

SANTA CLARA CITY



FISCAL YEAR 2014-2015 BUDGET

May 14, 2014

The Honorable Mayor and
Members of the City Council:

In accordance with state and local ordinances, we are pleased to present Santa Clara City fiscal year (FY) 2014-2015 tentative budget. The budget is balanced and in compliance with Utah State law.

The City's continued focus is managing the increasing demands associated with providing services to the residents of the City. Those primary demands include addressing infrastructure needs; adequate staffing, and insuring existing service levels are maintained. The principal challenge the City faces is meeting these needs and the associated costs with reduced and limited revenue.

The City strives to provide and serve the public with the services, professionalism, and timeliness that they are accustomed to. This has been increasingly difficult in the current economic climate. The past reductions in revenue have not caused the City to cut back in any areas of service, however new projects, equipment purchases, and new hires have been greatly reduced. Since the economic climate has been better the city has been able to budget for some of the items they have been holding off on for the last few years. The staff has continued to make efforts in the current budget and in the proposed budget to reduce costs and be fiscally responsible to the residents of Santa Clara.

This past fiscal year we were able to refinance the MBA bond. Along with the sale of the 17 acres north of Lava Ridge Intermediate we were able to bring the MBA bond payment from \$460,000 to \$260,000 annually. This has provided some financial relief the city has desperately needed.

The City has no new projects budgeted in the general fund. In the enterprise funds there are also no new projects budgeted. We will see the completion of the new sewer building the first part of the year. We did see the completion of the Lower Tuacahn Wash Detention Basin and the Heights Water and Roads Project.

There have been indications that the economy is improving and will continue to do so during the next fiscal year. We have received the notice from Harmon's that they will begin construction on the new grocery store this fall. Sales tax is up slightly and the City receives approximately 18% of its General Fund revenue from Sales and Use Tax. Some indicators show a degree of stabilization and growth is starting to occur.

The City has issued forty three (43) new home permits in FY 2013-2014 and we have five subdivisions (South Hills, Bella Sol, Lava Cove, Paradise Village at Zion and Pioneer Crossing) moving forward in FY 2014-2015. We have also had land owners and developers come to the city to begin discussion on new developments.

Even with the signs things are improving the budget continues to be conservative. We have budgeted to do some preventative maintenance and equipment purchases the departments have been holding off doing due to the limited resources. This struggling economy has impacted the City's ability to keep up with preventative maintenance, undertake new projects, replace aging infrastructure and replace employees. There are no new positions being budgeted.

The FY 2014-2015 tentative budget takes well thought out and reasonable steps at insuring the City's existing service levels are maintained in the face of the uncertain economic turnaround. Strategic decisions have been made to maintain the City cost structure by 1) delaying capital equipment purchases, 2) tabling proposed new capital projects, 3) reducing departmental budgets, and 4) not filling open positions. The Gubler Park Phase 4 is approximately 85% complete. The park still needs pickle ball courts and a volleyball court. These last features will be paid for by impact fees and the city has partnered the Paradise Village at Zion to complete the last few projects.

The remainder of this transmittal letter details, in general terms, the budgetary decisions/actions pertaining to the operating and capital budgets for the government type funds and enterprise funds.

2014-2015 Annual Budget Overview/Highlights

As mandated by the State of Utah, Utah Code Un-annotated, 10-6-110, the 2014-2015 tentative budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances, reserves and revenues from the City's respective funds.

Fiscal Year 2014-2015 tentative budget totals \$11,445,501. Of this total, \$3,782,413, an increase of .68% or \$25,730 will provide for costs associated with day-to-day service to the community (general fund), \$7,533,393 from the City's four (4) enterprise funds, and \$129,695 has been designated to a special Impact Fee Fund. The 2014-2015 tentative budget represents an increase of .45% or \$51,729 from the 2013-2014 budget total of \$11,393,772.

2014-2015 Tentative Budget

All services provided by the City were incorporated into the 2014-2015 tentative budget. That is, funding was provided to maintain basic services at established service levels. The budget maintains the long-term goals of the City while recognizing the immediate demands on City services. The tentative budget incorporates assumptions, initiatives, and noteworthy decisions. Detailed below are the assumptions, initiatives and noteworthy decisions/outcomes included in the FY 2014-2015 tentative budget.

- **Wild lands Fire Program:** The FY 2014-2015 tentative budget provides funding for the debt service payments related to a Type III Fire Engine, Water Tender, and a Type II Fire Engine and the salaries of the three (3) full time firefighters and 5 seasonal firefighters. The full time firefighters began seven (7) years ago, with the wild lands revenue expected to cover their costs. The additional seasonal firefighters will allow the City to have two crews available to fight wildland fires. To date, the revenue from the program has fallen short of the costs; this was mainly due to the pine valley clearing project which has now been restructured. The Tamarisk Removal Project has also been added that will help pay for the additional seasonal firefighters. The last year looked promising but did not produce like we had hoped. We continue to be optimistic the wildland fire crew will be busy during the fire season and provide the revenue it has the potential to. Due to the lack of excess revenue, there are no additional sources of funds to assist in covering the costs associated with the firefighters.

Initiatives

The FY 2014-2015 tentative budget includes three (3) key initiatives which are outlined below:

- **Revenue Protection / Enhancement and Cost Containment:** This budget year includes increasing revenue projections but we have continued to stress cost containment is a priority for the FY 2014-2015 tentative budget. Department and fund operating budgets have been scrutinized for fiscal responsibility while maintaining established service levels.
- **Employee Retention and Recruitment:** The quality of the current City employees is vital to the continued delivery and customer service provided to the residents of Santa Clara. The current economic conditions create challenges in maintaining a competitive wage scale to retain and attract qualified and capable employees. In order to retain and attract the most qualified and capable employees; the FY 2014-2015 budget incorporates the following initiatives:

Merit/Selective Salary Adjustments: Section XIV of the City's Personnel Policies and Procedures Manual, adopted in May of 1999, stipulates that the Mayor and City Council shall adopt merit increase guidelines effective July 1 of each calendar year subject to funding in the approved budget. Included in the FY 2014-2015 tentative budget are increases for all employees this year. This is based on the salary analysis the city had done this last fiscal year. We have also set aside funds for one-time performance bonuses.

Health Benefits: Funding costs associated with providing the Summit Health Care 2 or the Advantage 2 plan, which are the existing health plans provided to employees, has been included in the budget (included in the budget folder under the "Personnel" tab is detailed information pertaining to the medical

plans). The corresponding increase for health benefits in the upcoming fiscal year is 7.1%. This is to keep our benefits competitive with market.

General Employee Retirement: The general Public Employees Noncontributory Retirement System plan rate is 18.47% an increase of 1.18%. The rate for the Public Safety Noncontributory Retirement System is 34.04% an increase of 1.90%, which the City will only be required to pay its portion according to the Inter-local Agreement with Ivins City.

Noteworthy Budget Considerations

- Capital Projects: There are no capital projects planned in the tentative budget.
- Taxes, Fees and Fund Balance of the General Fund: The FY 2014-2015 tentative budget includes no general property tax increase or service fee increases.

The General Fund's budget was balanced using committed fund balance from the sale of Parcel A during FY 2010-2011.

- Fees and Fund Balance of the City's Enterprise Funds: The four (4) Enterprise Funds (Water, Sewer, Electric, and Storm Water) are presented with utilizing reserves; moreover, depreciation/renewal & replacement costs were fully funded in the Water, Sewer, Electric, and Storm Water Funds.

General Fund

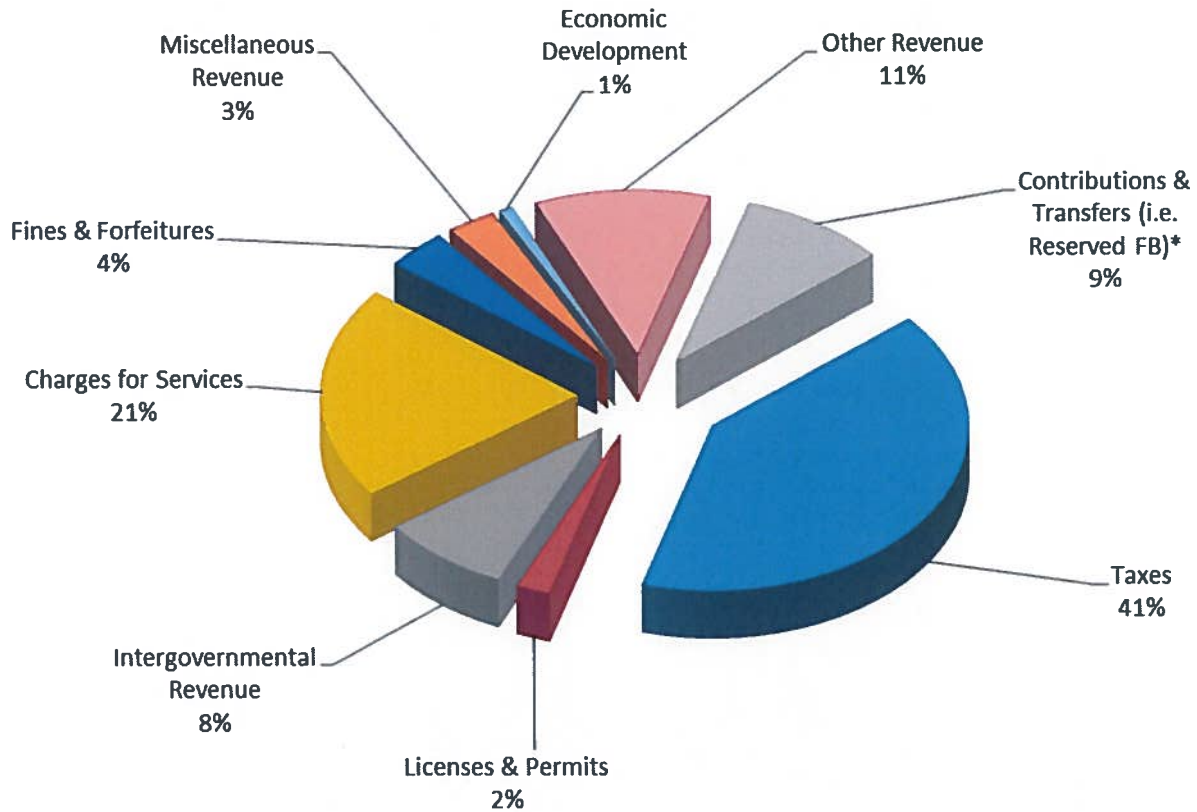
The FY 2014-2015 tentative operating and capital budgets of the General Fund total \$3,782,413, this represents an increase of .68%, or \$25,730 from the FY 2014-2015 projected budget.

Revenues

Revenues that the City receives have leveled off but are projected to increase for the next fiscal year. The revenues that have seen the greatest impact from the economy are Sales Tax, Building Permits, Zoning and Subdivision Fees, and Plan Review Fees.

The City uses a diversified revenue mix to insure a stable flow of revenues during the ups and downs of economic cycles. Using the State's chart of accounts/revenue categories, the City's primary source of revenue is derived from general taxes. The City garners 45% of its revenue base from this source. The other primary sources are charges for service (23%), other revenue (12%), intergovernmental revenue (9%), miscellaneous revenue (3%), fines & forfeitures (4%), licenses & permits (2%), and economic development (1%) (Refer to table entitled "Santa Clara GF Revenue").

2014-2015 Santa Clara City GF Revenue \$3,985,585



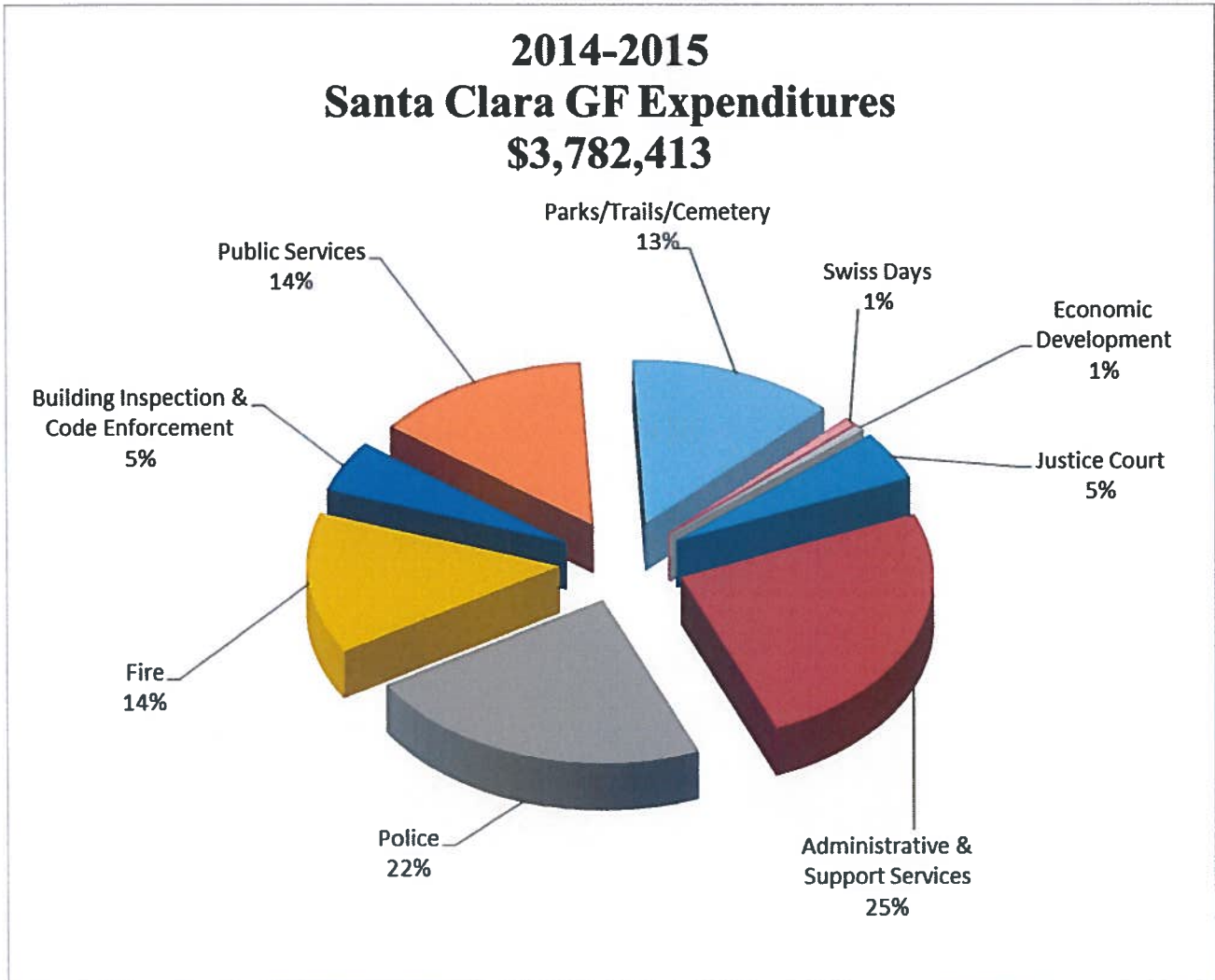
When analyzing the City’s general revenue portfolio, it is vital to insure revenues are growing uniformly and keeping pace with inflation. If revenues are not growing uniformly and/or keeping pace with inflation, the likelihood of the City balancing its budget or remaining solvent during periodical economic downturns becomes unlikely. Using the League of Cities and Towns (ULCT) suggested percentages for a “sound” revenue mix, the table below compares the City’s budgeted revenue mix for FY 2014-2015 with the League’s suggested revenue mix (note: the revenue categories differ from those listed in the chart above).

Evaluation of City's Revenue Mix		
Revenues	Ideal Revenue Mix (ULCT)	Budgeted Revenue Mix FY 2014-2015
Property Tax	22%	19%
Sales & Use Tax	33%	17%
Franchise Fees	9%	10%
Licenses & Permits	5%	2%
Fines & forfeitures	1%	4%
Other/Miscellaneous	30%	47%
Total:	100%	100%

The table indicates that the City is too dependent upon other/miscellaneous revenues. Moreover, the table also indicates that the City's reliance/use of property taxes and sales & use taxes is below the suggested percentages.

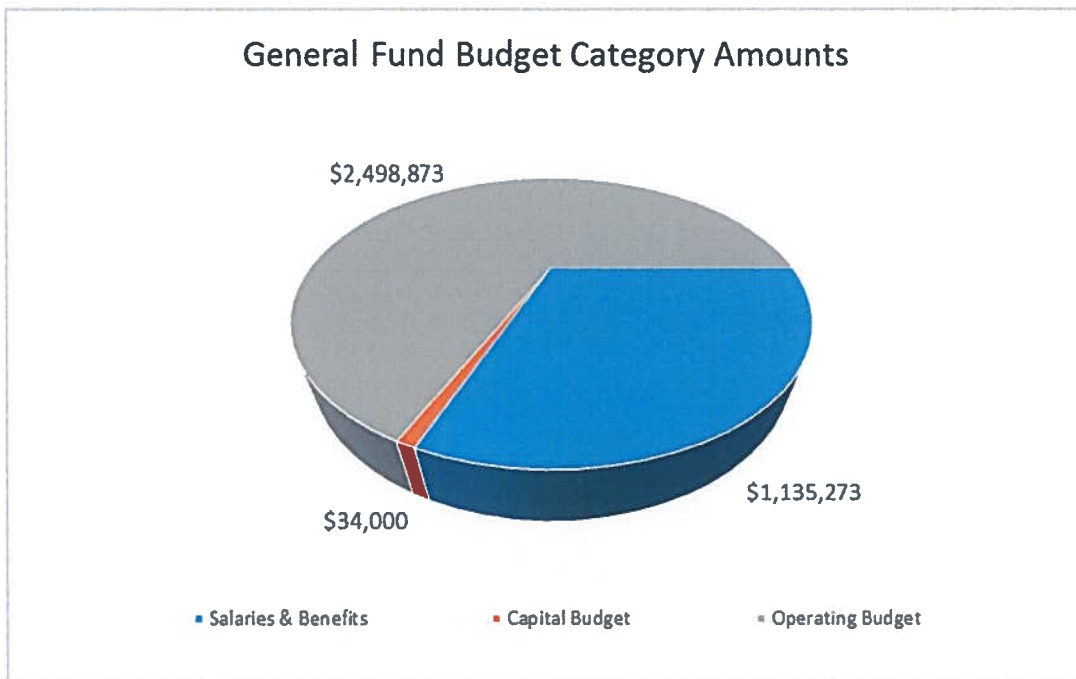
Expenditures

Expenditures in the FY 2014-2015 tentative budget increased \$202,139 or 5.38%. The increase in expenditures is primarily due to a slight increase in health insurance, retirement rates, street projects, police and fire. The departments have made a concerted effort to contain costs and reduce expenditures where possible in the tentative budget.



The Administrative Services and Police Department account for the greatest portion of expenses at 25% and 22% respectively, Parks & Trails 13%, Public Services 14%, Fire 14% and Building Inspection, Economic Development, Justice Court and Swiss Days accounting for 5%, 1%, 5% and 1% respectively of General Fund expenditures

Total salaries and benefits allocated to the General Fund functions sums to \$925,110, representing 26% of total general fund operating expenditures. This is below the industry standard 60% threshold, so that there is ample room in the budget for O & M. As a percentage of total General Fund budget, total capital budget expenses total 8%; whereas, total operation and maintenance expenses total 67%.



Special Impact Fee Fund

The Special Impact Fee Fund is used to account for three (3) of the City's seven (7) impact fees: 1) Streets; 2) Public Safety; and 3) Parks & Trails. In addition to meeting state mandates, the purpose of using a special revenue fund for accounting for impact fees is to insure a greater level of oversight and accounting of impact fee expenditures. Impact fees and the interest derived there from are restricted revenues that can only be spent on capital items that are made necessary by new development/growth and identified in the respective capital facilities plan.

The Special Impact Fee Fund contains expenditures in the amount of \$129,695, a decrease of .004% or \$-490, over the FY 2013-2014 projected budget of \$130,185. This accounts for payments from each impact fee fund to the MBA bond for City Hall.

Enterprise Funds

The City makes use of four (4) enterprise funds: Water Fund, Electric Fund, Sewer Fund, and Storm Water Fund. Enterprise funds differ from governmental type funds in that they are designed to operate similar to a private business. The funds are judged on their ability to be profitable by charging fees to cover the cost of providing services.

Electric Fund

The FY 2014-2015 tentative Electric Fund budget totals \$4,325,431, this represents a decrease of 0.02% or \$-79,946 from the FY 2013-2014 projected budget. The decrease can be contributed primarily to a decrease in generator fuel and power purchases from UAMPS. The proposed budget funds 100% of depreciation and all bond payments while utilizing fund balance.

Water Fund

The FY 2014-2015 tentative Water Fund budget totals \$1,832,101 which represents a decrease of 0.045% from the FY 2013-2014 projected budget. The decrease is due to a reduction in materials and supplies and professional services. The proposed budget funds 100% of depreciation and all bond payments while utilizing some of the impact fee fund balance.

The economy and conservation measures will affect the fund. The amount and rate of growth are concerns and will drive the projects that the City undertakes.

Sewer Fund

The FY 2014-2015 tentative Sewer Fund budget totals \$629,663, which represents a decrease of 0.087% from the FY 2013-2014 projected budget. The proposed budget funds 100% of depreciation and all bond payments while utilizing some of the impact fee fund balance.

Storm Water Fund

The FY 2014-2015 tentative Storm Water Fund budget is \$746,197, which represents an increase of 0.028% from the FY 2013-2014 projected budget. The increase is due primarily to the new bond payments on the Lower Tuacahn Wash Detention Basin. The proposed budget funds 100% of depreciation and all bond payments while utilizing some of the impact fee fund balance.

Conclusion

In order to protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken to project revenues and expenditures. This budget is submitted to the City Council with the confidence that it will assist in accomplishing the goals outlined herein. I wish to extend my sincere appreciation to the Department Directors and members of staff who have assisted me so well in assembling this budget. And, of course, to the City staff who must bear the front-line responsibilities of implementation.

Respectfully Submitted

Edward Dickie
City Manager

Brock Jacobsen
Finance Director

General Fund (Fund 10)

Summary of Revenues and Expenditures

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budgeted 2014-2015	Variance
Beginning Fund Balance (Unreserved)	870,711	\$790,769	\$790,769	\$788,017	(2,752)
Revenues					
Taxes	1,556,527	1,557,250	1,556,250	1,580,750	23,500
Licenses & Permits	94,636	83,450	104,873	83,950	500
Intergovernmental Revenue	419,634	380,112	332,343	320,641	(59,471)
Charges for Services	873,688	869,200	782,343	812,429	(56,771)
Fines & Forfeitures	79,034	85,100	137,570	150,100	65,000
Miscellaneous Revenue	686,338	153,000	1,658,970	120,680	(32,320)
Economic Development	36,902	32,000	32,647	33,000	1,000
Other Revenue	374,381	414,891	422,351	433,008	18,117
Contributions & Transfers (i.e. Reserved FB)*	196,145	181,680	193,539	361,027	179,347
Total Revenues	\$4,317,285	\$3,756,683	\$5,220,886	\$3,895,585	\$138,902
Justice Court	83,699	106,136	167,961	183,156	77,020
Administrative & Support Services	1,109,970	1,224,010	2,304,639	951,556	(272,454)
Police	1,176,140	816,672	851,948	847,112	30,440
Fire	542,077	497,377	485,375	529,422	32,045
Building Inspection & Code Enforcement	192,650	183,293	213,418	191,208	7,915
Public Services	247,644	416,234	424,334	525,607	109,373
Parks/Trails/Cemetery	405,252	460,984	524,432	501,852	40,868
Swiss Days	30,223	28,050	36,587	30,000	1,950
Economic Development	21,044	23,927	32,782	22,500	(1,427)
FEMA	-	-	-	-	-
Total Expenditures	\$3,808,699	\$3,756,683	\$5,041,476	\$3,782,413	\$25,730
Net Resources or (Unreserved FB used)	\$508,586	\$0.00	\$179,410	\$191,946	\$191,946
Ending Undesignated Fund Balance	-	-	\$179,410	\$371,355	\$371,355
Ending Restricted Fund Balance	790,769	\$609,089	\$608,607	\$326,354	
Total Fund Balance	\$ 790,769	\$ 609,089	\$ 788,017	\$ 697,709	\$88,620

18.446144% Fund Balance

General Fund (Fund 10)

Revenue Summary

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Taxes					
3110 Current Year Property Taxes	626,920	646,500	652,000	660,000	13,500
3120 Prior Year Property Tax	51,071	15,000	17,500	15,000	0
3121 Fee in Lieu of Property Tax	72,260	70,000	70,000	70,000	0
3130 Sales & Use Tax	598,556	610,000	620,000	620,000	10,000
3135 1/4% Highway Sales & Use Tax	50,045	51,000	51,000	51,000	0
3150 Franchise Taxes: Cable 5%	17,612	22,500	16,000	22,500	0
3165 Franchise Taxes: Gas 6%	62,682	61,250	61,250	61,250	0
3170 Municipal Telecomm. License Tax 4%	76,172	80,000	68,000	80,000	0
3175 Transient Room Tax	1,209	1,000	500	1,000	0
Total Taxes	\$1,556,527	\$1,557,250	1,556,250	1,580,750	23,500
Licenses & Permits					
3210 Business Licenses	11,285	10,000	11,360	10,000	0
3221 Building Permits	79,224	70,000	87,667	70,200	200
3222 Building Permit State Surcharge	749	700	2,635	1,000	300
3225 Animal License	3,378	2,750	3,211	2,750	0
Total Licenses & Permits	\$94,636	\$83,450	104,873	83,950	500
Intergovernmental Revenue					
3310 State/Federal Grants	132,499	10,000	-	10,000	0
3320 Public Safety - Vest Grant	-	-	-	-	0
3350 Tamarisk Removal - Stimulus	-	-	4,230	-	0
3356 Class "C" Road Funds	234,564	225,000	239,463	245,000	20,000
3357 JCAT Reimbursement	683	-	-	-	0
3358 State Liquor Funds	3,728	-	4,925	-	0
3359 SRO Officer Reimbursement	-	-	-	-	0
3360 Risk Mgmt Grant/ULGT	-	4,000	-	-	(4,000)
3361 FEMA Reimbursement	39,270	-	42,612	-	0
3362 Ivins City - Court	8,890	41,112	41,113	65,641	24,529
3363 Wash. Co Flood Authority	-	100,000	-	-	(100,000)
Total Intergovernmental Revenues	\$419,634	\$380,112	332,343	320,641	(59,471)
Charges for Services					
3412 Zoning & Subdivision Fees	7,487	7,500	7,500	7,500	0
3421 Tamarisk Project	-	25,000	28,375	25,000	0
3422 BLM Personnel Reimbursement	190,715	210,000	135,000	160,000	(50,000)
3423 BLM Fire Equip/Veh Lease/Use	218,660	225,000	160,000	185,000	(40,000)
3424 Plan Review Fees	21,890	15,000	25,228	19,500	4,500
3427 EMT Training Charges	-	-	6,213	-	0
3428 Utility Administration Fee	15,169	15,000	12,000	15,000	0
3440 Street Maintenance	50,671	48,000	52,000	55,000	7,000
3443 Refuse Collection Charges	273,633	272,500	275,000	285,729	13,229
3444 Refuse Collection Penalties	4,262	4,500	4,500	4,500	0
3460 AH Gubler Conces Food/NonFood	7,469	5,000	7,228	6,000	1,000
3462 AH Gubler Park Tournament Rev	24,495	17,500	24,565	17,500	0
3463 AH Gubler Park League Rev	2,580	-	1,100	-	0
3465 AH Gubler Reservation Fees	(4)	-	-	-	0
3474 B Rock/Canyon View Park Reservation Fees	805	700	1,135	700	0
3475 Heritage Square Use Fees	1,975	1,000	1,825	1,000	0
3477 Archie H. Gubler Park Donations	-	-	-	-	0
3478 Splash Pad	-	-	-	-	0
3479 Arboretum Donations	-	-	-	-	0
3480 Arbor Day Donations	-	-	-	-	0
3481 Sale of Cemetery Burial Plots	19,920	7,500	14,000	10,000	2,500
3482 Perpetual Care	15,855	5,000	10,500	7,500	2,500
3483 Interment Fee	7,680	5,000	6,750	5,000	0
3485 Fire Station Donations	-	-	-	-	0
3491 HCP Adm. Fee	10,426	5,000	9,424	7,500	2,500
Total Charges for Services	\$873,688	\$869,200	782,343	812,429	(56,771)
Fines & Forfeitures					
3510 Small Claims Filing Fee	-	-	-	-	0
3511 Fines & Penalties	80,581	85,000	140,000	150,000	65,000
3512 Court Costs & Fees	-	-	-	-	0
3513 Animal Control Fines	-	-	-	-	0
3515 Animal Boarding Fees	50	100	-	100	0
3520 Restitution	-	-	(2,305)	-	0
3521 Forfeitures-Bail & Bond	(1,597)	-	(125)	-	0
Total Fines & Forfeitures	\$79,034	\$85,100	137,570	150,100	65,000

Revenue Summary

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Miscellaneous Revenue					
3600 Sundry Revenue	50,300	30,000	21,403	15,000	(15,000)
3610 Interest Earnings	18,245	10,000	14,000	10,000	0
3612 Interest Earnings - Rest.	-	-	-	-	0
3615 Lava Flow Improvements	-	-	-	-	0
3619 Vineyard Drive Improvements	10,878	-	-	-	0
3620 Roadway Improv. Remittance	-	-	-	-	0
3621 Stucki Lane Agreement	-	-	-	-	0
3625 Old Farm Road Agreements	-	-	-	-	0
3630 Risk Mgmt Grant/ULGT	-	-	22,525	-	0
3635 Parcel "A" Proceeds	-	-	-	-	0
3636 SC Town Hall Mural	1,395	-	-	-	0
3640 Gain/Loss Sale of Assets	4,094	5,000	1,513,762	5,000	0
3641 Lease Proceeds-Cell Towers	64,727	72,000	58,000	62,400	(9,600)
3642 Contributions	973	-	1,000	-	0
3644 City Building Lease	23,690	24,000	20,280	20,280	(3,720)
3647 Banquet Hall Rental	12,036	12,000	8,000	8,000	(4,000)
3648 Street Sweeper Lease	-	-	-	-	0
3649 Economic Development Revenue	-	-	-	-	0
3652 Debt Proceeds	500,000	-	-	-	0
Total Miscellaneous Revenues	\$686,338	\$153,000	1,658,970	120,680	(32,320)
Swiss Days Functions					
1 5K Run	11,960	12,000	10,580	12,000	0
2 Breakfast	1,504	1,500	1,457	1,500	0
3 Vendor Booths	9,370	5,000	5,537	5,000	0
4 Kid's Booths	763	500	1,754	1,000	500
5 Banners	2,100	-	1,092	-	0
6 Greased Pole	-	-	-	-	0
7 Swiss Days Sundry Revenues	800	500	390	500	0
10 Interest Earnings	-	-	-	-	0
11 Swiss Days Softball Tourney	-	-	-	-	0
12 Swiss Days Dinner	-	3,000	1,205	3,500	500
13 Swiss Day Sponsor/ad	10,405	9,500	10,632	9,500	0
14 Swiss Days Golf Sponsors	-	-	-	-	0
15 Swiss Days Golf Tournament	-	-	-	-	0
3691 Pageant	-	-	-	-	0
3785 Reserves	-	-	-	-	0
Total Swiss Days Functions	\$36,902	\$32,000	32,647	33,000	1,000
Miss Santa Clara Pageant					
3910 Miss Santa Clara Pageant	-	-	-	-	0
3920 Pageant/ YCC Reserves	-	-	-	-	0
Total Santa Clara Pageant	\$0	\$0	\$0	\$0	0
Other Revenue					
3849 Clearing	-	-	500	-	-
3850 Public Services Shop: Storm Fund	12,800	19,310	21,050	19,560	250
3855 Public Services Shop: Electric Fund	47,488	61,238	62,978	57,333	(3,905)
3860 Public Services Shop: Water Fund	57,769	72,269	74,009	70,089	(2,180)
3865 Public Services Shop: Sewer Fund	46,822	52,572	54,312	50,792	(1,780)
3866 Transfer from Electric Fund: In Lieu of Taxes	209,502	209,502	209,502	235,234	25,732
Total Other Revenue	\$374,381	\$414,891	\$422,351	\$433,008	18,117
Contributions & Transfers					
3880 Transfer - Traffic Signal Escrow	-	-	-	-	0
3881 Transfer from Other Funds	196,145	-	11,377	78,774	78,774
3882 Wild Lands Fire Program Designated	-	91,367	91,367	91,367	0
3884 Class "C" Roads Restricted	-	-	-	-	0
3885 Archie H. Gubler Park Designated	-	-	-	-	0
3887 Streetscape Project Designated	-	-	-	-	0
3888 City Hall Designated	-	-	-	-	0
3889 Lava Flow Designated	-	-	-	-	0
3890 Beg. GF Balance to be Appropriated	-	90,313	90,795	190,886	100,573
Total Contributions & Transfers	\$196,145	\$181,680	193,539	361,027	179,347
Total General Fund Revenue	\$4,317,285	3,756,683	\$5,220,886	\$ 3,895,585	138,902

General Fund-Justice Court (Dept. 4120)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
120 Salaries & Wages	24,774	40,060	55,000	57,187	17,127
131 FICA/Medicare	1,895	3,065	5,000	4,375	1,310
132 Retirement Contributions	-	-	5,000	6,466	6,466
133 Medical Insurance Premiums	-	-	13,000	18,672	18,672
135 Long Term Disability	60	-	250	210	210
141 Workers Compensation	291	969	969	607	(362)
143 Term Life Insurance	-	-	250	397	397
Total Salaries & Wages	\$27,020	44,094	\$79,469	\$87,914	43,820
Materials & Supplies					
210 Books, Subscript & Memberships	992	2,250	2,000	2,250	0
230 Travel	1,537	2,800	750	2,000	(800)
240 Office Supplies	1,472	1,500	1,500	1,500	0
281 Cell Phone/Data Card	-	492	492	492	0
Total Materials & Supplies	\$4,001	7,042	\$4,742	\$6,242	(800)
Services					
330 Legal Services	18,644	23,000	21,000	25,000	2,000
360 Education & Training	350	2,000	750	2,000	0
370 Professional Services	-	-	2,000	2,000	0
Total Services	\$18,994	\$25,000	\$23,750	\$29,000	4,000
Intragov. & Intergovt. Charges					
905 State Fine Collections	33,684	30,000	60,000	60,000	30,000
Total Charges	\$33,684	\$30,000	\$60,000	\$60,000	30,000
Total Justice Court	\$83,699	\$106,136	\$167,961	\$183,156	77,020

General Fund-Administration and Support Services (Dept. 4130)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages Perm-F/T	106,581	90,474	90,474	81,133	(9,341)
120 Salaries & Wages - PT	10,982	3,744	1,148	-	(3,744)
115 Salaries & Wages Mayor & Council	12,478	12,560	12,560	11,820	(740)
125 Salaries & Wages Overtime	2,335	2,153	2,153	2,001	(152)
131 FICA/Medicare	9,693	8,047	8,047	7,264	(783)
132 Retirement Contributions	16,647	15,643	15,643	14,985	(658)
133 Medical Insurance Premiums	18,442	18,578	18,578	17,969	(609)
135 LT Disability	638	543	543	487	(56)
141 Works Compensation	3,788	1,080	1,080	1,130	50
143 Term Life Insurance	1,009	317	317	257	(60)
Total Salaries & Benefits	\$182,593	153,139	\$150,543	\$137,046	(16,093)
Materials & Supplies					
210 Books, Subscriptions & Memberships	6,618	8,570	8,570	11,147	2,577
220 Public Notices	3,266	2,500	2,500	2,500	0
230 Travel	6,371	11,000	14,000	10,000	(1,000)
235 Elections	-	5,000	2,792	-	(5,000)
240 Office Supplies	8,426	11,000	11,000	11,000	0
241 Cash Drawer - Over/Short	-	100	100	100	0
245 Postage	3,806	4,000	5,000	5,150	1,150
246 Uniforms	-	1,300	1,482	1,000	(300)
250 Operating Supplies	477	-	-	-	0
251 Fuel	130	250	-	-	(250)
253 Vehicle & Equip. Repairs/Maint.	4,461	2,000	3,250	2,000	0
260 Bldg. & Grounds Supplies & Maint.	31	-	-	-	0
270 Utilities	245	300	200	350	50
280 Telephone	18,006	20,500	17,500	21,318	818
281 Pager/Cell Phone	1,576	1,460	2,750	2,846	1,386
282 Rentals & Leases	447	550	550	1,146	596
Total Materials & Supplies	\$53,860	68,530	\$69,694	\$68,557	27
Services					
310 Data Processing Services*	53,618	60,000	50,000	60,500	500
311 Solid Waste Disposal Contract	247,247	247,200	247,200	262,370	15,170
320 Engineering Services	(938)	-	-	-	0
325 Credit/Debit Card Fees*	3,531	40,000	5,000	3,600	(36,400)
330 Legal Services	13,126	13,000	14,000	12,000	(1,000)
340 Accounting & Auditing Services	5,104	5,200	7,500	7,000	1,800
350 Medical & Drug Testing Services	-	70	70	70	0
360 Education & Training Services	1,934	7,035	4,000	8,110	1,075
370 Other Prof. & Technical Services*	31,537	38,000	35,000	34,213	(3,787)
371 Code Codification	2,748	3,500	3,500	3,500	0
Total Services	\$357,907	414,005	\$366,270	\$391,363	(22,642)
Other Charges					
510 Insurance & Surety Bonds	31,996	32,650	38,000	33,750	1,100
520 Bad Debt*	(53)	5,000	7,500	5,000	0
540 Donations & Contributions	1,750	-	2,000	-	0
541 SC Princess Pageant Donation / Youth CC	-	-	-	-	0
542 CEC Annual Assessment	6,003	6,280	6,159	6,500	220
543 Volunteer Recognition Dinner	-	2,000	1,675	2,500	500
Total Other Charges	\$39,696	45,930	\$55,334	\$47,750	1,820
Capital Outlay					
720 Land/Buildings	-	-	-	-	0
730 Improvements Other than Buildings	3,055	-	4,000	-	0
740 Capital Equipment	12,883	11,000	11,000	-	(11,000)
790 Other	2,180	-	3,000	-	0
Total Capital Outlay	\$18,118	11,000	\$18,000	\$0	(11,000)
Debt Service					
810 Principal on Bonds	243,000	350,000	1,500,000	101,000	(249,000)
820 Interest on Bonds	197,876	153,256	102,172	174,240	20,984
825 Lease Payments	1,000	2,400	7,376	2,500	100
830 Paying Agent Fees	2,250	3,250	3,250	5,100	1,850
Total Debt Service	\$444,126	\$508,906	\$1,612,798	\$282,840	(226,066)
Intragov & Intergovt. Charges					
990 Transfer to Restricted G.F. Reserve	-	-	-	-	0
925 Transfer to Flood Fund	-	-	-	-	0
930 Transfer to Streetscape Proj. Fund	-	-	-	-	0
991 Transfer to City Hall	-	-	-	-	0
999 Contingency	13,670	22,500	32,000	24,000	1,500
Total Intragov. & Intergovt. Charges	\$13,670	22,500	\$32,000	\$24,000	1,500
Total Administrative Services	\$1,109,970	1,224,010	\$2,304,639	\$951,556	(272,454)

General Fund-Public Safety - Police (Dept. 4220)

	Budgeted 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages Perm-F/T	484,099	2,235	-	-	(2,235)
115 Volunteer Stipend	22,000	-	-	-	0
120 Salaries & Wages Perm-P/T	25,042	-	1,200	-	0
125 Salaries & Wages Overtime	14,503	-	-	-	0
131 FICA/Medacare	41,578	171	90	-	(171)
132 Retirement Contributions	128,934	-	-	-	0
133 Medical Insurance Premiums	154,359	-	-	-	0
135 LT Disability	2,905	-	-	-	0
141 Workers Compensation	12,744	54	21	-	(54)
143 Term Life Insurance	6,240	-	-	-	0
Total Salaries & Wages	\$892,404	\$2,460	\$1,311	\$0	(2,460)
Materials & Supplies					
210 Books, Subscript & Memberships	500	-	-	-	0
230 Travel	3,000	-	-	-	0
240 Office Expense & Postage	1,500	-	-	-	0
246 Uniforms	5,000	-	-	-	0
250 Operating Supplies	1,500	-	-	-	0
251 Fuel	17,500	-	32,000	-	0
252 Wild Lands Fire Fuel	7,500	-	-	-	0
253 Vehicle & Equipment Repairs/Maint	10,000	-	-	-	0
255 Crime Prevention	500	-	-	-	0
260 Bldg & Grounds Supplies & Maint.	800	-	-	-	0
270 Utilities	8,000	-	-	-	0
280 Telephone	2,800	-	-	-	0
281 Pager/Cell Phones	9,000	-	425	-	0
Total Materials & Supplies	\$67,600	\$0	\$32,425	\$0	0
Services					
320 Engineering Services	-	-	-	-	0
360 Education & Training Services	5,000	-	-	-	0
370 Other Prof & Technical Services	14,000	-	-	-	0
Total Services	\$19,000	\$0	\$0	\$0	0
Special Dept. Materials & Supplies					
450 Special Public Safety-Police	12,500	780,000	780,000	811,200	31,200
452 Special Public Safety-Fire/EMS	12,500	-	-	-	0
453 Special Public Safety-BLM	-	-	-	-	0
454 Special Public Safety-Animal Control	500	-	2,000	1,000	1,000
456 Special Public Safety-Code Enforcement	500	-	-	-	0
457 Special Public Safety-EMS Training	-	-	-	-	0
Total Special Dept. Materials & Supplies	\$26,000	\$780,000	\$782,000	\$812,200	32,200
Capital Outlay					
720 Land/Buildings	-	-	-	-	0
730 Improvements Other than Buildings	-	-	2,000	1,000	1,000
740 Capital Equipment (Outlay)	-	-	-	-	0
Total Capital Outlay	\$0	\$0	\$2,000	\$1,000	1,000
Debt Service					
810 Principal on Bonds	-	-	-	-	0
820 Interest on Bonds	17,745	-	-	-	0
825 Lease Payments	73,618	-	-	-	0
830 Paying Agent Fees	-	-	-	-	0
Total Debt Service	\$91,363	\$0	\$0	\$0	0
Intragov & Intergovt. Charges					
980 SRO - St. George	30,046	34,212	34,212	33,912	(300)
985 County Dispatch	49,727	-	-	-	0
990 Transfer to Restricted G.F. Reserve	-	-	-	-	0
Total Charges	\$79,773	\$34,212	\$34,212	\$33,912	(300)
Total Public Safety	\$1,176,140	\$816,672	\$851,948	\$847,112	30,440

General Fund-Public Safety - Fire (Dept. 4230)

	Budgeted 2012-2013	Budget 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages Perm-F/T	121,212	114,920	114,920	117,759	2,839
115 Volunteer Stipend	19,646	20,330	19,571	22,000	1,670
120 Salaries & Wages Perm-P/T	46,686	57,980	40,000	55,640	(2,340)
125 Salaries & Wages Overtime	-	56,963	20,000	44,918	(12,045)
131 FICA/Medacare	12,577	13,646	13,646	13,320	(326)
132 Retirement Contributions	24,740	19,870	19,870	21,750	1,880
133 Medical Insurance Premiums	31,842	43,591	43,591	46,681	3,090
135 LT Disability	783	690	690	707	17
141 Workers Compensation	5,106	7,481	7,481	7,378	(103)
143 Term Life Insurance	6,195	4,458	4,458	5,448	990
Total Salaries & Wages	\$268,787	\$339,929	\$284,227	\$335,599	(4,330)
Materials & Supplies					
210 Books, Subscript & Memberships	20	200	300	245	45
230 Travel	-	900	1,500	-	(900)
240 Office Expense & Postage	549	500	750	600	100
246 Uniforms	50,329	1,000	1,500	1,200	200
250 Operating Supplies	922	500	500	3,500	3,000
251 Fuel	13,811	5,000	10,000	12,000	7,000
252 WildLands Fire Fuel	7,335	15,000	10,000	10,000	(5,000)
253 Vehicle & Equipment Repairs/Maint	24,531	8,000	12,000	8,000	0
254 Wildland Repairs & Maintenance	-	-	5,000	-	0
255 Fire Prevention	-	-	-	500	500
260 Bldg & Grounds Supplies & Maint.	990	1,000	3,500	1,000	0
270 Utilities	11,230	7,000	9,000	6,500	(500)
280 Telephone	978	1,250	1,250	1,000	(250)
281 Pager/Cell Phones	3,265	2,500	2,500	3,000	500
Total Materials & Supplies	\$113,960	\$42,850	\$57,800	\$47,545	4,695
Services					
320 Engineering Services	-	-	-	-	0
350 Medical & Drug Testing	-	-	250	-	0
360 Education & Training Services	1,005	2,000	1,500	2,500	500
370 Other Prof & Technical Services	9,907	7,500	10,000	9,600	2,100
Total Services	\$10,912	\$9,500	\$11,750	\$12,100	2,600
Special Dept. Materials & Supplies					
452 Special Public Safety-Fire/EMS	11,142	4,000	5,000	6,550	2,550
453 Special Public Safety-BLM	95,722	-	9,000	10,000	10,000
454 Safety Equipment	-	5,000	6,000	5,000	0
456 Special Public Safety-Code Enforcement	-	-	-	-	0
457 Special Public Safety-EMS	-	-	3,000	2,000	2,000
Total Special Dept. Materials & Supplies	\$106,864	\$9,000	\$23,000	\$23,550	14,550
Capital Outlay					
720 Land/Buildings	-	-	5,000	-	0
730 Improvements Other than Buildings	-	-	-	-	0
740 Capital Equipment (Outlay)	7,705	-	7,500	14,000	14,000
Total Capital Outlay	\$7,705	\$0	\$12,500	\$14,000	14,000
Debt Service					
810 Principal on Bonds	-	-	-	-	0
820 Interest on Bonds	-	-	-	-	0
825 Lease Payments	13,369	91,367	91,367	91,367	0
830 Paying Agent Fees	-	-	-	-	0
Total Debt Service	\$13,369	\$91,367	\$91,367	\$91,367	0
Intragovt & Intergovt. Charges					
985 County Dispatch	20,480	4,731	4,731	5,260	529
990 Transfer to Restricted G.F. Reserve	-	-	-	-	0
Total Charges	\$20,480	\$4,731	\$4,731	\$5,260	529
Total Public Safety	\$542,077	\$497,377	\$485,375	\$529,422	32,045

General Fund-Building Inspection & Planning (Dept. 4240)

	Budgeted 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages	68,794	62,215	62,215	65,135	2,920
120 Salaries / Wages - PT	11,395	18,210	12,000	11,452	(6,758)
125 Salaries & Wages Perm-O/T	-	130	-	135	5
131 FICA/Medicare	6,198	6,162	6,162	5,869	(293)
132 Retirement Contributions	10,875	10,757	10,757	14,146	3,389
133 Medical Insurance Premiums	15,474	15,983	15,983	17,116	1,133
135 LT Disability	472	373	373	391	18
141 Workers Compensation	2,593	1,545	1,545	1,857	312
143 Term Life Insurance	414	218	218	218	(0)
Total Salaries & Wages	\$116,215	\$115,593	\$109,253	\$116,318	725
Materials & Supplies					
210 Books, subscriptions, & memberships	1,145	900	900	1,100	200
220 Public Notices	2,364	1,250	3,500	2,250	1,000
230 Travel	1,091	1,000	1,000	1,150	150
240 Office Supplies	489	800	1,000	1,000	200
245 Postage	33	100	100	200	100
246 Uniforms	80	100	108	100	0
250 Operating Supplies	896	1,000	1,000	1,535	535
251 Fuel	1,609	1,250	1,500	1,650	400
253 Vehicle & Equipment Repairs & Maint.	775	800	1,250	1,935	1,135
260 Bldg, Grnds Supplies & Maint	11,226	12,500	20,000	13,600	1,100
270 Utilities	27,968	27,500	27,500	29,500	2,000
281 Pager/Cell Phone	1,401	1,000	2,250	2,220	1,220
Total Materials & Supplies	\$49,077	\$48,200	\$60,108	\$56,240	8,040
Services					
330 Legal Services	55	2,000	4,000	4,000	
360 Education & Training Services	982	1,000	2,000	2,000	1,000
370 Other Professional & Tech. Services	25,687	16,000	16,000	12,000	(4,000)
380 Correction of Code Violations	-	-	100	-	0
Total Services	\$26,724	\$19,000	\$22,100	\$18,000	(1,000)
Capital Outlay					
720 Land/Buildings	-	-	7,000	-	0
730 Improvements other than Buildings	-	-	-	-	0
740 Capital Equipment	-	-	21,207	-	0
Total Capital Outlay	\$0	\$0	\$21,207	\$0	0
Intragovt & Intergovt. Charges					
940 Intergovt. Charges (State Surcharge)	634	500	750	650	150
Total Charges	\$634	\$500	\$750	\$650	150
Total Bldg. Inspection & Planning	\$192,650	\$183,293	\$213,418	\$191,208	\$7,915

General Fund-Public Services (Dept. 4410)

	Budgeted 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages Perm-F/T	97,588	90,968	90,968	82,516	(8,452)
120 Salaries & Wages Perm-P/T	-	2,496	2,496	-	(2,496)
125 Salaries & Wages Overtime	1,420	2,001	2,001	1,778	(223)
131 FICA/Medicare	7,500	7,303	7,303	6,448	(855)
132 Retirement Contributions	15,060	15,728	15,728	15,241	(487)
133 Medical Insurance Premiums	22,979	27,193	27,193	25,641	(1,552)
135 LT Disability	531	546	546	495	(51)
141 Works Compensation	4,962	2,113	2,113	1,952	(161)
143 Term Life Insurance	956	436	436	337	(99)
Total Salaries & Wages	\$150,996	\$148,784	\$148,784	\$134,407	(14,377)
Materials & Supplies					
210 Books, Subscript & Memberships	-	-	-	-	0
220 Public Notices	-	250	250	500	250
230 Travel	-	350	350	400	50
240 Office Supplies*	1,374	1,500	2,000	1,500	0
246 Uniforms*	2,901	2,500	2,500	2,900	400
250 Operating Supplies	2,746	4,000	3,500	3,000	(1,000)
251 Fuel	10,472	10,000	11,000	11,000	1,000
253 Vehicle & Equip. Repairs/Maint.	17,103	19,000	17,500	16,000	(3,000)
260 Bldg. & Grounds Supplies & Maint.*	8,780	9,000	13,500	9,000	0
265 Street Repair and Maintenance	-	2,500	2,500	-	(2,500)
270 Utilities*	5,895	4,500	4,500	6,200	1,700
280 Telephone*	-	-	-	-	0
281 Pager/Cell Phone*	3,484	4,000	4,200	3,200	(800)
Total Materials & Supplies	\$52,755	\$57,600	\$61,800	\$53,700	(3,900)
Services					
310 Data Processing Services	-	-	-	-	0
311 MPO Annual Assessment	7,000	5,500	5,500	6,000	500
320 Engineering Services	-	5,000	5,000	-	(5,000)
350 Medical & Drug Testing Services*	718	600	500	600	0
360 Education & Training Services	356	1,000	1,000	1,000	0
370 Other Professional & Technical Serv.	282	250	250	-	(250)
Total Services	\$8,356	\$12,350	\$12,250	\$7,600	(4,750)
Special Dept. Materials & Supplies (M&S)					
410 Crack Sealing M&S	-	42,000	42,000	30,000	(12,000)
411 Signs, Barracades & Safety	3,921	5,000	7,000	10,000	5,000
412 Chip Sealing M&S	-	75,000	75,000	190,000	115,000
413 Sidewalk/Curb/Gutter M&S	5,205	8,000	8,000	8,000	0
414 Roads M&S	10,560	15,000	15,000	15,000	0
415 Storm Water M&S	-	-	-	-	0
510 Insurance & Surety Bonds	(1,275)	-	-	-	0
Total Materials & Supplies	\$18,411	\$145,000	\$147,000	\$253,000	108,000
Capital Outlay					
720 Land and Buildings	282	-	-	-	0
730 Improvements Other than Buildings	10,221	-	2,000	-	0
740 Capital Equipment Purchases	1,000	-	-	20,000	20,000
790 Other	-	-	-	-	0
Total Capital Outlay	\$11,503	\$0	\$2,000	\$20,000	20,000
Debt Service					
810 CIB Road Bond	-	50,000	50,000	50,000	0
825 Lease	5,623	2,500	2,500	6,900	4,400
Total Debt Service	\$5,623	\$52,500	\$52,500	\$56,900	4,400
Intragov & Intergovt. Charges					
990 Transfer to Restricted G.F. Reserve	-	-	-	-	0
Total Intragov. & Intergovt. Charges	\$0	\$0	\$0	\$0	0
Total Public Services	\$247,644	\$416,234	\$424,334	\$525,607	109,373

General Fund-Parks/Trails/Cemetery (Dept. 4510)

	Budgeted 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Salaries & Wages					
110 Salaries & Wages Perm-F/T	111,966	145,413	145,413	162,141	16,728
120 Salaries & Wages -P/T	63,456	45,760	45,760	53,303	7,543
125 Salaries & Wages Overtime	1,120	2,840	2,840	2,992	152
131 FICA/Medicare	11,988	14,842	14,842	16,710	1,868
132 Retirement Contributions	17,212	25,142	25,142	29,947	4,805
133 Medical Insurance Premiums	32,434	44,992	44,992	52,238	7,246
135 LT Disability	772	872	872	973	101
141 Works Compensation	2,950	3,679	3,679	4,890	1,211
143 Term Life Insurance	594	792	792	793	1
Total Salaries & Wages	\$242,492	\$284,332	\$284,332	\$323,988	39,656
Materials & Supplies					
210 Books, Subscript & Memberships	200	245	750	545	300
220 Public Notices	220	-	250	1,700	1,700
230 Travel	500	600	500	600	0
240 Office Supplies	950	600	750	850	250
246 Uniforms	2,100	2,500	2,500	3,450	950
250 Equipment-Operating Supplies/Maint.	3,000	4,000	6,000	4,800	800
251 Fuel	9,000	9,000	9,000	9,000	0
253 Vehicle & Equip. Repairs/Maint.	6,600	6,500	11,000	9,300	2,800
255 League Expenses	-	120	-	-	(120)
256 Tournament Expenses	2,500	7,920	6,000	9,260	1,340
260 Bldg. & Grounds Supplies & Maint.	10,000	12,460	14,000	9,980	(2,480)
265 Streetscape Repairs	2,000	5,000	6,000	2,100	(2,900)
270 Utilities	47,500	32,500	32,500	35,000	2,500
271 Utilities - Streetscape	5,500	5,000	4,500	4,800	(200)
281 Pager/Cell Phone	1,500	1,775	2,250	1,775	0
Total Materials & Supplies	\$91,570	\$88,220	\$96,000	\$93,160	4,940
Services					
320 Engineering Services	-	-	-	-	0
350 Medical & Drug Testing Services	200	200	150	200	0
360 Education & Training Services	1,090	1,340	1,340	1,040	(300)
370 Other Prof & Tech Services	750	-	500	-	0
372 Sand Hollow ACQ Cent Agree.	32,000	33,658	33,658	46,000	12,342
375 Washington County Mosquito Control	4,700	-	-	-	0
380 Santa Clara River Reserve	-	-	-	-	0
381 Santa Clara Arboretum	1,500	1,000	1,250	1,000	0
Total Services	\$40,240	\$36,198	\$36,898	\$48,240	12,042
Special Dept. Materials & Supplies (M&S)					
480 Plants & Fertilizers	8,100	7,900	9,000	6,900	(1,000)
481 Irrigation	5,000	5,000	7,500	5,500	500
482 Park Buildings/Playgrounds/Amenities	-	5,552	5,552	3,014	(2,538)
483 Cemetery M&S	2,600	2,032	4,000	3,900	1,868
484 Trails M&S	1,000	3,250	31,750	8,500	5,250
485 Heritage Square	1,250	3,850	3,850	1,000	(2,850)
486 Miscellaneous Equipment/Tools	1,500	2,900	2,900	2,900	0
487 Banquet Room - Town Hall	1,500	2,250	2,250	2,250	0
488 Tree Maintenance	-	-	8,000	2,500	2,500
Total Materials & Supplies	\$20,950	\$32,734	\$74,802	\$36,464	3,730
Capital Outlay					
720 Land/Buildings	-	-	-	-	0
730 Improvements Other than Buildings	-	-	1,750	-	0
740 Capital Equipment Purchases	10,000	19,500	29,400	-	(19,500)
790 Other	-	-	1,250	-	0
Total Capital Outlay	\$10,000	\$19,500	\$32,400	\$0	(19,500)
Total Parks/Trails/Cemetery	\$405,252	\$460,984	\$524,432	\$501,852	40,868

General Fund-Swiss Days (Dept. 4610)

	Actual 2012-2013	Budget 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Swiss Days					
1 5K Run/Walk	7,388	7,250	5,687	7,000	(250)
2 Breakfast	1,507	1,500	1,880	1,750	250
3 Vendor's Booths	-	-	118	-	0
4 Kids Booths	735	300	2,470	1,000	700
5 Banners	495	750	758	2,000	1,250
6 Swiss Days Opening Ceremonies	-	500	75	500	0
7 Swiss Days Supplies & Postage	1,250	250	-	250	0
8 Advertising	5,963	6,000	4,390	6,000	0
9 Little Swiss Miss & Mr	-	-	30	-	0
10 Dinner	-	3,000	3,149	-	(3,000)
11 Misc	3,617	-	10,516	-	0
12 Hands On	-	-	-	-	0
13 Swiss Days Entertainment	6,183	7,000	6,366	7,000	0
14 Historical Society	-	-	-	-	0
15 Swiss Days Parade Expense	520	500	18	500	0
16 Swiss Days Table/Chair Rental	785	1,000	1,130	1,000	0
17 Transfer to Reserve	-	-	-	-	0
18 Donation Expense	-	-	-	-	0
19 Firework Expense	-	-	-	-	0
20 Secretary Wages	-	-	-	-	0
21 Storage Unit	1,780	-	-	-	0
22 Golf Tournament	-	-	-	3,000	3,000
Total Swiss Days	\$30,223	\$28,050	\$36,587	\$30,000	1,950
Total Swiss Days	\$30,223	\$28,050	\$36,587	\$30,000	1,950

General Fund-Economic Development (Dept. 4652)

	Budgeted 2012-2013	Budget 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Miss Santa Clara Pagaent					
10-4620-000	-	2,000	5,750	3,000	1,000
Total Miss Santa Clara Pagaent	<u>\$0</u>	<u>\$2,000</u>	<u>\$5,750</u>	<u>\$3,000</u>	1,000
Materials & Supplies					
210 Books, Subscript & Memberships	-	500	500	500	0
230 Travel	655	-	-	-	0
240 Office Supplies	-	-	-	-	0
Total Materials & Supplies	<u>\$655</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	0
Services					
360 Education & Training Services	32	-	32	-	0
370 Other Prof & Tech Services	7,972	11,000	17,000	8,000	(3,000)
Total Services	<u>\$8,004</u>	<u>\$11,000</u>	<u>\$17,032</u>	<u>\$8,000</u>	(3,000)
Other Charges					
411 Misc. Expense	3,617	-	-	-	0
417 Donation Expense	-	2,000	2,000	3,000	1,000
418 Firework Expense	-	-	-	-	0
420 Storage Unit	1,780	177	-	-	(177)
501 Youth City Council	-	-	-	-	0
502 Ghost Tours	-	-	-	-	0
503 Art Shows	661	750	0	-	(750)
Total Other Charges	<u>\$6,058</u>	<u>\$2,927</u>	<u>\$2,000</u>	<u>\$3,000</u>	73
Sundry Expenses					
601 General Promotional/Advertising	6,327	7,500	7,500	8,000	500
Total Sundry Expenses	<u>\$6,327</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$8,000</u>	500
Total Economic Development	<u>\$21,044</u>	<u>\$23,927</u>	<u>\$32,782</u>	<u>\$22,500</u>	(1,427)

Impact Fee Fund (FUND 48)

Summary of Revenues and Expenditures

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Revenue					
Street Impact Fees					
3912 Streets Impact Fees	66,548	39,050	46,860	60,918	21,868
3922 Streets Impact-Interest	367	250	600	250	0
3932 Street Impact Fund Balance	-	-	-	-	0
Total Street Impact Fees	\$66,915	\$39,300	\$47,460	\$61,168	21,868
Parks & Trails Impact Fees					
3914 Parks & Trails Impact Fees	68,078	47,175	73,970	152,334	105,159
3924 Parks & Trails Impact-Interest	556	250	300	250	0
3934 Parks & Trails Impact Fund Balance	-	-	-	-	0
Total Parks & Trails Impact Fees	\$68,634	\$47,425	\$74,270	\$152,584	105,159
Public Safety Impact Fees					
3915 Public Safety Impact Fees	39,917	23,675	27,817	34,092	10,417
3925 Public Safety Impact-Interest	227	250	350	250	0
3935 Public Safety Impact Fund Balance	-	-	-	-	0
Total Public Safety Impact Fees	\$40,144	\$23,925	\$28,167	\$34,342	10,417
Total Impact Fee Revenues	\$175,693	\$110,650	\$149,897	\$248,094	137,444
Expenditures					
Street Impact Fees					
4100-320 Engineering Services	-	-	14,000	-	0
4100-720 Land/Buildings	-	-	-	-	0
4100-730 Improvements Other Than Buildings	-	-	-	-	0
4100-810 Principal on Bonds	-	-	-	-	0
4100-820 Interest on Bonds	-	-	-	-	0
4100-925 Transfer to Streetscape Project Fund	-	-	-	-	0
4100-930 Transfer to Other Funds	-	-	-	-	0
4100-996 Transfer to Street Impact PTIF Account	-	-	-	-	0
Total Street Impact Fees	\$0	\$0	\$14,000	\$0	0
Parks & Trails Impact Fees					
4200-320 Engineering Services	2,958	-	11,000	-	0
4200-330 Legal Services	-	-	-	-	0
4200-720 Land/Buildings	-	-	-	-	0
4200-730 Improvements Other Than Buildings	16,392	-	77,000	80,000	80,000
4200-810 Principal on Bonds	-	-	-	2,845	2,845
4200-820 Interest on Bonds	-	-	-	-	0
4200-840 Lease Payments	-	-	-	-	0
4200-940 Transfer to Parks & Trails Impact PTIF Account	-	-	-	-	0
Total Parks & Trails Impact Fees	\$19,350	\$0	\$88,000	\$82,845	82,845
Public Safety Impact Fees					
4300-320 Engineering Services	2,664	-	2,000	-	0
4300-720 Land/Buildings	-	-	-	-	0
4200-730 Improvements Other Than Buildings	492	-	26,185	-	0
4300-810 Principal on Bonds	-	-	-	46,850	46,850
4300-820 Interest on Bonds	-	-	-	-	0
4300-930 Transfer to Public Safety Impact PTIF Account	-	19,190	-	-	(19,190)
Total Public Safety Impact Fees	\$3,156	\$19,190	\$28,185	\$46,850	27,660
Total Expenditures	\$22,506	\$19,190	\$130,185	\$129,695	110,505
Net Resources	\$153,187	\$91,460	\$19,712	\$118,399	26,939

WATER FUND (FUND 51)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Beginning Fund Balance	\$440,665	\$726,491	\$726,491	\$735,990	
REVENUE					
3711 Metered Water Sales	1,366,330	1,366,848	1,366,848	1,372,406	5,558
3712 Well #6 & #7 Sales	46,012	40,000	40,000	40,000	0
3713 Hydrant Meter Sales	2,760	1,586	2,500	2,000	414
3714 Regional Water Surcharge	478	42,420	4,125	-	(42,420)
3721 Interest Earnings	23,075	500	23,075	500	0
3722 Penalties (Late Fee)	24,552	19,000	25,000	20,000	1,000
3723 Connection Fees	13,210	6,000	17,500	10,000	4,000
3724 Gain/Loss Disposal of Assets	(10)	-	-	-	0
3725 Miscellaneous	18,350	-	1,100	-	0
3728 Water Impact Fees	97,003	25,980	70,000	101,322	75,342
3731 Water Impact Interest	234	500	500	500	0
3758 Capital Contributions - Subdivisions	-	-	-	-	0
3760 Fund Balance to be Appropriated	-	378,448	378,448	283,379	(95,069)
7777 Water Bond Proceeds	-	-	-	-	0
3847 Water Construction Bond	-	-	-	-	0
3848 Water Impact Fee Reserve	-	-	-	-	0
Total Revenues	\$1,591,994	\$1,881,282	\$1,929,096	\$1,830,107	(51,175)
OPERATING EXPENDITURES					
Salaries, Wages & Benefits					
110 Salaries & Wages Farm-F/T	241,642	253,882	253,882	275,064	21,182
120 Salaries & Wages Temp-P/T	7,801	15,026	15,026	9,850	(5,176)
125 Salaries & Wages Overtime	12,875	6,358	6,358	6,677	319
131 FICA & Medicare Taxes	20,144	20,795	20,795	22,307	1,512
132 Retirement Contributions	40,103	43,896	43,896	50,804	6,908
133 Medical Insurance Premiums	57,584	74,883	74,883	81,737	6,854
135 LT Disability	1,379	1,523	1,523	1,650	127
141 Workers Compensation	9,152	5,070	5,070	5,346	276
143 Term Life Insurance Premiums	2,386	1,144	1,144	1,090	(55)
Total Salaries, Wages & Benefits:	\$393,366	\$422,577	\$422,577	\$454,523	31,946
Materials & Supplies					
210 Books, Subscr. & Memberships	1,250	2,100	2,000	850	(1,250)
220 Public Notices	189	200	-	200	0
230 Travel	9	800	800	800	0
240 Office Supplies & Postage*	541	450	2,000	500	50
246 Uniforms*	833	900	900	900	0
250 Operating Supplies	294	2,000	1,500	2,000	0
251 Fuel	10,472	12,000	11,000	10,000	(2,000)
252 Supplies & Meters	-	-	-	-	0
253 Veh & Equip Repairs/Maint.	2,589	6,000	5,000	6,000	0
254 Wells 6, 7 & Tank--Operating Costs	8,074	10,000	10,000	-	(10,000)
255 WCWCD Repairs & Maintenance	-	20,000	20,000	-	(20,000)
260 Bldg & Grounds Supplies/Maint.*	-	3,500	2,500	3,420	(80)
270 Utilities*	1,200	2,463	2,463	2,463	0
271 Wells 6, 7 & Tank-- Utility Costs	210,673	185,000	185,000	180,000	(5,000)
275 Snow Canyon. Op. Cost-St George	51,852	90,000	90,000	90,000	0
276 Snow Canyon Major Costs	-	10,000	10,000	10,000	0
277 Wash. County Cons. District Water	12,259	-	-	-	0
280 Telephone*	-	-	-	-	0
281 Pager/Cell Phones*	270	800	1,250	800	0
Total Materials & Supplies	\$300,305	\$346,213	\$344,413	\$307,633	(38,280)
Professional & Technical Services					
310 Data Processing Services*	-	-	-	-	0
320 Engineering Services	1,147	20,000	10,000	-	(20,000)
325 Credit/Debit Card Services*	20,250	-	10,000	11,000	11,000
330 Legal Services	1,812	2,000	2,000	2,000	0
340 Accounting & Auditing Services	5,558	6,500	8,275	7,000	500
350 Medical & Drug Testing Services*	-	200	200	200	0
360 Education & Training Services	1,020	1,300	1,000	1,300	0
370 Other Prof & Tech. Services*	4,712	10,750	9,000	5,000	(5,750)
Total Prof. & Tech. Services	\$34,499	\$40,750	\$40,475	\$26,500	(14,250)
Special Dept. Materials & Supplies (M&S)					
411 Signs, Barricades & Safety	-	1,000	1,000	1,000	0
414 Roads M&S	5,388	6,000	6,000	6,000	0
460 Water Lines and Associated Parts	32,380	25,000	25,000	25,000	0
461 Water Meters	4,558	14,000	14,000	14,000	0
469 SCADA	2,830	15,000	15,000	15,000	0
Total Special Dept. Materials & Supplies:	\$45,156	\$61,000	\$61,000	\$61,000	0
Other Charges					
505 Water Rights Purchases	2,994	-	-	-	0
510 Insurance & Surety Bonds	37,531	41,000	41,100	33,750	(7,250)
520 Bad Debt*	-	1,250	1,250	1,000	(250)
590 Renewal & Replacement/Dep.	414,572	431,062	431,062	448,784	15,722
Total Other Charges	\$455,097	\$473,312	\$473,412	\$481,534	8,222
Capital Expenses					
720 Land/Buildings	-	-	-	-	0
730 Improvements other than Buildings	270	25,000	25,000	25,000	0
740 Capital Equipment	-	-	2,500	24,000	24,000
751 Irrigation System Development	-	-	-	1,300	1,300
753 New Develop. Infrastructure Upsize	-	-	80,000	-	80,000
760 Lava Flow Water Line Improvements	-	-	-	-	0
790 Other	-	17,400	17,400	-	0
Total Capital Expenses:	\$270	\$42,400	\$124,900	\$50,300	7,900
Debt Service					
810 Principal on Bonds	-	296,000	296,000	296,000	0
820 Interest on Bonds	96,778	81,251	81,251	81,251	0
822 Debt Payment to Water District	64,083	-	-	-	0
825 Lease Payments	3,968	4,300	4,300	8,700	332
830 Agent Fees On Bonds	600	8,000	8,000	8,000	0
Total Debt Service	\$185,429	\$389,551	\$389,551	\$393,951	4,400
Intergovernmental Charges					
910 Transfer to General Fund	196,145	-	-	-	0
918 Tran. to Public Services Shop	57,769	63,269	63,269	56,360	(6,909)
919 Transfer to Storm Water	130,339	-	-	-	(130,339)
940 Water Purchase Compact	-	-	-	-	0
950 WCWCD Surcharge	-	42,210	-	-	(42,210)
955 Impact Fee Reserve	-	-	-	-	0
976 Retained Earnings	-	-	-	-	0
Total Intergovernmental Charges:	\$384,253	\$105,479	\$63,269	\$56,360	(49,119)
Total Operating Expenditures	\$1,778,375	\$1,881,282	\$1,919,597	\$1,832,101	(49,181)
Net Resources	(\$186,381)	\$0	\$9,499	(\$1,994)	(1,994)
Ending Fund Balance	\$254,284	\$726,491	\$735,990	\$733,996	7,505
Reserved for Encumbrances	97,237	123,717	\$194,217	\$296,039	172,322
Ending Undesignated Fund Balance	\$254,284	\$726,491	\$735,990	\$733,996	7,505

SEWER FUND (FUND 52)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Beg. Retained Unrestricted Earnings	\$458,700	\$494,347	494,347	\$479,583	
REVENUE					
3720 Sewer Fees	490,283	453,960	460,000	464,320	(36,323)
3722 Penalties	10,229	12,000	12,000	12,000	1,771
3724 Gain/Loss Disposal of Assets	-	-	-	-	0
3725 Miscellaneous	-	41,330	41,330	41,330	41,330
3729 Sewer Impact Fee	2,723	1,200	6,000	13,986	(1,523)
3730 Sewer Reserve Fund	-	-	-	-	0
3731 Sewer Impact Interest	2,256	500	1,200	750	(1,056)
3735 Sewer Fund Interest Earnings	-	-	-	-	0
3750 Capital Contributions - Subdivision	-	-	-	-	0
3781 Fund Balance to be Appropriated	-	413,355	155,120	98,524	413,355
Total Resources	\$505,491	\$922,345	\$675,650	\$630,910	\$416,854
Expenditures					
Salaries, Wages & Benefits					
110 Salaries & Wages Perm-F/T	66,695	69,531	69,531	84,943	2,836
120 Salaries & Wages Temp P/T	1,560	3,754	3,754	3,940	2,194
125 Salaries & Wages Overtime	980	1,629	1,629	2,033	649
131 FICA & Medicare Taxes	5,277	5,659	5,659	6,955	382
132 Retirement Contributions	10,718	12,022	12,022	15,689	1,304
133 Medical Insurance Premiums	14,675	19,886	19,886	24,816	5,211
135 LT Disability	383	417	417	510	34
141 Workers Compensation	2,042	1,387	1,387	1,700	(655)
143 Term Life Insurance Premiums	681	310	310	332	(371)
Total Salaries, Wages & Benefits	\$103,011	\$114,595	\$114,595	\$140,917	\$11,584
Materials & Supplies					
210 Books, Subscr & Memberships	-	200	-	-	(200)
220 Public Notices	-	500	250	500	0
230 Travel	-	500	-	-	(500)
240 Office Supplies & Postage*	11	450	450	250	(200)
246 Uniforms*	-	810	810	900	90
250 Operating Supplies	1,729	1,000	500	1,000	0
251 Fuel	4,948	5,000	4,000	5,000	0
253 Veh. & Equipment Repairs/Maint.	4,126	15,500	12,500	8,000	(7,500)
260 Bldg. & Grounds Supplies/Maint.*	-	-	500	-	0
270 Utilities	-	-	-	-	0
280 Telephone*	-	-	-	-	0
281 Pager/Cell Phones*	-	-	-	-	0
Total Materials & Supplies	\$10,814	\$23,960	\$19,010	\$15,650	(\$8,310)
Professional/Technical Services					
320 Engineering Services	5,683	-	4,000	-	0
325 Credit/Debit Card Services*	4,413	-	3,500	5,000	5,000
330 Legal Services	186	500	500	1,000	500
340 Accounting & Auditing Services	5,411	6,500	8,271	5,600	(900)
350 Medical & Drug Testing Services*	-	200	200	200	0
360 Education & Training Services	700	700	500	700	0
370 Other Prof. & Tech. Services*	970	3,750	3,750	6,000	2,250
Total Prof. / Tech. Services	\$17,363	\$11,650	\$20,721	\$18,500	\$6,850
Special Dept. Materials & Supplies (M&S)					
464 Sewer Lines and Associated Parts	1,677	3,000	2,500	1,500	(1,500)
Total Special Dept. (M&S)	\$1,677	\$3,000	\$2,500	\$1,500	(1,500)
Other Charges					
510 Insurance & Surety Bonds	37,329	41,000	41,100	27,000	(14,000)
590 Renewal & Replacement	138,607	77,916	77,916	105,348	27,432
Total Other Charges	\$175,936	\$118,916	\$119,016	\$132,348	13,432
Capital Expenses					
720 Land/Buildings	-	350,000	180,000	-	(350,000)
730 Improvements other than Buildings	104	3,300	3,300	-	(3,300)
740 Capital Equipment Purchases	-	-	-	-	0
790 Other	-	-	500	-	0
Total Capital Expenses	\$104	\$353,300	\$183,800	\$0	(353,300)
Debt Service					
810 Principle on Bonds	-	60,507	60,507	90,870	30,363
820 Interest on Bonds	4,753	5,645	5,645	4,361	(1,284)
825 Lease Payments	-	2,500	2,500	6,900	4,400
Total Debt Service	\$4,753	\$68,652	\$2,500	\$102,131	33,479
Intergovernmental Charges					
918 Transfer to Pub Services-Shop	46,822	52,322	52,322	39,112	(13,210)
945 Sewer Treat. St. George	173,522	175,950	175,950	179,505	3,555
960 Transfer to Sewer Impact	-	-	-	-	0
965 Transfer to Sewer Impact St. George	-	-	-	-	0
976 Transfer to Fund Balance	-	-	-	-	0
Total Intergovernmental Charges	\$220,344	\$228,272	\$228,272	\$218,617	(9,655)
Total Expenditures	\$534,002	\$922,345	\$690,414	\$629,663	(292,682)
Net Resources	(\$28,511)	\$0	(\$14,764)	\$1,247	1,247
Ending Fund Balance	\$430,189	\$494,347	\$479,583	\$480,830	(13,517)
Reserved for Encumbrances	2,723	3,923	9,923	23,909	19,986
Ending Undesignated Fund Balance	\$430,189	\$494,347	\$479,583	\$480,830	(13,517)

ELECTRIC FUND (FUND 53)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Beginning Fund Balance	\$2,602,043	\$2,517,780	\$2,517,760	\$2,517,760	
Revenues					
3709 Turn on Fees	2,390	1,500	1,750	1,500	0
3710 Power Sales-Tax Exempt	270,465	-	275,000	270,000	270,000
3711 Power Sales-Taxable	2,951,910	3,250,011	2,997,776	3,202,882	(47,129)
3712 Generator Power Sales - Washington	-	-	-	-	0
3714 Service Charges	446,919	445,271	445,271	447,685	2,414
3715 Pole Use Fees	4,296	4,296	4,296	4,296	0
3716 Fees-Service & Materials	380,998	14,448	228,338	14,448	0
3722 Penalties	47,733	52,000	52,000	52,000	0
3723 Connection Fees	14,995	5,000	10,000	5,000	0
3724 Gain/Loss Sale of Assets	12,370	-	-	-	0
3725 Miscellaneous	2,554	5,000	200	5,000	0
3726 Collections/CheckNet	-	-	-	-	0
3727 UAMPS Reimbursement	-	-	-	-	0
3729 Electric Impact Fees	175,039	47,390	135,000	184,821	137,431
3731 Electric Impact Interest	984	500	750	500	0
3750 Capital Contributions - Subdivision	-	50,000	-	-	(50,000)
3782 Electric Fund Interest Earnings	692	-	-	-	0
3788 Lease Proceeds	-	-	-	-	0
3781 Appropriated Fund Balance	-	460,959	254,996	135,286	(325,673)
3848 Electric Impact Fee Reserve	-	-	-	-	0
Total Revenues	\$4,311,345	\$4,338,375	\$4,405,377	\$4,323,418	(12,957)
Expenditures					
Salaries, Wages & Benefits					
110 Salaries & Wages Perm-F/T	325,655	311,718	311,718	336,209	24,491
120 Salaries & Wages Temp P/T	7,801	15,026	15,026	9,650	(5,176)
125 Salaries & Wages Overtime	8,950	8,088	8,088	6,440	352
131 FICA & Medicare Taxes	25,523	25,199	25,199	26,988	1,767
132 Retirement Contributions	52,798	53,896	53,896	62,098	8,202
133 Medical Insurance Premiums	58,128	66,892	66,892	76,763	9,871
135 LT Disability	1,822	1,870	1,870	2,017	147
141 Workers Compensation	8,608	6,462	6,462	6,819	357
143 Term Life Insurance Premiums	2,394	1,035	1,035	1,000	(35)
Total Salaries, Wages & Benefits:	\$491,875	\$488,186	\$488,188	\$528,162	39,976
Materials & Supplies					
210 Books, Subc. & Memberships	270	270	-	100	(170)
220 Public Notices	-	300	300	300	0
230 Travel	5,484	15,000	10,000	11,370	(3,630)
240 Office Supplies	237	225	225	250	25
246 Uniforms	2,012	2,590	2,590	2,580	0
249 Safety & Equipment Testing	2,388	8,000	5,000	4,000	(2,000)
250 Operating Supplies	5,959	7,500	7,500	7,500	0
251 Fuel	7,102	8,329	8,329	7,000	(1,328)
252 Supplies & Meters	4,715	5,000	5,000	5,500	500
253 Veh. & Equip. Repairs/Maint	9,382	10,000	15,000	10,000	0
254 New Subdivisions Expense	(5,411)	50,000	50,000	-	(50,000)
280 Bldg & Grounds Maint.	2,716	1,580	1,500	1,920	360
270 Utilities - Generator Building	566	2,813	2,000	7,563	4,950
271 Utilities - Streetscape	5,540	-	4,000	-	0
280 Telephone	-	-	-	-	0
281 Pager/Cell Phones	3,518	3,128	4,000	3,600	474
Total Materials & Supplies:	\$44,466	\$112,513	\$115,444	\$61,893	(50,820)
Professional /Tech. Services					
320 Engineering Services	960	28,500	28,500	43,000	14,500
325 Credit/Debit Card Services*	20,137	-	9,000	11,000	11,000
330 Legal Services	511	5,000	5,000	3,000	(2,000)
340 Accounting & Auditing Services	5,975	6,500	8,271	7,000	500
350 Medical & Drug Testing Services*	20	300	300	300	0
380 Education & Training	711	2,200	1,500	2,200	0
370 Other Prof. & Tech. Services	4,688	10,000	10,000	7,450	(2,550)
Total Prof. & Tech. Services	\$33,000	\$52,500	\$62,571	\$73,950	21,450
Special Dept. Materials & Supplies (M&S)					
466 Power Lines/Poles and Associated Parts	351,095	50,000	50,000	60,000	10,000
469 SCADA	-	15,000	10,000	15,000	0
Total Special Dept. Materials & Supplies:	\$351,095	\$65,000	\$60,000	\$75,000	10,000
Other Charges					
510 Insurance & Surety Bonds	37,430	41,000	41,100	33,750	(7,250)
590 Renewal & Replacement/Dep.	442,051	453,455	453,455	500,000	46,545
Total Other Charges	\$479,481	\$494,455	\$494,555	\$533,750	39,295
Generators					
610 Generator Fuel	63,943	275,000	275,000	150,000	(125,000)
630 Misc. Expenses for Generators	8,939	30,000	25,000	15,000	(15,000)
Total Other Charges	\$72,882	\$305,000	\$300,000	\$165,000	(140,000)
Capital Expenses					
720 Land/Buildings	-	-	-	-	0
730 Improvements other than Buildings	-	125,000	125,000	-	(125,000)
740 Capital Equipment	-	-	25,600	275,000	275,000
750 Land Easements & Right of Ways	-	-	300	-	0
753 New Development Infrastructure Upsize	-	-	5,000	-	0
760 Other	-	-	35,000	-	0
Total Capital Expenses:	\$0	\$125,000	\$160,600	\$275,000	150,000
Debt Service					
810 Principal on Bonds	-	242,000	242,000	272,692	30,692
820 Interest on Bonds	163,221	182,880	182,880	174,112	(8,768)
825 Lease Payments	2,500	25,601	25,601	28,001	2,400
830 Fiscal Agent Fees on Bond	2,750	6,500	6,500	6,500	0
Total Debt. Services:	\$168,471	\$456,981	\$456,981	\$481,305	24,324
Intergovernmental Charges					
918 Transfer to Public Services Shop	47,488	52,238	52,238	45,689	(6,549)
930 Franchise Fee to General Fund	209,502	209,502	209,502	235,882	26,380
950 Power Purchase-UAMPS	1,426,004	2,125,000	2,125,000	2,000,000	(125,000)
951 Power Ownership Costs-UAMPS	863,746	-	-	-	0
952 Line Item Expense-UAMPS	126,443	(150,000)	(150,000)	(150,000)	0
954 IPP Cost Prepayment	-	-	-	-	0
976 Retained Earnings	-	-	-	-	0
Total Intergovernmental Charges:	\$2,673,183	\$2,238,740	\$2,238,740	\$2,131,571	(105,169)
Total Expenditures	\$4,314,253	\$4,338,375	\$4,405,377	\$4,325,431	(10,944)
Net Resources	(\$2,908)	\$0	\$0	(\$2,013)	(2,013)
Ending Fund Balance	\$2,599,135	\$2,517,780	\$2,517,780	\$2,515,767	(2,013)
Reserved For Encumbrances	\$176,023	\$223,913	\$359,663	\$544,984	321,071
Ending Undesignated Fund Bal.	\$2,599,135	\$2,517,760	\$2,517,760	\$2,515,767	(2,013)

STORM WATER FUND (FUND 54)

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Budget 2014-2015	Variance
Beg. Retained Unrestricted Earnings	\$30,810	\$554,861	\$554,861	\$469,822	
REVENUE					
3714 Storm Water Surcharge Fees	362,839	353,357	353,357	365,000	11,643
3720 Storm Water Fees	-	250	-	250	0
3721 Interest Earnings	1,707	250	-	250	0
3722 Penalties	2,557	3,000	3,000	3,000	0
3724 Gain/Loss Disposal of Assets	-	-	-	-	0
3725 Miscellaneous	59	-	153,750	200,000	200,000
3729 Storm Water Impact Fees	49,710	21,775	31,140	42,462	20,687
3731 Storm Water Impact Fee Interest	210	250	250	250	0
3750 Capital Contributions - Subdivision	-	-	-	-	0
3751 Capital Contributions	-	-	-	-	0
3790 Storm Water Impact Fee Fund Balance	-	-	-	-	0
3781 Appropriated Retained Earnings	-	99,015	99,015	133,982	34,967
Total Resources	\$417,082	\$477,897	\$640,512	\$745,194	267,297
	5/20/2014 9:23				
Expenditures					
Salaries, Wages & Benefits					
110 Salaries & Wages Perm-F/T	65,577	68,279	68,279	84,943	16,664
120 Salaries & Wages Temp P/T	1,560	3,754	3,754	3,940	186
125 Salaries & Wages Overtime	957	1,591	1,591	2,033	442
131 FICA & Medicare Taxes	5,185	5,561	5,561	6,955	1,394
132 Retirement Contributions	10,528	11,805	11,805	15,689	3,884
133 Medical Insurance Premiums	14,302	19,450	19,450	24,816	5,366
135 LT Disability	377	410	410	510	100
141 Workers Compensation	2,035	1,355	1,355	1,700	345
143 Term Life Insurance Premiums	712	304	304	332	28
Total Salaries, Wages, & Benfits	\$101,233	\$112,509	\$112,509	\$140,917	28,408
Materials & Supplies					
210 Books, Subscr & Memberships	500	-	-	-	0
220 Public Notices	-	-	-	-	0
230 Travel	-	-	-	300	300
240 Office Supplies & Postage	148	-	500	300	300
246 Uniforms	-	-	-	-	0
250 Operating Supplies	2,887	6,000	9,000	6,000	0
251 Fuel	6,126	4,000	4,000	3,550	(450)
253 Veh. & Equipment Repairs/Maint.	1,370	4,000	4,000	2,000	(2,000)
260 Bldg. & Grounds Supplies/Maint.	-	1,200	1,000	2,000	800
Total Materials & Supplies	\$11,031	\$15,200	\$18,500	\$14,150	(1,050)
Professional/Technical Services					
320 Engineering Services	7,537	5,000	35,000	5,000	0
325 Credit/Debit Card Services	4,293	-	2,200	2,400	2,400
330 Legal Services	180	-	6,000	4,000	4,000
340 Accounting & Auditing Services	9,081	1,300	1,654	1,400	100
360 Education & Training Services	350	2,200	1,200	-	(2,200)
370 Other Prof. & Tech. Services	8,310	2,250	4,000	-	(2,250)
Total Prof/Tech Services	\$29,751	\$10,750	\$50,054	\$12,800	2,050
Special Dept. Materials & Supplies (M&S)					
411 Signs, Barricades & Safety	-	-	-	-	0
414 Roads M&S	-	-	-	-	0
415 Storm Drain Cleaning	1,101	5,000	5,000	5,000	0
464 Storm Water Culverts and Associated Parts	-	-	-	-	0
Total Special Dept. Materials & Supplies (M&S)	\$1,101	\$5,000	\$5,000	\$5,000	0
Other Charges					
510 Insurance & Surety Bonds	7,466	8,200	8,250	6,750	(1,450)
520 Bad Debt	-	-	-	-	0
590 Renewal & Replacement	82,753	77,915	77,915	80,000	2,085
Total Other Charges	\$90,219	\$86,115	\$86,165	\$86,750	635
Capital Expenses					
720 Land/Buildings	807	-	-	-	0
730 Improvements other than Buildings	6,627	75,000	75,000	153,767	78,767
740 Capital Equipment Purchases	3,968	-	-	-	0
770 Flood Control District Surcharge	24,420	36,612	36,612	37,188	576
790 Other	6,999	-	205,000	-	0
Total Capital Expenses	\$42,821	\$111,612	\$316,612	\$190,955	79,343
Debt Service					
810 Principal on Bonds	-	70,000	70,000	221,000	151,000
820 Interest on Bonds	30,196	41,901	41,901	48,648	6,747
825 Lease	1,655	-	-	2,400	2,400
830 Fiscal Agent Fees	2,500	6,000	6,000	6,000	0
831 Bond Issue Costs	16,250	-	-	-	0
Total Debt Service	\$50,601	\$117,901	\$117,901	\$278,048	160,147
Intergovernmental Charges					
918 Transfer to Public Service Shop	12,800	18,810	18,810	17,577	(1,233)
976 Transfer to Fund Balance	-	-	-	-	0
Total Intergovernmental Charges	\$12,800	\$18,810	\$18,810	\$17,577	(1,233)
Total Expenditures	\$339,557	\$477,897	\$725,551	\$746,197	268,300
Net Resources	\$77,525	\$0	(\$85,039)	(\$1,003)	(1,003)
Ending Fund Balance	\$108,335	\$554,861	\$469,822	\$468,819	(86,042)
Reserved for Encumbrances	\$49,920	\$71,945	\$103,335	\$146,047	74,102
Ending Undesignated Fund Balance	\$108,335	\$554,861	\$469,822	\$468,819	(86,042)

General Fund Capital Budget FY 2014-2015

Dept/Fund	Description	Amount
Land/Buildings 720		
Building		\$0
	Subtotal:	\$0
Public Services		\$0
	Subtotal:	\$0
Adm. Services		\$0
	Subtotal:	\$0
Parks & Trails		\$0
	Subtotal:	\$0
Improvements Other Than Buildings 730		
Public Safety		\$0
	Subtotal:	\$0
Public Services	Chip and Slurry Seal Projects	\$190,000
	Subtotal:	\$190,000
Parks & Trails		\$0
	Subtotal:	\$0
Capital Equipment 740		
Adm. Services		\$0
	Subtotal:	\$0
Fire	Heart Monitor	\$14,000
	Subtotal:	\$14,000
Building		\$0
	Subtotal:	\$0
Public Services	Dumpt Truck 25% (80,000)	\$20,000
	Subtotal:	\$20,000
Parks & Trails		\$0
	Subtotal:	\$0
Impact Fee Fund		
Public Safety		\$0
	Subtotal:	\$0
Public Services		\$0
	Subtotal:	\$0
Parks & Trails	Gubler Park Playground	\$80,000
	Subtotal:	\$80,000
	Grand Total:	\$304,000

Enterprise Funds Capital Budget FY 2014-2015

Dept/Fund	Description	Amount
Land/Buildings 720		
Water		\$0
	Subtotal	\$0
Sewer	New Sewer Building - Impact Fee Eligible	\$150,000
	Subtotal	\$150,000
Power		\$0
	Subtotal	\$0
Improvements Other Than Buildings 730		
Water		\$0
	Subtotal	\$0
Power		\$0
	Subtotal	\$0
Storm Water		\$0
	Subtotal	\$0
Capital Equipment 740		
Water	Truck Replacement F-150 (Dustin)	\$4,000
	Dump Truck 25% (80,000)	\$20,000
	Subtotal	\$24,000
Sewer	Dump Truck 25% (80,000)	20,000
	Subtotal	\$20,000
Storm Water	Storm Drain Master Plan SC Drive - Mark Walters	\$153,767
	Dump Truck 25% (80,000)	\$20,000
	Subtotal	\$20,000
Electric	Wirer Puller - Lease or Purchase	\$60,000
	F-350 New Truck (Gary)	\$31,000
	Utility Truck	\$180,000
	Truck Replacement F-150 (Jack)	\$4,000
	Subtotal	\$275,000
Special Projects 750's		
	Subtotal	\$0
	Grand Total:	\$489,000