-741	CAPITAL OUTLAY - SOFTWARE	2,236	700	1,700	2,850	1,150
	ADMINISTRATIVE Totals:	218,360	205,978	208,370	223,720	15,350
<u>ENGINEERING</u>						
10-46-110	SALARIES & WAGES	67,463	69,642	68,500	21,240	( 47,260 )
10-46-125	LONG TERM DISABILITY	413	410	420	130	( 290 )
10-46-130	RETIREMENT	10,579	10,993	10,780	3,830	( 6,950 )
10-46-131	GROUP HEALTH INSURANCE	12,041	11,463	12,365	3,715	( 8,650 )
10-46-132	WORKERS COMP INSURANCE	1,039	1,073	1,000	440	( 560 )
10-46-133	FICA TAXES	5,283	5,114	5,300	1,630	( 3,670 )
10-46-134	ALLOWANCES - VEHICLE	2,400	2,400	2,400	2,400	0
10-46-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	200	150	1,000	200	( 800 )
10-46-330	SEMINARS AND CONVENTIONS	804	977	1,500	1,000	( 500 )
10-46-610	MISCELLANEOUS SUPPLIES	630	1,251	2,000	1,000	( 1,000 )
10-46-620	MISCELLANEOUS SERVICES	0	0	0	0	0
10-46-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
	ENGINEERING Totals:	100,852	103,473	105,265	35,585	( 69,680 )
<u>NON-DEPARTMENTAL</u>						
10-50-110	SALARIES & WAGES-EXITING EMPLOY	0	1,471	12,000	0	( 12,000 )
10-50-282	TELEPHONE-CELL	2,249	1,992	3,000	2,500	( 500 )
10-50-310	AUDITING FEES	9,370	9,000	10,000	10,000	0
10-50-311	ATTORNEY FEES	47,456	52,938	55,000	60,000	5,000
10-50-312	AUTOMOBILE INSURANCE	5,804	7,495	7,500	7,500	0
10-50-313	BUILDING INSPECTIONS	15,950	23,209	22,000	18,000	( 4,000 )
10-50-509	PROPERTY INSURANCE	7,350	10,864	9,000	7,000	( 2,000 )
10-50-510	LIABILITY INSURANCE	38,066	38,299	40,000	40,000	0
10-50-511	INSURANCE BONDING	2,566	2,566	2,500	2,500	0
10-50-608	EMERGENCY PREPAREDNESS CMTTE	0	0	0	3,000	3,000
10-50-610	EMERGENCY SUPPLIES	2,484	16,359	16,500	5,000	( 11,500 )
10-50-611	ELECTION EXPENSES	10	4,460	4,000	0	( 4,000 )

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<u>GENERAL FUND</u>						
<u>NON-DEPARTMENTAL (Cont.)</u>						
10-50-612	WEST BOUNTIFUL ARTS COUNCIL	2,644	2,583	4,000	4,000	0
10-50-614	CITY NEWSLETTER EXPENSES	7,465	7,387	6,200	6,000	( 200 )
10-50-616	YOUTH COUNCIL EXPENSES	3,271	6,922	7,200	2,700	( 4,500 )
10-50-617	YOUTH COURT EXPENSES	722	0	500	0	( 500 )
10-50-618	HISTORICAL COMM PROJECTS	0	18	450	450	0
10-50-619	COMMUNITY ACTION PROGRAMS	1,988	780	0	500	500
10-50-620	ANIMAL CONTROL	17,110	14,970	14,510	16,000	1,490
10-50-622	DAVIS ART CENTER DONATION	0	500	500	500	0
10-50-623	SPECIAL COUNSEL	0	0	0	0	0
10-50-631	EMPLOYEE INCENTIVE	1,704	707	450	2,000	1,550
10-50-740	CAPITAL OUTLAY - EQUIPMENT	0	14,164	14,000	0	( 14,000 )
10-50-741	CAPITAL OUTLAY - SOFTWARE	0	1,915	6,000	0	( 6,000 )
	NON-DEPARTMENTAL Totals:	166,209	218,599	235,310	187,650	( 47,660 )
<u>GENERAL GOVERNMENT BUILDINGS</u>						
10-51-260	BLDGS & GROUNDS - SUPPLIES/MNT	15,626	10,114	15,000	15,000	0
10-51-261	PAINT & REPAIRS	0	0	0	0	0
10-51-270	UTILITIES	19,377	16,977	22,000	22,000	0
10-51-280	TELEPHONE / INTERNET	5,303	5,631	10,500	10,500	0
10-51-610	MISCELLANEOUS SUPPLIES	213	0	0	0	0
10-51-620	MISCELLANEOUS SERVICES	330	3,255	2,000	2,000	0
10-51-730	CAPITAL OUTLAY - IMPROVEMENTS	74,800	8,359	0	0	0
10-51-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
	GENERAL GOVERNMENT BUILDINGS Totals:	115,649	44,336	49,500	49,500	0
<u>PLANNING AND ZONING</u>						
10-53-110	SALARIES & WAGES	11,122	26,830	27,000	32,000	5,000
10-53-125	LONG TERM DISABILITY	54	0	0	0	0
10-53-130	RETIREMENT	1,374	0	0	0	0
10-53-131	GROUP HEALTH INSURANCE	1,528	0	0	0	0
10-53-132	WORKERS COMP INSURANCE	27	446	60	65	5
10-53-133	FICA TAXES	841	2,053	2,100	2,450	350
10-53-330	EDUCATION & TRAINING	460	195	0	200	200
10-53-610	MISCELLANEOUS EXPENSES	543	796	1,000	500	( 500 )
10-53-620	COMMISSION FEES	3,540	2,760	3,400	3,600	200
10-53-621	CONTRACTED SERVICES	0	0	0	0	0

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<u>GENERAL FUND</u>						
<u>PLANNING AND ZONING (Cont.)</u>						
	PLANNING AND ZONING Totals:	19,489	33,080	33,560	38,815	5,255
<u>POLICE DEPARTMENT</u>						
10-54-110	SALARIES & WAGES	425,337	399,262	430,200	426,700	( 3,500 )
10-54-111	OVERTIME SALARIES & WAGES	8,807	18,452	7,500	11,000	3,500
10-54-112	ALCOHOL ENFORCEMENT OVERTIME	5,706	1,762	2,000	2,500	500
10-54-114	SPEED ENFORCEMENT OVERTIME	3,932	0	0	0	0
10-54-115	SALARIES & WAGES - CROSS GUARD	9,904	9,904	10,100	10,290	190
10-54-116	LIQUOR ENFORCEMENT SHIFTS	0	160	0	11,700	11,700
10-54-125	LONG TERM DISABILITY	2,060	2,161	2,100	2,090	( 10 )
10-54-130	RETIREMENT	101,535	93,954	105,500	115,800	10,300
10-54-131	GROUP HEALTH INSURANCE	115,892	88,912	107,000	104,825	( 2,175 )
10-54-132	WORKERS COMP INSURANCE	11,456	11,071	8,450	8,840	390
10-54-133	FICA TAXES	34,911	31,807	34,000	35,120	1,120
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	231	733	1,200	695	( 505 )
10-54-240	OFFICE SUPPLIES & EXPENSE	2,864	2,510	3,600	3,110	( 490 )
10-54-241	PRINTING	493	2,018	2,000	1,080	( 920 )
10-54-250	VEHICLE SUPPLIES & MAINT	21,799	11,270	7,400	7,050	( 350 )
10-54-251	OTHER EQUIP SUPPLIES & MAINT	0	0	0	0	0
10-54-253	POLICE VEHICLE LEASE/PURCHASE	18,546	41,397	42,000	42,000	0
10-54-254	CONTRACT MECHANIC	0	7,200	7,200	4,800	( 2,400 )
10-54-255	FUEL	26,175	32,782	33,750	38,400	4,650
10-54-282	TELEPHONE - CELLULAR	10,316	9,007	12,000	10,180	( 1,820 )
10-54-310	NARCOTICS ENFORCEMENT	2,550	2,500	2,500	3,950	1,450
10-54-311	PROFESSIONAL SERVICES	15,532	15,461	16,000	16,930	930
10-54-320	UCAN RADIO NETWORK FEES	5,957	5,849	6,200	7,700	1,500
10-54-321	DISPATCH FEES	22,941	22,160	25,000	21,220	( 3,780 )
10-54-330	EDUCATION AND TRAINING	4,434	3,717	8,000	6,240	( 1,760 )
10-54-340	LIQUOR DISTRIBUTION GRANT EXP	13,180	4,226	11,500	2,500	( 9,000 )
10-54-450	SPECIAL DEPARTMENT SUPPLIES	3,002	4,178	6,000	7,100	1,100
10-54-455	ALLOWANCES-UNIFORM	5,948	12,553	8,000	9,560	1,560
10-54-460	FIREARMS & FIREARM TRAINING	4,747	5,069	4,500	4,120	( 380 )
10-54-610	MISCELLANEOUS SUPPLIES	113	948	500	0	( 500 )
10-54-620	MISCELLANEOUS SERVICES	0	1,044	1,000	0	( 1,000 )
10-54-622	MISCELLANEOUS - K-9	0	8,521	8,000	0	( 8,000 )
10-54-625	FEDERAL / STATE GRANT EXPENSES	12,848	0	0	0	0
10-54-630	DARE SUPPORT	0	0	0	0	0
10-54-635	COMMUNITY POLICING	416	992	1,000	300	( 700 )
10-54-638	EXITING EMPLOYEE	300	0	0	0	0
10-54-740	CAPITAL OUTLAY - EQUIPMENT	19,664	0	0	0	0
10-54-741	CAPITAL OUTLAY - COMPUTERS	580	0	0	0	0

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<u>GENERAL FUND</u>						
<u>POLICE DEPARTMENT (Cont.)</u>						
	POLICE DEPARTMENT Totals:	912,176	851,580	914,200	915,800	1,600
<u>FIRE PROTECTION</u>						
10-55-621	FIRE FIGHTING SERVICES	329,774	371,762	371,762	412,775	41,013
	FIRE PROTECTION Totals:	329,774	371,762	371,762	412,775	41,013
<u>STREETS</u>						
10-60-110	SALARIES & WAGES	38,085	51,418	38,400	76,125	37,725
10-60-111	OVERTIME SALARIES & WAGES	1,637	3,995	6,000	6,000	0
10-60-114	SALARIES & WAGES - TEMP/P-TIME	0	3,022	0	0	0
10-60-125	LONG TERM DISABILITY	248	323	240	25	( 215 )
10-60-130	RETIREMENT	6,353	8,256	6,300	13,365	7,065
10-60-131	GROUP HEALTH INSURANCE	10,069	11,201	8,750	18,575	9,825
10-60-132	WORKERS COMP INSURANCE	625	911	600	1,210	610
10-60-133	FICA TAXES	3,095	4,245	3,030	6,290	3,260
10-60-250	VEHICLE SUPPLIES & MAINTENANCE	21,306	6,121	7,000	7,000	0
10-60-252	EQUIPMENT MAINTENANCE & REPRS	8,049	4,044	8,500	8,500	0
10-60-254	CONTRACT MECHANIC	0	4,800	4,800	4,800	0
10-60-255	FUEL	4,230	5,557	5,750	9,600	3,850
10-60-270	STREET LIGHTS	48,525	42,039	52,000	50,400	( 1,600 )
10-60-330	EDUCATION AND TRAINING	1,371	428	2,000	2,425	425
10-60-410	SPECIAL DEPARTMENT SUPPLIES	3,905	1,414	3,000	3,060	60
10-60-412	STREET SIGNS & POSTS	2,899	2,616	3,500	3,500	0
10-60-414	STREET SWEEPING	7,838	690	7,000	7,600	600
10-60-455	UNIFORM	516	604	700	700	0
10-60-620	SNOW REMOVAL	12,043	6,438	22,500	15,000	( 7,500 )
10-60-630	TREE REMOVAL	837	1,170	3,000	1,000	( 2,000 )
10-60-730	CAPITAL OUTLAY - IMPROVEMENTS	0	16,890	17,140	457,136	439,996
10-60-740	CAPITAL OUTLAY - EQUIPMENT	9,468	0	0	0	0
	STREETS Totals:	181,099	176,182	200,210	692,311	492,101
<u>CLASS 'C' ROAD PROJECTS</u>						
10-61-410	ROAD REPAIRS	7,141	42,792	43,000	20,000	( 23,000 )
10-61-413	STREET STRIPING	9,760	10,461	11,000	11,000	0
10-61-625	SIDEWALK REPLACEMENT	0	178	2,500	14,000	11,500

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<u>GENERAL FUND</u>						
<u>CLASS 'C' ROAD PROJECTS (Cont.)</u>						
10-61-730	OVERLAY CITY STREETS	0	163,952	165,000	0	( 165,000 )
10-61-731	CRACK SEALANT	0	0	0	10,000	10,000
10-61-735	SLURRY SEAL	96,901	124,106	125,000	0	( 125,000 )
10-61-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	70,000	70,000
	CLASS 'C' ROAD PROJECTS Totals:	113,802	341,489	346,500	125,000	( 221,500 )
<u>PARKS</u>						
10-70-110	SALARIES & WAGES	21,773	28,607	24,320	64,460	40,140
10-70-111	OVERTIME SALARIES & WAGES	2,836	2,084	4,000	4,000	0
10-70-114	SALARIES & WAGES - TEMP/P-TIME	18,212	13,894	24,000	16,000	( 8,000 )
10-70-125	LONG TERM DISABILITY	148	176	150	390	240
10-70-130	RETIREMENT	3,761	4,874	3,850	10,900	7,050
10-70-131	GROUP HEALTH INSURANCE	7,181	7,479	7,280	16,350	9,070
10-70-132	WORKERS COMP INSURANCE	799	826	710	1,185	475
10-70-133	FICA TAXES	3,320	3,255	3,700	6,155	2,455
10-70-245	TOILET RENTAL	430	0	800	800	0
10-70-250	EQUIPMENT SUPPLIES & MAINT	5,807	2,837	3,670	3,670	0
10-70-252	VEHICLE REPAIRS & MAINTENANCE	3,520	1,242	3,000	3,000	0
10-70-254	CONTRACT MECHANIC	0	4,800	4,800	4,800	0
10-70-255	FUEL	3,995	5,427	7,200	7,490	290
10-70-260	BLDGS & GROUNDS - SUPPLIES/MNT	14,109	10,389	15,000	14,400	( 600 )
10-70-270	UTILITIES	1,358	1,327	2,000	2,000	0
10-70-310	PROFESSIONAL & TECHNICAL SVC'S	469	278	4,000	2,000	( 2,000 )
10-70-330	EDUCATION AND TRAINING	925	885	1,500	1,075	( 425 )
10-70-455	UNIFORM	519	383	500	710	210
10-70-610	MISCELLANEOUS SUPPLIES	1,976	1,158	3,000	0	( 3,000 )
10-70-612	4TH OF JULY CELEBRATION EXPENS	9,594	12,350	10,000	10,000	0
10-70-613	PARKS SUPPLIES	6,728	7,472	10,000	9,720	( 280 )
10-70-615	HOLIDAY DECORATION & SUPPLIES	1,207	676	500	1,500	1,000
10-70-620	LAWN MAINTENANCE	92	1,332	1,600	1,060	( 540 )
10-70-730	CAPITAL OUTLAY - IMPROVEMENTS	7,790	2,307	210,000	100,000	( 110,000 )
10-70-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
10-70-750	CAPITAL OUTLAY - IMPACT FEES	0	970	0	0	0
	PARKS Totals:	116,549	115,028	345,580	281,665	( 63,915 )
<u>DEBT SERVICE</u>						
10-85-815	PRINC.-SALES TX BOND-CITY HALL	60,000	65,000	65,000	70,000	5,000
10-85-825	INT.-SALES TX BOND-CITY HALL	97,328	94,628	94,628	88,060	( 6,568 )

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GENERAL FUND</u>						
<u>DEBT SERVICE (Cont.)</u>						
10-85-835	AGENT-SALES TX BOND-CITY HALL	3,000	3,000	3,600	3,600	0
	DEBT SERVICE Totals:	160,328	162,628	163,228	161,660	( 1,568 )
<u>TRANSFERS, OTHER</u>						
10-90-800	TRANSFERS TO CIP FUND	0	0	0	0	0
10-90-810	TRANSFERS TO CAPITAL STREETS	0	0	212,500	0	( 212,500 )
10-90-820	TRANSFERS TO STORM UTILITY	0	0	23,800	5,355	( 18,445 )
10-90-825	TRANSFERS TO RDA FUND	0	0	0	0	0
10-90-850	TRANSFERS TO GOLF FUND	0	0	35,540	0	( 35,540 )
10-90-899	APPROP INCREASE - FUND BALANCE	0	0	0	20,643	20,643
10-90-914	S/TAX PYMTS TO BTFL - COMMONS	95,819	94,613	97,250	104,500	7,250
10-90-915	S/TAX PYMTS TO BTFL - GATEWAY	72,569	64,318	71,000	79,140	8,140
10-90-916	S/TAX PYMTS TO DVPR: COMMONS	285,707	282,021	289,575	311,200	21,625
	TRANSFERS, OTHER Totals:	454,095	440,952	729,665	520,838	( 208,827 )
	GENERAL FUND Revenue Totals:	3,203,693	3,507,119	3,775,680	3,710,394	3,710,394
	GENERAL FUND Expenditure Totals:	2,980,701	3,134,025	3,775,680	3,710,394	3,710,394
	GENERAL FUND Totals:	222,992	373,094	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>STREETS IMPACT FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
21-34-430	DEVELOPMENT IMPACT FEES	26,994	38,991	30,000	20,995	( 9,005 )
	CHARGES FOR SERVICES Totals:	26,994	38,991	30,000	20,995	( 9,005 )
<u>MISCELLANEOUS REVENUE</u>						
21-36-600	INTEREST EARNED	1,538	2,126	2,000	1,500	( 500 )
	MISCELLANEOUS REVENUE Totals:	1,538	2,126	2,000	1,500	( 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	134,941	134,941
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	134,941	134,941
<u>EXPENDITURES</u>						
21-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
21-40-800	TRANSFERS TO OTHER FUNDS	0	0	17,140	157,436	140,296
21-40-899	APPROP INCREASE - FUND BALANCE	0	0	14,860	0	( 14,860 )
	EXPENDITURES Totals:	0	0	32,000	157,436	125,436
	STREETS IMPACT FEES FUND Revenue Totals:	28,532	41,117	32,000	157,436	157,436
	STREETS IMPACT FEES FUND Expenditure Totals:	0	0	32,000	157,436	157,436
	STREETS IMPACT FEES FUND Totals:	28,532	41,117	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>STORM DRAIN FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
22-34-400	DEVELOPMENT IMPACT FEES	2,014	16,059	13,700	7,050	( 6,650 )
	CHARGES FOR SERVICES Totals:	2,014	16,059	13,700	7,050	( 6,650 )
<u>MISCELLANEOUS REVENUE</u>						
22-36-600	INTEREST EARNED	142	229	150	150	0
	MISCELLANEOUS REVENUE Totals:	142	229	150	150	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
22-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	23,150	0	( 23,150 )
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	23,150	0	( 23,150 )
<u>EXPENDITURES</u>						
22-40-850	TRANSFERS TO STRM DR UTILITY FND	0	0	37,000	0	( 37,000 )
22-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	7,200	7,200
	EXPENDITURES Totals:	0	0	37,000	7,200	( 29,800 )
<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:	2,156	16,288	37,000	7,200	7,200
	STORM DRAIN FEES FUND Expenditure Totals:	0	0	37,000	7,200	7,200
	STORM DRAIN FEES FUND Totals:	2,156	16,288	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>POLICE FACILITY FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
23-34-430	DEVELOPMENT IMPACT FEES	1,283	1,853	1,420	1,000	( 420 )
	CHARGES FOR SERVICES Totals:	1,283	1,853	1,420	1,000	( 420 )
<u>MISCELLANEOUS REVENUE</u>						
23-36-600	INTEREST EARNED	5	8	10	10	0
	MISCELLANEOUS REVENUE Totals:	5	8	10	10	0
<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	725	0	1,430	0	( 1,430 )
23-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	1,010	1,010
	EXPENDITURES Totals:	725	0	1,430	1,010	( 420 )
	POLICE FACILITY FEES FUND Revenue Totals:	1,288	1,861	1,430	1,010	1,010
	POLICE FACILITY FEES FUND Expenditure Totals:	725	0	1,430	1,010	1,010
	POLICE FACILITY FEES FUND Totals:	563	1,861	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>PARK IMPACT FEES FUND</u>						
<u>CHARGES FOR SERVICES</u>						
24-34-430	DEVELOPMENT IMPACT FEES	27,266	39,384	15,150	21,210	6,060
	CHARGES FOR SERVICES Totals:	27,266	39,384	15,150	21,210	6,060
<u>MISCELLANEOUS REVENUE</u>						
24-36-600	INTEREST EARNED	1,234	1,706	1,200	1,200	0
	MISCELLANEOUS REVENUE Totals:	1,234	1,706	1,200	1,200	0
<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	88,650	77,590	( 11,060 )
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	88,650	77,590	( 11,060 )
<u>EXPENDITURES</u>						
24-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
24-40-800	TRANSFERS TO OTHER FUNDS	5,300	0	105,000	100,000	( 5,000 )
24-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
	EXPENDITURES Totals:	5,300	0	105,000	100,000	( 5,000 )
	PARK IMPACT FEES FUND Revenue Totals:	28,500	41,090	105,000	100,000	100,000
	PARK IMPACT FEES FUND Expenditure Totals:	5,300	0	105,000	100,000	100,000
	PARK IMPACT FEES FUND Totals:	23,200	41,090	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>REDEVELOPMENT AGENCY FUND</u>						
<u>TAXES</u>						
25-31-110	TAX INCREMENT - PROPERTY	608,818	620,899	610,000	621,100	11,100
	TAXES Totals:	608,818	620,899	610,000	621,100	11,100
<u>MISCELLANEOUS REVENUE</u>						
25-36-600	INTEREST EARNED	( 152 )	( 13 )	0	0	0
	MISCELLANEOUS REVENUE Totals:	( 152 )	( 13 )	0	0	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
25-38-850	TRANSFERS IN - CIF	0	0	0	0	0
25-38-870	TRANSFERS IN - GENERAL FUND	0	0	0	0	0
25-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0
<u>EXPENDITURES</u>						
25-40-110	SALARIES & WAGES	53,979	47,358	46,000	47,000	1,000
25-40-111	OVERTIME SALARIES & WAGES	0	0	0	0	0
25-40-115	BOARD MEETING COMPENSATION	0	0	600	400	( 200 )
25-40-125	LONG TERM DISABILITY	274	218	310	275	( 35 )
25-40-130	RETIREMENT	8,921	8,790	10,300	12,060	1,760
25-40-131	GROUP HEALTH INSURANCE	6,028	9,641	9,000	9,090	90
25-40-132	WORKERS COMP INSURANCE	836	820	690	560	( 130 )
25-40-133	FICA TAXES	4,179	3,509	3,500	3,650	150
25-40-230	TRAVEL	1,200	1,200	1,200	1,200	0
25-40-310	LEGAL FEES	669	158	5,000	5,000	0
25-40-312	OTHER PROFESSIONAL FEES	15,026	10,044	15,000	15,000	0
25-40-420	INTEREST EXPENSE	0	0	0	0	0
25-40-899	APPROP INCREASE - FUND BALANCE	0	0	26,400	18,895	( 7,505 )
25-40-910	TRANSFERS TO GENERAL FUND	0	0	0	0	0
25-40-915	RDA TAX PYMTS TO DVPR: GATEWAY	269,149	277,519	270,000	277,520	7,520
25-40-920	RDA TAX PYMTS TO DVPR: COMMONS	221,643	230,437	222,000	230,450	8,450
	EXPENDITURES Totals:	581,904	589,694	610,000	621,100	11,100

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<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:	608,666	620,886	610,000	621,100	621,100
	REDEVELOPMENT AGENCY FUND Expenditure Totals:	581,904	589,694	610,000	621,100	621,100
	REDEVELOPMENT AGENCY FUND Totals:	26,762	31,192	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>RAP TAX FUND</u>						
<u>TAXES</u>						
26-31-110	RAP TAX REVENUE	185,796	181,428	187,200	198,500	11,300
	TAXES Totals:	185,796	181,428	187,200	198,500	11,300
<u>MISCELLANEOUS REVENUE</u>						
26-36-600	INTEREST EARNED	1,094	859	850	850	0
	MISCELLANEOUS REVENUE Totals:	1,094	859	850	850	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
26-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	142,100	142,100
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	142,100	142,100
<u>EXPENDITURES</u>						
26-40-260	BLDGS & GROUNDS - SUPPLIES/MNT	0	0	0	0	0
26-40-290	IMPROVEMENTS - MAIN PARK	89,341	82,194	89,000	341,450	252,450
26-40-730	CAPITAL OUTLAY - IMPROVEMENTS	4,460	0	0	0	0
26-40-800	TRANSFERS TO OTHER FUNDS	4,000	0	9,000	0	( 9,000 )
26-40-899	APPROP INCREASE - FUND BALANCE	0	0	90,050	0	( 90,050 )
	EXPENDITURES Totals:	97,801	82,194	188,050	341,450	153,400
	RAP TAX FUND Revenue Totals:	186,890	182,287	188,050	341,450	341,450
	RAP TAX FUND Expenditure Totals:	97,801	82,194	188,050	341,450	341,450
	RAP TAX FUND Totals:	89,089	100,093	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<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	2,276	1,504	2,500	3,000	500
	MISCELLANEOUS REVENUE Totals:	2,276	1,504	2,500	3,000	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	0	0	0	0	0
31-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	1,000	0	( 1,000 )
31-38-900	BOND FUNDS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	1,000	0	( 1,000 )
<u>EXPENDITURES</u>						
31-40-650	UTIL TAX REIMB- HOLLY REFINERY	0	0	0	0	0
31-40-660	SPECIAL INSPECT-HOLLY REFINERY	0	0	0	0	0
31-40-710	LAND - ACQUISITION	0	0	0	0	0
31-40-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
31-40-830	TRANSFERS TO STORM	2,275	0	3,500	3,000	( 500 )
31-40-840	TRANSFERS TO GENERAL FUND	0	0	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:	2,275	0	3,500	3,000	( 500 )
	CAPITAL IMPROVEMENT FUND Revenue Totals:	2,276	1,504	3,500	3,000	3,000
	CAPITAL IMPROVEMENT FUND Expenditure Totals:	2,275	0	3,500	3,000	3,000
	CAPITAL IMPROVEMENT FUND Totals:	1	1,504	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<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	212,500	0	( 212,500 )
34-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	87,500	87,500
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	212,500	87,500	( 125,000 )
<u>EXPENDITURES</u>						
34-40-730	CAPITAL OUTAY - IMPROVEMENTS	0	0	0	0	0
34-40-840	TRANSFERS TO GENERAL FUND	0	0	0	87,500	87,500
34-40-899	APPROP INCREASE - FUND BALANCE	0	0	212,500	0	( 212,500 )
	EXPENDITURES Totals:	0	0	212,500	87,500	( 125,000 )
STREETS CAP IMPROVEMENT FUND Revenue Totals:		0	0	212,500	87,500	87,500
EETS CAP IMPROVEMENT FUND Expenditure Totals:		0	0	212,500	87,500	87,500
STREETS CAP IMPROVEMENT FUND Totals:		0	0	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>WATER FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
51-36-600	INTEREST EARNED	21,573	24,417	23,000	18,000	( 5,000 )
51-36-640	SALE OF MATERIALS	0	0	0	0	0
51-36-690	MISC REVENUE/RECONNECTIONS	2,598	4,782	5,000	3,000	( 2,000 )
51-36-710	WATER IMPACT FEE	65,531	85,940	69,000	29,000	( 40,000 )
51-36-730	OTHER MISC REVENUE	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	89,702	115,139	97,000	50,000	( 47,000 )
<u>UTILITY REVENUE</u>						
51-37-700	WATER SALES	1,396,383	1,284,532	1,370,000	1,370,000	0
51-37-710	WATER CONNECTION FEES	1,185	2,848	575	575	0
51-37-750	DEVELOPMENT FEES	0	0	0	0	0
	UTILITY REVENUE Totals:	1,397,568	1,287,380	1,370,575	1,370,575	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
51-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0
51-38-860	CONTRIBUTIONS - OTHER	0	0	1,394,600	800,000	( 594,600 )
51-38-897	CONTRIB - OTHER RESERVED	0	0	0	0	0
51-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	1,394,600	800,000	( 594,600 )
<u>EXPENDITURES</u>						
51-40-110	SALARIES & WAGES	122,871	102,744	106,400	144,715	38,315
51-40-111	OVERTIME SALARIES & WAGES	6,641	5,456	5,800	5,800	0
51-40-114	SALARIES & WAGES - TEMP/P-TIME	1,752	2,632	0	0	0
51-40-125	LONG TERM DISABILITY	700	610	675	905	230
51-40-130	RETIREMENT	17,104	16,756	16,860	24,690	7,830
51-40-131	GROUP HEALTH INSURANCE	34,061	30,163	32,000	40,125	8,125
51-40-132	WORKERS COMP INSURANCE	1,308	1,256	1,280	1,720	440
51-40-133	FICA TAXES	8,896	8,705	8,600	11,520	2,920
51-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,678	1,432	1,400	1,500	100
51-40-241	POSTAGE/SUPPLIES	6,341	6,450	6,300	6,450	150
51-40-249	CONTRACT MECHANIC	0	7,200	7,200	9,600	2,400
51-40-250	VEHICLE MAINTENANCE & REPAIR	15,740	3,929	5,000	5,000	0
51-40-251	TRACTOR MAINTENANCE & REPAIRS	339	1,230	2,300	2,300	0
51-40-252	EQUIPMENT MAINTENANCE & REPRS	1,689	1,293	22,200	24,500	2,300

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>WATER FUND</u>						
<u>EXPENDITURES (Cont.)</u>						
51-40-253	WATERLINE MAINTENANCE & REPAIR	37,532	27,596	35,000	40,000	5,000
51-40-254	WATERTANK MAINTENANCE & REPAIR	4,409	222	6,000	6,000	0
51-40-255	FUEL	5,715	3,862	9,375	7,490	( 1,885 )
51-40-258	TRUCK/BACKHOE LEASE PURCH	0	0	0	0	0
51-40-260	EQUIPMENT REPLACEMENT FUND	0	0	48,000	0	( 48,000 )
51-40-270	PUMPING ELECTRICITY	4,490	9,849	11,000	20,000	9,000
51-40-280	TELEPHONE/TELEMETRY	0	0	1,250	1,250	0
51-40-311	ENGINEERING SERVICES	0	0	0	0	0
51-40-312	COLLECTIONS - BAD/OLD ACCOUNTS	0	0	0	0	0
51-40-330	EDUCATION AND TRAINING	2,411	3,097	3,800	3,500	( 300 )
51-40-455	UNIFORM	538	401	750	660	( 90 )
51-40-610	MISCELLANEOUS EXPENSE	4,810	3,766	5,500	5,500	0
51-40-611	WATER PURCHASES-CULINARY	121,403	124,071	123,210	128,795	5,585
51-40-612	WATER DEPT SUPPLIES-METERS/ETC	33,965	7,154	10,000	10,000	0
51-40-620	MISCELLANEOUS SERVICES	1,298	206	10,800	6,000	( 4,800 )
51-40-623	STONE CREEK WELL MAINTENANCE	2,660	17,401	10,000	10,000	0
51-40-740	CAPITAL OUTLAY - EQUIPMENT	23,302	31,973	45,000	28,940	( 16,060 )
51-40-741	FLORIDE EQUIP	0	607	2,000	2,000	0
51-40-750	CAPITAL OUTLAY - IMPACT FEES	0	0	0	0	0
51-40-810	DEBT SERVICE - PRINCIPAL	279,000	185,000	185,000	190,000	5,000
51-40-811	LESS- BOND PRINCIPAL PAYMENTS	( 279,000 )	0	0	0	0
51-40-820	DEBT SERVICE - INTEREST	179,657	163,240	163,240	158,615	( 4,625 )
51-40-840	AGENT FEES - 2009 SERIES BOND	1,500	1,500	1,500	1,500	0
51-40-850	COST OF ISSUANCE - 2009 SERIES	0	0	0	1,500	1,500
51-40-950	DEPRECIATION	136,076	0	0	0	0
51-40-960	FIXED ASSET ADDN'S/DELETIONS	( 225,464 )	0	0	0	0
51-40-990	APPROP INCREASE - FUND BALANCE	0	0	0	0	0
	EXPENDITURES Totals:	553,422	769,801	887,440	900,575	13,135

TRANSFERS, OTHER

51-90-850	TRANSFERS TO GENERAL FUND	59,000	0	59,000	0	( 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:	59,000	0	59,000	0	( 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	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>WATER FUND</u>						
<u>CAPITAL PROJECTS (Cont.)</u>						
51-95-730	CAPITAL OUTLAY - PROJ/HYDRANTS	19,500	0	20,000	20,000	0
51-95-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	0
51-95-750	CAPITAL OUTLAY - SPECIAL PROJ	0	0	0	0	0
51-95-755	WATERLINE- 12" 500 S 1100~950w	0	0	0	0	0
51-95-756	WATERLINE - 1100 W 400N-1600N	0	507,885	583,997	0	( 583,997 )
51-95-760	WATERLINE - 8" 500w 100n-200n	0	0	0	0	0
51-95-765	WATER LINE - 500 SOUTH	178,199	203,654	200,685	500,000	299,315
51-95-770	WATERLINE - PORTER LANE	0	0	0	0	0
51-95-775	WATERLINE - 1000 NORTH	0	0	0	0	0
51-95-778	WATERLINE - 700 W	0	0	0	300,000	300,000
51-95-780	WATERLINE - 400 NORTH	26,413	212,161	234,918	0	( 234,918 )
51-95-785	STONE CREEK WELL REHAB	( 320 )	0	0	0	0
51-95-790	2009 METER REPLACEMENT	0	0	0	0	0
51-95-795	NEW WELL	0	291,430	375,000	500,000	125,000
51-95-990	APPROP INCREASE-FUND BALANCE	0	0	501,135	0	( 501,135 )
	CAPITAL PROJECTS Totals:	223,792	1,215,130	1,915,735	1,320,000	( 595,735 )
	WATER FUND Revenue Totals:	1,487,270	1,402,519	2,862,175	2,220,575	2,220,575
	WATER FUND Expenditure Totals:	836,214	1,984,931	2,862,175	2,220,575	2,220,575
	WATER FUND Totals:	651,056	( 582,412 )	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>SOLID WASTE FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
52-36-600	INTEREST EARNED	700	356	550	550	0
52-36-690	MISC. REVENUE	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	700	356	550	550	0
<u>UTILITY REVENUE</u>						
52-37-700	GARBAGE PICK UP SALES	339,380	306,496	335,000	332,000	( 3,000 )
52-37-710	GARBAGE CAN REPLACEMENT FEES	0	0	0	0	0
	UTILITY REVENUE Totals:	339,380	306,496	335,000	332,000	( 3,000 )
<u>CONTRIBUTIONS AND TRANSFERS</u>						
52-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0
52-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	4,965	4,965
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	4,965	4,965
<u>EXPENDITURES</u>						
52-40-110	SALARIES & WAGES	0	1,607	8,540	8,275	( 265 )
52-40-114	SALARIES & WAGES - TEMP/P-TIME	0	1,467	0	0	0
52-40-125	LONG TERM DISABILITY	0	10	50	50	0
52-40-130	RETIREMENT	0	253	1,345	1,450	105
52-40-131	GROUP HEALTH INSURANCE	0	329	2,190	3,000	810
52-40-132	WORKERS COMP INSURANCE	0	51	125	125	0
52-40-133	FICA TAXES	0	227	660	635	( 25 )
52-40-241	POSTAGE/SUPPLIES	400	300	500	500	0
52-40-250	GARBAGE CAN REPAIR/MAINT	0	9	0	0	0
52-40-620	GARBAGE PICKUP SERVICE	154,529	157,942	166,500	164,480	( 2,020 )
52-40-621	TIPPING/FLAT RATE - BURN PLANT	138,495	124,839	133,000	140,000	7,000
52-40-622	CHRISTMAS TREE REMOVAL	0	0	1,500	0	( 1,500 )
52-40-623	SPRING & FALL CLEANUP	8,807	11,556	9,000	9,000	0
52-40-625	ADDITIONAL GARBAGE CANS	0	0	10,500	10,000	( 500 )
52-40-950	DEPRECIATION	( 73,109 )	0	0	0	0
52-40-960	FIXED ASSET ADDN'S/DELETIONS	78,287	0	0	0	0
52-40-990	APPROP INCREASE - FUND BALANCE	0	0	1,640	0	( 1,640 )
	EXPENDITURES Totals:	307,409	298,590	335,550	337,515	1,965

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<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:	340,080	306,852	335,550	337,515	337,515
	SOLID WASTE FUND Expenditure Totals:	307,409	298,590	335,550	337,515	337,515
	SOLID WASTE FUND Totals:	32,671	8,262	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<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	( 224 )	( 294 )	0	0	0
53-36-690	MISC. REVENUE	23,839	717	0	0	0
53-36-730	STORM WATER IMPACT FEE	0	0	0	0	0
	MISCELLANEOUS REVENUE Totals:	23,615	423	0	0	0
<u>UTILITY REVENUE</u>						
53-37-700	UTILITY SALES	58,312	51,370	58,500	58,500	0
	UTILITY REVENUE Totals:	58,312	51,370	58,500	58,500	0
<u>CONTRIBUTIONS AND TRANSFERS</u>						
53-38-800	TRANSFERS FROM OTHER FUNDS	2,275	0	3,500	3,000	( 500 )
53-38-810	TRANSFERS FROM IMPACT FEES	0	0	37,000	0	( 37,000 )
53-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0
53-38-870	TRANSFERS IN - GENERAL FUND	0	0	23,800	5,355	( 18,445 )
53-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	2,275	0	64,300	8,355	( 55,945 )
<u>EXPENDITURES</u>						
53-40-110	SALARIES & WAGES	26,728	8,031	8,500	15,990	7,490
53-40-111	OVERTIME SALARIES & WAGES	775	661	700	0	( 700 )
53-40-125	LONG TERM DISABILITY	135	59	140	80	( 60 )
53-40-130	RETIREMENT	3,463	1,529	1,600	2,880	1,280
53-40-131	GROUP HEALTH INSURANCE	5,044	2,199	2,100	4,460	2,360
53-40-132	WORKERS COMP INSURANCE	345	159	340	235	( 105 )
53-40-133	FICA TAXES	1,688	726	800	1,225	425
53-40-241	POSTAGE/SUPPLIES	0	0	0	3,500	3,500
53-40-252	EQUIPMENT MAINTENANCE & REPRS	5,651	6,943	3,000	0	( 3,000 )
53-40-310	PROFESSIONAL SERVICES	1,822	1,505	6,000	6,000	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>STORM DRAIN UTILITY</u>						
<u>EXPENDITURES (Cont.)</u>						
53-40-420	INTEREST EXPENSE	0	0	0	0	0
53-40-610	MISCELLANEOUS SUPPLIES	865	55	1,000	1,000	0
53-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	17,111	15,000	14,485	( 515 )
53-40-750	CAPITAL OUTLAY - IMPACT FEES	0	37,001	37,000	0	( 37,000 )
53-40-751	TELEWISE PGS LN & 800 W. DRNS	16,770	14,700	14,700	17,000	2,300
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	( 3,026 )	0	0	0	0
53-40-778	640 W 1300 N	0	0	0	0	0
53-40-780	WEST BTFL ELEMENTARY DRAINAGE	0	0	0	0	0
53-40-782	1200 N PROJECT	23,839	0	0	0	0
53-40-950	DEPRECIATION	38,530	0	0	0	0
53-40-960	FIXED ASSET ADDN'S/DELETIONS	( 32,684 )	0	0	0	0
53-40-990	APPROP INCREASE - FUND BALANCE	0	0	31,920	0	( 31,920 )
EXPENDITURES Totals:		89,945	90,679	122,800	66,855	( 55,945 )
<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:		84,202	51,793	122,800	66,855	66,855
STORM DRAIN UTILITY Expenditure Totals:		89,945	90,679	122,800	66,855	66,855
STORM DRAIN UTILITY Totals:		( 5,743 )	( 38,886 )	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GOLF COURSE FUND</u>						
<u>OPERATING REVENUE</u>						
54-30-010	ROUNDS - ALL (FORMER 9 HOLE)	354,462	341,830	400,000	400,000	0
54-30-013	ROUNDS - JUNIOR - ASSOCIATION	2,462	0	0	0	0
54-30-020	PUNCH PASSES -- ALL	53,698	51,747	55,000	55,000	0
54-30-040	RENTALS - ALL (WAS CARTS 9)	152,606	149,026	180,000	180,000	0
54-30-050	RANGE - ALL (WAS SMALL BUCKET)	80,106	77,868	90,000	85,000	( 5,000 )
54-30-070	PRO SHOP MERCHANDISE SALES	108,075	94,208	105,000	100,000	( 5,000 )
54-30-087	FACILITY RENTAL	4,175	50	0	0	0
54-30-088	FACILITY LEASE	0	5,301	5,000	7,000	2,000
	OPERATING REVENUE Totals:	755,584	720,030	835,000	827,000	( 8,000 )
<u>MISCELLANEOUS REVENUE</u>						
54-36-600	INTEREST EARNED	93	68	1,500	150	( 1,350 )
54-36-640	SALE OF FIXED ASSETS	0	3,300	0	0	0
54-36-685	ADVERTISING REVENUES	3,300	430	1,500	3,000	1,500
54-36-690	MISCELLANEOUS REVENUE	3,798	40,246	37,600	2,000	( 35,600 )
54-36-695	MISCELLANEOUS - TOURNAMENT REV	2,419	1,417	3,000	2,000	( 1,000 )
	MISCELLANEOUS REVENUE Totals:	9,610	45,461	43,600	7,150	( 36,450 )
<u>CONTRIBUTIONS AND TRANSFERS</u>						
54-38-870	TRANSFERS IN - GENERAL FUND	0	0	35,540	0	( 35,540 )
54-38-880	TRANSFERS IN - CAP IMPROV FUND	0	0	0	0	0
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	35,540	0	( 35,540 )
<u>GOLF PROFESSIONAL &amp; CLUBHOUSE</u>						
54-81-110	SALARIES & WAGES	129,421	73,646	73,235	58,700	( 14,535 )
54-81-111	OVERTIME	658	2,868	3,000	2,500	( 500 )
54-81-114	SALARIES & WAGES - TEMP/P-TIME	35,000	40,811	44,000	43,810	( 190 )
54-81-125	LONG TERM DISABILITY	759	465	770	370	( 400 )
54-81-130	RETIREMENT	19,204	12,671	12,175	11,050	( 1,125 )
54-81-131	GROUP HEALTH INSURANCE	24,734	11,988	12,010	7,300	( 4,710 )
54-81-132	WORKERS COMP INSURANCE	4,522	3,507	3,545	1,700	( 1,845 )
54-81-133	FICA TAXES	12,257	11,667	13,170	8,020	( 5,150 )
54-81-134	EMPLOYEE BENEFITS - UNEMPLOY	1,057	27	50	1,500	1,450
54-81-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,637	833	1,800	1,800	0
54-81-230	TRAVEL	182	0	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<b>GOLF COURSE FUND</b>						
<b>GOLF PROFESSIONAL &amp; CLUBHOUSE (Cont.)</b>						
54-81-240	OFFICE SUPPLIES & EXPENSE	2,379	2,217	2,000	2,000	0
54-81-250	EQUIPMENT SUPPLIES & MAINT	211	15	500	0	( 500 )
54-81-251	CONTRACT MECHANIC	0	0	0	7,200	7,200
54-81-255	FUEL	0	1,466	0	11,000	11,000
54-81-256	EQUIP MNT/REPAIR - GOLF CARTS	2,210	1,355	2,500	3,000	500
54-81-260	BLDGS & GROUNDS - SUPPLIES/MNT	2,275	3,249	1,700	2,500	800
54-81-270	UTILITIES	10,766	9,121	10,000	10,000	0
54-81-280	TELEPHONE	3,833	3,974	4,000	4,000	0
54-81-310	PROFESSIONAL SERVICES	0	4,075	4,000	200	( 3,800 )
54-81-330	EDUCATION AND TRAINING	0	0	0	0	0
54-81-440	BANK CHARGES - VISA	16,237	15,928	18,000	18,000	0
54-81-610	MISCELLANEOUS SUPPLIES	1,571	1,232	2,000	2,000	0
54-81-633	JUNIOR GOLF PROGRAM	1,545	303	1,000	1,000	0
54-81-635	MISCELLANEOUS SERVICES	2,530	1,995	2,000	2,000	0
54-81-636	EQUIPMENT EXPENSE	33	0	500	500	0
54-81-638	ADVERTISING	1,535	400	2,500	1,500	( 1,000 )
54-81-645	CHARITY TOURNAMENT - EXPENSES	1,032	1,940	800	800	0
54-81-720	CAPITAL OUTLAY - BUILDINGS	0	5,980	6,000	0	( 6,000 )
54-81-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
54-81-740	EQUIPMENT - CARTS / MISC	434	0	2,000	500	( 1,500 )
54-81-745	RENTAL CLUBS & BAGS	0	0	250	250	0
GOLF PROFESSIONAL & CLUBHOUSE Totals:		276,022	211,733	223,505	203,200	( 20,305 )

**COURSE & EQUIP MAINT & REPAIRS**

54-82-110	SALARIES & WAGES	81,158	77,148	77,110	58,100	( 19,010 )
54-82-111	OVERTIME SALARIES & WAGES	0	108	0	500	500
54-82-114	SALARIES & WAGES - TEMP/P-TIME	98,185	76,194	76,800	74,880	( 1,920 )
54-82-125	LONG TERM DISABILITY	419	327	425	340	( 85 )
54-82-130	RETIREMENT	10,044	9,265	11,180	10,460	( 720 )
54-82-131	GROUP HEALTH INSURANCE	7,923	10,047	10,050	12,550	2,500
54-82-132	WORKERS COMP INSURANCE	4,987	4,000	3,020	1,100	( 1,920 )
54-82-133	FICA TAXES	13,368	12,235	11,200	10,210	( 990 )
54-82-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	0	0	0	500	500
54-82-230	TRAVEL, EDUCATION & TRAINING	0	225	0	500	500
54-82-240	OFFICE SUPPLIES & EXPENSE	0	75	0	200	200
54-82-245	EQUIP MNT/RPR - TOILET RENTAL	1,815	1,680	2,000	2,000	0
54-82-248	SUPPLIES - IRRIGATION	690	746	1,000	2,000	1,000
54-82-250	EQUIPMENT SUPPLIES & MAINT	10,519	4,200	1,000	17,500	16,500
54-82-252	CONTRACT MECHANIC	0	24,000	24,000	16,800	( 7,200 )
54-82-253	EQUIPMENT LEASE	0	404	1,000	1,000	0
54-82-254	EQUIP MNT/RPR - TIRES & BODY	502	332	335	0	( 335 )

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<u>GOLF COURSE FUND</u>						
<u>COURSE &amp; EQUIP MAINT &amp; REPAIRS (Cont.)</u>						
54-82-255	FUEL	25,416	23,136	26,250	15,000	( 11,250 )
54-82-257	EQUIP MNT/RPR - TRANSMISSIONS	0	0	2,000	0	( 2,000 )
54-82-258	EQUIP MNT/RPR - MOWER SHARPEN	2,991	951	4,000	4,000	0
54-82-259	EQUIP MNT/RPR - MISC RPR PARTS	18,062	9,454	15,000	0	( 15,000 )
54-82-260	BLDGS & GROUNDS - SUPPLIES/MNT	1,816	2,829	2,000	5,540	3,540
54-82-261	PAINT & REPAIRS	355	0	200	0	( 200 )
54-82-262	BLDGS & GROUNDS - GROUND SUPP (	173 )	1,233	2,000	5,300	3,300
54-82-270	UTILITIES - ALL	3,464	1,702	3,000	17,500	14,500
54-82-275	UTILITIES - ELECTRICAL POWER	1,592	1,661	1,500	0	( 1,500 )
54-82-279	UTILITIES - WEBER WATER PURCH	11,118	11,419	12,000	0	( 12,000 )
54-82-280	TELEPHONE	959	1,309	700	0	( 700 )
54-82-322	SERVICES - TREE TRIMMING	0	1,600	0	2,400	2,400
54-82-330	EDUCATION AND TRAINING	0	0	0	500	500
54-82-412	SIGNS & POSTS	0	87	200	0	( 200 )
54-82-472	UNIFORMS - PROTECTIVE OSHA	168	31	400	400	0
54-82-482	SPEC DEPT SUPP - SHOP/SM TOOLS	687	1,017	600	2,500	1,900
54-82-620	MISCELLANEOUS SERVICES	641	2,335	3,000	2,500	( 500 )
54-82-660	SUPPLIES - FERTILIZERS	9,989	6,335	9,000	16,000	7,000
54-82-661	SUPPLIES - WEED KILLERS	624	955	3,000	0	( 3,000 )
54-82-662	SUPPLIES - ROUNDUP	897	454	2,000	0	( 2,000 )
54-82-663	SUPPLIES - POND CHEMICALS	0	0	0	0	0
54-82-664	SUPPLIES - SOIL PENETRANTS	0	470	1,000	0	( 1,000 )
54-82-665	SUPPLIES - INSECTICIDES	0	0	1,000	0	( 1,000 )
54-82-666	SUPPLIES - FUNGICIDES	2,634	1,610	3,000	0	( 3,000 )
54-82-667	SUPPLIES - SAND (ALL)	1,271	2,138	3,000	7,000	4,000
54-82-668	SUPPLIES - SEED	1,198	1,686	2,000	1,500	( 500 )
54-82-669	SUPPLIES - CART PATH PACTYTE	607	0	1,000	0	( 1,000 )
54-82-670	SUPPLIES - GARDEN & FLOWERS	444	96	1,000	0	( 1,000 )
54-82-671	SUPPLIES - HOSES	0	0	200	0	( 200 )
54-82-672	SUPPLIES - BUNKER SAND & RAKES	1,227	0	2,000	0	( 2,000 )
54-82-673	SUPPLIES - GREEN CUPS & FLAGS	615	0	700	0	( 700 )
54-82-674	SUPPLIES - TREE STAKES & ROPES	172	0	300	0	( 300 )
54-82-675	SUPPLIES - TOURNAMENT MK PAINT	173	235	500	0	( 500 )
54-82-676	SUPPLIES - LIQUID STARTER FERT	0	0	0	0	0
54-82-677	SUPPLIES - CHEMICALS (ALL)	768	2,945	1,100	11,100	10,000
54-82-678	SUPPLIES - MOSQUITO SPRAY	0	0	0	0	0
54-82-720	CAPITAL OUTLAY - BUILDINGS	0	0	0	0	0
54-82-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0
54-82-731	CAPITAL OUTLAY - TREES/SHRUBS	0	0	0	0	0
54-82-732	CAPITAL OUTLAY - ADDL SPRINK	1,219	4,290	5,000	0	( 5,000 )
54-82-735	CAPITAL OUTLAY - IMPROVEMENTS	0	0	1,000	3,000	2,000
54-82-738	CAPITAL OUTLAY - DRAINAGE SYS	0	0	0	0	0
54-82-740	CAPITAL OUTLAY - EQUIPMENT	17,200	7,000	7,000	0	( 7,000 )
54-82-950	DEPRECIATION	0	0	0	0	0

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GOLF COURSE FUND</u>						
<u>COURSE &amp; EQUIP MAINT &amp; REPAIRS (Cont.)</u>						
54-82-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0
	COURSE & EQUIP MAINT & REPAIRS Totals:	335,744	307,964	335,770	302,880	( 32,890 )
<u>DRIVING RANGE</u>						
54-83-111	OVERTIME SALARIES & WAGES	321	225	250	250	0
54-83-114	SALARIES & WAGES - TEMP/P-TIME	12,327	15,604	15,000	15,000	0
54-83-125	LONG TERM DISABILITY	0	4	0	0	0
54-83-130	RETIREMENT	0	111	0	0	0
54-83-131	GROUP HEALTH INSURANCE	0	87	0	0	0
54-83-132	WORKERS COMP INSURANCE	356	444	700	700	0
54-83-133	FICA TAXES	968	1,207	1,200	1,200	0
54-83-250	EQUIPMENT SUPPLIES & MAINT	1	680	500	500	0
54-83-269	BLDGS & GROUNDS - TEE AREA MNT	0	0	500	0	( 500 )
54-83-610	MISCELLANEOUS SUPPLIES	1,145	1,888	2,500	500	( 2,000 )
54-83-679	SUPPLIES - RANGE GOLF BALLS	154	2,099	2,000	0	( 2,000 )
54-83-730	CAPITAL OUTLAY - IMPROVEMENTS	0	23,904	24,000	0	( 24,000 )
54-83-735	CAPITAL OUTLAY - FENCING	0	0	0	0	0
54-83-740	CAPITAL OUTLAY - EQUIPMENT	0	3,499	3,500	0	( 3,500 )
54-83-950	DEPRECIATION	0	0	0	0	0
54-83-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0
	DRIVING RANGE Totals:	15,272	49,752	50,150	18,150	( 32,000 )
<u>PRO SHOP &amp; CAFE</u>						
54-84-250	EQUIPMENT SUPPLIES & MAINT	5,323	560	1,000	1,250	250
54-84-260	BLDGS & GROUNDS - SUPPLIES/MNT	0	1,978	1,000	1,250	250
54-84-400	MERCHANDISE PURCHASES- DIRECT	78,315	53,364	60,000	60,000	0
54-84-500	NON-INVENTORY PURCHASES	87	0	0	0	0
54-84-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0
	PRO SHOP & CAFE Totals:	83,725	55,902	62,000	62,500	500
<u>DEBT SERVICE</u>						
54-85-811	PRINCIPAL - G.O. BOND '03	200,000	200,000	200,000	210,000	10,000
54-85-812	PRINCIPAL - G.O. BOND '02	0	0	0	0	0
54-85-813	LESS- BOND PRINCIPAL PAYMENTS	( 200,000 )	0	0	0	0
54-85-816	LEASE PAYMENT - GOLF CARTS	20,331	13,812	19,500	20,500	1,000

Acct No	Account Description	2010-11 Pri Year Actual	2011-12 Current YTD Actual	2011-12 Current Year Budget	2012-13 Adopted Budget	Prior Year \$ Incr/(Dcr)
<u>GOLF COURSE FUND</u>						
<u>DEBT SERVICE (Cont.)</u>						
54-85-821	INTEREST - G.O. BOND '03	53,562	18,213	18,215	11,420	( 6,795 )
54-85-828	INTEREST - LEASE - EQUIP	0	0	0	0	0
54-85-831	AGENT FEES - '03 BOND	500	500	0	500	500
54-85-899	INTEREST EXPENSE	6,526	5,489	5,000	5,000	0
	DEBT SERVICE Totals:	80,919	238,014	242,715	247,420	4,705
<u>TRANSFERS, OTHER</u>						
54-90-950	DEPRECIATION	85,581	0	0	0	0
54-90-960	FIXED ASSET ADDN'S/DELETIONS	( 17,650 )	0	0	0	0
54-90-990	INCREASE TO RETAINED EARNINGS	0	0	0	0	0
	TRANSFERS, OTHER Totals:	67,931	0	0	0	0
	GOLF COURSE FUND Revenue Totals:	765,194	765,491	914,140	834,150	834,150
	GOLF COURSE FUND Expenditure Totals:	859,613	863,365	914,140	834,150	834,150
	GOLF COURSE FUND Totals:	( 94,419 )	( 97,874 )	0	0	0
	Grand Totals:	976,860	( 104,671 )	0	0	0

## Report Criteria:

Account.Acct No = All  
Account Detail