

**Tremonton City Corporation  
Redevelopment Agency Meeting  
May 19, 2015  
Meeting to be held immediately following Tremonton City Council Meeting  
Scheduled at 7:00 p.m.  
102 South Tremont Street  
Tremonton, Utah**

**AGENDA**

1. Approval of agenda
2. Approval of minutes – April 7, 2015
3. Public Hearing:
  - a. To consider adopting the proposed Tentative Budget entitled “The Redevelopment Agency of Tremonton City Annual Implementation Budget 2015-2016 for RDA District #2 Fund – Downtown; Tremonton West Liberty Foods EDA 172; and Tremonton Freeway and Garland CEM (RDA #3) 197, for the period commencing July 1, 2015 and ending June 30, 2016.
4. New Business:
  - a. Discussion and consideration of adopting Resolution No. RDA No. 15-02 adopting the proposed Tentative Budget entitled "The Redevelopment Agency of Tremonton City Annual Implementation Budget 2015-2016 for RDA District #2 Fund – Downtown; Tremonton West Liberty Foods EDA 172; and Tremonton Freeway and Garland CEM (RDA #3) 197” for the fiscal year commencing July 1, 2015 and ending June 30, 2016
  - b. 2014 Tax Increment and Distribution – Shawn Warnke, Executive Director
    - 1) Freeway Interchange Project Area
    - 2) West Liberty Foods Economic Development Area
  - c. 2014 Annual Agency Reports – Shawn Warnke, Executive Director
    - 1) Freeway Interchange Project Area
    - 2) West Liberty Foods Economic Development Area
    - 3) Tremont Center Community Development Project Area
5. Calendar Items
  - a. Taxing Entity Committee Meeting scheduled for June 18, 2015 at 3:30 p.m. at the Tremonton City Offices
6. Adjournment

*Persons with disabilities needing special assistance to  
participate in this meeting should contact  
Darlene Hess no later than 48 hours prior to the meeting.*

*Anchor location for Electronic Meeting by Telephone Device. With the adoption of Ordinance No. 13-04, the Board may participate per Electronic Meeting Rules. Those eligible to request participation by electronic means should contact Darlene Hess, City Recorder no later than 48 hours prior to the meeting to make arrangements.*

**Notice was posted May 15, 2015, a date not less than 24 hours prior to the date and time of the meeting and remained so posted until after said meeting. A copy of the agenda was delivered to the Leader (Newspaper) on May 15, 2015.**

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Darlene S. Hess, Executive Secretary

## **Draft Minutes**

### **TREMONTON CITY CORPORATION REDEVELOPMENT AGENCY April 7, 2015**

#### Board Members Present:

Roger Fridal, Chairman  
Diana Doutre, Board Member  
Lyle Holmgren, Board Member  
Jeff Reese, Board Member – via electronic device  
Bret Rohde, Board Member  
Byron Wood, Board Member  
Shawn Warnke, Executive Director  
Darlene Hess, Executive Secretary

Chairman Fridal called the Tremonton Redevelopment Agency Meeting to order at 9:01 p.m. The meeting was held in the City Council Meeting Room at 102 South Tremont Street, Tremonton, Utah. Those in attendance were Chairman Fridal, Board Members Doutre, Holmgren, Reese, Rohde, and Wood, Executive Director Warnke, and Executive Secretary Hess.

The agenda items were discussed out of order with item 3 being discussed first.

#### 1. Approval of agenda:

**Motion by Board Member Wood to approve the April 7, 2015 agenda and the February 17, 2015 minutes.** Motion seconded simultaneously by Board Members Holmgren and Reese. Vote: Board Member Doutre - aye, Board Member Holmgren - aye, Board Member Reese - aye, Board Member Rohde - aye, and Board Member Wood - aye. Motion approved.

#### 2. Approval of minutes – February 17, 2015

The minutes were approved above with agenda.

#### 3. New Business:

- a. Discussion and consideration of adopting Resolution No. RDA 15-02 adopting interlocal agreements between Tremonton City Redevelopment Agency and the following taxing entities: Box Elder County Mosquito Abatement District; Box Elder County School District; Tremonton City; Bear River Water Conservancy District; and Box Elder County, authorizing the Tremonton City Redevelopment Agency to receive tax increment from the Tremont Center Community Development Project Area Plan

## **Draft Minutes**

Manager Warnke stated that Resolution No. RDA 15-02 is to adopt the interlocal agreements between Tremonton City Redevelopment Agency (RDA) and the other taxing entities authorizing the Tremonton City RDA to receive tax increment from the Tremont Center Community Development Project Area Plan. If adopted, notices will be sent out regarding the interlocal agreements. Manager Warnke expressed appreciation to the other taxing entities for their willingness to participate and allow Tremonton City RDA to address infrastructure needs downtown.

**Motion by Board Member Holmgren to adopt Resolution No. RDA 15-02.** Motion seconded by Board Member Rohde. Roll Call Vote: Board Member Doutre - aye, Board Member Holmgren - aye, Board Member Reese - aye, Board Member Rohde - aye, and Board Member Wood - aye. Motion approved.

#### 4. Adjournment

**Motion by Board Member Doutre to adjourn the meeting.** Motion seconded by Board Member Wood. Vote: Board Member Doutre - aye, Board Member Holmgren - aye, Board Member Reese - aye, Board Member Rohde - aye, and Board Member Wood - aye. Motion approved.

The meeting adjourned at 9:07 p.m.

The undersigned duly acting and appointed Executive Secretary for Tremonton City Corporation Redevelopment Agency hereby certifies that the foregoing is a true and correct copy of the minutes for the RDA Meeting held on the above referenced date. Minutes were prepared by Cynthia Nelson.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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Darlene Hess, Executive Secretary

# ADMINISTRATIVE MEMORANDUM

**TO:** Mayor and City Council

**FROM:** Shawn Warnke, City Manager

**DATE:** May 19, 2015

**SUBJECT:** Tentative Budget FY 2016 - All Funds

## Preface

A public hearing on the Tentative Budget was held and the Tentative Budget was adopted on May 19, 2015. A public hearing has been noticed for June 16, 2015 meeting and thereafter the City Council and RDA Board may approve the Final Budget.

For your convenience I have underlined all text that has been added to this report since the last draft was presented to you on May 12, 2015.

## Overview

**Noteworthy Items All Funds.** There are several items that are included throughout all of the Funds of the draft Budget that the City Council should be aware of which include:

- Health Insurance Increase. The City received renewal rates for medical insurance of a 9% increase which equates to an increase of \$44,930 per year and dental renewal rates are 9% increase which equates to \$3,552 per year. City staff and GBS are exploring additional options (providers and or change in plan benefits) for the City to consider. Below is the bids that the City received for health insurance from different carriers:

Carrier	Plan	Monthly Premium	Annual Premium	Annual Increase	Percent of Increase
SelectHealth	CURRENT	\$43,734.40	\$524,812.80	—	—
	RENEWAL	\$47,859.00	\$574,308.00	\$49,495.20	9.43%
UnitedHealthcare	GOLD XM3 / F6 80% \$1,000	\$55,163.51	\$661,962.12	\$137,149.32	26.13%
Humana	GOLD UT PPO 14 Copay 80% \$1,000	\$56,962.33	\$683,547.96	\$158,735.16	30.25%
Arches	GOLD PLUS Preferred Care - Enhanced 80% \$1,000	\$50,996.14	\$611,953.68	\$87,140.88	16.60%
Regence BCBS	GOLD+ PVC 80% \$1,000	\$56,421.59	\$677,059.08	\$152,246.28	29.01%
	GOLD+ PFP 80% \$1,000	\$51,804.73	\$621,656.76	\$96,843.96	18.45%
PeHP	Advantage / Summit Option 4	\$48,625.36	\$583,504.32	\$58,691.52	11.18%

- General Liability Insurance. The City's current premium is for General Liability is \$47,691 with a \$2M Aggregate. The renewal option for the same limits of coverage is \$52,460. The increase is primarily due to a \$460,000 reserve (a 430% loss ratio) estimated by a claims adjuster for a claim that has not been completely settled. The second option is for \$5M aggregate with a premium amount of \$59,614; this premium amount is essentially a flat renewal for the City and doubles the City's limit; going from \$2M aggregate to \$5M aggregate is generally a 25% increase in premiums.
  - Cities comparable in size to Tremonton, that carry a \$5M limit, are the following:
    - Hyrum City
    - Manti City
    - Fairview City
    - Ivins City

- [East Carbon City](#)
  - [Panguitch City](#)
  - [Wellsville City](#)
  - [North Logan City](#)
  - [Ephraim City](#)
- Governmental entities have had claims pierce the governmental immunity limit:
  - [Santa Clara City](#)
  - [Hilldale City](#)
  - [Duchesne County](#)
  - [Summit County](#)
  - [Tooele City](#)
  - [Rich County](#)
- *Workers' Compensation.* City staff anticipates that there will be an increase for workers' compensation insurance renewals but the Trust has not supplied the quote for the upcoming fiscal year, but City staff has estimated a \$10,000 increase for this draft of the budget. The anticipated increase in premiums for workers' compensation is attributed to claims. Historically, the City has had low workers compensation claims; however the last few years the City has had some large claims. The City is currently implementing programs aimed at reducing worker related injuries. Below is a list of the City recent loss ratio for Workers' Compensation which for Fiscal Year 2016 is based off from the average loss ratio for 2014, 1013, and 2012.

## Utah Local Governments Trust

### 14260 Tremonton City -- WORKERS COMP

Year Information						
#	Year	Premium	Losses	# Claims	Avg Claim	Loss Ratio
1	2014	24,531	1,306	2	653	5 %
2	2013	29,569	37,831	7	5,404	128 %
3	2012	24,380	56,707	7	8,101	233 %
4	2011	18,347	3,288	5	658	18 %
6	2010	16,912	700	5	140	4 %
7	2009	36,430	1,221	2	611	3 %
8	2008	38,780	3,586	5	717	9 %
9	2007	30,458	3,695	10	370	12 %
10	2006	23,496	33,845	7	4,835	144 %
11	2005	19,197	17,744	5	3,549	92 %
12	2004	19,498	6,677	10	668	34 %

- *COLA & Merit.* A 2% cost of living adjustment (COLA) and 1% Merit has been inputted into the draft Budget. I have included these amounts for discussion purposes of the City Council. Please see the section below entitled *COLA and Merit Increases* for an additional explanation on this issue.
- *Selective Wage Adjustments.* Selective wage adjustments have been included into the draft Budget based upon City policy which includes: employees that are ending their probationary period and other employees.
- *Margin of Error.* The City uses a spreadsheet to calculate the salary and benefits associated with payroll. The spreadsheet includes an input whereby a "margin of error" can be built into the budget. This margin of error acts as a buffer against unknown issues that may arise. This year's budget includes a 2% margin of error for salary and 3% for benefits.

**COLA and Merit Increases.** As you know every few years the City performs a salary survey to compare the City's compensation plan with comparable entities. It has been the City objective to stay within the average of these comparable entities. During the salary survey process it is often found that the City needs to make significant adjustments to meet the City's aforementioned objective. During the years when the City does not perform a salary survey it is important for the City to keep pace with other cities and to give employees COLA and Merit increases.

The COLA's increases: 1) the minimums and maximums of the pay grade; 2) uniformly increases every employee's current wage along with increasing On-Call Pay, uniform allowances, and other misc. pay; and 3) is meant to off-set inflation. The COLA is important because it helps the City stay current with comparable entities for pay ranges and mitigates the City from falling behind in the market for starting pay (assist when recruiting employees). COLA adjustments are received by every employee regardless of performance.

A merit increase moves the employee wage within a pay range. Merit increases are granted to employees based upon performance and as such can vary from one employee to another employee. Merit increases are important because they give Department Heads a way to award employees that outperform other employees or generally provide exceptional effort/results.

Below is a table that records what the City has granted these past few years with COLA and Merit Increases.

Tremonton City's Recent COLA & Merit Increases						
	Fiscal Year 2009- 2010	Fiscal Year 2010- 2011	Fiscal Year 2011- 2012	Fiscal Year 2012- 2013	Fiscal Year 2013- 2014	Fiscal Year 2014- 2015
COLA	3%	0%	0%	1.25%	3%	2%
Merit Increases	2%	0%	0%	1.25%	1%	1%
Specific Position Adjustments Based upon Salary Survey Findings	0%	0%	Varied based upon salary survey findings	0%	Varied based upon salary survey findings	Varied based upon salary survey findings
Bonus Payout	0%	0%	1.75%	0%	0%	0%

The Human Resource Clerk emailed out and requested that other cities share what they are budgeting for pay increases or the upcoming fiscal year. Below are the entities that responded to Human Resource Clerk's request (which are not necessarily comparable cities that Tremonton City) but give an indication regarding what other cities are considering for COLA and Merit increases.

Entity	COLA Adjustments	Merit Adjustments	Total
Brian Head	0	7%	7%
Bountiful	2%	5%	7%
Delta	2%	0	2%
Draper	1.50%	1.50%	3%
Gunnison	1.50%	1.50%	2-3%
Heber City	1%	3%	4%
Ivins	2.25%	2.25%	4.5%
La Verkin City	2%	0.00%	2%
Midvale	0.00%	0.00%	0%
Morgan	3%	0.00%	3%
Pleasant Grove	1%	1%	2%
Smithfield	1.50%	1.50%	3%
South Jordan	1.50%	1.50%	3%
South Weber City	1.75%	1.75%	3.5%
West Point City	2%	2%	4%
St. George	0.00%	5%	5%
<b>Average</b>	<b>1%</b>	<b>2%</b>	

**Impact Fees.** As noted below City staff is estimating the issuance of 25 single-family detached building permits and 25 multi-family attached during Fiscal Year 2016 which has been the actual average of building permits

issued over the past few years. All revenue estimates associated with impact fees are derived from the 25 single-family detached building permits and 25 multi-family detached building permit projections.

An important element to be aware of is that in some cases the impact fee is being collected for reimbursement of existing facilities (police station, fire station, and fire ladder truck) that the City has already constructed or acquired. In these cases the revenue is not restricted and can be used for any purpose. However, in most cases such as the Parks, Recreation, and Trails (26-36-750 *Park Impact Fee*); Wastewater Treatment Plant (47-37-750 *Impact Fee WWTP- Tremonton*); Water (51-39-715 *Water Impact Fees*); Sewer Fund (54-39-725 *Sewer Collection Impact Fee*); and Storm Water (55-39-725) the impact fee is being collected for future facilities and as such is restricted revenue for the aforementioned purpose. During fiscal years when the City is not undertaking a future facilities project for which the impact fees are being collected a contra revenue amount (i.e. a negative amount in the line item entitled "impact fee reserve") is budgeted to reduce the revenue so that the budget does not mix capital revenue with operational revenue.

**10- General Fund.**

**Revenues.** Most of the revenues within the General Fund have remained flat from the last fiscal year. However, over the past few years *10-31-130 General Sales & Use Tax* and *10-31-161 Electrical Energy Tax* have been underestimated and this year it is proposed that the City budget these revenue sources based upon the actuals amounts that the City has been receiving in the recent past.

- *10-31-130 General Sales & Use Tax.* Sales taxes have been on the rise in the past few years. This revenue stream can vary from year to year based upon sales tax being collected both locally and throughout the state of Utah. That said the past few years the sales tax has been \$1,227,893 and \$1,309,786. The proposed 2016 budget anticipates receiving \$1,226,080 in sales tax.
- *10-31-161 Electrical Energy Tax.* The electrical energy tax rate is charged to customers of electric and natural gas to raise revenue for general governmental purposes. Tremonton City has set the utility tax rate at 6 percent of the customer's monthly charges. As Rocky Mountain Power receives authorization from the Public Service Commission to increase rates and as customers use more electricity the City receives more in tax. Based upon the previous year's actuals being higher than budget, it is proposed that the City budget closer to the actual amounts of revenue received in recent years.

Below is a table that records what the City has actually received these past few years for General Property Tax and Electrical Energy Tax along with proposed budgeted amount for Fiscal Year 2016.

Revenue Source	FY 12 Actuals	FY 13 Actuals	FY 14 Actuals	Current YTD Actuals	Budgeted FY 15
<i>10-31-130 General Sales &amp; Use Tax</i>	\$1,169,806	\$1,227,893	\$1,309,786	\$1,041,406 (as of March)	\$1,226,080
<i>10-31-161 Electrical Energy Tax</i>	\$544,426	\$600,691	\$657,124	\$551,719 (as of April)	\$625,000

**Building Permit Related Revenues.** City staff is estimating the issuance of 25 single-family detached building permits and 25 multi-family detached building permits during Fiscal Year 2016 which has been the actual average of building permits issued over the past few years. All revenue estimates associated with the issuance of building permits such as permit fees, impact fees, connection fees, etc. have been derived from the 25 single-family detached building permits and 25 multi-family detached building permit projection.

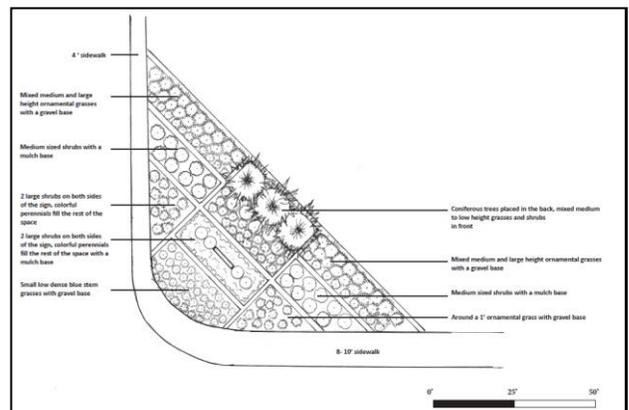
**Expenditures.** Mostly, the operating expenses in the General Fund requested by Department Heads have remained relatively flat for Fiscal Year 2016.

**Noteworthy Expenses Included in Draft Budget.** There are several expenses that the draft Budget proposes be funded in the General Fund that the City Council should be aware of, which include:

- *10-40-242 Web Page Update (Non-Departmental)*. The City continues to budget funds (\$6,000) to improve the City's website.
- *10-41-244 Community Relations (City Council)*. This is a new line item that appropriates a small amount for the City Council to further relationships with other entities. Specifically, expenses in this line item might include sending out Christmas cards and occasional gift basket (during the holiday season) to neighboring cities and taxing entities that have supported the City during past year. While monetarily the expense is not significant I wanted to bring this new item to your attention. Amount of this line item is \$750.
- *10-42-706 Equipment Greater than \$5,000 (Court)*. The City has had issues with the recording system used for public meetings and court sessions. The court submitted a grant to help off-set the costs of the equipment, although the budget is relying on any grant revenues. Based upon the outcome of the grant City staff would determine if it should move ahead with purchasing a new recording system.
- *10-48-100 Salaries (Professional) and 10-48-130 Benefits (Professional)*. I have been approached by an individual that is currently a teacher but has the ultimate career objective of being a City Manager. This individual has received a Master Degree in Public Administration from BYU and is trying to gain some work experience over their summer break to make the transition from teaching to local government. To this end this individual would like to work for Tremonton City during the summer for about 20 hours a week to build their resume. In my discussions I have not committed the City to provide a paid summer job; however, it seems appropriate to provide some compensation for the work given. This individual will work on a variety of administrative tasks during the summer. It is proposed that the City budget \$3,800 for salary and \$500 in benefits.
- *10-51-260 Building & Ground Maintenance (Civic Center)*. The Civic Center had an extensive remodeled in the early 1990's. This budget proposes doing some cosmetic improvements to refresh some of the Civic Center areas. Specifically the budget appropriates \$30,000 to completely replace the carpeting in the Civic Center with 24" squares. Additionally, with in the aforementioned amount there are funds to replace the aluminum fascia and soffit with stucco. Amount budgeted in this line item is \$32,500.
- *10-52-370 Professional and Technical (Planning & Zoning)*. You may recall that the City received a CIB grant for Main Street Planning. The City has been using these funds judicially to meet the objective of revitalizing Main Street. Some of the planning efforts in which CIB funds have been used include:
  - The City's portion of the SDAT expense. You may recall that the City's costs to facility the SDAT time was \$5,000 to cover such costs as airfare, accommodations, etc.
  - Expenses associated with the Tremont Center Community Development Area (CDA). You may recall that the RDA entered into an agreement with the Developer of Tremont Center to pay half the costs of the creation of the CDA, the City has used these funds to pay the remaining amount.
  - Engineering Expenses. The City has been engaged in planning efforts for Main Street that includes bike lanes, access management agreement with UDOT for Main Street, future transportation corridor application, etc. The City has been paying some of the costs for these projects from the CIB grant.

In December of 2014 the City received an extension of using the funds until January of 2016. It should be noted that there is \$7,000 of CIB funds remaining and requires a 1:1 match from the City.
- *10-54-360 Education (Police Department)*. Sargent Hunsaker is currently enrolled in school. According to City policy and based upon the City Council's approve Sargent Hunsaker may receive cost reimbursement up to \$2,000 for school expense if he meets criteria in the policy. It is recommended that City Council appropriate this expense. Amount included for this expense is \$2,000.

- **10-54-100 Salaries (Police Department).** Chief Nance is requesting/recommending that the City budget 8 additional hours for the Records Clerk to perform duties. The Records Clerk provides front office coverage and assists in editing police officer's reports.
- **10-54-720 Police Station Improvements (Police Department).** There are several improvements that need to be made to the Police Station. One of these improvements is associated with fixing the front porch/roof which is starting to separate from the rest of the structure. Additionally, it is budgeted that the City install a shower for police officer uses to wash themselves of fluid and other materials that they may be subjected or encounter while on shift. Amount budgeted is \$8,000.
- **10-56-312 Computer Software (Building Department).** It is proposed that the Building Department purchase a software system to create a database of building permit data. The software system would be a \$1,600 reoccurring expense.
- **10-60-562 Gateway Landscaping (Streets).** It is proposed that the City work with T & M Manufacturing regarding receiving either a landscape/sign easement or deed for property located at the corner of 1000 North and 1000 West. For many years the City has had an entryway sign for the City's industrial park located at this intersection. The City owned the property previous to selling it to T & M Manufacturing, but did not reserve a landscape easement prior to transferring ownership. It is proposed that the City approach T & M Manufacturing regarding granting the City an easement or receiving fee simple ownership of the property without costs for approximately 4,000 square feet. Thereafter the City the City could landscape the area with cobbles (left over from the City treatment plant when it had a trickling filter) and water-wise landscaping. Below you will note an example of the proposed landscaping design which would match what the hospital has done on the opposing corner and some of the landscaping that exists at MOM Brand's facility. It is worth noting that the Lions Club has been restoring the City's existing sign.



- *10-60-710 Public Works Parking Lot.* Tremonton City built and occupied the Public Works Facility on 1200 South in 1999. The City did not construct a parking lot with the original construction. The City has had a lot of activity at the site which includes: Public Works day-to-day operations, compost pick-up & green waste drop-off, conference room rentals, etc. It is proposed that the City pave the whole of the complex with the Public Works Facility and the Wastewater Treatment Facility Area and that the expense be divided between the different departments: Public Works Department - Street Dept. -\$30,000, Water Dept. - \$30,000 (51-70-710) and Wastewater Treatment - \$50,000 (52-72-710). The Street Department's proportionate share of the parking lot expense is being budgeted in the General Fund (10-60-710), but will receive revenue through a transfer of funds from the Fund 40- Capital Project to the General Fund. This transfer of funds from Fund 40 seems appropriate since this is a capital project that uses onetime revenue associated with the onetime expenditure of constructing a Parking Lot.
- *10-61-200 B & C Road.* The draft Budget includes \$250,000 for road projects which will be spent on the reconstruction of roads within the City. There is an additional \$165,000 budgeted in Fund 40- Capital Project (40-62-540 Street Capital Project) for the reconstruction of roads in Melody Park.

On April 7, 2015 the City Council approved the 2015 Street Reconstruction Projects and Cemetery Road Reconstruction to the most Qualified Low Bidder. Street reconstruction should commence sometime in July/August time frame.

- *10-61-201 Sidewalks.* The draft Budget includes \$15,000 for sidewalk construction and repair. Some of the sidewalks projects contemplated in the upcoming fiscal year include completing sidewalks on 1000 West in front of the golf course frontage and other gateway areas.
- *10-61-202 Curb & Gutter.* The draft Budget includes \$10,000 for curb and gutter projects. Some of the curb & gutter projects contemplated in the upcoming fiscal year include completing curb & gutter on 700 North by North Park Elementary and 1000 West in front of the golf course frontage.
- *10-68-708 Fencing (Golf Course).* The City has accomplished several projects that have had an noticeable impact on the City's gateway corridors such as the welcome mural, removing topped pine trees on east Main Street, etc. It is proposed that the City undertake additional projects to continue its effort to improve its gateway corridors. One specific project is improving the frontage of the golf course along 1000 West. Currently, this frontage lacks curb, gutter, and sidewalk. Moreover, the golf course is currently being screened from view by a chain-link fence with plastic inserts. Screen in the golf course from view hides one of the City's assets and rather than hiding this asset the City should highlight the asset by making a small invest to improve the frontage and visibility of the golf course. Below on the left side is a picture that shows the current golf course frontage and on the right side is a visualization of how the proposed improvements would improve the visual impact of the frontage. Amount budgeted is \$10,000.



- *10-72-360 Education.* The draft Budget continues the funding of an education benefit for the Parks and Recreation Director to attend Brigham Young University's Master of Public Administration. This education benefit is counted as part of Director Christensen's total compensation. Director Christensen has completed the second year of a three year program; as such this will be the last year for this expenditure.
- *10-73-465 Veterans Memorial (Community Events).* As you know the Parks Department has arranged for the restoration of several plaques for the Veteran's Memorial. The work of restoration will be carried forward in Fiscal Year 2016 with several more plaques being restored. Amount of this line item is \$4,800. It might be worth noting that through there is restricted revenue to be used for the Veterans Memorial which is attributed to previous donations. It is proposed that the City Council appropriate \$2,800, the remaining amount of fund balance attributed to the restricted account balance of Veteran's Memorial donations.
- *10-73-479 Tour of Utah.* As you know there are some expenses associated with the Tour of Utah bicycle race. The City received \$15,000 (to be used specifically for promotion) through a Tourism Tax Advisory Board Grant during FY 2015. It is proposed that the City budget \$10,000 for other City obligations. The City is also in the process of requesting sponsorships from companies, however, the City did not budget any amounts associated with anticipated donations.
- *10-89-200 UTOPIA Op Ex.* As you know UTOPIA is currently connecting previous and new customers without the \$2,750 connection fee. With the elimination of the \$2,750 connection fee UTOPIA has added approximately 30 new connections/reconnections to the UTOPIA network in the recent week. Additionally, there are approximately 298 businesses and residents currently connected to the network. It has been the practice that the City Council authorizes each payment to UTOPIA for operational shortfall expenses. The amount of \$72,000 was budgeted in 10-89-200.

**Noteworthy Items Not Funded.** There are several items that are **not** being funded in this Fund that the City Council should be aware of which include:

- *10-69-500 Cemetery Expansion.* In the next few years (3-4) the City needs to look towards budgeting money to open a new section for burial plots, which would cost approximately \$107,000 and provide an additional 1,024 cemetery plots.

**Fund Balance & Transfers.** The draft Budget includes appropriating Fund Balance in the General Fund and transferring amounts to the following Funds to cover operational shortfall:

- \$15,100 to Fund 21- Food Pantry
- \$136,570 to Fund 25- Recreation Fund
- \$22,000 to Fund 28- Fire Fund (which is the amount of the Transient Room Tax receipted into the General Fund)

**Debt Service Schedules- General Fund.** There remains one existing debt service payment in the General Fund which is as follows:

- *10-89-100 UTOPIA Debt Service.* Tremonton City pledge its Sales Tax as a repayment source associated with UTOPIA bonds which were used to construct a fiber network for member cities. For Fiscal Year 2016 the City will pay \$344,400 in debt service. It should be noted that the City debt service obligations continue to growth with UTOPIA at a rate of 2% each year until its maturity in 2040.

As you know the Tremonton City Redevelopment Agency and Tremonton City entered into a reimbursement agreement for a fiber optic project. Tremonton City receives \$75,605 from the Tremonton City RDA's Freeway Interchange Project Area. The Tremonton City Redevelopment Agency anticipates that it will no longer receive tax increment from the Freeway Interchange Project Area after the payment of the 2015 tax increment (which is received by the Agency in FY 2015- 2016). As such Tremonton City will be losing \$75,605 in revenue that is transferred into its General Fund from Fund 72 RDA District

#3/Industrial Park. The City will need to make up this revenue, as it is anticipated that Tremonton City will be paying its Sales Tax Pledges associated with building UTOPIA infrastructure for years to come.

The next infusion of taxable value into the City's General Fund will likely occur once the Tremonton City Redevelopment Agency's obligation to reimburse West Liberty Foods and Millard Refrigeration is complete which will occur when the RDA pays West Liberty Foods and Millard Refrigeration its last payment the spring of 2018 (which will be 2017 tax increment).

As such there appears to be two fiscal years (FY 2016- 2017 and FY 2017- 2018) in which Tremonton City's General Fund will be without the \$75,605. The City needs to be prepared to address the lost revenue associated with the lapsing Freeway Interchange Project Area and the Tremonton City RDA's inability to provide Tremonton City with \$75,605.

### **21- Special Revenue Fund- Food Pantry Fund.**

**Revenues & Expenses.** The draft Budget estimates revenues and expenses to require \$15,100 to be transferred in from the General Fund's reserves to bridge an operational shortfall in the Food Pantry Fund. Revenue line items *21-38-120 Private Donations* and *21-33-101 Reimbursement of Sales Tax*, which comprise the majority of revenue associated with the Food Pantry Fund, is directly dependent upon the generosity of the community. The revenue from Private Donations remained consistent in Fiscal Year 2015 and is projected to do the same for Fiscal Year 2016. Although revenue from Reimbursement of Sales Tax has been high in previous years during Fiscal Year 2015 this revenue slumped and is projected to do the same in Fiscal Year 2016. Without residents donating food the Food Pantry cannot submit to the State of Utah for sales tax reimbursement. Additionally, when food donations are down the Food Pantry has less food to distribute to those in need.

### **25- Special Revenue Fund- Recreation Fund.**

**Revenues & Expenses.** This is the start of the fourth year of this Fund and as such there is not much operational history to aid in the budgeting process. The draft Budget estimates revenues and expenses to require \$136,570 to be transferred in from the General Fund's reserves to bridge an operational shortfall in the Recreation Fund. It should be noted that generally the recreation participant fees are paying for the direct expense of programs. However, the participant fees are not covering the indirect costs such as salaries and benefits of administrative City staff, supplies, utilities etc. which is contained in the *25-40 Non-Department Expense* of this Fund's budget which total \$126,900

**Noteworthy Expenses Funded.** One proposed expense in this Fund that the City Council should be aware of include:

- *The Recreation Coordinator Intern.* You may have noticed in the recent past that the Recreation Department has done a terrific job at trying to facilitate events. To this end the Recreation Department has developed two softball tournaments, is coordinating the hosting of the Tour of Utah, and supporting other events. To continue to maintain and add new programs/events the Recreation Department is looking to add a Summer Intern. Typically, Summer Interns are full of energy and eager to create highlights and build references for their developing resume. As such Summer Interns can make a significant contribution in a short period of time for little costs.

### **26- Special Revenue Fund- Parks.**

**Revenues.** This Fund is used to account for park related impact fees and to fund other park related projects that add capacity to the City's park and trail system. The draft Budget estimates \$26,600 (which is actually less revenue than what the 25 single-family detached and 25 single-family) of impact fees will be collected.

**Noteworthy Expenses Funded.** One proposed expense in this Fund that the City Council should be aware of include:

- *26-62-705 Land Acquisition (RTP Grant)*. The draft Budget anticipates receiving a grant award from an application submitted to the State of Utah Recreation Trails Program. The Bear River Association of Government and City staff have been working on putting a grant together for the acquisition and construction of the trailhead. If the grant is approved as submitted the grant would pay up to \$100,000 for the land acquisition, development of the parking lot, storm drain, hardscape, pedestrian amenities, etc. The grant would not pay for such items as landscaping or playground equipment.

The grant requires a 1:1 match and the City's match is proposed to be met from the fund balance of Fund 26- Special Revenue Parks which currently has \$136,000 reserved especially for these types of park projects. As you know according to state law the City needs to spend impact fee dollars within a certain time period. Receiving this grant will help the City stretch the City's construction dollars further. If the City receives the grant it will have 2 years to complete the project and spend the funds.

Below is picture of the trailhead and parking lot. These plans/images were prepared by David Evans, USU professor and presented to the City Council sometime ago. It is my understanding that the trailhead will be a developed park like setting to appropriately match a developed neighborhood. The trail and land below will be primarily undeveloped and the improvements including the trail/path will be primitive.



**Impact Fees.** As part of the budgeting process the City Council should be monitoring the proposed projects contained in the City adopted Impact Fee Facilities Plan. The following excerpt is from page 17 of the Parks, Trails, and Recreation Impact Fee Analysis prepared by Zions Bank Public Finance and adopted by Ordinance 14-02

Figure 11 shows the annual recreation facility improvements that will need to be purchased by the City through 2022 to maintain the existing LOS for purchased recreation facility improvements. The cost for the recreation facility improvements that will need to be purchased over the next ten years to maintain the existing level of service (for purchased improvements) is \$174,464.

FIGURE 11: ADDITIONAL RECREATION FACILITY IMPROVEMENTS REQUIRED TO MAINTAIN ESTABLISHED LOS AS A RESULT OF ANTICIPATED DEVELOPMENT ACTIVITY

Year	Population	% Increase	Improvements Needed to Maintain Improvement LOS	LOS
2012	7,946			115.03
<b>2013</b>	<b>8,068</b>	<b>1.54%</b>		<b>115.03</b>
2014	8,218	1.85%	17,196.46	115.03
2015	8,367	1.82%	17,196.46	115.03
2016	8,517	1.79%	17,196.46	115.03
2017	8,666	1.76%	17,196.46	115.03
2018	8,816	1.73%	17,196.46	115.03
2019	8,965	1.70%	17,196.46	115.03
2020	9,142	1.97%	20,359.69	115.03
2021	9,385	2.66%	27,962.94	115.03
2022	9,628	2.59%	27,962.94	115.03
<b>Total</b>			<b>\$ 179,464.34</b>	

Figure 7 shows the annual park acreage that will need to be purchased by the City through 2022 to maintain the established level of purchased park land service through 2022.

FIGURE 7: ADDITIONAL ACREAGE REQUIRED TO MEET DEMANDS PLACED ON EXISTING PARK LANDS BY NEW DEVELOPMENT ACTIVITY

Year	Population*	% Increase	Acres Required to Maintain LOS	LOS
2010	7,647		-	
2011	7,797	1.96%	-	
2012	7,946	1.92%	-	4.08
<b>2013</b>	<b>8,068</b>	<b>1.54%</b>	-	<b>4.08</b>
2014	8,218	1.85%	0.59	4.08
2015	8,367	1.82%	0.61	4.08
2016	8,517	1.79%	0.61	4.08
2017	8,666	1.76%	0.61	4.08
2018	8,816	1.73%	0.61	4.08
2019	8,965	1.70%	0.61	4.08
2020	9,142	1.97%	0.72	4.08
2021	9,385	2.66%	0.99	4.08
2022	9,628	2.59%	0.99	4.08
<b>Total</b>			<b>6.34</b>	

The City also provides a trails level of service. For trails the level of service is defined by the existing length of linear miles of trails in Tremonton. The City has 3,211 linear feet of trails, divided by the current population provides a trails linear mile level of service (.08). If no future trail miles are added the level of service will drop significantly in the next ten years, and continue to do so through build-out. The level of service (LOS) in 2022 with no additional miles would equal .06 and at 2070 would equate to a LOS of .021

The additional linear miles needed to maintain the level of service over the next ten years is detailed in Figure 8 below.

FIGURE 8: ADDITIONAL LINEAR MILES REQUIRED TO MEET DEMANDS PLACED ON EXISTING TRAILS BY NEW DEVELOPMENT ACTIVITY

Year	Population	% Increase	Linear Miles Required to Maintain LOS	LOS
2012	7,946			
2013	8,068	1.54%	-	0.08
2014	8,218	1.85%	0.02	0.08
2015	8,367	1.82%	0.01	0.08
2016	8,517	1.79%	0.01	0.08
2017	8,666	1.76%	0.01	0.08
2018	8,816	1.73%	0.01	0.08
2019	8,965	1.70%	0.01	0.08
2020	9,142	1.97%	0.01	0.08
2021	9,385	2.66%	0.02	0.08
2022	9,628	2.59%	0.02	0.08
Total			0.12	

**Noteworthy Expense Not Funded.** One expense that is proposed not to be funded in this Fund that the City Council should be aware of include:

### **28- Special Revenue Fund- Fire Department.**

**Revenues.** The draft Budget estimates revenues associated with providing ambulance services to increase; however, there are two contra revenue line items that are also anticipated to increase, namely bad debt (fees for services that the City cannot collect) and ambulance write-off (amount the City writes off as a result of accepting Medicare and Medicaid). The contra revenue line items reduce this Fund's revenue. The draft Budget adds an additional contra revenue account for Ambulance Standby Bad Debt. This line will allow the City to track ambulance standby fees donated for community events.

It should be noted that the budget proposes transferring \$22,000 in General Fund revenue associated with the Transient Room Tax. The draft Budget estimates revenues and expenses to require \$77,200 to be appropriated from reserves to bridge an operational shortfall in the Fire Dept. Fund.

**Noteworthy Expense Not Funded.** There are several expenses that are not being funded in this Fund that the City Council should be aware of which include:

- *28-40-541 Fire Truck.* The Fire Chief budgeted for a fire truck replacement which is currently estimated to cost \$550,000. The fire truck is not due to be replaced until 2017. The City Manager's recommended budget does not include this expense.

- *28-40-543 Crash Truck.* The Fire Chief budgeted for a squad replacement. The City Manager's recommended budget does not include this expense.

**Debt Service Schedules- Fire Department Fund.** There remain two existing equipment lease-purchase payments in the Fire Department Fund which are as follows:

- *28-40-803 Aerial Platform Truck Lease & 28-40-851 Int Aerial Platform Truck Lease (Debt Payment on Ladder Truck).* The lease-purchase payments on the ladder truck started February of 2008 and scheduled to continue until February of 2017. On average during the term of the lease the City paid approximately \$89,500 per year.
- *28-40-802 Ambulance Lease & 28-40-851 Interest on Ambulance Lease (Debt Payment on Ambulance).* The lease-purchase payments on the ambulance started January of 2013 and scheduled to continue until December 2016. On average during the term of the lease the City paid approximately \$30,000 per year.

## **40- Capital Projects Fund.**

**Revenues.** The revenues associated with the Capital Projects Fund are realized from transfers from the General Fund. There remains approximately \$745,370 in fund balance and \$306,900 that is being proposed for appropriation.

**Noteworthy Expenses Funded.** One proposed expense that the draft Budget proposes to be funded in this Fund that the City Council should be aware of include:

- *40-66-550 Seniors Capital Project Fund & 40-74-550 Food Pantry Capital Project Funds (Transfer Switch).* As you know the City installed a transfer switch at the Civic Center to allow the City to connect a generator at this facility. It is proposed that in this Fiscal Year that the City does this for Senior Center, Food Pantry, and Public Works facility. The Senior Center and Public Works Facility serves as alternate Emergency Operations Centers. The Food Pantry has food within freezers and refrigerators that could spoil during long power outages. The transfer switch for the Public Works Facility is budgeted across all the City utilities and in the City's General Fund; as such the Public Works Facility transfer switch is budgeted in multiple line items.
- *40-69-550 Cemetery Capital Project Fund.* It has been years since the City has addressed the roads at the Cemetery. It is proposed that the Cemetery Roads be reconstruct and resurface with 3-inch of asphalt. Thereafter it is recommended that the City seal these reconstructed Cemetery roads in the next fiscal year (FY 2017). This top seal will preserve the roads by mitigating the affects of the overspray associated with irrigating the Cemetery from deteriorating the roads. It is anticipated that the top seal will cost approximately \$4,500. Increase this line item by \$32,000.
- *40-60-540 Streets Capital Projects.* The infrastructure in Melody Park Subdivision is starting to fail. Each winter for the past 6 years the Melody Park Subdivision has experienced 3 to 4 Waterline Main breaks. Moreover the street surface has not been done in over 30-years. The cost of the street reconstruction is \$165,000. This budget proposes that the City replace the water mains and those sewer laterals to the property line. The Water Fund is budgeting \$125,000 in *51-70-510 Water Capital Improvements* for 3,000 feet of new 8-inch Water Main and 10 fire hydrants. The Sewer Collection Fund is budgeting \$32,000 for 53 service connections to the sewer main in *54-71-750 Sewer Construction*.
- *40-90-100 Transfer to General Fund.* Sometime projects can be budgeted in either the capital project fund or other funds. For various reasons the following projects are budgeted in the General Fund; however, these revenue to fund these projects will be budgeted from a transfer to from Fund 40 to the General Fund. The funding of these projects from Fund 40 seems appropriate because they are all capital projects that are onetime expense funded by onetime revenue. The following capital projects will be funded with a transfer to the General Fund:

- \$8,000 for *10-54-720 Building Grounds & Maintenance (Police Station Improvements)* For an explanation of this project please see the narrative in the General Fund section of this Memo.
- \$30,000 for *10-60-710 Public Works Parking Lot.* For an explanation of this project please see the narrative in the General Fund section of this Memo.
- \$32,000 for *10-51-260 Building & Ground Maintenance (Civic Center Refresh).* For an explanation of this project please see the narrative in the General Fund section of this Memo. .
- \$10,000 for *10-68-708 Fencing (Golf Course).* For an explanation of this project please see the narrative in the General Fund section of this Memo.
- \$4,000 for *10-60-562 Landscaping Gateways (Streets).* For an explanation of this project please see the narrative in the General Fund section of this Memo.

**Budget Forward Projects.** Below is a project that was funded in Fiscal Year 2014 Budget but is not anticipated to be completed by June 30, 2014. The residual amount needed to complete this project has been inputted into the draft Budget.

- None.

#### **41- Vehicles Equipment Capital Projects Fund.**

**Revenues.** The revenues associated with the Vehicle Equipment Capital Projects Fund are realized from past transfers from the General Fund. There remains approximately \$706,610 in fund balance and \$198,000 is being proposed for appropriation.

**Noteworthy Expenses Funded.** It is proposed that the following vehicles be acquired this coming fiscal year:

- Building Department Truck. The purchase of a new vehicle will replace the Building Official's 2007 Truck with a 100,000 miles be replaced and transferred to the Fire Department for use as a squad vehicle.
- Meals-On-Wheels Vehicles. The City is pursuing the acquisition of 3 meals on wheels vehicles and an administration vehicle through Congestion Mitigation Air Quality (CMAQ) funds. If awarded to the City will purchase fuel efficient vehicles/lower polluting vehicles. Though the City has been trying for several years to receive this funding it is recommended that the City pursue this funding again prior to purchasing the vehicles with City funds, if CMAQ funding is not available then the City could decide if it would like to move forward with purchasing new vehicles for the meals on wheels program. It is proposed that the following vehicles be replaced:
  - Replaces a 2002 passenger vehicle with 120,000 miles, vehicle will be surplus
  - Replaces a 2002 passenger vehicle with 113,000 miles, vehicle will be surplus
  - Replaces a 2005 passenger vehicle (which was a police car) with 94,000 miles, vehicle will be surplus
- Police Vehicle. The purchase of a new vehicle will replace the Police Chief's vehicle which is a 2008 Truck T39; truck will be transferred to the Parks Department (Parks & Recreation Director). Additionally, the investigation vehicle T36 will be replaced and kept in fleet and used for travel to training and a spare.

**Noteworthy Expenses Not Funded.** It is proposed that the following vehicles are **not** acquired in the Fiscal Year 2016 budget:

- None

**Upcoming Expenses.** Below is a schedule of estimated vehicle replacement for the next 3 fiscal years for all Funds, not just Fund 41 Vehicle Equipment Capital Projects Fund.

### Fleet Purchase Schedule

	FY 2016	FY 2017	FY 2018
<b>Fund 41- Vehicle/Equip Cap Project</b>			
Building Dept. Truck	\$ 30,000		
Police Vehicle- T36	\$ 30,000		
<del>Parks Dept. Truck</del>			
Meal-on-Wheels Vehicle	\$ 30,000		
Meal-on-Wheels Vehicle	\$ 30,000		
Meal-on-Wheels Vehicle	\$ 30,000		
Police Vehicle- T39	\$ 30,000		
Police Vehicle- T42		\$ 30,000	
Police Vehicle- T44		\$ 30,000	
Police Vehicle- T43			\$ 30,000
Police Vehicle- T45			\$ 30,000
Police Vehicle- T48			\$ 30,000
Street Sweeper			\$ 250,000
Street Department Truck- 308		\$ 30,000	
<b>TOTAL</b>	<b>\$ 180,000</b>	<b>\$ 90,000</b>	<b>\$ 340,000</b>

**Fund 28 Fire Dept.**

	FY 2016	FY 2017	FY 2018
Ambulance		\$140,000	
Fire Truck			\$600,000
<b>TOTALS</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$600,000</b>

**Fund 51- Water**

	FY 2016	FY 2017	FY 2018
Vactor Truck	\$ 87,500		
Water Service Truck- 339		\$ 30,000	
Water Department Dump Truck			\$ 160,000
<b>TOTAL</b>	<b>\$ 87,500</b>	<b>\$ 30,000</b>	<b>\$ 160,000</b>

**Fund 54- Sewer**

	FY 2016	FY 2017	FY 2018
Vactor Truck	\$175,000		
<b>TOTAL</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>

**Fund 55- Storm**

	FY 2016	FY 2017	FY 2018
Vactor Truck	\$ 87,500		
<b>TOTAL</b>	<b>\$ 87,500</b>	<b>\$0</b>	<b>\$0</b>

## **47- Capital Projects Fund- WWTP.**

**Revenues.** This Fund is used to account for Wastewater Treatment Plant Impact Fees and to fund treatment plant improvements that add capacity to the plant. This year this Fund estimates to appropriate \$508,000 in revenue (which is essentially draws down the fund balance in Fund 52).

**Noteworthy Expenses Funded.** There are several expenses that the draft Budget proposes be funded in this Fund that the City Council should be aware of which include:

- *47-72-706 Bio-Solid Handling Project.* This budget includes increasing the Wastewater Treatment Plant's solid handling capacity. Currently the Wastewater Treatment Plant Operator is required to shut off the air to the existing digesters so that the solids can be decanted. The proposed solid handling project would consist of a new thickening unit which will allow the Wastewater Treatment Plant to use the thinner sludge without decanting the digesters. In addition to a new thickening unit a conveyor system will be evaluated. The intent of the new conveyance system will be to place the dewatered bio-solids somewhere where it can be hauled to the compost site after a weekend. In addition to adding solid handling capabilities the new system will eliminate odor problems that occurs after the bio-solids have been decanted and the air is turned back on in the digesters.

**Noteworthy Expenses Not Funded.** There are several expenses that are **not** being funded in this Fund that the City Council should be aware of which include:

- *52-72-525 Treatment Capacity (Additional Biological Capacity).* The existing Wastewater Treatment Plant is reaching the design biological capacity. Several industries have increased the biological loading at the plant prior to the hydraulic capacity. In addition the new ammonia limit has reduced the oxygen capacity of the treatment facility. The biological increase will address the additional oxygen required for nitrification. The City is working on a capital facility plan, impact fee facilities plan, and impact fee analysis. These studies will provide the City with a cost estimate of this project, the capacity that this project will provide, along with some financial information as to how this additional capacity will be paid for. It is proposed that the City Council wait to consider budgeting for this project until after the study is complete and this information is provided and wastewater treatment rates have increased.

**Budget Forward Projects.** Below is a project that was funded in Fiscal Year 2015 Budget but may or may not be completed by June 30, 2015. The residual amount needed to complete this project has not been, but may have to be inputted into the draft Budget if it appears that the project will not be completed in FY 2015.

- *47-72-512 Facilities/Impact Study.* The City is in the midst of updating the Wastewater Treatment Plant Impact Fee by preparing an updated Impact Fee Facilities Plan and Impact Fee Analysis.

**Impact Fees.** As part of the budgeting process the City Council should be monitoring the proposed projects contained in the City adopted Impact Fee Facilities Plan. The following excerpt is from page 57 of the Draft Wastewater Treatment Plant 2015 Capital Facilities Plan & Impact Fee Facilities Plan prepared by Aqua Engineering which is yet to be adopted.

## TREMONTON WWTP EXPANION SUMMARY

Item	Planning (Year)	Installation (Year)	Flow Capacity	Additional ERU's	Total ERU's	Total Cost	% for New ERUs	% Eligible for Impact Fees
Dewatering Screw Press & Conveyor	2015	2015	1.9 MGD	1,143	5,429	\$ 578,292.00	100%	100%
Anaerobic/Anoxic Basins						\$ 1,012,440.00	21%	0%*
Aeration Basin & Process Equipment						\$ 1,741,740.00	67%	67%
Headworks Screen/Washpactor	2018	2020	2.5 MGD	1,714	7,143	\$ 300,300.00	100%	100%
Converat Aeration to Anoxic/Anaerobic						\$ 137,280.00	100%	0%*
Additional Aeration Basin						\$ 969,540.00	100%	100%
Final Clarifier						\$ 1,338,480.00	100%	100%
UV Disinfection						\$ 128,700.00	100%	100%
Aerobic Digester						\$ 1,904,760.00	100%	100%
Compost Facility Expansion						\$ 715,000.00	100%	100%
<b>TOTAL COST FOR ALL IMPROVEMENTS</b>						<b>\$8,826,532.00</b>		
<b>TOTAL COSTS FOR ALL IMPROVEMENTS TO ACCOMMODATE NEW CONNECTIONS</b>						<b>\$7,451,930.20</b>		
<b>TOTAL COSTS ELIGIBLE FOR IMPACT FEES</b>						<b>\$7,102,037.80</b>		

\* These improvements provide new level of service for all users (i.e. nitrogen/phosphorous removal) and are therefore considered not eligible for impact fees.

### 51- Water Utility Fund.

**Revenues & Expenses.** The draft Budget estimates revenues and expenses to require \$257,110 to be appropriated from reserves which is attributed to the noteworthy expenses described below. The noteworthy expenses total \$295,000.

**Noteworthy Items Funded.** There are several items that the draft Budget proposes be funded in this Fund that the City Council should be aware of which include:

- *51-70-903 Interloan Fund to RDA #3 & RDA #2.* There is also proposed a \$17,000 loan to RDA #3 for technical assistance that may be needed to attract economic development. The loan would only occur if there was a potential project that required technical assistance to create a new project area.
- *51-70-570 Water Meter Replacement.* There has been \$50,000 appropriated for water meter replacements.
- *51-70-510 Water Capital Improvements.* The infrastructure in Melody Park Subdivision is starting to fail. Each winter for the past 6 years the Melody Park Subdivision has experienced 3 to 4 Waterline Main breaks. This budget proposes that the City replace the water mains and those sewer laterals to the property line. The Water Fund is budgeting \$125,000 for 3,000 feet of new 8-inch Water Main and 10 fire hydrants. The Sewer Collection Fund is budgeting \$32,000 for 53 service connections to the sewer main in *54-71-750 Sewer Construction*. This capital improvement project is not impact fee eligible.
- *10-70-710 Public Works Parking Lot.* Tremonton City built and occupied the Public Works Facility on 1200 South in 1999. The City did not construct a parking lot with the original construction. The City has had a lot of activity at the site which includes: Public Works day-to-day operations, compost pick-up & green waste drop-off, conference room rentals, etc. It is proposed that the City pave the whole of the complex with the Public Works Facility and the Wastewater Treatment Facility Area and that the expense be divided between the different departments: Public Works Department - Street Dept. -\$30,000, Water Dept. - \$30,000 (51-70-710) and Wastewater Treatment - \$50,000 (52-72-710).
- *51-70-805 Vector Truck.* In the near future the City will need to acquire a Vector Truck to replace the high pressure jetter. The Vector truck is a more versatile piece of equipment and will allow the City to perform

Hydro-Excavation of water line repairs making it quicker and safer when excavating around other utilities such as buried electrical lines and gas mains, and fiber lines. Hydro-excavation requires a small area of disturbance as compared to traditional excavation and as such reduces the cut area in the City's streets. Additionally, the Sewer Collection & Storm Drain systems would be better maintained because a Vactor truck has a high pressure jetter for cleaning and a high vacuum factor to clean debris out of manholes and drain boxes without personnel having to go into those confined spaces to clean. The acquisition of the Vactor truck would be a shared unit with the Water, Sewer Collection, and Storm Drain systems and would cost around \$300,000 with the expense assigned to these funds as follows: Water 25% - Sewer Collection 50% - Storm Drain 25%.

**Noteworthy Expenses Not Funded.** There are several expenses that are not being funded in this Fund that the City Council should be aware of which include:

- None.

**Impact Fee.** As part of the budgeting process the City Council should be monitoring the proposed projects contained in the City adopted Impact Fee Facilities Plan. The following excerpt is from page 11 of the Water Impact Fee Analysis prepared by Zions Bank Public Finance and adopted by Ordinance 14-02.

### Impact Fee Facilities Plan – Future Capital Projects

The Culinary Water System Capital Facilities Plan & Impact Fee Facilities Plan developed the following capital projects, and helped (along with City staff) determine the timing and identified what was growth related, and of that amount, how much of the total capacity will be realized in the next ten years (percentage Impact Fee Qualifying & Non-Impact Fee Qualifying Cost).

Figure 5: Capital Projects

Project Name	Year to be Constructed	Current Cost (PV) 2013	Construction Cost (FV)	% Impact Fee Qualifying	Impact Fee Qualifying Cost	ERU's Served
Replace existing 12" & 10" waterlines with new 18" & 24" lines on 1000 North from 2300 West to the I-15 northbound offramp.	2014	606,913	606,913	95%	574,638	1,350
Replace and upsize main trunk inlet/outlet lines from the lower reservoirs on west hillside bench	2017	910,000	978,050	70%	684,635	1,300
Phase 1 - Replace existing 12" line with a new 20" line from the City's springs in the Bear River bottoms to SR-13 along 1000 North	2015	945,100	968,094	57%	553,878	750
Develop new water sources at locations that will be determined at the time of construction. It is anticipated that this will involve the drilling of new wells	2019	1,540,500	1,737,245	100%	1,737,245	714
Construct line from 750,000 gallon reservoir trunk line to the upper end of Country View Estates.	2020	161,200	186,211	93%	172,245	150
<b>Culinary Total</b>		<b>\$ 4,163,713</b>	<b>\$ 4,476,513</b>	<b>83%</b>	<b>\$ 3,722,641</b>	<b>4,264</b>

Since the adoption of Ordinance 14-02 the City has undertaken the following projects:

- \$185,000 -Replace 12" & 10" waterlines with new 18" & 24" lines on 1000 North from 23000 West to the I-15
- \$161,200- Construct line from 750,000 gallon reservoir trunk line to the upper end of Country View Estates

## **52- Treatment Plant Fund.**

**Revenues.** The Treatment Fund continues to struggle financially, but as you know the City Council raised user rates effective January 1, 2015. As such this budget includes an estimated \$61,000 increase in base rates attributed to this rate increase. That said the draft Budget estimates revenues and expenses to require \$233,800 to be appropriated from reserves which is attributed to the noteworthy expenses described below. The noteworthy expenses total \$100,000.

**Noteworthy Expenses Funded.** There are several expenses that the draft Budget proposes be funded in this Fund that the City Council should be aware of which include:

- *52-72-712 Aerator Bearing & Chain Replacement.* As you know the wastewater treatment process is a highly mechanical process. As such equipment and facilities that make comprise the treatment process will eventually fail and need to be replaced. Such is the case with the aerator's bearing and chains. Attached to this memorandum are pictures of previous failures of the aerator bearing and chains. The total cost for this project is \$50,000.
- *10-70-710 Public Works Parking Lot.* Tremonton City built and occupied the Public Works Facility on 1200 South in 1999. The City did not construct a parking lot with the original construction. The City has had a lot of activity at the site which includes: Public Works day-to-day operations, compost pick-up & green waste drop-off, conference room rentals, etc. It is proposed that the City pave the whole of the complex with the Public Works Facility and the Wastewater Treatment Facility Area and that the expense be divided between the different departments: Public Works Department - Street Dept. -\$30,000, Water Dept. - \$30,000 (51-70-710) and Wastewater Treatment - \$50,000 (52-72-710).

## **54- Sewer Fund.**

**Revenues & Expenses.** The draft Budget estimates revenues and expenses to require \$189,300 to be appropriated from reserves which is attributed to the noteworthy expenses described below. The noteworthy expenses total \$182,000.

**Noteworthy Expenses Funded.** Expenses that the draft Budget proposes be funded in this Fund that the City Council should be aware of which include:

- *54-71-750 Sewer Construction.* The infrastructure in Melody Park Subdivision is starting to fail. Each winter for the past 6 years the Melody Park Subdivision has experienced 3 to 4 Waterline Main breaks. This budget proposes that the City replace the water mains and those sewer laterals to the property line. The Water Fund is budgeting \$125,000 for 3,000 feet of new 8-inch Water Main and 10 fire hydrants. The Sewer Collection Fund is budgeting \$32,000 for 53 service connections to the sewer main in *54-71-750 Sewer Construction*. This capital improvement project is not impact fee eligible.
- *54-71-802 Vactor Truck.* In the near future the City will need to acquire a Vactor Truck to replace the high pressure jetter. The acquisition of the Vactor truck would be a shared unit with the Water, Sewer Collection, and Storm Drain systems and would cost around \$300,000 with the expense assigned to these funds as follows: Water 25% - Sewer Collection 50% - Storm Drain 25%.

**Noteworthy Expenses Not Funded.** One expense that is **not** being funded in this Fund that the City Council should be aware of includes:

- None

**Impact Fee.** As part of the budgeting process the City Council should be monitoring the proposed projects contained in the City adopted Impact Fee Facilities Plan. The following excerpt is from page 12 of the Sanitary Sewer Collection Impact Fee Analysis prepared by Zions Bank Public Finance and adopted by Ordinance 14-02.

## Impact Fee Facilities Plan – Future Capital Projects

The Sanitary Sewer Collection System Capital Facilities Plan & Impact Fee Facilities Plan developed the following capital projects, and helped (along with City staff) determine the timing and identified what was growth related, and of that amount, how much of the total capacity will be realized in the next ten years (percentage Impact Fee Qualifying & Non-Impact Fee Qualifying Cost).

Figure 5: Capital Projects

Project Name	Year to be Constructed	FY 2013 Cost	Construction Cost	% to Growth	Impact Fee Qualifying Cost	Non Impact Fee Qualifying	ERUs to be Added
Upsize Existing Line Along East Main Street	2014	371,800	380,846	100%	380,846	-	794
Upsize Trunk Line along I-84 from Harmony Heights to Main St. and 2300 West	2015	454,610	477,000	14%	64,519	412,482	1,002
Upgrade Sewer Lift Station at McFarland Estates	2016	32,500	34,930	50%	17,465	17,465	400
Upsize Developer Installed 8" line to 10" line located at 600 South between the Malad River and 1000 East	2017	16,900	18,606	100%	18,606	-	418
Upsize Developer Installed 8" line to 10" line located between 600 North and 1000 North Directly East of the Malad River	2018	18,850	21,257	100%	21,257	-	418
<b>Six Year Total</b>		<b>\$ 894,660</b>	<b>\$ 932,640</b>	<b>54%</b>	<b>\$ 502,693</b>	<b>\$ 429,947</b>	<b>3,032</b>

Since the adoption of Ordinance 14-02 the City has not undertaken any of the projects noted above.

### **55- Storm Drain Fund.**

**Revenues & Expenses.** The draft Budget estimates revenues and expenses to require \$59,400 to be appropriated from reserves which is attributed to the noteworthy expenses described below. The noteworthy expenses total \$75,000. .

**Noteworthy Expenses Funded.** One expense that the draft Budget proposes is funded in this Fund that the City Council should be aware of include:

- *55-40-801 Vector Truck.* In the near future the City will need to acquire a Vector Truck to replace the high pressure jetter. The acquisition of the Vector truck would be a shared unit with the Water, Sewer Collection, and Storm Drain systems and would cost around \$300,000 with the expense assigned to these funds as follows: Water 25% - Sewer Collection 50% - Storm Drain 25%.

**Noteworthy Expenses Not Funded.** One expense that is not being funded in this Fund that the City Council should be aware of includes:

- None.

**Impact Fee.** As part of the budgeting process the City Council should be monitoring the proposed projects contained in the City adopted Impact Fee Facilities Plan. The following excerpt is from page 11 of the *Storm Drain Impact Fee Analysis* prepared by Zions Bank Public Finance and adopted by Ordinance 14-02.

## Impact Fee Facilities Plan – Future Capital Projects

The Storm Drain Capital Facilities & Impact Fee Facilities Plan developed the following capital projects and identified what was growth related, and of that amount, how much of the total capacity will be realized in the next six to ten years (percentage Impact Fee Qualifying & Impact Fee Qualifying Cost). The engineers recommended priorities for the projects and years were anticipated based on that priority. An inflationary component was calculated using 2.43%, based on the past ten year's inflation provided by the Bureau of Labor Statistics.

Figure 5: Capital Projects

Project Name	Year to be Constructed	FY 2013 Cost	Construction Cost	% to Growth	Impact Fee Qualifying Cost	Non Impact Fee Qualifying	ERUs Served
1100 N. 3150 W. Piping and Detention at Country View Development	2017	682,344	751,213	0%	-	751,213	268
1200 N. 2660 W. Piping and Development Detention Basin	2015	315,900	331,459	0%	-	331,459	222
350 N. 2650 W. Piping and River Valley Detention Basin	2013	683,755	683,755	59%	401,915	281,840	202
300 S. 1600 W. Regional Detention Basin and Piping	2014	482,846	494,594	76%	374,613	119,981	168
Main Street 700 E; Regional Detention Basin and Piping	2016	758,420	815,135	72%	586,062	229,073	120
<b>Six Year Total</b>		<b>\$ 2,923,265</b>	<b>\$ 3,076,154</b>	<b>44%</b>	<b>\$ 1,362,589</b>	<b>\$ 1,713,566</b>	<b>980</b>

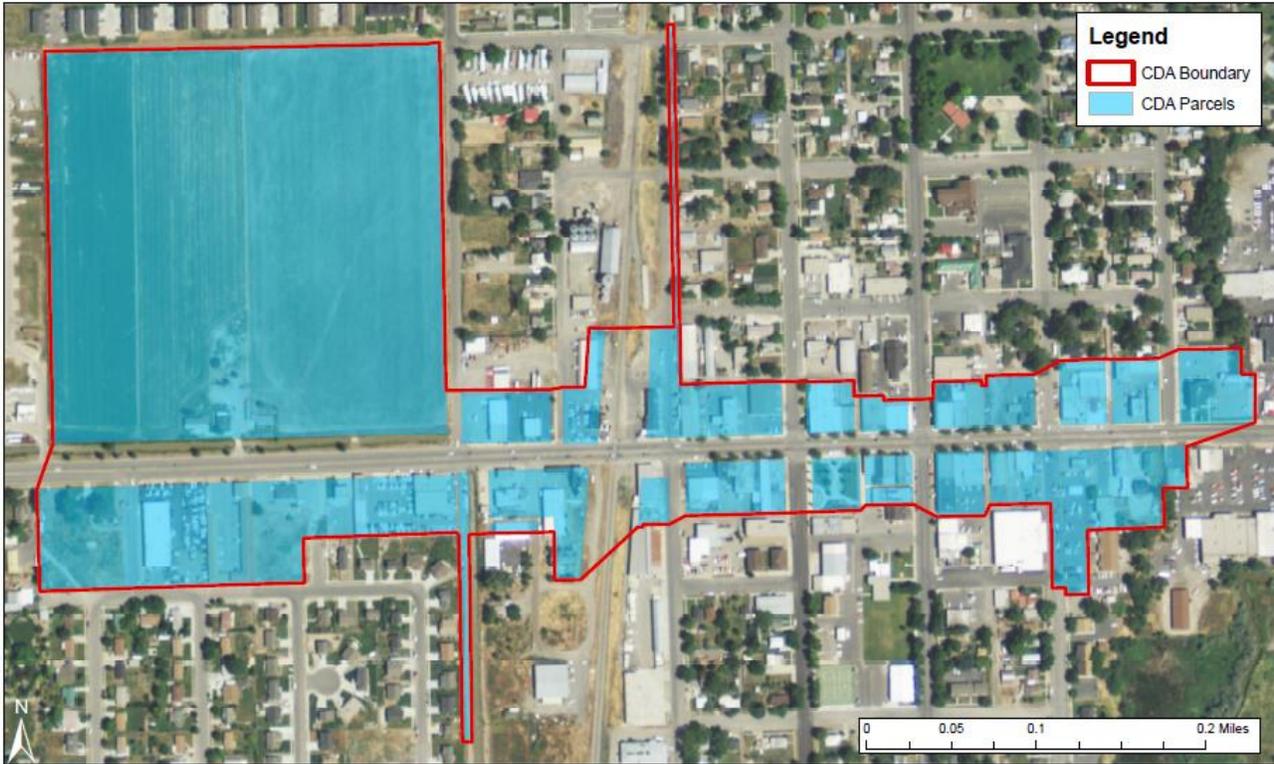
Since the adoption of Ordinance 14-02 the City has not undertaken any of the projects noted above. Based upon development that is occurring it is likely that the City will reprioritize the list of projects to include a storm drain outfall into the Malad River. The current estimates for this project are approximately \$1 Million.

### **71- RDA District #2 Fund- Downtown.**

**Revenues.** As you know recently the RDA and taxing entities have adopted interlocal agreements which allows for the Tremont City RDA to receive 75% of the new increment in the Tremont Center Community Development Area for 15 years or up to a maximum of \$4.3 million, whichever occurs. The tax increment will be used for improvements to Main Street and on site improvements to the Tremont Center Site. The Tremont Center Community Development Project Area is generally located along Main Street from approximately 730 West to approximately 200 East and covers 73.7 total acres and includes 109 parcels that account for 60.3 acres of the total 73.7 acres, with the remaining acreage belonging to roads, rail and alley-ways. The Tremont Center is more specifically shown on the map below.

As you know Shopko is currently building and is projected to be done in August of this year. A new building for a gym is currently going through the permitting process. The RDA is anticipating that the County Assessor will assess the property values of Shopko in Jan 2016 and whatever value is associated with gym building in 2016. Consequently, I am anticipating that the Agency's first increment will be received Spring of 2017, which will be for the 2016 tax year. As such it is projected that the RDA will not receive any tax increment in the upcoming fiscal year.

During these upcoming fiscal years the only revenues available with this Fund are realized from past transfers from the General Fund or Interloan Fund from the Water Fund. This budget proposes the appropriation of \$15,000 from fund balance.



**Noteworthy Expenses Funded.** Several noteworthy expenses that the draft Budget proposes are funded in this Fund that the City Council should be aware of include:

- *71-81-622 Public Realm Enhancement.* This expense line item would allow the expenses such as pedestrian amenities, public art, streetscape improvements, etc.

**72- RDA District #3 Fund- Industrial Park.**

The draft Budget estimates the revenues and expenses in this Fund to be the same as they were in years past. The two primary expenses for this Fund include reimbursing Malt-O-Meal for wastewater treatment capacity and reimbursing Tremonton City for debt service associated with the UTOPIA fiber project. Specifically, Tremonton City receives \$75,605 from this Fund. The Tremonton City Redevelopment Agency anticipates that it will no longer receive tax increment from this Fund after the payment of the 2015 tax increment (which is received by the Agency in FY 2015- 2016). As such Tremonton City will be losing \$75,605 in revenue that is transferred into its General Fund from Fund 72 RDA District #3/Industrial Park. The City will need to make up this revenue, as it is anticipated that Tremonton City will be paying its Sales Tax Pledges associated with building UTOPIA infrastructure for years to come.

**73- RDA District #3- West Liberty.**

The draft Budget estimates the revenues and expenses in this Fund to be the same as they were in years past. The three primary expenses for this Fund include: 1) reimbursing West Liberty Foods for a portion of property taxes paid; 2) reimbursing Millard Refrigeration for a portion of property taxes paid; and 3) making improvements associated with affordable housing. Tremonton City Redevelopment Agency’s obligation to reimburse West Liberty Foods and Millard Refrigeration is completed with its last payment in the spring of 2018 (which will be 2017 tax increment). Thereafter the taxable value which is in this project area will be received into the City’s General Fund.

**Attachments:** Draft Budget

**2015 – 2016**

**ADOPTED  
TENTATIVE  
IMPLEMENTATION BUDGET**

**TREMONTON CITY  
CORPORATION**

**ADOPTED May 19, 2015**

**BY THE TREMONTON CITY COUNCIL  
BY RESOLUTION NO. 15-19 AND BY THE  
TREMONTON REDEVELOPMENT AGENCY  
BY RESOLUTION NO. RDA 15-02**

**BY: \_\_\_\_\_ ATTEST \_\_\_\_\_**

**MAYOR/CHAIR**

**RECORDER/EXECUTIVE SEC**













Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Aproved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1036631	GOLF	3,085.00	.00	.00	.00	.00	.00	.00	.00	
1036632	YOUTH SOCCER	22,469.00	.00	.00	.00	.00	.00	.00	.00	
1036633	ARTS AND CRAFTS	.00	.00	.00	.00	.00	.00	.00	.00	
1036634	SKI BUS	.00	.00	.00	.00	.00	.00	.00	.00	
1036635	YOUTH FLAG FOOTBALL	1,460.00	.00	.00	.00	.00	.00	.00	.00	
1036636	ADULT FLAG FOOTBALL	635.00	.00	.00	.00	.00	.00	.00	.00	
1036637	DODGEBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036638	LIL CUB SOCCER	.00	.00	.00	.00	.00	.00	.00	.00	
1036639	FOOTBALL - NEXT YEAR	.00	.00	.00	.00	.00	.00	.00	.00	
1036640	RECREATION CONCESSION STAND	13,478.45	.00	.00	.00	.00	.00	.00	.00	
1036641	KARATE	695.00	.00	.00	.00	.00	.00	.00	.00	
1036642	PEPSI SCOREBOARD GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1036643	NON RESIDENT FEE(S)	7,425.00	.00	.00	.00	.00	.00	.00	.00	
1036644	LIL CUB BASKETBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036645	KICKBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036646	YOUTH TRACK AND FIELD	1,225.00	.00	.00	.00	.00	.00	.00	.00	
1036650	WESTERN HERITAGE FESTIVAL	.00	.00	.00	.00	.00	.00	.00	.00	
1036651	BEAUTIFICATION COMMITTEE	.00	.00	.00	.00	.00	.00	.00	.00	
1036652	DONATIONS - VETERAN'S MEMORIAL	82.78	88.15	65.70	100.00	900.00	854.05	100.00	.00	
1036653	DONATIONS - MIDLAND SQUARE	.00	.00	.00	.00	.00	.00	.00	.00	
1036654	SKATE PARK COMMITTEE	.00	.00	.00	.00	.00	.00	.00	.00	
1036660	24TH OF JULY PROCEEDS	2,677.40	1,146.00	1,723.00	1,000.00	1,000.00	2,105.00	1,500.00	1,500.00	
1036661	COMMUNITY EVENTS PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036670	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
1036671	SALE OF SURPLUS PROPERTY	7.50	.00	2,369.00	2,000.00	2,000.00	1,575.00	.00	500.00	
1036675	SENIOR FUND RAISING	.00	.00	.00	.00	.00	.00	.00	.00	
1036676	SC SPECIAL EVENTS REIMBURSEME	720.00	.00	.00	.00	.00	.00	.00	.00	
1036680	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036681	BRANDLEY/CHADAZ	.00	.00	.00	.00	.00	.00	.00	.00	
1036682	CURB & GUTTER	.00	.00	.00	.00	.00	.00	.00	.00	
1036699	CASH OVER/SHORT	33.06-	136.30	45.45-	.00	.00	100.36	.00	.00	
1036705	CREDIT CARD OVER/SHORT	.00	.00	.00	.00	.00	.00	.00	.00	
1036725	REC BAD DEBT/GARNISHMENT/SERV	25.00	45.00	.00	.00	.00	.00	.00	.00	
1036812	CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1036813	NEW PHONE SYS LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036829	PRIVATE DONATION - TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1036830	CONTRIBUTION PRIVATE SOURCES	.00	300.00	.00	.00	.00	.00	.00	.00	
1036831	PRIVATE DONATION - POLICE	.00	.00	345.10	.00	.00	1,133.20	.00	.00	
1036832	PRIVATE DONATIONS - LIBRARY	204.00	450.00	1,094.20	.00	.00	1,500.00	.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1036833	PRIVATE DONATION - PARKS	.00	.00	2,000.00	.00	750.00	770.66	.00	.00	
1036834	LOCAL PRIVATE CONT UNITED WAY	300.42	223.17	163.22	.00	.00	73.97	.00	.00	
1036835	PRIVATE DONATION - SENIORS	1,644.16	942.00	463.00	.00	.00	4,113.75	.00	.00	
1036836	PRIVATE DONATION - COMM EVENT	.00	.00	436.00	.00	.00	367.90	450.00	.00	
1036837	PRIVATE DONATION - PANTRY	26,097.48	.00	.00	.00	.00	.00	.00	.00	
1036838	CEMETERY PRIVATE DONATIONS	.00	.00	250.00	.00	.00	.00	.00	.00	
1036839	PRIVATE DONATION - POLICE DEPT	.00	.00	.00	.00	.00	.00	.00	.00	
1036840	TRANSFERS FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036841	SALE SURP PROP-BOARD OF HEALT	.00	.00	.00	.00	.00	.00	.00	.00	
1036842	SALE OF PROPERTY	.00	4,500.00	.00	.00	.00	99,900.00	.00	.00	
1036850	PROCEEDS - IMPALA & DODGE	.00	.00	.00	.00	.00	.00	.00	.00	
1036851	PROCEEDS - PD TUNDRA TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
1036852	PROCEEDS - STREET SWEEPER	.00	.00	.00	.00	.00	.00	.00	.00	
1036853	PROCEEDS FROM AMBULANCE LEAS	.00	.00	.00	.00	.00	.00	.00	.00	
1036854	PROCEEDS FROM ROAD LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1036855	PROCEEDS FROM SR VEHICLE LEAS	.00	.00	.00	.00	.00	.00	.00	.00	
1036856	PROCEEDS - PD VEHICLE LEASES	.00	.00	.00	.00	.00	.00	.00	.00	
1036857	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
1036858	PROCEEDS PANTRY LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1036859	SENIOR CENTER LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036860	PROCEEDS FROM 08 AMB LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1036861	ESCROW REIMBURSEMENT CIB	.00	.00	.00	.00	.00	.00	.00	.00	
1036862	PROCEEDS - (3) PD DODGE VEH	90,068.28	.00	.00	.00	.00	.00	.00	.00	
1036880	ADJ PRIOR YR UDOT PMT EX/REC	.00	.00	.00	.00	.00	.00	.00	.00	
1036890	FUND BALANCE TO BE APPROPRIAT	.00	.00	.00	.00	.00	.00	.00	.00	
1036891	INTERGOVERNMENTAL FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036892	ULGT REBATE	.00	.00	.00	.00	.00	.00	.00	.00	
1036893	SUNDRY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	.00	
1036894	PART TRAIL RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
1036895	SENIOR CENTER DEMOLITION RESE	.00	.00	.00	.00	.00	.00	.00	.00	
1036896	SENIOR CENTER MODIF NEW BLDG	.00	.00	.00	.00	.00	.00	.00	.00	
1036897	RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
1036899	ROADS - CAPITAL	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		641,287.14	443,332.82	510,840.25	482,150.00	519,800.00	555,229.16	22,550.00	486,550.00	
<b>ADMINISTRATION SERVICES</b>										
1037128	ADMIN SERVICES TO FIRE DEPT	7,222.00	4,450.00	7,150.00	5,000.00	5,000.00	5,000.00	.00	8,500.00	
1037151	ADMIN SERVICES TO WATER FUND	6,667.00	12,115.00	18,680.00	16,000.00	16,000.00	16,000.00	.00	21,700.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1037152	ADMIN SERVICES TO WWTP FUND	7,981.00	3,720.00	3,220.00	3,400.00	3,400.00	3,400.00	.00	3,400.00	
1037154	ADMIN SERVICES TO THE SEWER FD	427.00	1,830.00	2,660.00	1,800.00	1,800.00	1,800.00	.00	2,400.00	
1037155	ADMIN SERVICE TO THE STORM FD	115.00	1,415.00	1,980.00	1,100.00	1,100.00	1,100.00	.00	1,600.00	
1037156	ADMIN SERVICES TO THE REC FUND	.00	6,900.00	8,860.00	8,300.00	8,300.00	8,300.00	.00	13,900.00	
1037157	ADMIN SERVICES FOR FOOD PANTR	.00	.00	420.00	500.00	500.00	500.00	.00	500.00	
Total ADMINISTRATION SERVICES:		22,412.00	30,430.00	42,970.00	36,100.00	36,100.00	36,100.00	.00	52,000.00	
<b>COLLECTION ON RECEIVABLE</b>										
1038100	NEW LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1038900	COLLECTION ON NOTE RECEIVABLE	24,000.00	69,078.68	.00	.00	.00	.00	.00	.00	
Total COLLECTION ON RECEIVABLE:		24,000.00	69,078.68	.00	.00	.00	.00	.00	.00	
<b>TRANSFERS/FUND BAL TO BE APPR</b>										
1039100	TRANSFER IN FROM RDA	75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	.00	75,605.00	
1039902	TRANS IN FROM VEH/EQUIP CAP FD	.00	.00	.00	.00	.00	.00	.00	.00	
1039903	TRANS IN FROM CAP PROJECTS FD	.00	.00	.00	.00	54,300.00	.00	.00	98,000.00	
1039998	VETERANS FUNDS	.00	.00	.00	2,100.00	2,100.00	.00	.00	2,800.00	
1039999	FUND BALANCE TO BE APPROPRIAT	.00	.00	.00	142,822.00	297,122.00	.00	.00	.00	
Total TRANSFERS/FUND BAL TO BE APPR:		75,605.00	75,605.00	75,605.00	220,527.00	429,127.00	75,605.00	.00	176,405.00	
<b>NON DEPARTMENTAL</b>										
1040100	SALARIES - FRONT OFFICE	.00	.00	.00	.00	.00	.00	.00	.00	
1040101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1040102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1040103	CITY BULDINGS JANITORIAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040106	PRE EMP DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040130	BENEFITS	.00	.00	.00	.00	.00	.00	300.00	.00	
1040140	CITY COUNCIL DISCRETIONARY	.00	.00	.00	.00	.00	.00	.00	.00	
1040141	MERIT BONUS/EDUCATION/YRS SER	.00	.00	.00	.00	.00	.00	.00	.00	
1040160	HEALTH, SAFETY & WELFARE	5,984.73	5,935.31	7,111.54	10,000.00	10,000.00	8,753.82	12,000.00	12,000.00	
1040161	HRA INSURANCE PAYMENT	26,160.31	18,776.17	25,233.33	25,000.00	25,000.00	4,805.67	25,000.00	25,000.00	
1040162	FLEX SPENDING ADMIN FEES	642.50	.00	.00	.00	.00	.00	.00	.00	
1040200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1040210	BOOKS/SUBSCRIPTIONS/MEMBERSH	139.94	.00	30.00	350.00	350.00	.00	.00	350.00	
1040212	MEMBERSHIPS/DUES	270.00	290.00	624.74	700.00	700.00	325.00	700.00	700.00	
1040220	PUBLIC NOTICES	1,270.66	1,343.50	1,773.07	1,550.00	1,550.00	778.50	1,550.00	1,550.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1040802	TAN LEASE PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1040851	INTEREST - TELEPHONE LEASE	291.42	.00	.00	.00	.00	.00	.00	.00	
1040900	SUNDRY EXPENSE	.00	.00	.00	250.00	150.00	.00	.00	.00	
1040930	INTERFUND LOAN - WLF	.00	.00	.00	.00	.00	.00	.00	.00	
1040990	VOID CHECKS FILE	.00	.00	.00	.00	.00	.00	.00	.00	
Total NON DEPARTMENTAL:		163,373.50	60,495.94	53,010.92	81,480.00	81,480.00	34,601.60	88,640.00	79,160.00	
<b>CITY COUNCIL</b>										
1041100	SALARIES	19,641.69	18,914.22	7,683.88	8,100.00	8,100.00	6,862.22	.00	8,200.00	
1041101	OVERTIME WAGES	951.34	440.65	1,597.50	1,100.00	1,100.00	1,033.96	.00	1,500.00	
1041106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1041130	BENEFITS	52,609.08	61,844.84	24,501.75	23,350.00	23,350.00	17,155.66	.00	24,900.00	
1041140	OTHER BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1041212	MEMBERSHIPS/DUES	3,347.51	7,605.94	6,059.65	5,800.00	5,800.00	6,809.01	.00	7,000.00	
1041230	TRAVEL	2,541.70	3,794.79	7,307.31	5,000.00	5,000.00	3,671.41	.00	5,000.00	
1041240	OFFICE SUPPLIES & EXPENSES	.00	39.69	39.99	100.00	100.00	.00	.00	.00	
1041241	POSTAGE	133.83	116.91	111.62	250.00	250.00	93.45	.00	150.00	
1041242	DISCRETIONARY	250.00	.00	65.64	250.00	250.00	.00	.00	.00	
1041243	ECONOMIC DEVELOPMENT	.00	.00	411.88	1,000.00	1,000.00	234.38	.00	1,000.00	
1041244	COMMUNITY RELATIONS	.00	.00	.00	.00	.00	.00	.00	1,000.00	
1041250	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1041280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1041281	INTERNET	.00	.00	.00	.00	.00	.00	.00	.00	
1041310	DATA PROCESSING	.00	13.89	483.47	100.00	100.00	491.70	.00	450.00	
1041312	COMPUTER SOFTWARE	.00	.00	1,770.60	100.00	100.00	9.37	.00	100.00	
1041313	COMPUTER HARDWARE	.00	.00	7,572.24	100.00	100.00	95.66	.00	100.00	
1041360	EDUCATION	1,280.00	1,890.00	4,180.00	3,500.00	3,500.00	2,870.00	.00	3,500.00	
1041410	INSURANCE - OVERRIDE	.00	.00	.00	.00	.00	.00	.00	.00	
1041440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
1041450	MISCELLANEOUS SUPPLIES	229.98	282.52	255.97	100.00	100.00	60.00	.00	100.00	
1041451	BOYS/GIRLS STATE	350.00	350.00	.00	350.00	350.00	350.00	.00	350.00	
1041452	YOUTH COUNCIL/YCC TRAINING	2,565.43	2,231.00	.00	.00	.00	.00	.00	.00	
1041460	MISCELLANEOUS SERVICES	906.98	.00	.00	1,000.00	1,000.00	.00	.00	500.00	
1041462	HEALTHY HEART - TAYLOR WILLIAM	.00	.00	.00	.00	.00	.00	.00	.00	
1041463	CLG GRANT MATCH	.00	.00	.00	.00	.00	.00	.00	.00	
1041500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1041570	NEW HOPE CRISIS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	2,000.00	
1041571	GIRLS AND BOYS CLUB	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	2,000.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1042490	INDIGENT DEFENSE	4,450.00	5,600.00	8,890.00	10,000.00	10,000.00	6,879.85	10,000.00	9,000.00	
1042500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1042501	COURT GRANTS	.00	4,980.30	.00	.00	.00	.00	.00	.00	
1042706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00	
<b>Total COURT:</b>		100,004.01	65,818.76	67,138.48	75,905.00	75,905.00	56,429.78	31,800.00	82,875.00	
<b>CITY MANAGER</b>										
1045100	SALARIES	35,242.90	32,286.33	33,743.67	35,500.00	35,500.00	29,388.08	.00	36,500.00	
1045102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1045106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1045130	BENEFITS	14,416.98	14,407.26	15,636.63	17,100.00	17,100.00	13,986.32	.00	18,300.00	
1045140	OTHER BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1045145	INSURANCE - VEHICLE	.00	.00	.00	.00	.00	.00	.00	.00	
1045212	MEMBERSHIPS/DUES	170.00	622.50	.00	450.00	450.00	.00	.00	450.00	
1045230	TRAVEL	155.40	781.28	558.08	1,000.00	1,000.00	480.00	.00	1,000.00	
1045241	POSTAGE	.00	5.60	.00	.00	.00	.00	.00	.00	
1045249	NOTARY	.00	.00	.00	.00	.00	.00	.00	.00	
1045250	MANAGER VEHICLE ALLOWANCE	4,984.74	4,860.18	5,006.04	5,100.00	5,100.00	4,320.58	.00	5,250.00	
1045251	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1045280	TELEPHONE	227.26	1,146.50	1,132.06	1,350.00	1,350.00	1,061.78	.00	1,000.00	
1045281	INTERNET	.00	.00	.00	.00	.00	.00	.00	450.00	
1045284	NOTARY - DNT	.00	.00	.00	.00	.00	.00	.00	.00	
1045310	SERVICES DATA PROCESSING	.00	17.79	1,067.50	1,000.00	1,000.00	823.45	.00	1,000.00	
1045312	COMPUTER SOFTWARE	.00	.00	258.70	100.00	100.00	293.78	.00	100.00	
1045313	COMPUTER HARDWARE	.00	.00	2,490.94	100.00	100.00	221.84	.00	200.00	
1045360	EDUCATION	40.00	455.00	85.00	300.00	300.00	.00	.00	1,000.00	
1045450	MISCELLANEOUS SUPPLIES	503.10	546.72	319.55	500.00	500.00	332.98	.00	500.00	
1045540	EQUIPMENT LESS THAN \$5000	.00	64.58	.00	50.00	50.00	.00	.00	150.00	
1045706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total CITY MANAGER:</b>		55,740.38	55,193.74	60,298.17	62,550.00	62,550.00	50,908.81	.00	65,900.00	
<b>TREASURER</b>										
1046100	SALARIES	35,997.67	32,731.25	33,052.30	39,300.00	39,300.00	30,456.45	.00	40,400.00	
1046101	OVERTIME WAGES	455.52	510.81	1,833.45	700.00	700.00	502.01	.00	800.00	
1046102	MERIT	.00	.00	.00	225.00	225.00	.00	.00	225.00	
1046106	DRUG TEST/PHYSICAL	.00	95.00	.00	.00	.00	.00	.00	.00	
1046130	BENEFITS	11,485.01	16,210.77	16,720.27	19,100.00	19,100.00	13,715.72	.00	18,300.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1046140	OTHER BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1046212	MEMBERSHIPS/DUES	205.00	201.67	145.00	200.00	200.00	145.00	200.00	200.00	
1046220	CITIZEN RELATIONS ADS/PUB NOT	.00	1,553.81	655.00	1,000.00	1,000.00	865.00	1,000.00	1,000.00	
1046230	TRAVEL	1,529.75	1,314.12	2,009.56	1,900.00	1,900.00	1,521.52	1,900.00	1,900.00	
1046241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1046250	SUPPLIES & MAINTENAN	41.92	4.26	.00	100.00	100.00	.00	200.00	200.00	
1046280	TELEPHONE	565.67	1,123.61	1,046.59	1,930.00	1,930.00	1,222.98	1,000.00	900.00	
1046281	INTERNET	.00	.00	.00	.00	.00	.00	.00	950.00	
1046310	SERVICES DATA PROCESSING	.00	152.34	1,955.76	1,800.00	1,800.00	1,598.84	1,800.00	2,200.00	
1046312	COMPUTER SOFTWARE	.00	17.50	117.39	200.00	200.00	37.47	200.00	250.00	
1046313	COMPUTER HARDWARE	.00	.00	3,352.85	150.00	550.00	738.24	600.00	900.00	
1046360	EDUCATION	435.00	675.00	670.00	800.00	800.00	150.00	900.00	900.00	
1046500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1046706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total TREASURER:		50,715.54	54,590.14	61,558.17	67,405.00	67,805.00	50,953.23	7,800.00	69,125.00	
<b>RECORDER</b>										
1047100	SALARIES	47,367.25	42,272.32	44,570.81	58,600.00	58,600.00	41,617.45	.00	54,100.00	
1047101	OVERTIME WAGES	20.57	.00	352.47	800.00	650.00	119.05	.00	800.00	
1047102	MERIT	.00	.00	.00	300.00	275.00	.00	.00	300.00	
1047103	CONTRACTED MINUTE TAKER	.00	.00	.00	.00	.00	.00	.00	.00	
1047106	DRUG TESTPHYSICAL	50.00	45.00	.00	100.00	25.00	.00	.00	.00	
1047130	BENEFITS	10,913.51	10,943.61	11,945.19	14,900.00	14,900.00	15,215.82	.00	26,100.00	
1047140	OTHER BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1047210	BOOKS/SUBSCRIPTIONS/	.00	198.00	430.50	700.00	700.00	53.00	.00	300.00	
1047212	MEMBERSHIPS/DUES	342.00	387.00	592.00	600.00	1,025.00	1,012.00	650.00	1,000.00	
1047220	PUBLIC NOTICES	38.20	.00	7.40	.00	.00	.00	.00	.00	
1047225	ANNEXATION EXPENSE	.00	.00	.00	200.00	25.00	.00	200.00	200.00	
1047230	TRAVEL	2,366.97	2,614.77	3,353.45	5,200.00	5,200.00	2,690.66	5,200.00	5,200.00	
1047241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1047247	CREDIT CARD USE FEE	.00	5.00	.00	.00	.00	.00	.00	.00	
1047250	SUPPLIES & MAINTENANCE	202.76	921.22	489.08	1,000.00	740.00	.00	1,000.00	1,000.00	
1047280	TELEPHONE	734.57	1,501.80	1,422.59	2,530.00	2,530.00	1,649.01	1,600.00	1,200.00	
1047281	INTERNET	.00	.00	.00	.00	.00	.00	.00	1,150.00	
1047310	SERVICES DATA PROCESSING	.00	90.13	3,034.81	2,900.00	2,900.00	2,510.27	2,900.00	2,800.00	
1047312	COMPUTER SOFTWARE	.00	33.33	215.69	300.00	1,290.00	1,279.47	500.00	300.00	
1047313	COMPUTER HARDWARE	.00	1,391.28	4,987.61	200.00	625.00	833.99	600.00	900.00	
1047360	EDUCATION	480.00	1,140.00	1,245.00	1,800.00	1,800.00	1,325.00	2,200.00	2,200.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>Total PROFESSIONAL:</b>		86,419.42	66,600.46	76,667.00	83,100.00	89,100.00	67,441.85	.00	86,200.00	
<b>ELECTION</b>										
1050100	SALARIES	912.06	.00	641.80	.00	.00	.00	2,200.00	2,200.00	
1050101	OVERTIME WAGES	172.64	.00	468.81	.00	.00	.00	600.00	600.00	
1050130	BENEFITS	51.93	.00	152.80	.00	25.00	.49	250.00	250.00	
1050200	SPECIAL DEPARTMENT SUPPLIES	.00	43.64	72.12	.00	.00	.00	2,100.00	2,100.00	
1050220	PUBLIC NOTICES	272.40	201.70	118.15	150.00	150.00	98.65	150.00	300.00	
1050230	TRAVEL	147.56	.00	.00	.00	10.00	7.09	100.00	100.00	
1050241	POSTAGE	.00	.00	147.20	100.00	65.00	.00	150.00	150.00	
1050430	INTEREST	.00	.00	.00	.00	.00	.00	100.00	.00	
1050450	MISCELLANEOUS SUPPLIES	1,051.92	1.24	25.78	.00	.00	.00	800.00	800.00	
1050460	MISCELLANEOUS SERVICES	25.00	.00	937.72	.00	.00	.00	5,600.00	5,600.00	
<b>Total ELECTION:</b>		2,633.51	246.58	2,564.38	250.00	250.00	106.23	12,050.00	12,100.00	
<b>CIVIC CENTER</b>										
1051100	SALARIES	3,588.87	6,442.08	2,736.62	6,500.00	6,500.00	3,991.59	.00	6,700.00	
1051101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1051102	MERIT	.00	.00	.00	75.00	75.00	.00	.00	75.00	
1051106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1051130	BENEFITS	870.33	2,565.91	455.12	3,000.00	3,000.00	1,360.11	.00	3,250.00	
1051200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1051240	OFFICE SUPPLIES & EXPENSES	.00	.00	10.00	.00	.00	.00	.00	.00	
1051250	SUPPLIES & MAINT.	9.99	16,176.71	27.28	1,000.00	1,000.00	5.39	.00	1,000.00	
1051260	BUILDING & GROUNDS MAINTENANC	1,734.77	1,904.90	4,300.41	2,500.00	2,500.00	3,201.86	.00	32,500.00	
1051261	BUILDING IMPROVMNT/PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
1051268	TREES	.00	.00	.00	1,000.00	1,000.00	.00	.00	1,000.00	
1051270	UTILITIES	4,692.50	6,332.77	8,092.02	8,000.00	8,000.00	5,169.85	.00	8,000.00	
1051271	GAS - (QUESTAR)	4,004.62	5,548.00	5,110.81	5,500.00	5,500.00	4,128.53	.00	5,500.00	
1051280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1051281	INTERNET	.00	.00	.00	.00	.00	.00	.00	250.00	
1051290	CIVIC CENTER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
1051310	SERVICES DATA PROCESSING	.00	3.90	490.46	500.00	500.00	471.70	.00	550.00	
1051312	COMPUTER SOFTWARE	.00	.00	29.35	50.00	50.00	9.37	.00	100.00	
1051313	COMPUTER HARDWARE	.00	.00	1,262.34	50.00	50.00	756.91	.00	600.00	
1051320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1051323	CONTRACT LABOR - MOWING	2,281.96	2,271.36	2,271.36	2,300.00	2,300.00	1,419.60	.00	2,300.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1051324	CONTRACT LABOR - ADA/CARPETS	.00	.00	.00	1,000.00	1,000.00	.00	.00	.00	
1051410	INSURANCE	143.70-	2,389.01	556.64	1,300.00	1,300.00	.00	.00	1,300.00	
1051460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1051461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1051500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1051530	SC HOLE FILLED/CIVIC BLD FURNI	.00	.00	.00	.00	.00	.00	.00	.00	
1051531	GENERATOR	.00	.00	.00	12,000.00	22,000.00	28,460.54	.00	.00	
1051706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CIVIC CENTER:		17,039.34	43,634.64	25,342.41	44,775.00	54,775.00	48,975.45	.00	63,125.00	
<b>PLANNING &amp; ZONING</b>										
1052100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
1052101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1052102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1052106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1052130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1052160	HEALTH, SAFETY & WELFARE	.00	.00	.00	.00	.00	.00	.00	1,000.00	
1052200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1052220	PUBLIC NOTICES	133.30	402.01	484.90	500.00	500.00	338.15	500.00	500.00	
1052230	TRAVEL/PARTIES	851.94	756.18	838.07	1,000.00	1,000.00	885.26	1,000.00	.00	
1052240	OFFICE SUPPLIES & EXPENSES	99.97	38.24	9.99	200.00	200.00	36.96	200.00	100.00	
1052241	POSTAGE	134.11	32.88	13.58	50.00	50.00	21.56	50.00	50.00	
1052250	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1052280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1052281	INTERNET	.00	.00	.00	.00	.00	.00	.00	.00	
1052312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1052313	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1052320	ENGINEERING	8,075.50	12,925.75	10,956.75	12,000.00	12,000.00	12,786.75	12,000.00	15,000.00	
1052321	FAIRVIEW ESTATES SUBDIVISION	.00	.00	.00	.00	.00	.00	.00	.00	
1052322	HOLMGREN ESTATES SUBDIVISION	.00	.00	317.50-	.00	.00	.00	.00	.00	
1052323	COUNTRY VIEW SUBDIVISION	.00	.00	.00	.00	.00	.00	.00	.00	
1052324	ARCHIBALD ESTATES SUBDIVISION	.00	.00	.00	.00	.00	.00	.00	.00	
1052325	HARMONY HEIGHTS SUBDIVISION	.00	.00	.00	.00	.00	.00	.00	.00	
1052326	ROD THOMPSON APT PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1052327	HIDDEN ESTATES	.00	.00	.00	.00	.00	.00	.00	.00	
1052328	SPRING ACRES SUBDIVISION	.00	327.00	.00	.00	.00	654.00	.00	1,000.00	
1052329	RIVER VALLEY SUDDIVISION	.00	.00	.00	.00	.00	.00	.00	.00	
1052330	LEGAL	650.00	3,682.50	975.00	4,500.00	4,500.00	2,551.50	4,500.00	4,500.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1053500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	4,820.00	.00	4,800.00	
1053550	SPECIAL PROJECT PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
1053706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRE. ENFORCEMENT LIQUOR LAWS:		7,001.88	6,478.06	2,863.09	9,150.00	9,150.00	9,149.89	.00	9,000.00	
<b>POLICE DEPARTMENT</b>										
1054100	SALARIES	565,279.25	561,112.76	562,386.31	635,000.00	635,000.00	506,107.91	12,000.00	634,500.00	
1054101	OVERTIME WAGES	15,324.29	16,643.86	20,102.04	17,000.00	17,000.00	15,398.67	20,000.00	20,000.00	
1054102	EMERGENCY MANAGEMENT COORD	18,337.50	17,528.69	18,312.36	19,500.00	19,500.00	15,806.53	.00	19,900.00	
1054103	JUVENILE JUSTICE BLOCK GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1054104	MERIT	.00	.00	595.65	1,700.00	1,700.00	.00	.00	1,700.00	
1054105	K9 CARE COMPENSATION	3,354.75	3,312.40	3,496.22	3,700.00	3,700.00	3,047.66	3,700.00	3,800.00	
1054106	DRUG TEST/PHYSICAL	395.00	300.00	730.00	500.00	500.00	460.00	500.00	500.00	
1054110	TEMP EMP WAGES/BAILIFF	.00	2,208.00	.00	.00	.00	.00	.00	.00	
1054130	BENEFITS	338,362.46	363,032.03	364,971.59	403,000.00	403,000.00	307,631.14	.00	402,700.00	
1054131	WORKERS COMP OFFSET	3,915.45	3,416.39	.00	.00	.00	.00	.00	.00	
1054140	OTHER BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1054150	POLICE RESERVE	338.21	1,583.01	1,994.60	2,000.00	1,000.00	245.00	2,000.00	2,000.00	
1054160	HEALTH, SAFETY AND WELFARE	.00	.00	241.72	800.00	800.00	606.60	800.00	800.00	
1054170	WITNESS FEES	18.50	.00	.00	250.00	250.00	.00	250.00	250.00	
1054175	TRANSIENT AID	.00	.00	.00	.00	500.00	44.48	500.00	500.00	
1054200	SPECIAL DEPARTMENT SUPPLIES	7,459.13	6,711.38	7,577.00	7,500.00	5,500.00	3,423.12	7,500.00	7,500.00	
1054210	BOOKS & SUBSCRIPTIONS	380.00	317.00	250.02	400.00	400.00	344.17	600.00	600.00	
1054212	MEMBERSHIPS/DUES	4,321.01	4,154.99	1,677.95	2,600.00	2,600.00	924.98	2,600.00	2,600.00	
1054220	PUBLIC NOTICES	101.90	79.00	21.95	100.00	100.00	314.91	100.00	100.00	
1054230	TRAVEL	2,492.69	2,222.25	2,277.00	3,500.00	3,500.00	2,661.57	4,000.00	4,000.00	
1054240	OFFICE SUPPLIES & EXPENSES	5,675.66	5,720.38	5,881.90	6,500.00	6,500.00	3,431.31	7,000.00	7,000.00	
1054241	POSTAGE	639.33	679.64	753.33	1,000.00	1,000.00	464.38	1,000.00	1,000.00	
1054243	COPIES/SUPPLIES	2,237.36	2,095.73	1,778.56	2,400.00	2,400.00	1,538.95	2,400.00	2,400.00	
1054250	SUPPLIES & MAINTENAN	13,273.35	13,794.07	11,842.06	15,000.00	15,000.00	14,671.67	17,000.00	17,000.00	
1054251	FUEL	36,608.94	37,422.49	35,156.25	42,000.00	42,000.00	26,033.43	42,000.00	42,000.00	
1054260	K-9 EXPENSES	915.75	967.14	1,042.76	1,200.00	1,200.00	830.73	1,200.00	1,200.00	
1054261	ANIMAL CONTROL EXPENSES	886.21	1,074.73	1,196.90	1,200.00	1,200.00	443.83	1,200.00	1,200.00	
1054262	BUILDING & GROUNDS MAINTENANC	.00	.00	.00	.00	.00	2,045.18	.00	1,500.00	
1054270	UTILITIES	2,750.12	2,436.62	2,279.78	3,500.00	3,500.00	1,992.29	3,500.00	3,500.00	
1054271	GAS - (QUESTAR)	440.34	582.36	644.42	600.00	600.00	562.95	600.00	600.00	
1054280	TELEPHONE	15,576.65	14,996.96	15,837.95	15,500.00	15,500.00	14,823.47	18,000.00	18,000.00	
1054281	INTERNET	.00	.00	.00	.00	.00	.00	.00	1,700.00	









Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1056500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	4,529.12	.00	2,500.00	
1056520	PROCEEDS TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1056540	PURCHASES OF EQUIPMENT	1,076.90	1,076.30	1,666.99	4,000.00	4,000.00	.00	2,500.00	.00	
1056706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUILDING INSPECTION:		93,436.23	92,648.06	97,624.27	107,575.00	107,575.00	84,936.57	12,900.00	113,175.00	
<b>GARBAGE COLLECTION</b>										
1059330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1059480	BAD DEBTS EXPENSE - GARBAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1059490	BAD DEBTS EXPENSE - RECYCLE	.00	.00	.00	.00	.00	.00	.00	.00	
1059600	GARBAGE COLLECTION	215,689.87	215,877.62	216,734.04	215,000.00	215,000.00	163,701.13	215,000.00	216,000.00	
1059605	RECYCLE COLLECTION	.00	.00	56,574.00	63,000.00	63,000.00	44,757.00	63,000.00	59,000.00	
1059610	GARBAGE CANS	7,500.00	8,100.00	8,300.00	11,500.00	11,500.00	8,450.00	11,500.00	10,000.00	
1059611	ANNUAL SPRING CLEANUP	4,198.00	4,166.00	4,488.75	4,500.00	4,500.00	.00	4,500.00	4,500.00	
1059612	GARBAGE CANS - ADJUSTMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total GARBAGE COLLECTION:		227,387.87	228,143.62	286,096.79	294,000.00	294,000.00	216,908.13	294,000.00	289,500.00	
<b>STREETS DEPARTMENT</b>										
1060100	SALARIES	144,137.01	140,220.03	151,812.75	174,350.00	174,350.00	122,842.59	179,580.00	178,200.00	
1060101	OVERTIME WAGES	2,030.44	4,811.71	4,250.77	10,000.00	10,000.00	2,254.58	10,000.00	10,000.00	
1060102	WAGES SNOW REMOVAL	.00	.00	.00	.00	.00	.00	.00	.00	
1060103	MERIT	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
1060106	DRUG TEST/PHYSICAL	100.00	50.00	268.50	200.00	200.00	140.00	200.00	200.00	
1060110	CONTRACT LABOR	.00	.00	.00	.00	.00	.00	.00	.00	
1060130	BENEFITS	74,398.42	77,820.86	84,961.70	102,500.00	102,500.00	71,682.61	105,575.00	109,700.00	
1060162	CONTRACT LABOR - MOWING	.00	.00	.00	.00	.00	.00	.00	.00	
1060190	UNIFORMS	1,565.36	1,278.92	2,360.74	3,000.00	3,000.00	2,336.23	3,000.00	3,000.00	
1060200	SPECIAL DEPARTMENT SUPPLIES	.00	1,311.04	.00	3,500.00	3,500.00	.00	3,500.00	3,500.00	
1060201	ROAD BASE MATERIALS	.00	89.24	.00	500.00	500.00	.00	500.00	500.00	
1060202	STREETS MATERIAL (SAND & SALT)	1,623.35	3,681.15	3,616.39	5,500.00	5,500.00	200.20	5,500.00	5,500.00	
1060203	STREETS MATERIALS (SIGNS)	4,524.04	2,315.28	3,113.90	4,000.00	4,000.00	3,911.14	4,000.00	4,000.00	
1060204	NEW STREETLIGHTS (RM POWER)	.00	9,714.60	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	
1060205	SAFETY SUPPLIES	297.65	379.71	274.73	1,000.00	1,000.00	260.00	1,000.00	1,000.00	
1060210	BOOKS & SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1060220	PUBLIC NOTICES	390.50	.00	38.85	200.00	200.00	411.95	200.00	200.00	
1060230	TRAVEL	1,876.34	1,633.65	1,929.12	1,900.00	1,900.00	1,920.24	2,000.00	2,000.00	
1060240	OFFICE SUPPLIES & EXPENSES	259.83	.00	.00	200.00	200.00	169.41	200.00	200.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1061130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1061200	B & C ROAD	13,689.00	.00	6,030.87	225,000.00	252,600.00	233,003.70	250,000.00	250,000.00	
1061201	SIDEWALK	.00	24,959.00	669.00	15,000.00	15,000.00	12,810.29	15,000.00	15,000.00	
1061202	CURB AND GUTTER	.00	13,567.70	3,424.47	10,000.00	10,000.00	5,113.53	10,000.00	10,000.00	
1061241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1061250	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1061290	MT. FUEL ROAD PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1061312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1061313	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1061320	ENGINEERING	2,011.00	2,333.00	9,150.85	2,000.00	2,000.00	2,725.00	2,000.00	3,000.00	
1061321	2000 WEST ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1061330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1061332	SMALL URBAN PROJ (6.77% MATCH)	.00	.00	10,892.40	61,800.00	61,800.00	61,723.60	.00	.00	
1061400	BOND PAYMENT - INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1061416	2000 WEST ROAD LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1061417	ROAD LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1061426	100 NORTH	.00	.00	.00	.00	.00	.00	.00	.00	
1061436	B & C ROAD - TREMONT STREET	.00	.00	.00	.00	.00	.00	.00	.00	
1061437	DAVID DRIVE TO 340 N.	.00	.00	.00	.00	.00	.00	.00	.00	
1061500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1061516	2300 W DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
1061517	2000 WEST	.00	.00	.00	.00	.00	.00	.00	.00	
1061518	600 N - 700 N	.00	.00	.00	.00	.00	.00	.00	.00	
1061526	CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1061536	10TH N PROJ- 1-15/ST RD SHED	.00	.00	159.75	.00	.00	.00	.00	.00	
1061546	RESERVED	.00	.00	.00	.00	.00	.00	.00	.00	
1061550	2000 WEST CHIP SEAL	.00	.00	.00	.00	.00	.00	.00	.00	
1061551	SPECIAL DEPT PROJECTS (2)	.00	.00	.00	.00	.00	.00	.00	.00	
1061552	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1061556	FEDERAL AID SECOND ENG.	.00	.00	.00	.00	.00	.00	.00	.00	
1061601	ROAD BOND PMT - PRINCIPAL	.00	.00	.00	.00	.00	.00	.00	.00	
1061706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1061801	LEASE FOR 2000 WEST ROAD	365,397.24	.00	.00	.00	.00	.00	.00	.00	
1061850	CLASS C ROAD	.00	.00	.00	.00	.00	.00	.00	.00	
1061851	INTEREST - 2000 WEST LEASE	18,798.90	.00	.00	.00	.00	.00	.00	.00	
Total CLASS C ROAD FUND:		399,896.14	40,859.70	30,327.34	313,800.00	341,400.00	315,376.12	277,000.00	278,000.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1062296	JD HARRIS SUBDIVISION PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1062320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1062321	MARKHAM PROPERTY PLOT	.00	.00	.00	.00	.00	.00	.00	.00	
1062330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1062410	INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1062440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
1062450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1062460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1062461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1062462	WATER SHARES	.00	.00	.00	.00	.00	.00	.00	.00	
1062490	RECREATION - PARK MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1062500	STAGE AT JEANIE STEVEN'S PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1062501	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1062520	LEASE PAYMENT ON LAWN MOWER	.00	.00	.00	.00	.00	.00	.00	.00	
1062530	IMPROVEMENTS OTHER THAN BUILD	.00	.00	.00	.00	.00	.00	.00	.00	
1062540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1062545	BLEACHERS	.00	.00	.00	.00	.00	.00	.00	.00	
1062550	SPECIAL PROJECTS - BLEACHERS	.00	.00	.00	.00	.00	.00	.00	.00	
1062551	DIV FORESTRY TREE GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1062560	PAYMENT OF LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1062570	PARK CONTRIBUTIONS FOR TRAIL	.00	.00	.00	.00	.00	.00	.00	.00	
1062600	PARK PROPERTY TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1062706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1062800	PARK PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total PARKS:</b>		.00	.00	422.11	.00	.00	332.11	.00	.00	
<b>SENIOR PROGRAMMING</b>										
1063100	SALARIES	32,926.41	37,467.83	37,565.05	45,500.00	45,500.00	36,389.88	.00	50,200.00	
1063101	OVERTIME WAGES	.00	.00	.00	100.00	100.00	.00	.00	100.00	
1063102	MERIT	.00	.00	.00	300.00	300.00	.00	.00	300.00	
1063106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1063130	BENEFITS	13,090.39	16,066.36	18,100.84	20,700.00	20,700.00	16,324.32	.00	23,100.00	
1063200	SPECIAL DEPARTMENT SUPPLIES	77.41	1,190.09	1,310.37	1,200.00	1,200.00	763.15	1,200.00	1,200.00	
1063201	ENSURE PURCHASE FOR SENIORS	4,197.25	3,491.81	6,668.71	6,000.00	6,000.00	4,023.02	7,500.00	7,500.00	
1063230	TRAVEL	.00	.00	.00	.00	.00	.00	800.00	800.00	
1063235	SSBG TRANSPORTATION	.00	.00	.00	.00	.00	.00	.00	.00	
1063240	OFFICE SUPPLIES & EXPENSES	50.00	1,042.99	708.71	1,200.00	1,200.00	1,134.89	1,200.00	1,200.00	
1063241	POSTAGE	466.23	550.22	217.54	500.00	500.00	180.21	500.00	500.00	







Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1066550	GRANT FUND EXPENDITURES	.00	.00	.00	.00	.00	.00	.00	.00	
1066706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1066801	LOAN PAYMENT ON SENIOR BLDG	17,000.00	536,000.00	.00	.00	.00	.00	.00	.00	
1066851	INTEREST FOR SENIOR BLDG LOAN	19,355.01	15,633.32	.00	.00	.00	.00	.00	.00	
Total SENIOR BUILDING:		80,071.49	597,531.97	44,232.56	46,376.00	46,376.00	44,149.02	34,000.00	51,025.00	
<b>AIRPORT</b>										
1067100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
1067101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1067130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1067200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1067220	PUBLIC NOTICES/ADVERTISEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
1067240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
1067265	WATER SHARES	.00	.00	.00	.00	.00	.00	.00	.00	
1067450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1067460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1067540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total AIRPORT:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>GOLF COURSE</b>										
1068100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
1068101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1068130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1068250	SUPPLIES & MAINT.	.00	.00	.00	.00	.00	.00	.00	.00	
1068260	BUILDING & GROUNDS MAINTENANC	.00	.00	.00	.00	.00	.00	.00	.00	
1068265	WATER SHARES	.00	.00	.00	.00	.00	.00	.00	.00	
1068270	UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00	
1068290	PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
1068330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1068410	INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1068450	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1068451	SPRINKLER NOTE 1ST SECURITY BK	.00	.00	.00	.00	.00	.00	.00	.00	
1068453	CARTS 7/93	.00	.00	.00	.00	.00	.00	.00	.00	
1068454	MOWER 363.31/MO 9/93	.00	.00	.00	.00	.00	.00	.00	.00	
1068455	GOLF COURSE CART LEASE 1993	.00	.00	.00	.00	.00	.00	.00	.00	
1068460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	1,200.00	.00	
1068462	WATER SHARES	824.61	942.42	1,060.23	1,200.00	1,200.00	1,119.13	.00	1,200.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1069500	CEMETERY EXPANSION	.00	.00	.00	.00	.00	.00	.00	.00	
1069501	CEMETERY ROADS	.00	.00	.00	.00	.00	.00	30,000.00	.00	
1069503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1069540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1069541	CEMETERY TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1069542	CEMETERY RESTROOMS AND SHOP	.00	.00	.00	.00	.00	.00	.00	.00	
1069550	GRASS - SPRINKLER	.00	.00	.00	.00	.00	.00	.00	.00	
1069706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total CEMETERY:</b>		<b>25,532.52</b>	<b>31,904.63</b>	<b>26,001.41</b>	<b>34,000.00</b>	<b>34,000.00</b>	<b>15,468.19</b>	<b>64,000.00</b>	<b>33,850.00</b>	
<b>PARKS</b>										
1072100	SALARIES	147,541.59	81,721.83	89,161.20	103,350.00	103,350.00	81,359.35	.00	107,000.00	
1072101	CONCESSION STAND SALARY	3,514.37	.00	.00	.00	.00	.00	.00	.00	
1072102	MERIT	.00	.00	.00	150.00	150.00	.00	.00	150.00	
1072103	OVERTIME WAGES	331.89	649.52	899.91	1,200.00	1,200.00	592.80	1,200.00	1,200.00	
1072106	DRUG TEST/PHYSICAL	50.00	.00	90.00	.00	.00	65.00	.00	.00	
1072110	WAGES - MOWING SPORTS PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1072116	WAGES - RECREATION IN-FIELDS	5,174.50	.00	.00	.00	.00	.00	.00	.00	
1072123	DRAIN PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1072130	BENEFITS	68,540.21	48,644.45	52,933.17	59,300.00	59,300.00	47,901.84	.00	64,100.00	
1072200	SPECIAL DEPARTMENT SUPPLIES	3,619.14	1,466.35	5,305.99	5,000.00	5,000.00	838.43	5,000.00	5,000.00	
1072212	MEMBERSHIPS/DUES	192.47	.00	.00	.00	.00	.00	500.00	500.00	
1072220	PUBLIC NOTICES	2,547.95	.00	.00	500.00	500.00	168.19	500.00	500.00	
1072230	TRAVEL	1,087.37	941.27	837.60	1,500.00	1,500.00	682.45	1,500.00	1,500.00	
1072240	OFFICE SUPPLIES & EXPENSES	1,560.50	245.57	85.17	500.00	500.00	86.22	200.00	200.00	
1072241	POSTAGE	404.74	134.11	9.20	200.00	200.00	.00	100.00	100.00	
1072243	COPIER/SUPPLIES	684.82	1,279.17	1,226.74	1,300.00	1,300.00	992.12	.00	1,300.00	
1072250	SUPPLIES & MAINT.	10,909.89	9,801.04	13,923.70	15,000.00	15,000.00	11,664.17	15,000.00	15,000.00	
1072251	FUEL	5,743.63	6,082.20	5,565.46	6,500.00	6,500.00	3,957.76	6,000.00	6,000.00	
1072260	BUILDING & GROUNDS MAINTENANC	453.53	952.61	5,340.73	1,500.00	45,800.00	43,805.92	8,000.00	1,500.00	
1072261	SPRINKLER SYSTEM REPAIRS	3,500.28	5,915.93	7,962.50	7,500.00	7,500.00	5,671.87	7,500.00	7,500.00	
1072262	WEED SPRAY	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
1072263	MIDLAND SIDEWALK CUTS/IRRIGATI	.00	.00	.00	.00	.00	.00	.00	.00	
1072264	INFIELD DIRT	3,220.00	8,279.44	.00	6,000.00	6,000.00	1,520.00	6,000.00	6,000.00	
1072265	AERATION	1,805.31	.00	1,924.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
1072266	PLAYGROUND MAINTENANCE	1,500.00	.00	2,885.71	3,500.00	4,250.00	737.15	4,000.00	4,000.00	
1072267	CHRISTMAS LIGHTS	887.34	17,449.37	4,020.85	2,500.00	2,500.00	5,243.85	6,000.00	6,000.00	
1072268	TREES	954.60	2,488.50	2,097.86	5,000.00	5,000.00	1,164.75	5,000.00	5,000.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1072510	KARATE	108.00	.00	.00	.00	.00	.00	.00	.00	
1072511	LIL CUBS BASKETBALL	810.00	.00	.00	.00	.00	.00	.00	.00	
1072512	DODGEBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1072513	CONCESSION STAND	8,123.22	.00	.00	.00	.00	.00	.00	.00	
1072514	YOUTH CAMPS	.00	.00	.00	.00	.00	.00	.00	.00	
1072515	LIL CUBS SOCCER	1,917.80	.00	.00	.00	.00	.00	.00	.00	
1072516	KICKBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1072517	YOUTH TRACK AND FIELD	1,240.77	.00	.00	.00	.00	.00	.00	.00	
1072518	SALES TAX PAID - CONSESSION ST	840.79	.00	.00	.00	.00	.00	.00	.00	
1072540	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1072545	BLEACHERS/PICNIC TABLES	960.07	1,082.38	1,000.00	5,900.00	5,900.00	5,900.00	6,000.00	6,000.00	
1072550	SPECIAL PROJECTS - PARKS	1,646.57	731.79	1,800.59	4,500.00	4,500.00	.00	4,500.00	4,500.00	
1072551	SCORE BOARD - COCA-COLA	.00	.00	.00	.00	.00	.00	.00	.00	
1072552	DOWNTOWN SIGN - EVENTS BOARD	.00	.00	.00	.00	.00	.00	.00	.00	
1072553	STEVEN'S SPORTS PARK LIGHTS	.00	.00	.00	.00	.00	.00	.00	.00	
1072554	WOMEN'S CIVIC LEAGUE TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1072555	SCOREBOARDS - PEPSI	.00	.00	.00	.00	.00	.00	.00	.00	
1072600	PARK PROPERTY TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1072700	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1072800	TRUCK REPLACEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1072900	TRANS TC SHARE TO FUND 52	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total PARKS:</b>		<b>402,035.72</b>	<b>265,269.19</b>	<b>275,409.86</b>	<b>318,100.00</b>	<b>364,150.00</b>	<b>264,635.51</b>	<b>87,600.00</b>	<b>327,550.00</b>	
<b>COMMUNITY EVENTS</b>										
1073100	SALARIES	775.31	.00	3,725.46	2,500.00	2,500.00	1,102.80	2,500.00	2,500.00	
1073101	OVERTIME WAGES	1,146.79	1,324.83	12.74	2,000.00	2,000.00	2,610.36	4,000.00	4,000.00	
1073102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1073106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1073110	WAGES - MOWING SPORTS PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1073130	BENEFITS	561.41	587.60	1,100.13	3,200.00	3,200.00	1,200.49	.00	3,200.00	
1073240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	200.00	200.00	
1073241	POSTAGE	.00	.00	.00	500.00	500.00	.00	500.00	100.00	
1073250	SUPPLIES & MAINT.	.00	.00	.00	.00	.00	.00	.00	.00	
1073280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1073312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1073313	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1073330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1073450	MISCELLANEOUS SUPPLIES	.00	24.76	338.34	500.00	500.00	.00	500.00	.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
1075260	BUILDING & GROUNDS MAINTENANC	2,118.97	3,288.52	1,721.87	6,500.00	7,500.00	7,465.11	6,500.00	3,000.00	
1075270	UTILITIES	2,742.33	2,642.73	2,761.22	3,000.00	3,000.00	2,281.74	3,000.00	3,000.00	
1075271	GAS - (QUESTAR)	726.13	864.02	927.89	1,000.00	1,000.00	782.93	1,000.00	1,000.00	
1075280	TELEPHONE	1,480.35	1,231.44	1,226.80	1,500.00	1,500.00	1,202.23	2,000.00	1,200.00	
1075281	"INTERNET/ERATE"	.00	.00	.00	.00	.00	2,369.25	.00	2,200.00	
1075282	SERVICE LINE (DSL) - DON'T USE	68.85	.00	.00	.00	.00	.00	.00	.00	
1075310	SERVICES DATA PROCESSING	13,268.48	12,655.81	10,969.05	13,000.00	12,600.00	8,599.25	13,000.00	13,000.00	
1075311	SERV DATA PROC/SATELLITE BRANC	12.03	106.11	3,679.03	4,000.00	4,000.00	3,428.81	4,000.00	4,000.00	
1075312	COMPUTER SOFTWARE	.00	1,574.40	2,291.55	3,200.00	2,700.00	223.87	6,200.00	3,000.00	
1075313	COMPUTER HARDWARE	.00	800.05	6,945.86	2,000.00	1,500.00	1,667.88	2,000.00	2,300.00	
1075314	SATELLITE COMPUTER SOFTWARE	.00	.00	322.81	600.00	600.00	103.04	600.00	600.00	
1075315	SATELLITE COMPUTER HARDWARE	.00	.00	1,197.12	1,600.00	1,600.00	1,840.76	1,600.00	3,000.00	
1075323	CONTRACT LABOR - MOWING	.00	.00	.00	.00	.00	.00	.00	.00	
1075330	LEGAL	.00	.00	75.00	.00	.00	50.00	.00	.00	
1075360	EDUCATION	144.95	360.00	529.24	500.00	500.00	250.00	500.00	500.00	
1075375	NUMBER NOT USED	.00	.00	.00	.00	.00	.00	.00	.00	
1075410	INSURANCE	1,011.66	2,657.13	1,345.89	1,500.00	1,500.00	.00	1,500.00	1,800.00	
1075430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1075439	LIBRARY GRANT - MISC	.00	3,221.02	523.27	.00	1,300.00	1,782.29	1,300.00	.00	
1075440	STATE GRANT (CLEF)	5,302.88	5,126.15	5,083.09	.00	.00	3,782.90	.00	.00	
1075441	PRIVATE CONTRIBUTION	369.32	428.98	124.34	.00	.00	.00	.00	.00	
1075442	SIDEWALKS	.00	.00	.00	.00	.00	.00	.00	.00	
1075450	MISCELLANEOUS SUPPLIES	817.38	506.98	301.91	500.00	500.00	432.11	500.00	500.00	
1075460	MISCELLANEOUS SERVICES	.00	.00	104.00	100.00	100.00	.00	100.00	100.00	
1075461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1075500	COMPUTER INTERNET LIB GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1075501	LIBRARY IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
1075502	FURNACE AND OYLER	.00	.00	.00	.00	.00	.00	.00	.00	
1075503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1075540	PURCHASES OF SPECIAL EQUIPMEN	.00	.00	.00	.00	.00	.00	.00	.00	
1075541	LSTA GRANT	.00	22,844.13	2,800.33	.00	10,700.00	10,694.69	.00	.00	
1075706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total LIBRARY:</b>		<b>161,543.35</b>	<b>203,212.62</b>	<b>200,102.30</b>	<b>205,651.00</b>	<b>217,651.00</b>	<b>184,764.95</b>	<b>72,400.00</b>	<b>214,250.00</b>	
<b>CONTRIBUTIONS TO OTHER UNITS</b>										
1089100	CONTRIBUTION TO UTOPIA DEBT	257,316.36	324,999.40	331,499.34	337,600.00	337,600.00	309,436.16	.00	344,400.00	
1089200	CONTRIBUTION TO UTOPIA OF EX	.00	.00	40,062.00	72,000.00	72,000.00	33,276.00	.00	72,000.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>Total CONTRIBUTIONS TO OTHER UNITS:</b>		257,316.36	324,999.40	371,561.34	409,600.00	409,600.00	342,712.16	.00	416,400.00	
<b>TRANSFER TO OTHER FUNDS</b>										
1090900	TRANSFER CAP PROJ - VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
1090949	TRANSFER - CAP PROJ - VEHICLES	.00	115,000.00	390,000.00	.00	.00	.00	.00	.00	
1090950	TRANSFER TO CAP PROJECTS FUND	1,088,611.00	115,000.00	390,000.00	.00	.00	.00	.00	.00	
1090951	TRANS TO FIRE DEPT FUND	14,822.32	20,500.00	20,000.00	22,000.00	172,000.00	170,242.04	.00	22,000.00	
1090952	LOAN TO RDA#3 (FIBER PROJ)	.00	.00	.00	.00	.00	.00	.00	.00	
1090953	TRANSFER TO FOOD PANTRY FUND	.00	14,832.00	7,130.00	11,500.00	11,500.00	.00	.00	15,100.00	
1090954	TRANSFER TO RECREATION FUND	.00	136,430.00	101,150.00	125,550.00	125,550.00	60,000.00	.00	136,570.00	
1090955	TRANSFER TO FUND 71 RDA	.00	.00	20,000.00	.00	.00	.00	.00	.00	
<b>Total TRANSFER TO OTHER FUNDS:</b>		1,103,433.32	401,762.00	928,280.00	159,050.00	309,050.00	230,242.04	.00	173,670.00	
<b>DEPARTMENT: 99</b>										
1099981	BUDGET TO GAAP - CAPITAL GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1099998	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
1099999	BUDGET TO GAAP - SETTLEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total DEPARTMENT: 99:</b>		.00	.00	.00	.00	.00	.00	.00	.00	
<b>GENERAL FUND Revenue Total:</b>		4,406,985.25	4,966,888.46	4,884,457.75	4,657,472.00	4,929,222.00	4,392,459.47	299,060.00	4,808,880.00	
<b>GENERAL FUND Expenditure Total:</b>		5,433,862.05	4,708,966.72	4,862,339.29	4,656,372.00	4,929,222.00	3,763,531.99	1,995,625.00	4,808,880.00	
<b>Net Total GENERAL FUND:</b>		1,026,876.80-	257,921.74	22,118.46	1,100.00	.00	628,927.48	1,696,565.00-	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>FOOD PANTRY - SPECIAL REV FUND</b>										
<b>INTERGOVERNMENTAL REVENUE</b>										
2133100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2133101	REIMBURSED SALES TAX	.00	12,895.56	10,003.68	13,000.00	13,000.00	14,145.24	10,000.00	10,000.00	
2133110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2133111	PANTRY - BRAG	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
2133115	EMPLOYEE REIMBURSEMENT	.00	.00	648.63	500.00	500.00	448.43	500.00	500.00	
2133210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		.00	15,395.56	13,152.31	16,000.00	16,000.00	17,093.67	13,000.00	13,000.00	
<b>OTHER INCOME</b>										
2137110	PANTRY - MISC INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
2137600	INTEREST EARNINGS	.00	.00	76.35	100.00	100.00	119.63	.00	100.00	
Total OTHER INCOME:		.00	.00	76.35	100.00	100.00	119.63	.00	100.00	
<b>DONATIONS</b>										
2138120	PRIVATE DONATION	.00	22,204.95	26,467.33	22,000.00	22,000.00	32,292.88	20,000.00	23,000.00	
2138500	DONATIONS FOR CAP IMPROVEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		.00	22,204.95	26,467.33	22,000.00	22,000.00	32,292.88	20,000.00	23,000.00	
<b>TRANSFERS/BAL TO BE APPROPRIAT</b>										
2139900	INITIAL CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
2139901	TRANSFER FROM THE GEN FUND	.00	14,832.00	7,130.00	11,500.00	11,500.00	.00	.00	15,100.00	
2139950	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFERS/BAL TO BE APPROPRIAT:		.00	14,832.00	7,130.00	11,500.00	11,500.00	.00	.00	15,100.00	
<b>FOOD PANTRY EXPENSE</b>										
2140100	SALARIES	.00	16,042.38	18,347.24	22,700.00	22,700.00	17,426.73	.00	23,500.00	
2140101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
2140102	MERIT	.00	.00	.00	150.00	150.00	.00	.00	150.00	
2140106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
2140112	WAGES - ADMIN ALLOCATION	.00	.00	.00	100.00	100.00	.00	.00	.00	
2140130	BENEFITS	.00	1,538.65	1,792.79	2,200.00	2,200.00	1,688.11	.00	2,300.00	
2140160	HEALTH, SAFETY & WELFARE	.00	.00	.00	.00	.00	.00	.00	750.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2140200	FOOD/SUPPLIES	.00	4,327.86	3,946.30	4,500.00	4,500.00	1,245.52	4,500.00	4,500.00	
2140210	BOOKS/SUBSCRIPTIONS/MEMBERSH	.00	.00	.00	.00	.00	.00	.00	.00	
2140212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2140220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2140230	TRAVEL	.00	53.28	24.86	100.00	100.00	.00	100.00	100.00	
2140240	OFFICE SUPPLIES & EXPENSES	.00	283.58	207.81	900.00	900.00	356.90	900.00	600.00	
2140241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
2140243	COPIER/SUPPLIES	.00	12.49	.00	.00	.00	.00	.00	.00	
2140250	SUPPLIES & MAINTENAN	.00	816.16	2,272.22	2,500.00	2,500.00	1,896.16	2,300.00	2,300.00	
2140251	FUEL	.00	190.85	52.34	300.00	300.00	34.07	250.00	250.00	
2140260	BUILDING & GROUNDS MAINTENANC	.00	2,907.45	1,611.78	2,000.00	2,000.00	844.13	2,000.00	2,000.00	
2140270	UTILITIES	.00	4,837.57	5,170.07	6,000.00	6,000.00	4,426.78	7,000.00	7,000.00	
2140271	GAS - (QUESTAR)	.00	2,112.84	2,333.48	2,500.00	2,500.00	1,912.88	3,000.00	2,500.00	
2140280	TELEPHONE	.00	1,337.84	1,309.04	1,900.00	1,900.00	1,322.82	1,900.00	1,200.00	
2140281	INTERNET	.00	.00	.00	.00	.00	.00	.00	250.00	
2140310	SERVICES DATA PROCESSING	.00	574.97	511.92	500.00	500.00	442.16	600.00	600.00	
2140312	COMPUTER SOFTWARE	.00	33.78	29.35	100.00	100.00	9.37	100.00	100.00	
2140313	COMPUTER HARDWARE	.00	.00	944.64	150.00	150.00	95.66	100.00	150.00	
2140330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
2140340	ACCOUNTING & AUDITING	.00	197.48	201.75	300.00	300.00	199.86	250.00	200.00	
2140345	BANK FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2140360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
2140370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	.00	.00	.00	.00	.00	
2140380	OTHER SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2140410	INSURANCE	.00	2,653.91	1,262.00	1,400.00	1,400.00	.00	2,800.00	1,450.00	
2140450	MISCELLANEOUS SUPPLIES	.00	291.29	131.83	800.00	800.00	244.88	800.00	800.00	
2140460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2140500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2140700	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00	
2140706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2140800	DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY EXPENSE:		.00	38,212.38	40,149.42	49,100.00	49,100.00	32,146.03	26,600.00	50,700.00	
<b>ADMIN SERVICE CHARGE</b>										
2190905	ADMIN SERVICES CHARGE	.00	.00	420.00	500.00	500.00	500.00	.00	500.00	
Total ADMIN SERVICE CHARGE:		.00	.00	420.00	500.00	500.00	500.00	.00	500.00	
FOOD PANTRY - SPECIAL REV FUND Revenue Total:										

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
		.00	52,432.51	46,825.99	49,600.00	49,600.00	49,506.18	33,000.00	51,200.00	
	FOOD PANTRY - SPECIAL REV FUND Expenditure Total:	.00	38,212.38	40,569.42	49,600.00	49,600.00	32,646.03	26,600.00	51,200.00	
	Net Total FOOD PANTRY - SPECIAL REV FUND:	.00	14,220.13	6,256.57	.00	.00	16,860.15	6,400.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>RECREATION</b>										
<b>INTERGOVERNMENTAL REVENUE</b>										
2533100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2533110	LOCAL GRANTS	.00	.00	2,000.00	.00	.00	.00	.00	.00	
2533210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		.00	.00	2,000.00	.00	.00	.00	.00	.00	
<b>ADULT PROGRAMS</b>										
2534100	ADULT BASKETBALL	.00	1,590.00	2,100.00	6,420.00	6,420.00	58.00	.00	.00	
2534110	ADULT FLAG FOOTBALL	.00	.00	.00	2,000.00	2,000.00	.00	.00	.00	
2534120	ADULT SOCCER	.00	997.50	1,000.00	2,360.00	2,360.00	1,800.00	1,600.00	1,600.00	
2534130	ADULT SOFTBALL	.00	9,960.00	9,720.00	11,300.00	11,300.00	7,228.00	11,300.00	11,300.00	
2534140	ADULT VOLLEYBALL	.00	840.00	870.00	1,440.00	1,440.00	925.65	1,600.00	1,600.00	
2534150	PICKLEBALL	.00	.00	.00	.00	.00	630.00	3,000.00	3,000.00	
2534400	WAIVERS	.00	30.00-	.00	200.00-	200.00-	.00	200.00-	200.00-	
Total ADULT PROGRAMS:		.00	13,357.50	13,690.00	23,320.00	23,320.00	10,641.65	17,300.00	17,300.00	
<b>YOUTH PROGRAMS</b>										
2535100	YOUTH BASEBALL	.00	14,058.50	14,029.50	19,200.00	19,200.00	12,881.12	16,000.00	16,000.00	
2535110	YOUTH SOFTBALL	.00	3,135.00	.00	.00	.00	.00	.00	.00	
2535120	YOUTH BASKETBALL	.00	26,607.00	27,694.00	27,000.00	27,000.00	26,864.50	23,000.00	27,000.00	
2535130	YOUTH FLAG FOOTBALL	.00	2,118.00	2,344.00	2,500.00	2,500.00	2,400.00	2,500.00	2,500.00	
2535140	YOUTH SOCCER	.00	22,917.00	22,219.50	23,000.00	23,000.00	20,860.03	23,000.00	23,000.00	
2535150	YOUTH TRACK AND FIELD	.00	1,150.00	645.00	1,250.00	1,250.00	2,350.00	1,250.00	1,250.00	
2535160	YOUTH VOLLEYBALL	.00	680.00	270.00	700.00	700.00	390.00	700.00	700.00	
2535170	YOUTH GOLF	.00	2,945.00	1,795.00	3,000.00	3,000.00	1,360.00	3,000.00	3,000.00	
2535180	YOUTH BOWLING	.00	180.00	210.00	500.00	500.00	300.00	550.00	550.00	
2535190	YOUTH KARATE	.00	520.00	410.00	700.00	700.00	640.00	700.00	700.00	
2535200	YOUTH CAMPS	.00	.00	.00	.00	.00	.00	.00	.00	
2535210	YOUTH TEEN GAME NIGHT	.00	15.00	.00	.00	.00	.00	.00	.00	
2535400	WAIVERS	.00	.00	32.00-	500.00-	500.00-	90.00-	500.00-	500.00-	
Total YOUTH PROGRAMS:		.00	74,325.50	69,585.00	77,350.00	77,350.00	67,955.65	70,200.00	74,200.00	
<b>MISC. PROGRAMS</b>										
2536100	CONSESSION STAND	.00	11,105.60	10,303.40	15,000.00	15,000.00	7,185.92	15,000.00	15,000.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2536110	SPECIAL EVENTS	.00	.00	2.00	.00	.00	.00	.00	.00	
2536120	RACES	.00	496.00	1,205.00	3,100.00	3,100.00	.00	.00	.00	
2536140	TOURNAMENTS	.00	750.00	6,750.00	7,000.00	7,000.00	6,796.00	15,000.00	15,000.00	
2536400	WAIVERS	.00	.00	.00	100.00-	100.00-	.00	100.00-	100.00-	
Total MISC. PROGRAMS:		.00	12,351.60	18,260.40	25,000.00	25,000.00	13,981.92	29,900.00	29,900.00	
<b>OTHER INCOME</b>										
2537110	RECREATION MISC. INCOME	.00	73.00	.00	.00	.00	5.00-	.00	.00	
2537120	NON-RESIDENT FEES	.00	5,560.00	3,650.00	.00	.00	.00	.00	.00	
2537178	RENTAL - PARKS/FIELDS	.00	.00	.00	.00	.00	765.00	.00	100.00	
2537179	RENTAL - BOWERY/STAGES	.00	.00	.00	.00	.00	245.00	.00	100.00	
2537600	INTEREST EARNINGS	.00	.00	137.21-	100.00	100.00	61.31	.00	100.00	
2537617	CONVENIENCE FEE	.00	.00	.00	2,000.00	2,000.00	1,188.00	2,000.00	1,500.00	
Total OTHER INCOME:		.00	5,633.00	3,512.79	2,100.00	2,100.00	2,254.31	2,000.00	1,800.00	
<b>SOURCE: 38</b>										
2538120	RESTRICTED DONATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
2538143	RACE OPERATIONAL DONATIONS	.00	150.00	150.00	150.00	150.00	150.00	.00	.00	
2538500	DONATIONS FOR CAP IMPROVEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 38:		.00	150.00	150.00	150.00	150.00	150.00	.00	.00	
<b>TRANSFERS/FUND BAL TO BE APPRO</b>										
2539900	INITIAL CAPITAL CONTRIBUTION	.00	38,730.00	.00	.00	.00	.00	.00	.00	
2539901	TRANSFER FROM THE GEN FUND	.00	97,700.00	101,150.00	125,550.00	125,550.00	60,000.00	.00	136,570.00	
2539950	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		.00	136,430.00	101,150.00	125,550.00	125,550.00	60,000.00	.00	136,570.00	
<b>NON DEPARTMENTAL EXPENSE</b>										
2540100	SALARIES - NON DEPARTMENTAL	.00	36,128.60	39,779.47	48,000.00	48,000.00	37,940.37	.00	49,500.00	
2540101	OVERTIME WAGES - NON DEPT	.00	.00	507.18	500.00	500.00	1,214.17	1,000.00	1,000.00	
2540102	MERIT- NON DEPARTMENTAL	.00	.00	.00	150.00	150.00	.00	.00	150.00	
2540103	WAGES - IN FIELDS	.00	3,349.12	4,826.00	5,800.00	5,800.00	2,578.85	5,800.00	5,900.00	
2540106	DRUG TEST/PHYSICAL	.00	125.00	50.00	100.00	100.00	.00	100.00	100.00	
2540112	WAGES - ADMIN ALLOCATION	.00	7,402.09	7,774.03	9,650.00	9,650.00	6,842.60	.00	9,700.00	
2540130	BENEFITS	.00	20,887.34	24,068.91	30,600.00	30,600.00	24,099.04	.00	34,300.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2540200	SPECIAL DEPARTMENT SUPPLIES	.00	501.99	93.61	750.00	750.00	71.21	500.00	500.00	
2540210	BOOKS/SUBSCRIPTIONS/MEMBERSH	.00	188.04	89.04	250.00	250.00	.00	250.00	250.00	
2540212	MEMBERSHIPS/DUES	.00	888.00	75.00	500.00	500.00	490.00	750.00	750.00	
2540220	PUBLIC NOTICES	.00	1,457.05	1,323.50	1,500.00	1,500.00	1,325.00	1,500.00	1,500.00	
2540230	TRAVEL	.00	493.27	1,134.37	1,000.00	1,000.00	1,134.45	2,000.00	2,000.00	
2540240	OFFICE SUPPLIES & EXPENSES	.00	585.75	523.21	1,000.00	1,000.00	79.41	1,000.00	1,000.00	
2540241	POSTAGE	.00	377.26	582.45	1,000.00	1,000.00	429.85	1,000.00	1,000.00	
2540243	COPIER/SUPPLIES	.00	1,333.36	1,226.88	1,300.00	1,300.00	1,017.20	.00	1,400.00	
2540250	SUPPLIES & MAINTENA	.00	18.38	2,963.64	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2540251	FUEL	.00	434.85	524.78	1,000.00	1,000.00	582.41	1,000.00	1,000.00	
2540260	BUILDING & GROUNDS MAINTENANC	.00	.00	.00	.00	.00	.00	.00	.00	
2540270	UTILITIES	.00	4,078.35	4,241.82	5,000.00	5,000.00	4,129.29	.00	5,000.00	
2540271	GAS - (QUESTAR)	.00	412.57	462.36	600.00	600.00	403.15	.00	600.00	
2540280	TELEPHONE	.00	1,711.95	1,769.52	2,500.00	2,500.00	1,700.69	.00	1,450.00	
2540281	INTERNET	.00	.00	.00	.00	.00	.00	.00	450.00	
2540310	SERVICES DATA PROCESSING	.00	1,314.08	543.92	500.00	500.00	442.16	.00	1,000.00	
2540312	COMPUTER SOFTWARE	.00	1,254.08	818.35	3,000.00	3,000.00	2,872.25	2,000.00	2,000.00	
2540313	COMPUTER HARDWARE	.00	.00	1,114.89	600.00	600.00	698.00	1,000.00	1,200.00	
2540330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
2540340	ACCOUNTING & AUDITING	.00	394.98	426.20	600.00	600.00	440.68	.00	500.00	
2540345	BANK FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2540347	CREDIT CARD SERVICE FEE	.00	.00	.00	2,000.00	2,000.00	214.36	.00	2,000.00	
2540360	EDUCATION	.00	315.00	279.00	500.00	500.00	400.00	750.00	750.00	
2540370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	.00	.00	.00	.00	.00	
2540380	OTHER SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2540410	INSURANCE	.00	1,841.75	1,174.71	1,300.00	1,300.00	.00	.00	900.00	
2540450	MISCELLANEOUS SUPPLIES	.00	21.26	9.99	.00	.00	.00	.00	.00	
2540460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2540500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2540700	CAPITAL OUTLAY	.00	13,978.00	.00	.00	.00	.00	.00	.00	
2540706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2540800	DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
Total NON DEPARTMENTAL EXPENSE:		.00	99,492.12	96,382.83	120,700.00	120,700.00	89,105.14	19,650.00	126,900.00	
<b>CONSESSION STAND</b>										
2541100	SALARIES	.00	3,845.31	4,105.54	6,700.00	6,700.00	3,435.58	.00	6,800.00	
2541130	BENEFITS	.00	334.64	368.00	700.00	700.00	353.12	.00	700.00	
2541200	FOOD	.00	7,664.55	6,034.94	7,500.00	7,500.00	5,473.07	.00	7,500.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2552706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOCCER:		.00	1,021.16	1,086.93	2,360.00	2,360.00	850.19	1,600.00	1,600.00	
<b>ADULT SOFTBALL</b>										
2553100	SALARIES	.00	4,527.00	5,562.38	7,000.00	7,000.00	4,621.23	8,000.00	8,000.00	
2553130	BENEFITS	.00	396.22	496.84	700.00	700.00	432.27	640.00	640.00	
2553200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2553220	PUBLIC NOTICES	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
2553250	EQUIPMENT, SUPPLIES & MAINTENA	.00	2,588.62	2,044.15	3,300.00	3,300.00	1,304.67	4,060.00	4,060.00	
2553500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2553706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOFTBALL:		.00	7,511.84	8,103.37	11,300.00	11,300.00	6,358.17	13,000.00	13,000.00	
<b>ADULT VOLLEYBALL</b>										
2554100	SALARIES	.00	327.56	397.00	530.00	530.00	718.66	700.00	700.00	
2554130	BENEFITS	.00	28.38	35.18	50.00	50.00	66.60	56.00	100.00	
2554200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2554220	PUBLIC NOTICES	.00	.00	.00	150.00	150.00	.00	150.00	150.00	
2554250	EQUIPMENT, SUPPLIES & MAINENAN	.00	225.90	251.74	410.00	410.00	279.65	394.00	400.00	
2554499	FACILITY RENTAL	.00	290.00	280.00	300.00	300.00	280.00	300.00	300.00	
2554500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2554706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT VOLLEYBALL:		.00	871.84	963.92	1,440.00	1,440.00	1,344.91	1,600.00	1,650.00	
<b>PICKLEBALL</b>										
2555100	SALARIES	.00	.00	.00	.00	.00	.00	1,500.00	1,500.00	
2555130	BENEFITS	.00	.00	.00	.00	.00	.00	150.00	150.00	
2555220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	150.00	150.00	
2555250	EQUIPMENT, SUPPLIES, MAINTENAN	.00	.00	.00	.00	.00	.00	200.00	200.00	
2555499	FACILITY RENTAL	.00	.00	.00	.00	.00	.00	1,000.00	1,000.00	
Total PICKLEBALL:		.00	.00	.00	.00	.00	.00	3,000.00	3,000.00	
<b>YOUTH BASEBALL</b>										
2570100	SALARIES	.00	4,706.18	3,676.96	5,000.00	5,000.00	1,257.18	5,000.00	5,000.00	
2570130	BENEFITS	.00	415.24	338.25	500.00	500.00	131.90	400.00	400.00	



Period: 05/15

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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2573212	MEMBERSHIP/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2573220	PUBLIC NOTICES	.00	.00	.00	150.00	150.00	.00	150.00	150.00	
2573250	EQUIPMENT, SUPPLIES & MAINTENA	.00	444.60	563.07	1,000.00	1,000.00	1,145.45	1,000.00	1,000.00	
2573500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2573706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH FLAG FOOTBALL:		.00	1,446.02	1,670.54	2,500.00	2,500.00	2,167.04	2,500.00	2,500.00	
<b>YOUTH SOCCER</b>										
2574100	SALARIES	.00	5,127.39	5,869.94	5,250.00	5,250.00	4,127.38	6,000.00	6,000.00	
2574130	BENEFITS	.00	454.43	529.89	500.00	500.00	382.95	480.00	480.00	
2574200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2574212	MEMBERSHIPS/DUES	.00	600.00	1,200.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	
2574220	PUBLIC NOTICES	.00	264.00	.00	300.00	300.00	26.56	300.00	300.00	
2574250	EQUIPMENT, SUPPLIES & MAINTEN	.00	7,854.46	7,996.74	8,000.00	8,000.00	10,118.53	8,000.00	8,000.00	
2574500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2574706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH SOCCER:		.00	14,300.28	15,596.57	15,250.00	15,250.00	14,655.42	15,980.00	15,980.00	
<b>YOUTH TRACK AND FIELD</b>										
2575100	SALARIES	.00	162.00	319.50	600.00	600.00	.00	500.00	500.00	
2575130	BENEFITS	.00	16.68	26.61	60.00	60.00	.16	50.00	50.00	
2575200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2575212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2575220	PUBLIC NOTICES	.00	306.36	.00	150.00	150.00	.00	150.00	150.00	
2575250	EQUIPMENT, SUPPLIES & MAINTEN	.00	19.16	363.25	440.00	440.00	.00	550.00	550.00	
2575500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2575706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TRACK AND FIELD:		.00	504.20	709.36	1,250.00	1,250.00	.16	1,250.00	1,250.00	
<b>YOUTH VOLLEYBALL</b>										
2576100	SALARIES	.00	177.82	114.00	250.00	250.00	.00	250.00	250.00	
2576130	BENEFITS	.00	15.80	10.81	25.00	25.00	.11	25.00	25.00	
2576200	SPECIAL DEPARTMENT SUPPLIES	.00	57.67	.00	.00	.00	.00	.00	.00	
2576212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2576220	PUBLIC NOTICES	.00	.00	.00	150.00	150.00	.00	150.00	150.00	
2576250	EQUIPMENT, SUPPLIES & MAINTEN	.00	156.00	67.00	155.00	155.00	.00	155.00	155.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Aproved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
Total YOUTH KARATE:		.00	374.23	339.09	700.00	700.00	369.20	700.00	700.00	
<b>YOUTH CAMPS</b>										
2580100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2580130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2580200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2580212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2580220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2580250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
2580500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2580706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH CAMPS:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>YOUTH TEEN GAME NIGHT</b>										
2581100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2581200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2581220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2581250	EQUIPMENT, SUPPLIES & MAINTENA	.00	135.24	.00	.00	.00	.00	.00	.00	
2581500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2581706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TEEN GAME NIGHT:		.00	135.24	.00	.00	.00	.00	.00	.00	
<b>ADMIN SERVICE CHARGES</b>										
2590905	ADMIN SERVICES CHARGE	.00	6,900.00	8,860.00	8,300.00	8,300.00	8,300.00	.00	13,900.00	
Total ADMIN SERVICE CHARGES:		.00	6,900.00	8,860.00	8,300.00	8,300.00	8,300.00	.00	13,900.00	
RECREATION Revenue Total:		.00	242,247.60	208,348.19	253,470.00	253,470.00	154,983.53	119,400.00	259,770.00	
RECREATION Expenditure Total:		.00	203,387.09	195,960.29	253,470.00	253,470.00	172,178.28	122,530.00	259,770.00	
Net Total RECREATION:		.00	38,860.51	12,387.90	.00	.00	17,194.75-	3,130.00-	.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2662707	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2662710	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2662720	CONTRIBUTIONS TO FUND BALANCE	.00	.00	.00	.00	.00	.00	.00	.00	
Total PARKS & RECREATION:		.00	66,585.42	62,214.52	47,200.00	68,200.00	70,203.75	.00	227,100.00	
SPECIAL REVENUE FUND - PARKS Revenue Total:		14,779.07	54,316.69	21,362.76	47,200.00	68,200.00	58,350.16	.00	227,100.00	
SPECIAL REVENUE FUND - PARKS Expenditure Total:		.00	66,585.42	62,214.52	47,200.00	68,200.00	70,203.75	.00	227,100.00	
Net Total SPECIAL REVENUE FUND - PARKS:		14,779.07	12,268.73-	40,851.76-	.00	.00	11,853.59-	.00	.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2836595	28.5% AMBULANCE REIMBURSEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
2836597	1.5% AMBULANCE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2836598	AMBULANCE FEES	830,069.91	872,582.62	878,212.52	830,000.00	830,000.00	844,811.40	830,000.00	878,000.00	
2836599	AMBULANCE STANDBY FEE	.00	82,794.00	4,800.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	
2836601	OTHER REVENUE	1,388.79	7,994.33	1,282.00	2,000.00	2,000.00	10,558.88	2,000.00	2,000.00	
2836602	RESTRICTED DONATIONS	1,000.00	1,000.00	.00	.00	.00	.00	.00	.00	
2836603	HEALTH, EDU, RESEARCH (HERF)	.00	.00	.00	.00	.00	.00	.00	.00	
2836610	INTEREST EARNING	121.47	210.95	494.80-	.00	.00	118.90	.00	100.00	
2836611	FINANCE CHARGE	2,098.99	3,761.02	564.03	2,500.00	2,500.00	2,794.18	2,500.00	2,500.00	
2836838	PUBLIC EDUCATION PROVIDE	.00	264.00	920.00	100.00	100.00	1,672.00	100.00	100.00	
2836839	PRIVATE DONATION - FIRE DEPT	.00	100.00	.00	.00	.00	.00	.00	.00	
2836860	PROCEEDS FROM 2013 AMB LEASE	.00	114,050.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		508,737.60	735,559.40	513,207.24	495,500.00	495,500.00	554,009.91	495,500.00	506,400.00	
<b>SOURCE: 37</b>										
2837750	FIRE/EMS IMPACT FEE	.00	.00	.00	2,900.00	2,900.00	11,394.69	.00	2,800.00	
Total SOURCE: 37:		.00	.00	.00	2,900.00	2,900.00	11,394.69	.00	2,800.00	
<b>FIRE DEPARTMENT</b>										
2839950	TRANSFER FROM THE GENERAL FUN	14,822.32	20,500.00	20,000.00	22,000.00	172,000.00	170,242.04	.00	22,000.00	
2839999	FUND BALANCE TO BE APPROPRIAT	.00	.00	.00	163,710.00-	104,570.00-	.00	.00	77,200.00	
Total FIRE DEPARTMENT:		14,822.32	20,500.00	20,000.00	141,710.00-	67,430.00	170,242.04	.00	99,200.00	
<b>FIRE DEPT. EXPENSE</b>										
2840100	FIRE DEPT WAGES	67,210.15	56,764.01	96,986.10	65,000.00	65,000.00	25,449.95	65,000.00	80,000.00	
2840101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
2840102	MERIT	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2840103	EMERGENCY SERVICE COORDINATO	.00	.00	.00	.00	.00	.00	.00	.00	
2840105	BUILDING MAINTENANCE WAGES	2,345.18	318.50	.00	1,300.00	1,300.00	1,480.11	1,300.00	1,300.00	
2840106	DRUG TEST/PHYSICAL	245.00	2,477.50	807.00	500.00	500.00	.00	500.00	500.00	
2840107	FIRE TRAINING WAGES	.00	.00	.00	25,000.00	25,000.00	11,059.83	25,000.00	10,000.00	
2840108	FIRE TEACHING WAGES	.00	.00	.00	5,000.00	5,000.00	287.88	5,000.00	.00	
2840110	AMBULANCE WAGES	94,123.00	139,740.06	121,813.19	85,000.00	85,000.00	106,686.45	120,000.00	130,000.00	
2840111	FRONT OFFICE STAFF AMB WAGE	7,697.16	9,349.93	12,590.64	10,800.00	10,800.00	8,379.47	10,800.00	10,800.00	
2840112	WAGES - ADMIN ALLOCATION	6,203.49	7,927.36	8,910.69	10,000.00	10,000.00	8,065.90	10,000.00	10,200.00	
2840113	AMBULANCE TRAINING WAGES	.00	.00	.00	10,000.00	10,000.00	4,645.88	10,000.00	5,000.00	

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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2840114	AMBULANCE TEACHING WAGES	.00	.00	.00	5,000.00	5,000.00	561.50	5,000.00	1,000.00	
2840130	BENEFITS	24,972.58	32,435.04	37,505.89	31,000.00	31,000.00	26,383.07	31,000.00	33,200.00	
2840200	FIRE DEPARTMENT MATERIALS	971.80	1,286.42	1,020.54	1,500.00	1,500.00	414.22	1,500.00	1,500.00	
2840212	MEMBERSHIPS/DUES	1,497.31	1,767.00	914.32	1,500.00	1,500.00	1,346.97	1,500.00	1,500.00	
2840220	PUBLIC NOTICES	63.55	66.15	67.45	100.00	100.00	76.97	100.00	100.00	
2840230	TRAVEL	5,933.97	10,818.99	9,871.96	10,000.00	10,000.00	10,993.14	10,000.00	11,000.00	
2840240	OFFICE SUPPLIES & EXPENSES	1,852.81	180.10	1,168.97	1,700.00	1,700.00	249.64	1,700.00	1,500.00	
2840241	POSTAGE	1,214.53	1,547.62	2,081.59	1,800.00	1,800.00	1,894.56	1,800.00	2,000.00	
2840242	FIREFIGHTER GIFT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2840243	COPIER/SUPPLIES	28.06	1,866.27	1,028.08	1,100.00	1,100.00	1,238.64	1,100.00	1,600.00	
2840245	AMBULANCE SUPPLIES & MAINT	24,442.31	19,541.84	21,452.71	20,000.00	20,000.00	17,622.53	20,000.00	7,500.00	
2840246	BILLABLE SUPPLIES	23,051.08	22,493.67	17,978.52	23,000.00	23,000.00	19,145.03	23,000.00	23,000.00	
2840247	CREDIT CARD USE FEE	590.17	670.49	722.55	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2840248	AMBULANCE FUEL	12,175.79	11,610.99	12,044.24	11,000.00	11,000.00	9,206.07	11,000.00	12,000.00	
2840250	SUPPLIES AND MAINTENANCE	30,442.09	30,413.55	25,982.87	30,000.00	30,000.00	15,692.65	30,000.00	10,000.00	
2840251	FIRE EQUIPMENT FUEL	5,554.27	6,028.79	4,598.98	6,000.00	6,000.00	3,865.33	6,000.00	6,000.00	
2840252	PERSONNEL PROTECTIVE EQUIPME	24,393.09	20,700.12	25,107.92	25,000.00	25,000.00	21,572.82	25,000.00	25,000.00	
2840260	BUILDING & GROUNDS MAINTENANC	2,411.50	852.52	1,258.70	2,000.00	2,000.00	6,101.91	3,000.00	3,000.00	
2840261	SPECIAL DEPT REPAIRS - FURNACE	.00	.00	.00	.00	.00	.00	.00	.00	
2840262	FIRE GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2840263	PUBLIC EDUCATION	1,365.95	2,312.43	2,237.34	2,500.00	2,500.00	1,175.00	2,500.00	2,500.00	
2840270	UTILITIES	4,584.91	2,624.01	2,387.82	3,000.00	3,000.00	1,853.51	3,000.00	2,700.00	
2840271	GAS - (QUESTAR)	4,004.66	4,374.60	5,110.73	4,700.00	4,700.00	4,128.54	4,700.00	4,700.00	
2840274	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
2840280	TELEPHONE	6,726.17	7,535.72	7,988.84	8,500.00	8,500.00	8,453.43	8,500.00	8,500.00	
2840281	INTERNET	.00	.00	.00	.00	.00	.00	.00	850.00	
2840290	PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
2840291	EQUIPMENT PURCHASES	.00	11,864.21	.00	5,000.00	5,000.00	.00	5,000.00	.00	
2840292	EQUIPMENT PURCHASES (GRANTS)	.00	.00	8,000.00	8,000.00	8,000.00	.00	8,000.00	8,000.00	
2840293	AMBULANCE BILLING SOFTWARE	.00	774.00	.00	.00	.00	2,243.00	2,500.00	.00	
2840294	HAZMAT EQUIPMENT GRANT	.00	.00	25,018.69	.00	.00	.00	.00	.00	
2840310	SERVICES DATA PROCESSING	5,045.71	2,461.75	2,400.11	2,500.00	2,500.00	1,878.30	2,500.00	2,500.00	
2840312	COMPUTER SOFTWARE	.00	1,275.78	3,274.14	3,100.00	3,100.00	37.47	3,100.00	4,200.00	
2840313	COMPUTER HARDWARE	.00	3,917.69	3,817.53	3,400.00	3,400.00	1,879.86	3,400.00	3,900.00	
2840330	LEGAL	1,150.00	900.00	1,400.00	1,500.00	1,500.00	258.00	1,500.00	1,500.00	
2840340	ACCOUNTING & AUDITING	1,895.99	2,036.89	2,151.71	2,900.00	2,900.00	2,189.28	2,900.00	2,400.00	
2840345	BANK FEES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
2840347	CREDIT CARD SERVICE FEE	.00	.00	44.23	.00	.00	379.08	500.00	500.00	
2840360	EDUCATION	3,653.00	150.00	2,238.65	5,000.00	5,000.00	.00	5,000.00	5,000.00	

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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2840366	CERT TRAINING	3,377.08	3,384.38	2,336.57	3,500.00	2,600.00	680.64	3,500.00	3,500.00	
2840367	STATE FIRE TRAINING	5,251.69	3,763.70	3,036.02	5,000.00	5,000.00	1,052.00	5,000.00	5,000.00	
2840368	EMS TRAINING	7,630.25	10,192.45	8,273.07	7,700.00	7,700.00	7,966.72	7,700.00	7,700.00	
2840369	HAZMAT TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2840370	OTHER PROFESSIONAL & TECHNICA	6,135.68	8,527.67	5,918.57	8,000.00	8,000.00	10,888.72	10,000.00	10,000.00	
2840410	INSURANCE	9,139.24	23,704.44	12,419.79	12,000.00	12,000.00	159.76	12,000.00	15,400.00	
2840430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
2840431	INTEREST - AMBULANCE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
2840432	INT - ARIEL PLATFORM TRK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
2840440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
2840450	MISCELLANEOUS SUPPLIES	1,343.53	5,034.75	4,214.68	1,500.00	1,500.00	1,741.60	2,000.00	2,000.00	
2840451	HEALTH SAFETY WELFARE	6,280.16	8,041.92	7,824.17	8,000.00	8,000.00	5,926.77	8,000.00	8,000.00	
2840460	MISCELLANEOUS SERVICES	.00	532.00	1,158.55	1,000.00	1,000.00	733.89	1,500.00	1,500.00	
2840461	FIRE EXTINGUISHERS	259.55	336.50	1,603.50	600.00	600.00	.00	600.00	600.00	
2840480	BAD DEBTS EXPENSE	584.00	510.00	222.50	600.00	600.00	341.09	600.00	600.00	
2840485	MEDICARE/MEDICAID/INS DISCOUNT	.00	.00	.00	.00	.00	.00	.00	.00	
2840486	EMPLOYEE WRITE-OFFS	.00	.00	.00	.00	.00	.00	.00	.00	
2840500	AMB EQUIP LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	7,500.00	
2840508	FIRE EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	900.00	897.00	.00	10,000.00	
2840512	FACILITIES/IMPACT STUDY	.00	2,348.00	5,565.34	.00	.00	.00	.00	.00	
2840530	IMPROVEMENTS TO BUILDING	10,239.41	1,201.30	2,034.74	.00	.00	1,425.00	2,000.00	2,000.00	
2840540	AMBULANCE LEASE	.00	.00	.00	.00	.00	.00	140,000.00	.00	
2840541	FIRE TRUCK	.00	.00	.00	.00	.00	.00	600,000.00	.00	
2840542	LEASE - AMBULANCE	.00	.00	.00	.00	.00	.00	.00	.00	
2840543	CRASH TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
2840544	AMBULANCE & EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2840545	2004 FORD AMBULANCE	.00	.00	.00	.00	.00	.00	.00	.00	
2840550	FIRE GRANT FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
2840551	FIRE DEPT #2 PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
2840552	SERVICE CONTRACTS	.00	.00	.00	.00	.00	.00	.00	.00	
2840553	ARIEL PLATFORM TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
2840554	HOMELAND SECURITY GRANT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2840561	UCAN RADIO FEES	.00	1,419.60	1,395.60	2,000.00	2,000.00	1,163.00	2,000.00	1,600.00	
2840706	AMB EQUIP GREATER THAN \$5000	.00	.00	.00	.00	.00	11,042.55	.00	6,000.00	
2840708	FIRE EQUIP GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	6,000.00	
2840710	AMBULANCE PROCEEDS	.00	136,550.00	.00	.00	.00	.00	.00	.00	
2840711	EQUIPMENT	.00	.00	.00	.00	.00	.00	20,000.00	.00	
2840801	99 CRASH TRUCK LEASE #9030	.00	.00	.00	.00	.00	.00	.00	.00	
2840802	AMBULANCE LEASE	23,941.01	38,591.91	29,937.41	28,502.00	28,502.00	26,099.93	28,502.00	29,300.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
2840803	ARIEL PLATFORM TRK LEASE	68,152.15	71,314.41	74,623.40	78,086.00	78,086.00	78,085.92	78,086.00	81,750.00	
2840851	INTEREST- AMBULANCE LEASE	1,640.59	3,470.43	2,156.03	1,460.00	1,460.00	1,364.76	1,460.00	800.00	
2840852	INT - ARIEL PLATFORM TRK LEASE	21,315.48	18,153.22	14,844.23	11,382.00	11,382.00	11,381.71	11,382.00	7,800.00	
2840905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
Total FIRE DEPT. EXPENSE:		531,135.10	756,160.68	647,546.87	604,830.00	604,830.00	487,847.05	1,408,830.00	644,100.00	
<b>DEPARTMENT: 62</b>										
2862250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 62:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>ADMIN SERVICE CHARGES</b>										
2890905	ADMIN SERVICES CHARGE	7,222.00	4,450.00	7,150.00	5,000.00	5,000.00	5,000.00	.00	8,500.00	
Total ADMIN SERVICE CHARGES:		7,222.00	4,450.00	7,150.00	5,000.00	5,000.00	5,000.00	.00	8,500.00	
FIRE DEPARTMENT Revenue Total:		585,782.05	832,168.96	622,332.12	400,690.00	609,830.00	765,216.84	543,900.00	652,600.00	
FIRE DEPARTMENT Expenditure Total:		538,357.10	760,610.68	654,696.87	609,830.00	609,830.00	492,847.05	1,408,830.00	652,600.00	
Net Total FIRE DEPARTMENT:		47,424.95	71,558.28	32,364.75-	209,140.00-	.00	272,369.79	864,930.00-	.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Aproved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>FOOD PANTRY CAPITAL PROJECTS</b>										
4074550	FOOD PANTRY CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	6,000.00	
Total FOOD PANTRY CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	6,000.00	
<b>LIBRARY CAPITAL PROJECTS</b>										
4075540	LIBRARY CAPITAL PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total LIBRARY CAPITAL PROJECTS :		.00	.00	.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 90</b>										
4090100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	54,300.00	.00	.00	98,000.00	
Total DEPARTMENT: 90:		.00	.00	.00	.00	54,300.00	.00	.00	98,000.00	
CAPITAL PROJECTS FUND Revenue Total:		745,101.24	116,340.16	395,100.10	188,000.00	192,300.00	93,025.36	.00	307,000.00	
CAPITAL PROJECTS FUND Expenditure Total:		5,414.50	443,149.79	69,753.43	188,000.00	192,300.00	133,319.84	60,000.00	307,000.00	
Net Total CAPITAL PROJECTS FUND:		739,686.74	326,809.63-	325,346.67	.00	.00	40,294.48-	60,000.00-	.00	

Account Number	Account Title	2011-12 Prior year 3 2010-11 Actual	2012-13 Prior year 2 2011-12 Actual	2013-14 Prior year 2012-13 Actual	2014-15 Current year Aproved Budget	2014-15 Current year Modified Budget	2014-15 Current year Actual	2015-16 Future year Dept Head's Budget	2015-16 Future year Manager's Budget	CHANGES TO BUDGET
<b>VEHICLE/EQUIP CAP PROJECT FUND</b>										
<b>INTERGOVERNMENTAL REVENUE</b>										
4133100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133120	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>MISCELLANOUS INCOME</b>										
4136110	MISC INCOME	.00	.00	.00	.00	.00	171.60	.00	.00	
4136610	INTEREST	.00	1,030.30	2,344.90	.00	.00	3,021.75	.00	.00	
Total MISCELLANOUS INCOME:		.00	1,030.30	2,344.90	.00	.00	3,193.35	.00	.00	
<b>DONATIONS</b>										
4138120	RESTRICTED DONATION	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>TRANSFERS/FUND BAL TO BE APPRO</b>										
4139900	TRANSFER IN FROM GENERAL FUND	344,368.00	115,000.00	390,000.00	.00	.00	.00	.00	.00	
4139901	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4139999	FUND BALANCE TO BE APPROPRIAT	.00	.00	.00	82,000.00	82,000.00	.00	.00	198,000.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		344,368.00	115,000.00	390,000.00	82,000.00	82,000.00	.00	.00	198,000.00	
<b>NON-DEPARTMENTAL</b>										
4141550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4141560	EQUIPMENT	.00	.00	.00	21,000.00	21,000.00	20,900.00	.00	.00	
Total NON-DEPARTMENTAL:		.00	.00	.00	21,000.00	21,000.00	20,900.00	.00	.00	
<b>POLICE DEPARTMENT</b>										
4142550	VEHICLES	.00	26,710.65	28,350.00	51,000.00	51,000.00	50,571.03	66,000.00	66,000.00	
4142560	EQUIPMENT	.00	5,900.57	7,606.71	10,000.00	10,000.00	8,868.02	12,000.00	12,000.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Aproved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>Total POLICE DEPARTMENT:</b>		.00	32,611.22	35,956.71	61,000.00	61,000.00	59,439.05	78,000.00	78,000.00	
<b>BUILDING DEPARTMENT</b>										
4143550	VEHICLES	.00	.00	.00	.00	.00	.00	30,000.00	30,000.00	
4143560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total BUILDING DEPARTMENT:</b>		.00	.00	.00	.00	.00	.00	30,000.00	30,000.00	
<b>STREET DEPARTMENT</b>										
4144550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4144560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total STREET DEPARTMENT:</b>		.00	.00	.00	.00	.00	.00	.00	.00	
<b>SENIOR PROGRAM</b>										
4145550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4145560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total SENIOR PROGRAM:</b>		.00	.00	.00	.00	.00	.00	.00	.00	
<b>HOME DELIVERED MEALS</b>										
4146550	VEHICLES	.00	.00	.00	.00	.00	.00	20,000.00	90,000.00	
4146560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total HOME DELIVERED MEALS:</b>		.00	.00	.00	.00	.00	.00	20,000.00	90,000.00	
<b>CEMETERY</b>										
4147550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4147560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total CEMETERY:</b>		.00	.00	.00	.00	.00	.00	.00	.00	
<b>PARKS</b>										
4148550	VEHICLES	.00	.00	.00	.00	.00	.00	30,000.00	.00	
4148560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
<b>Total PARKS:</b>		.00	.00	.00	.00	.00	.00	30,000.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Aproved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>PUBLIC WORKS</b>										
4149550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4149560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total PUBLIC WORKS:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 90</b>										
4190100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 90:		.00	.00	.00	.00	.00	.00	.00	.00	
VEHICLE/EQUIP CAP PROJECT FUND Revenue Total:										
		344,368.00	116,030.30	392,344.90	82,000.00	82,000.00	3,193.35	.00	198,000.00	
VEHICLE/EQUIP CAP PROJECT FUND Expenditure Total:										
		.00	32,611.22	35,956.71	82,000.00	82,000.00	80,339.05	158,000.00	198,000.00	
Net Total VEHICLE/EQUIP CAP PROJECT FUND:		344,368.00	83,419.08	356,388.19	.00	.00	77,145.70-	158,000.00-	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>CAPITAL PROJECTS FUND - WWTP</b>										
<b>UTILITY REVENUE</b>										
4737612	INTEREST EARNING - IMPACT FEES	.00	.00	.00	.00	.00	.00	.00	.00	
4737750	IMPACT FEES WWTP - TREMONTON	46,699.82	125,117.53	60,603.43	71,000.00	71,000.00	36,518.40	28,000.00	70,000.00	
4737751	IMPACT FEES WWTP - GARLAND	1,128.00	6,790.50	1,128.00	2,000.00	2,000.00	2,256.00	2,000.00	2,000.00	
4737897	CAPITAL RESERVES - TREMONTON	.00	.00	.00	404,000.00	404,000.00	.00	404,000.00	508,000.00	
4737898	CAPITAL RESERVES - GARLAND	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		47,827.82	131,908.03	61,731.43	477,000.00	477,000.00	38,774.40	434,000.00	580,000.00	
<b>SOURCE: 38</b>										
4738100	LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 38:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>WWTP CAPITAL EXPENSE</b>										
4772205	CAPITAL PROJECT WWTP-TREMONT	.00	.00	.00	.00	.00	.00	.00	.00	
4772206	CAPITAL PROJECT WWTP - GARLAND	.00	.00	.00	.00	.00	.00	.00	.00	
4772208	WWTP EXPANSION - TREMONTON	.00	.00	.00	.00	.00	.00	.00	.00	
4772209	WWTP EXPANSION - GARLAND	.00	.00	.00	.00	.00	.00	.00	.00	
4772512	FACILITIES/IMPACT FEE	.00	.00	.00	27,000.00	27,000.00	20,666.25	.00	.00	
4772705	SALSNES PROJECT	28,134.36	.00	.00	.00	.00	.00	.00	.00	
4772706	SOLID HANDLING	.00	.00	.00	450,000.00	450,000.00	.00	.00	580,000.00	
4772801	SALSNES LEASE PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
4772900	TRANS TC SHARE/FUND 52	.00	.00	.00	.00	.00	.00	.00	.00	
Total WWTP CAPITAL EXPENSE:		28,134.36	.00	.00	477,000.00	477,000.00	20,666.25	.00	580,000.00	
CAPITAL PROJECTS FUND - WWTP Revenue Total:		47,827.82	131,908.03	61,731.43	477,000.00	477,000.00	38,774.40	434,000.00	580,000.00	
CAPITAL PROJECTS FUND - WWTP Expenditure Total:		28,134.36	.00	.00	477,000.00	477,000.00	20,666.25	.00	580,000.00	
Net Total CAPITAL PROJECTS FUND - WWTP:		19,693.46	131,908.03	61,731.43	.00	.00	18,108.15	434,000.00	.00	



Period: 05/15

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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5137775	MUNNS MANUFACTURING-.324 ACRE	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		1,205,386.09	1,217,096.53	1,210,657.78	1,168,860.00	1,168,860.00	911,942.19	1,168,860.00	1,172,900.00	
<b>CONTRIBUTIONS &amp; TRANSFERS</b>										
5138830	DEVELOPER CONTRIBUTIONS	36,009.00	11,372.64	.00	.00	.00	.00	.00	.00	
5138840	TRANSFERS FROM OTHER FUNDS	4,588.82	.00	.00	.00	.00	.00	.00	.00	
5138850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5138897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	136,149.00	257,110.00	
Total CONTRIBUTIONS & TRANSFERS:		40,597.82	11,372.64	.00	.00	.00	.00	136,149.00	257,110.00	
<b>IMPACT FEES</b>										
5139715	WATER IMPACT FEES	113,134.96	146,432.55	146,826.84	66,000.00	66,000.00	42,372.00	25,680.00	65,600.00	
5139716	WATER - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139725	WW COLLECT - ZONE 1	.00	.00	.00	.00	.00	.00	.00	.00	
5139726	WW COLLECT - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
5139900	IMPACT FEE RESERVE	.00	.00	.00	31,000.00-	119,000.00	.00	25,680.00-	65,600.00-	
Total IMPACT FEES:		113,134.96	146,432.55	146,826.84	35,000.00	185,000.00	42,372.00	.00	.00	
<b>WATER DEPARTMENT UTILITY FUND</b>										
5170100	SALARIES	254,035.58	238,710.33	258,473.55	286,800.00	286,800.00	226,432.27	295,404.00	285,600.00	
5170101	OVERTIME WAGES	5,338.92	6,862.12	4,206.98	7,000.00	7,000.00	4,609.04	7,000.00	7,500.00	
5170102	WAGES TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5170103	MERIT	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
5170104	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
5170106	DRUG TEST/PHYSICAL	75.00	435.00	240.00	500.00	500.00	415.00	500.00	500.00	
5170130	BENEFITS	114,663.18	122,886.49	148,385.98	171,500.00	171,500.00	130,385.67	176,645.00	182,000.00	
5170131	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
5170150	VEHICLE MAINTENANCE	2,587.97	5,554.93	2,749.70	3,500.00	3,500.00	2,280.25	3,500.00	3,500.00	
5170160	HEALTH, SAFETY & WELFARE	818.91	239.71	296.73	1,000.00	1,000.00	295.78	1,000.00	1,000.00	
5170170	WATER METER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5170171	WATER PURCHASE - BRWCD	.00	.00	.00	.00	.00	.00	.00	.00	
5170172	WATER PURCHASE - W. CORRINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170180	LAB	4,202.02	4,175.29	1,952.24	6,000.00	6,000.00	163.59	6,000.00	6,000.00	
5170190	UNIFORMS	1,906.51	1,760.82	2,684.48	2,200.00	2,200.00	2,522.59	2,200.00	2,200.00	
5170200	WATER CHLORINE	7,833.86	5,271.99	6,592.88	8,500.00	8,500.00	6,483.25	8,500.00	8,500.00	





Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5170550	COMBINED WITH 7053002	.00	.00	.00	.00	.00	.00	.00	.00	
5170560	WATER DEPRECIATION	146,045.07	163,930.30	169,257.17	220,000.00	220,000.00	183,333.32	220,000.00	220,000.00	
5170570	WATER METER REPLACEMENT	.00	17,000.00	51,000.00	50,000.00	50,000.00	73,628.68	50,000.00	50,000.00	
5170571	TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170572	SECONDARY WATER RIGHTS/PUMP	.00	.00	.00	.00	.00	.00	.00	.00	
5170580	TREMONT STREET WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170591	BRWCD WATER PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
5170592	WEST CORINNE BOOSTER	.00	.00	.00	.00	.00	.00	.00	.00	
5170593	CORBETT WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170594	DISTRICT/JUDOT WATER SYSTEM	.00	.00	.00	.00	.00	.00	.00	.00	
5170610	ZIONS - TANK/BRWCD - 790,000	.00	.00	.00	.00	.00	.00	.00	.00	
5170611	1ST SEC MFA-\$475K WATER/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5170612		.00	.00	.00	.00	.00	.00	.00	.00	
5170613	ZIONS-WATER REV - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170614	SID WATER RESOURCES-\$140k	.00	.00	.00	.00	.00	.00	.00	.00	
5170615	140K SID WATER RESOURCES	.00	.00	.00	.00	.00	.00	.00	.00	
5170616	2006 CHEV SILVERADO LEASE PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170617	PW DIR 2006 CHEV TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5170706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
5170710	PUBLIC WORKS PARKING LOT	.00	.00	.00	8,400.00	.00	.00	30,000.00	30,000.00	
5170711	NEW WELL	8,042.00	.00	.00	.00	.00	.00	.00	.00	
5170712	NEW TANK	1,035,685.75	.00	.00	.00	.00	.00	.00	.00	
5170801	LEASE - MOW TRACTOR #9037	.00	.00	.00	.00	.00	.00	.00	.00	
5170802	LEASE 2006 SILVERADO #9039	.00	.00	.00	.00	.00	.00	.00	.00	
5170803	LEASE 2007 CHEV TRUCK #9041	.00	.00	.00	.00	.00	.00	.00	.00	
5170804	LEASE - 20XX SERVICE TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170805	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	87,500.00	
5170810	ZIONS-WATER REVE - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170871	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5170872	FMHA WTR 349,000 LOAN INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5170901	CORR BILLING ERROR - LONG TERM	.00	.00	.00	.00	.00	.00	.00	.00	
5170902	INTERFUND LOAN/RDA #3 & #2	.00	.00	.00	17,000.00	17,000.00	.00	17,000.00	17,000.00	
5170903	LOAN OVERPAYMENT REFUND	89,475.73	.00	.00	.00	.00	.00	.00	.00	
5170905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5170995	BUD TO GAAP - INTERFUND LOANS	.00	.00	.00	.00	.00	.00	.00	.00	
5170998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170999	BUDGET TO GAAP - CAPITAL OUTLA	.00	53,098.41-	90,201.42-	.00	.00	.00	.00	.00	





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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5174502	STORM DRAIN STUDY	.00	.00	.00	.00	.00	.00	.00	.00	
5174700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
Total STORM DRAIN UTILITY:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>CAPITAL PROJECTS - WATER</b>										
5176206	WATER - ZONE 1	.00	.00	.00	.00	.00	.00	.00	.00	
5176208	WATER - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5176210	ZIONS - WATER TANK - 790,000	.00	.00	.00	.00	.00	.00	.00	.00	
5176215	ZIONS - WATER TANK INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
Total CAPITAL PROJECTS - WATER:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>CAPITAL PROJECTS - WW COLLECT</b>										
5177206	WW COLLECT - ZONE 1	.00	.00	.00	.00	.00	.00	.00	.00	
5177208	WW COLLECT - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
Total CAPITAL PROJECTS - WW COLLECT:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>SECONDARY WATER</b>										
5180100	SALARY	297.95	65.08	80.94	2,400.00	2,400.00	.00	2,400.00	2,500.00	
5180101	OVERTIME WAGES	.00	24.40	.00	.00	.00	.00	.00	.00	
5180102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
5180130	BENEFITS	186.76	56.08	62.41	1,700.00	1,700.00	.08	1,700.00	1,700.00	
5180200	PRINCIPAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5180201	SAFETY SUPPLIES	.00	.00	43.00	200.00	200.00	.00	200.00	200.00	
5180230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
5180240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
5180241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5180250	SUPPLIES & MAINT.	10,895.89	12,409.01	11,600.94	12,000.00	12,000.00	2,799.87	12,000.00	12,000.00	
5180251	FUEL	1,408.59	880.03	1,143.45	1,000.00	1,000.00	848.82	1,000.00	1,000.00	
5180270	PUMPING POWER COST	4,376.24	4,677.07	5,729.67	6,000.00	6,000.00	4,621.56	6,000.00	7,000.00	
5180280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
5180300	SECONDARY WATER O&M COSTS	.00	.00	.00	.00	.00	.00	.00	.00	
5180320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
5180360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5180400	PRINCIPAL BOND PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5180401	RDA LOAN PRINCIPAL REC'D	.00	.00	.00	.00	.00	.00	.00	.00	
5180460	WATER SHARES	364.37	.00	.00	400.00	400.00	.00	400.00	400.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5180462	DO NOT USE	.00	416.42	468.47	.00	.00	494.50	.00	.00	
5180490	CAPITAL PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
5180500	PURCHASE EQUIPMENT (LEASE)	.00	.00	.00	.00	.00	.00	.00	.00	
5180501	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	1,000.00	
5180700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5180706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total SECONDARY WATER:		17,529.80	18,528.09	19,128.88	23,700.00	23,700.00	8,764.83	23,700.00	25,800.00	
<b>ADMIN SERVICE CHARGES</b>										
5190905	ADMIN SERVICES CHARGE	6,667.00	12,115.00	18,680.00	16,000.00	16,000.00	16,000.00	.00	21,700.00	
Total ADMIN SERVICE CHARGES:		6,667.00	12,115.00	18,680.00	16,000.00	16,000.00	16,000.00	.00	21,700.00	
<b>BUDGET TO GAAP DEBT PROCEEDS</b>										
5199100	CAPITAL ASSET PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5199200	PRINCIPAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5199400	PRINCIPAL BOND PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5199500	INTERFUND LOAN	.00	.00	.00	.00	.00	.00	.00	.00	
5199600	LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		.00	.00	.00	.00	.00	.00	.00	.00	
WATER UTILITY FUND Revenue Total:		1,399,169.99	1,411,875.16	1,398,831.99	1,245,810.00	1,395,810.00	991,600.00	1,346,959.00	1,469,710.00	
WATER UTILITY FUND Expenditure Total:		972,006.94	985,169.50	1,090,901.79	1,245,810.00	1,395,810.00	1,186,642.21	1,355,659.00	1,469,710.00	
Net Total WATER UTILITY FUND:		427,163.05	426,705.66	307,930.20	.00	.00	195,042.21-	8,700.00-	.00	







Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5272905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5272998	BUDGET TO GAAP - PRINCIPAL PAY	318,000.00-	.00	.00	.00	.00	.00	.00	.00	
5272999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	5,087.74-	.00	.00	.00	.00	.00	
Total TREATMENT PLANT:		727,345.49	745,193.96	737,205.38	923,000.00	923,000.00	723,097.11	934,079.00	1,013,350.00	
<b>COMPOST OPERATIONS</b>										
5273100	SALARIES	48,472.94	43,216.73	46,471.45	54,800.00	54,800.00	45,841.24	56,444.00	51,700.00	
5273101	OVERTIME WAGES	.00	53.75	34.52	100.00	100.00	.00	100.00	100.00	
5273102	WAGES TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5273103	MERIT	.00	.00	.00	150.00	150.00	.00	150.00	150.00	
5273130	BENEFITS	20,310.11	19,567.41	22,555.32	25,300.00	25,300.00	20,661.02	26,059.00	26,200.00	
5273150	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
5273160	FUEL	21,711.12	20,182.22	20,808.74	18,900.00	18,900.00	13,343.01	18,900.00	21,000.00	
5273180	LAB	1,064.71	1,964.55	1,477.87	4,000.00	4,000.00	.00	4,000.00	4,000.00	
5273190	UNIFORMS	506.22	474.86	631.59	650.00	650.00	726.58	650.00	700.00	
5273200	TREATMENT PLANT CHLORINE	.00	.00	.00	.00	.00	.00	.00	.00	
5273205	POLYMER	38,010.00	33,810.00	38,640.00	40,000.00	40,000.00	26,565.00	40,000.00	40,000.00	
5273210	BOOKS & SUBSCRIPTIONS	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
5273220	SUPPLIES SUPPLIES	.00	239.71	43.00	500.00	500.00	.00	500.00	500.00	
5273230	TRAVEL	312.48	945.79	374.93	500.00	500.00	607.48	500.00	500.00	
5273240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5273241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5273250	SUPPLIES & MAINT.	14,101.53	20,512.47	34,075.97	11,000.00	11,000.00	23,857.69	11,000.00	11,000.00	
5273260	BUILDING & GROUNDS MAINTENANC	250.00	.00	1,509.53	2,000.00	2,000.00	.00	2,000.00	2,000.00	
5273270	UTILITIES	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	25,000.00	20,000.00	20,000.00	
5273271	GAS - (QUESTAR)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	
5273272	WATER USAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5273280	TELEPHONE	748.89	715.74	878.08	1,100.00	1,100.00	843.03	1,100.00	1,100.00	
5273312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
5273313	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
5273321	ENGINEERING - MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5273330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
5273340	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00	.00	.00	
5273360	EDUCATION	142.00	250.00	.00	500.00	500.00	275.00	500.00	500.00	
5273380	TREATMENT SAMPLES	472.00	510.00	1,227.00	1,000.00	1,000.00	1,350.00	1,000.00	1,000.00	
5273410	INSURANCE	.00	.00	.00	.00	.00	873.64	.00	.00	
5273430	TREATMENT PLANT INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5273460	PLANT SLUDGE REMOVAL	40,000.00	34,465.51	42,033.64	40,000.00	40,000.00	38,306.85	40,000.00	42,000.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5273480	BAD DEBTS EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5273500	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5273503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	1,000.00	
5273540	PURCHASES OF EQUIPMENT	6,000.00	9,200.00	2,500.00	6,000.00	6,000.00	.00	6,000.00	.00	
5273600	COMPOST DEPRECIATION	20,686.25	21,658.75	21,658.75	25,000.00	25,000.00	20,833.32	25,000.00	25,000.00	
5273610	BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5273611	DEBT SERVICE RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5273612	EMERGENCY REPAIR FUND RESERV	.00	.00	.00	.00	.00	.00	.00	.00	
5273706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	5,500.00	
5273801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5273802	FRONT END LOADER LEASE	.00	.00	.00	75,000.00	52,720.00	11,051.19	12,000.00	12,000.00	
5273803	10-WHEEL DUMP TRUCK	.00	.00	.00	130,000.00	152,280.00	152,275.56	.00	.00	
5273998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5273999	BUDGET TO GAAP - CAPITAL OUTLA	37,858.56-	.00	.00	.00	.00	.00	.00	.00	
Total COMPOST OPERATIONS:		199,929.69	232,767.49	259,920.39	461,800.00	461,800.00	382,410.61	271,203.00	271,250.00	
<b>BUDGET TO GAAP DEBT PROCEEDS</b>										
5280100	CAPITAL ASSET PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5280200	PRINCIPAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280300	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
5280400	PRINCIPAL BOND PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280500	LOSS ON ASSETS - SEWAGE PLANT	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>ADMIN SERVICE CHARGES</b>										
5290905	ADMIN SERVICES CHARGE	7,981.00	3,720.00	3,220.00	3,400.00	3,400.00	3,400.00	.00	3,400.00	
Total ADMIN SERVICE CHARGES:		7,981.00	3,720.00	3,220.00	3,400.00	3,400.00	3,400.00	.00	3,400.00	
TREATMENT PLANT FUND Revenue Total:		998,728.63	1,021,801.61	1,099,583.07	1,388,200.00	1,388,200.00	910,061.92	1,388,200.00	1,288,000.00	
TREATMENT PLANT FUND Expenditure Total:		935,256.18	981,681.45	1,000,345.77	1,388,200.00	1,388,200.00	1,108,907.72	1,205,282.00	1,288,000.00	
Net Total TREATMENT PLANT FUND:		63,472.45	40,120.16	99,237.30	.00	.00	198,845.80-	182,918.00	.00	





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Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>SEWER FUND</b>										
<b>OTHER REVENUE</b>										
5436601	MORTON/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5436602	OTHER UTILITY REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5436610	INTEREST EARNING	1,274.31	1,763.98	1,949.43	1,000.00	1,000.00	2,145.70	1,000.00	1,600.00	
5436680	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		1,274.31	1,763.98	1,949.43	1,000.00	1,000.00	2,145.70	1,000.00	1,600.00	
<b>UTILITY REVENUE</b>										
5437721	SEWER CONNECTION	2,900.00	4,832.29	3,000.00	2,700.00	2,700.00	2,100.00	2,000.00	2,500.00	
5437722	SEWER CONNECTION RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5437730	SALES SEWER SERVICE	146,579.20	178,136.17	180,248.67	177,000.00	177,000.00	153,239.84	180,000.00	182,500.00	
Total UTILITY REVENUE:		149,479.20	182,968.46	183,248.67	179,700.00	179,700.00	155,339.84	182,000.00	185,000.00	
<b>CONTRIBUTIONS &amp; TRANSFERS</b>										
5438830	DEVELOPER CONTRIBUTIONS	28,710.00	.00	.00	.00	.00	.00	.00	.00	
5438840	TRANSFERS FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
5438850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5438897	EXCESS FROM RESERVES	.00	.00	.00	9,300.00-	9,300.00-	.00	23,406.00	189,300.00	
5438900	IMPACT FEE RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
Total CONTRIBUTIONS & TRANSFERS:		28,710.00	.00	.00	9,300.00-	9,300.00-	.00	23,406.00	189,300.00	
<b>IMPACT FEES</b>										
5439725	SEWER COLLECTION - IMPACT FEE	18,696.24	50,088.22	24,109.60	17,500.00	17,500.00	11,807.93	6,320.00	16,200.00	
5439897	EXCESS FROM RESERVES	.00	.00	.00	17,500.00-	17,500.00-	.00	6,320.00	16,200.00-	
Total IMPACT FEES:		18,696.24	50,088.22	24,109.60	.00	.00	11,807.93	12,640.00	.00	
<b>DEPARTMENT: 40</b>										
5440706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>SEWER DEPARTMENT</b>										
5471100	SALARIES	45,772.43	43,785.12	46,612.26	55,000.00	55,000.00	40,508.61	56,650.00	56,700.00	



Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5471503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	1,000.00	
5471511	1200 SOUTH UTIL IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471512	2500 W SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5471513	FACILITIES/IMPACT FEE	.00	7,068.12	10,875.65	.00	.00	.00	.00	.00	
5471540	SEWER CLEAN OUT LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5471560	SEWER DEPRECIATION	30,368.24	31,531.91	28,074.52	31,000.00	31,000.00	25,833.30	31,000.00	31,000.00	
5471610	PRINCIPAL PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471700	EQUIPMENT PURCHASE	.00	1,049.95	.00	.00	.00	.00	.00	.00	
5471706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	5,000.00	
5471750	SEWER CONSTRUCTION	.00	.00	.00	15,200.00	15,200.00	.00	32,000.00	32,000.00	
5471801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5471802	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	175,000.00	
5471905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5471999	BUDGET TO GAAP - CAPITAL OUTLA	68,750.60	8,072.25	.00	.00	.00	.00	.00	.00	
Total SEWER DEPARTMENT:		118,538.00	131,836.04	144,892.76	169,600.00	169,600.00	102,009.47	189,046.00	373,500.00	
<b>ADMIN SERVICE CHARGES</b>										
5490905	ADMIN SERVICES CHARGE	427.00	1,830.00	2,660.00	1,800.00	1,800.00	1,800.00	.00	2,400.00	
Total ADMIN SERVICE CHARGES:		427.00	1,830.00	2,660.00	1,800.00	1,800.00	1,800.00	.00	2,400.00	
SEWER FUND Revenue Total:		198,159.75	234,820.66	209,307.70	171,400.00	171,400.00	169,293.47	219,046.00	375,900.00	
SEWER FUND Expenditure Total:		118,965.00	133,666.04	147,552.76	171,400.00	171,400.00	103,809.47	189,046.00	375,900.00	
Net Total SEWER FUND:		79,194.75	101,154.62	61,754.94	.00	.00	65,484.00	30,000.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>STORM DRAIN FUND</b>										
<b>OTHER REVENUE</b>										
5536602	OTHER UTILITY REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5536610	INTEREST EARNING	.00	420.78	1,004.16	500.00	500.00	1,278.91	500.00	500.00	
5536680	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
	<b>Total OTHER REVENUE:</b>	<b>.00</b>	<b>420.78</b>	<b>1,004.16</b>	<b>500.00</b>	<b>500.00</b>	<b>1,278.91</b>	<b>500.00</b>	<b>500.00</b>	
<b>UTILITY REVENUE</b>										
5537715	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
5537716	STORM DRAIN REVENUE	88,407.36	135,907.40	137,772.80	133,900.00	133,900.00	117,186.76	140,000.00	139,000.00	
5537730	STORM DRAIN FEES	.00	.00	.00	.00	.00	.00	.00	.00	
	<b>Total UTILITY REVENUE:</b>	<b>88,407.36</b>	<b>135,907.40</b>	<b>137,772.80</b>	<b>133,900.00</b>	<b>133,900.00</b>	<b>117,186.76</b>	<b>140,000.00</b>	<b>139,000.00</b>	
<b>CONTRIBUTIONS &amp; TRANSFERS</b>										
5538700	CAPITAL CONTRIBUTION	35,952.00	.00	20,000.00	.00	.00	.00	.00	.00	
5538840	DEVELOPER CONTRIBUTION	79,814.31	6,253.65	.00	.00	.00	.00	.00	.00	
5538850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5538897	EXCESS FROM RESERVES	.00	.00	.00	31,100.00-	31,100.00-	.00	22,200.00-	59,400.00	
	<b>Total CONTRIBUTIONS &amp; TRANSFERS:</b>	<b>115,766.31</b>	<b>6,253.65</b>	<b>20,000.00</b>	<b>31,100.00-</b>	<b>31,100.00-</b>	<b>.00</b>	<b>22,200.00-</b>	<b>59,400.00</b>	
<b>IMPACT FEES</b>										
5539725	STORM DRAIN IMPACT FEES	.00	.00	.00	77,000.00	77,000.00	36,659.19	30,000.00	76,700.00	
5539897	EXCESS FROM RESERVES	.00	.00	.00	77,000.00-	77,000.00-	.00	30,000.00-	76,700.00-	
	<b>Total IMPACT FEES:</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>36,659.19</b>	<b>.00</b>	<b>.00</b>	
<b>STORM DRAIN UTILITY FUND</b>										
5540100	SALARIES	1,157.81	5,501.63	5,371.75	11,200.00	11,200.00	4,445.76	11,200.00	11,400.00	
5540101	OVERTIME WAGES	.00	.00	.00	600.00	600.00	.00	600.00	600.00	
5540103	MERIT	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
5540106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
5540130	BENEFITS	703.44	3,265.59	8,010.06	12,000.00	12,000.00	5,758.73	12,000.00	13,400.00	
5540201	SAFETY SUPPLIES	.00	.00	43.00	200.00	200.00	.00	200.00	200.00	
5540250	SUPPLIES & MAINTENAN	380.00	1,822.95	.00	2,000.00	2,000.00	1,241.67	2,000.00	2,000.00	
5540251	FUEL	752.33	1,287.46	1,125.38	1,500.00	1,500.00	993.11	1,500.00	1,500.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
5540270	UTILITIES	.00	.00	.00	1,300.00	1,300.00	.00	1,300.00	.00	
5540274	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
5540280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
5540281	INTERNET	.00	.00	.00	.00	.00	.00	.00	.00	
5540320	ENGINEERING	664.50	.00	1,858.50	5,000.00	5,000.00	20,693.75	5,000.00	5,000.00	
5540323	CONTRACT LABOR - MOWING	5,807.15	6,113.20	6,113.20	7,000.00	7,000.00	3,820.75	7,000.00	7,000.00	
5540330	LEGAL	.00	.00	325.00	200.00	200.00	.00	200.00	200.00	
5540340	ACCOUNTING & AUDITING	133.36	513.45	517.50	700.00	700.00	506.87	700.00	700.00	
5540410	INSURANCE	.00	516.76	271.59	300.00	300.00	.00	300.00	400.00	
5540480	BAD DEBTS EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5540500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	1,000.00	
5540502	FACILITIES/IMPACT STUDY	.00	6,781.62	5,704.14	.00	.00	.00	.00	.00	
5540560	STORM DRAIN DEPRECIATION	33,552.91	34,820.73	35,361.82	35,000.00	35,000.00	29,166.68	35,000.00	35,000.00	
5540700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5540706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	5,100.00	
5540750	STORM DRAIN CONSTRUCTION	46,624.44	16,953.41	3,268.77	26,000.00	26,000.00	1,671.87	26,000.00	26,000.00	
5540801	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	87,500.00	
5540905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
Total STORM DRAIN UTILITY FUND:		89,775.94	77,576.80	67,970.71	103,300.00	103,300.00	68,299.19	103,300.00	197,300.00	
<b>DEPARTMENT: 70</b>										
5570280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 70:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>ADMIN SERVICE CHARGES</b>										
5590905	ADMIN SERVICES CHARGE	115.00	1,415.00	1,980.00	.00	.00	1,100.00	.00	1,600.00	
Total ADMIN SERVICE CHARGES:		115.00	1,415.00	1,980.00	.00	.00	1,100.00	.00	1,600.00	
<b>DEPARTMENT: 99</b>										
5599999	BUDGET TO GAAP - CAPITAL OUTLA	48,714.69-	16,953.41-	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 99:		48,714.69-	16,953.41-	.00	.00	.00	.00	.00	.00	
STORM DRAIN FUND Revenue Total:		204,173.67	142,581.83	158,776.96	103,300.00	103,300.00	155,124.86	118,300.00	198,900.00	
STORM DRAIN FUND Expenditure Total:		41,176.25	62,038.39	69,950.71	103,300.00	103,300.00	69,399.19	103,300.00	198,900.00	

Account Number	Account Title	2011-12 Prior year 3 2010-11 Actual	2012-13 Prior year 2 2011-12 Actual	2013-14 Prior year 2012-13 Actual	2014-15 Current year Approved Budget	2014-15 Current year Modified Budget	2014-15 Current year Actual	2015-16 Future year Dept Head's Budget	2015-16 Future year Manager's Budget	CHANGES TO BUDGET
	Net Total STORM DRAIN FUND:	162,997.42	80,543.44	88,826.25	.00	.00	85,725.67	15,000.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>RDA DIST #2 FUND - DOWNTOWN</b>										
<b>TAXES</b>										
7131110	PROPERTY TAX REDEVELOPMENT #	.00	.00	.00	.00	.00	.00	.00	.00	
7131111	PROPERTY TAX REDEVELOPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7131120	PRIOR YR TAXES DELINQUENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total TAXES:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>OTHER INCOME</b>										
7136600	MISC. INCOME REDEVELOPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7136601	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
7136602	REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
7136603	GRANTS	.00	.00	8,100.00	.00	.00	4,600.00	.00	.00	
7136610	INTEREST INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		.00	.00	8,100.00	.00	.00	4,600.00	.00	.00	
<b>CONTRIBUTIONS &amp; TRANSFERS</b>										
7138831	INTERFUND LOAN FROM WATER FUN	.00	.00	.00	8,500.00	8,500.00	.00	.00	8,500.00	
7138840	TRANSFERS FROM GENERAL FUND	.00	.00	20,000.00	.00	.00	.00	.00	.00	
7138852	SALE OF ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
7138897	EXCESS FROM RESERVES	.00	.00	.00	20,000.00	20,000.00	.00	.00	15,000.00	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	20,000.00	28,500.00	28,500.00	.00	.00	23,500.00	
<b>REDEVELOPMENT #2</b>										
7181100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
7181101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
7181200	REDEVELOPMENT MATERIALS	.00	.00	.00	.00	.00	.00	.00	.00	
7181212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
7181220	LEGAL NOTICES	.00	.00	.00	.00	.00	481.25	.00	.00	
7181230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
7181240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
7181250	SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
7181312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
7181313	COMPUTER HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
7181320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
7181330	LEGAL	.00	.00	175.00	.00	.00	1,525.00	.00	1,000.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
7181370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	8,500.00	8,500.00	6,000.00	.00	8,500.00	
7181410	INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
7181420	TAXES	.00	.00	.00	.00	.00	.00	.00	.00	
7181430	REDEV. INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
7181440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
7181450	MISCELLANEOUS SUPPLIES	.00	.00	431.43	.00	.00	577.12	.00	1,000.00	
7181460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7181465	PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
7181530	PURCHASE OF PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
7181531	UTOPIA TELECOM INFRASTRUCTURE	.00	.00	.00	.00	.00	.00	.00	.00	
7181532	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
7181610	LOAN REPAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7181611	LOAN RDA #2 TO CITY	.00	.00	.00	.00	.00	.00	.00	.00	
7181612	ASHCRAFT BUILDING PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
7181613	GREER BUILDING PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
7181614	NESSEN BUILDING PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
7181615	HEPPLER BUILDING PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
7181616	ACE HARDWARE	.00	.00	.00	.00	.00	.00	.00	.00	
7181617	HOLMGREN PROPERTY PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
7181618	GREER PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
7181619	DOLLAR STORE INCREMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7181620	FACADE GRANT	.00	.00	.00	10,000.00	10,000.00	.00	.00	.00	
7181621	SIGN GRANT	.00	.00	.00	5,000.00	5,000.00	.00	.00	.00	
7181622	PUBLIC REALM ENHANCEMENTS	.00	.00	4,750.00	5,000.00	5,000.00	4,961.22	.00	13,000.00	
7181710	TAX INCREMENT REBATE	.00	.00	.00	.00	.00	.00	.00	.00	
7181800	TRANSFER TO CAPITAL PROJ FUND	.00	.00	.00	.00	.00	.00	.00	.00	
7181994	BUDGET TO GAAP INTEREST EXPEN	.00	.00	.00	.00	.00	.00	.00	.00	
7181999	BUDGET TO GAAP - DEPOSIT	.00	.00	.00	.00	.00	.00	.00	.00	
Total REDEVELOPMENT #2:		.00	.00	5,356.43	28,500.00	28,500.00	13,544.59	.00	23,500.00	
RDA DIST #2 FUND - DOWNTOWN Revenue Total:		.00	.00	28,100.00	28,500.00	28,500.00	4,600.00	.00	23,500.00	
RDA DIST #2 FUND - DOWNTOWN Expenditure Total:		.00	.00	5,356.43	28,500.00	28,500.00	13,544.59	.00	23,500.00	
Net Total RDA DIST #2 FUND - DOWNTOWN:		.00	.00	22,743.57	.00	.00	8,944.59-	.00	.00	





Account Number	Account Title	2011-12 Prior year 3 2010-11 Actual	2012-13 Prior year 2 2011-12 Actual	2013-14 Prior year 2012-13 Actual	2014-15 Current year Aproved Budget	2014-15 Current year Modified Budget	2014-15 Current year Actual	2015-16 Future year Dept Head's Budget	2015-16 Future year Manager's Budget	CHANGES TO BUDGET
Total REDEVELOPMENT #3:		1,279,342.86	64,638.57	70,605.33	382,895.00	382,895.00	96,274.91	.00	382,895.00	
<b>DEPARTMENT: 90</b>										
7290100	PAYMENT TO GENERAL FUND	75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	.00	75,605.00	
Total DEPARTMENT: 90:		75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	75,605.00	.00	75,605.00	
RDA DIST #3 FUND - INDUST PARK Revenue Total:		1,353,672.89	140,243.57	145,935.33	458,500.00	458,500.00	171,879.91	.00	458,500.00	
RDA DIST #3 FUND - INDUST PARK Expenditure Total:		1,354,947.86	140,243.57	146,210.33	458,500.00	458,500.00	171,879.91	.00	458,500.00	
Net Total RDA DIST #3 FUND - INDUST PARK:		1,274.97-	.00	275.00-	.00	.00	.00	.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>RDA DIST #3 - WEST LIBERTY</b>										
<b>TAXES</b>										
7331110	PROPERTY TAX RDA#3 & EDA WLF	1,271,504.85	1,322,791.66	1,392,477.99	2,213,000.00	2,213,000.00	1,447,722.21	.00	2,213,000.00	
Total TAXES:		1,271,504.85	1,322,791.66	1,392,477.99	2,213,000.00	2,213,000.00	1,447,722.21	.00	2,213,000.00	
<b>SOURCE: 35</b>										
7335100	PROP TAX/TARGET INCOME HOUSIN	.00	264,558.33	278,760.12	450,000.00	450,000.00	.00	.00	450,000.00	
7335200	RDA RETAIN TARGETED INCOME HO	.00	264,558.33	278,760.12	450,000.00	450,000.00	.00	.00	450,000.00	
7335300	UTAH HOUSING PAYOFF CR HOMES	.00	.00	.00	.00	.00	134,655.52	.00	.00	
Total SOURCE: 35:		.00	.00	.00	.00	.00	134,655.52	.00	.00	
<b>OTHER INCOME</b>										
7336620	CONTRACTUAL REIMBURSEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
7336671	WEST LIB FOODS INTERFUND LOAN	.00	.00	.00	.00	.00	.00	.00	.00	
7336890	FUND BALANCE TO BE APPROPRIAT	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 81</b>										
7381500	CITY'S RDA SHARE OF NEIGHBORHO	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 81:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>RDA #3 - W. LIB FOODS/MILLARD</b>										
7383212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
7383220	LEGAL NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
7383230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
7383320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
7383330	LEGAL	.00	.00	.00	1,000.00	1,000.00	100.00	.00	1,000.00	
7383430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
7383450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
7383460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7383501	CONTRACTOR COST	.00	.00	.00	.00	.00	.00	.00	.00	
7383502	PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
7383551	BE COUNTY/WLF REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7383611	PAYMENT WLF	893,035.27	931,620.37	993,781.35	1,532,600.00	1,532,600.00	1,031,309.32	.00	1,532,600.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
7383612	PAYMENT TO MILLARD REFRIGERATI	124,168.61	126,612.96	121,259.15	229,400.00	229,400.00	126,268.44	.00	229,400.00	
7383613	DEBT SERVICE - RDA #3	.00	.00	.00	.00	.00	.00	.00	.00	
7383614	BRAG 20% ALLOCATION WLF/EDA	.00	.00	.00	.00	.00	.00	.00	.00	
7383621	WLF-TEC PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7383623	MILLARD - TEC PROFESSIONAL SER	.00	.00	.00	.00	.00	.00	.00	.00	
Total RDA #3 - W. LIB FOODS/MILLARD:		1,017,203.88	1,058,233.33	1,115,040.50	1,763,000.00	1,763,000.00	1,157,677.76	.00	1,763,000.00	
<b>W.LIB FOODS/HOUSING PLAN IMPRO</b>										
7384220	PUBLIC NOTICE	.00	.00	.00	.00	.00	169.50	.00	.00	
7384320	ENGINEERING	8,876.50	.00	.00	2,000.00	2,000.00	.00	.00	2,000.00	
7384330	LEGAL	.00	.00	.00	2,000.00	2,000.00	50.00	.00	2,000.00	
7384450	MISCELLANEOUS SUPPLIES	.00	.00	256.00	750.00	750.00	.00	.00	750.00	
7384460	MISCELLANEOUS SERVICES	.00	.00	.00	750.00	750.00	.00	.00	750.00	
7384500	CITY'S SHARE OF NEIGHB IMPROVE	.00	.00	.00	.00	.00	6,745.92	.00	.00	
7384710	CAPITAL OUTLAY	10,482.47	15,621.31	.00	444,500.00	444,500.00	.00	.00	444,500.00	
7384900	CONTRIBUTION TO OTHER FUNDS	35,952.00	.00	.00	.00	.00	.00	.00	.00	
Total W.LIB FOODS/HOUSING PLAN IMPRO:		55,310.97	15,621.31	256.00	450,000.00	450,000.00	6,965.42	.00	450,000.00	
RDA DIST #3 - WEST LIBERTY Revenue Total:		1,271,504.85	1,322,791.66	1,392,477.99	2,213,000.00	2,213,000.00	1,582,377.73	.00	2,213,000.00	
RDA DIST #3 - WEST LIBERTY Expenditure Total:		1,072,514.85	1,073,854.64	1,115,296.50	2,213,000.00	2,213,000.00	1,164,643.18	.00	2,213,000.00	
Net Total RDA DIST #3 - WEST LIBERTY :		198,990.00	248,937.02	277,181.49	.00	.00	417,734.55	.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>GENERAL FIXED ASSETS</b>										
<b>SOURCE: 30</b>										
8030500	DONATED ASSETS - PUB SAFETY	.00	.00	.00	.00	.00	.00	.00	.00	
8030600	DONATED ASSETS - STREETS	215,455.30	40,191.54	.00	.00	.00	.00	.00	.00	
8030700	DONATED ASSETS - RECREATION	42,500.00	.00	.00	.00	.00	.00	.00	.00	
8030900	GAIN/LOSS OF SALE OF ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		257,955.30	40,191.54	.00	.00	.00	.00	.00	.00	
<b>SOURCE: 37</b>										
8037100	ELIMINATE ADMIN FEE	22,412.00-	30,430.00-	42,970.00	.00	.00	.00	.00	.00	
Total SOURCE: 37:		22,412.00-	30,430.00-	42,970.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 40</b>										
8040300	ELIMINATE CAP OUTLAY - GEN GOV	22,412.00-	17,269.92-	.00	.00	.00	.00	.00	.00	
8040350	ELIMINATE ADMIN FEE	.00	30,430.00-	42,970.00	.00	.00	.00	.00	.00	
8040400	DEPRECIATION EXP - GEN GOV	51,632.47	50,015.71	50,447.45	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		29,220.47	2,315.79	93,417.45	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 50</b>										
8050300	ELIMINATE CAP OUTLAY - PUB SAF	113,453.10-	169,161.22-	64,507.44-	.00	.00	.00	.00	.00	
8050400	DEPRECIATION EXP - PUB SAFETY	136,007.11	141,313.01	155,351.36	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		22,554.01	27,848.21-	90,843.92	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 60</b>										
8060300	ELIMINATE CAP OUTLAY - STREETS	.00	22,873.00-	148,006.26-	.00	.00	.00	.00	.00	
8060400	DEPRECIATION EXP - STREETS	18,686.15	19,230.75	29,942.71	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		18,686.15	3,642.25-	118,063.55-	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 70</b>										
8070300	ELEMINATE CAP OUTLAY - RECREAT	.00	94,808.82-	90,770.03-	.00	.00	.00	.00	.00	
8070400	DEPRECIATION EXP - RECREATION	60,639.40	60,262.95	65,691.75	.00	.00	.00	.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
Total DEPARTMENT: 70:		60,639.40	34,545.87-	25,078.28-	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 80</b>										
8080300	ELIMINATE CAP OUTLAY - HEALTH	23,200.00-	.00	14,736.75-	.00	.00	.00	.00	.00	
8080400	DEPRECIATION EXP - HEALTH/HOME	52,194.91	49,675.91	47,156.91	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		28,994.91	49,675.91	32,420.16	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Revenue Total:		235,543.30	9,761.54	42,970.00	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Expenditure Total:		160,094.94	14,044.63-	73,539.70	.00	.00	.00	.00	.00	
Net Total GENERAL FIXED ASSETS:		75,448.36	23,806.17	30,569.70-	.00	.00	.00	.00	.00	

Account Number	Account Title	2011-12 Prior year 3 2010-11 Actual	2012-13 Prior year 2 2011-12 Actual	2013-14 Prior year 2012-13 Actual	2014-15 Current year Approved Budget	2014-15 Current year Modified Budget	2014-15 Current year Actual	2015-16 Future year Dept Head's Budget	2015-16 Future year Manager's Budget	CHANGES TO BUDGET
<b>LONG TERM DEBTS</b>										
<b>SOURCE: 30</b>										
9030100	JELIMINATE DEBT PROCEEDS	90,068.28-	114,050.00-	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		90,068.28-	114,050.00-	.00	.00	.00	.00	.00	.00	
<b>SOURCE: 31</b>										
9031160	UTILITY FRANCHISE REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
9031162	NATURAL GAS FRANCHISE TAX	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 31:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>SOURCE: 35</b>										
9035100	CHARGE FOR SERVICES - GEN GOV	.00	.00	.00	.00	.00	.00	.00	.00	
9035200	PUBLIC SAFETY FEES	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 35:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>SOURCE: 36</b>										
9036610	INTEREST REVENUE	1,960.54	.00	.00	.00	.00	.00	.00	.00	
9036650	MISC INCOME - GEN GOVERNMENT	.00	.00	.00	.00	.00	.00	.00	.00	
9036660	COLLECTION ON NOTE RECEIVABLE	24,000.00-	67,311.75-	.00	.00	.00	.00	.00	.00	
Total SOURCE: 36:		22,039.46-	67,311.75-	.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 40</b>										
9040100	ADJUST VACATION GEN GOVERNMENT	2,000.00	1,000.00	1,000.00	.00	.00	.00	.00	.00	
9040200	ELIMINATE DEBT PAY - GEN GOV	15,097.72-	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		13,097.72-	1,000.00	1,000.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 50</b>										
9050100	ADJUST VAC PUBLIC SAFETY	5,000.00	5,000.00	4,000.00	.00	.00	.00	.00	.00	
9050200	ELIMINATE DEBT - PUBLIC SAFETY	138,932.93-	143,098.74-	137,869.54-	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		133,932.93-	138,098.74-	133,869.54-	.00	.00	.00	.00	.00	

Account Number	Account Title	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16	2015-16	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		2010-11 Actual	2011-12 Actual	2012-13 Actual	Approved Budget	Modified Budget	Actual	Dept Head's Budget	Manager's Budget	
<b>DEPARTMENT: 60</b>										
9060100	ADJUST VACATION STREETS	3,000.00	2,000.00	1,000.00	.00	.00	.00	.00	.00	
9060200	ELIMINATE DEBT PAYMENT - STREE	399,774.49-	36,110.87-	25,080.10-	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		396,774.49-	34,110.87-	24,080.10-	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 70</b>										
9070100	ADJUST VACATION RECREATION	.00	.00	.00	.00	.00	.00	.00	.00	
9070200	ELIMINATE DEBT - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 70:		.00	.00	.00	.00	.00	.00	.00	.00	
<b>DEPARTMENT: 80</b>										
9080200	ELIMINATE DEBT PAYMENT HHS	17,000.00-	536,000.00-	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		17,000.00-	536,000.00-	.00	.00	.00	.00	.00	.00	
LONG TERM DEBTS Revenue Total:		112,107.74-	181,361.75-	.00	.00	.00	.00	.00	.00	
LONG TERM DEBTS Expenditure Total:		560,805.14-	707,209.61-	156,949.64-	.00	.00	.00	.00	.00	
Net Total LONG TERM DEBTS:		448,697.40	525,847.86	156,949.64	.00	.00	.00	.00	.00	
Net Grand Totals:		1,568,596.84	1,705,924.34	1,694,791.40	208,040.00-	.00	955,888.67	2,123,007.00-	.00	

Report Criteria:

- Print FUND Titles
- Page and Total by FUND
- Print SOURCE Titles
- Total by SOURCE
- Print DEPARTMENT Titles
- Total by DEPARTMENT
- All Segments Tested for Total Breaks



**MAYOR:** Roger Fridal    **COUNCIL:** Bret Rohde | Diana Doutre | Lyle Holmgren | Jeff Reese | Byron Wood

April 20, 2015

MOM Brands  
Mark Suchan, Tremontion Plant Manager  
1135 North 1000 West  
Tremontion, UT 84337

Re:     2014 Tremontion Freeway Interchange Tax Increment

Dear Mark,

It is with pleasure that Tremontion City Redevelopment Agency (RDA) remits the enclosed check in the amount of \$96,274.91 to MOM Brands. As you know, Tremontion City Redevelopment Agency has an agreement with MOM Brands to reimburse tax increment from the Freeway Interchange Project Area (also known as: RDA #3 or Tremontion & Garland Cemetery or 197).

The Freeway Interchange Project Area received \$171,879.91 in tax increment for 2014. As you know the *Reimbursement Agreement Dated March 10, 2004*, which reimburses MOM Brands for sewer treatment capacity, identifies the RDA's historical obligations to reimburse Tremontion City for UTOPIA debt service payments. Accordingly, the RDA is reimbursing Tremontion City \$75,605 for UTOPIA debt service which leaves \$96,274.91 available in tax increment from this project area. The remaining amount (\$96,274.91) from the Freeway Interchange Project Area is being remitted back to MOM Brands for sewer treatment capacity reimbursement.

We are appreciative of the relationship that Tremontion City and MOM Brands has enjoyed and wish you a successful upcoming year. If you have questions, feel free to contact Shawn Warnke, RDA Executive Director.

Sincerely,

Roger Fridal  
Tremontion City RDA Chair & Tremontion City Mayor

Enclosures:     Check in the amount of \$96,274.91

CC:                Taxing Entities & RDA Board

**CITY OFFICERS:**

**City Manager**  
Shawn Warnke  
(435) 257-9504  
swarnke@tremontioncity.com

**City Recorder**  
Darlene S. Hess, CMC  
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dshess@tremontioncity.com

**City Treasurer**  
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**DEPARTMENTS:**

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sbench@tremontioncity.com

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mlayne@tremontioncity.com



**MAYOR:** Roger Fridal **COUNCIL:** Bret Rohde | Diana Doutre | Lyle Holmgren | Jeff Reese | Byron Wood

May 1, 2015

West Liberty Foods  
Ed Garrett, President and CEO  
207 West 2<sup>nd</sup> Street  
West Liberty, IA 52776

Re: 2014 Tremontion West Liberty Foods EDA Tax Increment

Dear Mr. Garrett,

It is with pleasure that Tremontion City Redevelopment Agency (RDA) remits a check in the amount of \$1,031,309.32 to West Liberty Foods. For the 2014 tax year the Tremontion City Redevelopment Agency received a total tax increment of \$1,447,722.21 from the Tremontion West Liberty Foods EDA. Tremontion City RDA's Resolution No. RDA 06-04 and No. RDA 11-05a which adopted the West Liberty Foods Project Area Housing Plan sets aside 20% of the total tax increment generated by this project area for housing. Accordingly, the RDA deducted 20% (\$289,544.44) of the \$1,447,722.21 for affordable housing programs and projects to be administered through the Bear River Association of Government and the Tremontion City RDA.

The RDA has two reimbursement agreements for this project area that dictate the distribution of the remaining \$1,158,177.77 tax increment for 2014. These reimbursement agreements are with Millard Refrigerated Services and West Liberty Foods.

Shawn Warnke, the RDA Executive Director, received information from Katie Rippentrop and a representative from Millard Refrigerated Services to determine West Liberty's proportionate share of the remaining \$1,158,177.77. After reviewing the submitted documentation regarding each company's taxes paid in 2014, it was determined that West Liberty Foods Developer's Tax Increment Share was 0.890458574 of the remaining \$1,158,177.77. As such the RDA is enclosing a check in the amount of \$1,031,309.32.

The RDA did not incur any expenses for third party services associated with this project area for this year. If you have questions feel free to contact Shawn Warnke, RDA Executive Director.

We are appreciative of the relationship that Tremontion City and West Liberty Foods has enjoyed and wish you a successful upcoming year.

Sincerely,

Roger Fridal  
Tremontion City RDA Chair & Tremontion City Mayor

Enclosures: Check in the amount of \$1,031,309.32

CC: Taxing Entities & RDA Board

**CITY OFFICERS:**

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swarnke@tremontioncity.com

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mlayne@tremontioncity.com



**MAYOR:** Roger Fridal    **COUNCIL:** Bret Rohde | Diana Doutre | Lyle Holmgren | Jeff Reese | Byron Wood

May 1, 2015

Millard Refrigerated Services, LLC  
Debbie Koch  
13030 Pierce Street  
Omaha, NE 68144

Re:        2014 Tremontion West Liberty Foods EDA Tax Increment

Dear Ms. Koch,

It is with pleasure that Tremontion City Redevelopment Agency (RDA) remits a check in the amount of \$126,268.44 to Millard Refrigerated Services, LLC. For the 2014 tax year the Tremontion City Redevelopment Agency received a total tax increment of \$1,447,722.21 from the Tremontion West Liberty Foods EDA. Tremontion City RDA's Resolution No. RDA 06-04 and No. RDA 11-05a which adopted the West Liberty Foods Project Area Housing Plan sets aside 20% of the total tax increment generated by this project area for housing. Accordingly, the RDA deducted 20% (\$289,544.44) of the \$1,447,722.21 for affordable housing programs and projects to be administered through the Bear River Association of Government and the Tremontion City RDA.

The RDA has two reimbursement agreements for this project area that dictate the distribution of the remaining \$1,158,177.77 increment for 2014. These reimbursement agreements are with West Liberty Foods and Millard Refrigerated Services.

Shawn Warnke, the RDA Executive Director, received information from Timothy Titchenal and a representative from West Liberty Foods to determine Millard's proportionate share of the remaining \$1,158,177.77. After reviewing the submitted documentation regarding each company's taxes paid in 2014, it was determined that Millard Refrigeration Developer's Tax Increment Share was 0.109541426 of the remaining \$1,158,177.77. The RDA did incur legal expenses of \$600 attributed to administration of this project area. As such the RDA is enclosing a check in the amount of \$126,268.44. If you have questions, feel free to contact Shawn Warnke, RDA Executive Director.

We are appreciative of the relationship that Tremontion City and Millard Refrigerated Services has enjoyed and wish you a successful upcoming year.

Sincerely,

Roger Fridal  
Tremontion City RDA Chair & Tremontion City Mayor

Enclosures:        Check in the amount of \$126,268.44

**CITY OFFICERS:**

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(435) 257-9504  
swarnke@tremontioncity.com

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**MAYOR:** Roger Fridal **COUNCIL:** Bret Rohde | Diana Doutré | Lyle Holmgren | Jeff Reese | Byron Wood

April 20, 2015

Roger Jones  
Bear River Association of Governments  
170 North Main  
Logan, UT 84321

Re: 2014 Tremontion West Liberty Foods EDA Tax Increment

Dear Roger,

For the 2014 tax year Tremontion City Redevelopment Agency received a total tax increment of \$1,447,722.21 from the Tremontion West Liberty Foods EDA Project Area. Tremontion City RDA's Resolution No. RDA 06-04 and No. RDA 11-05a which adopted the West Liberty Foods Project Area Housing Plan sets aside 20% of the total tax increment (\$1,447,722.21) generated by this project area for housing. Accordingly, the RDA sets aside \$289,544.44 which represents 20% of the \$1,447,722.21 for affordable housing programs and projects to be administered through the Bear River Association of Government and the Tremontion City RDA.

This tax year the RDA Board has decided to retain the 20% to undertake some affordable housing programs and projects. Tremontion City and BRAG have recently completed an affordable housing plan for Tremontion City. With an updated affordable housing plan the RDA will undertake a significant project or program to address affordable housing issues identified in the current affordable housing plan.

As you know, according to the West Liberty Foods Project Area Housing Plan, the Tremontion City RDA is required to create an annual report quantifying the amount of RDA investment in affordable housing outside of the project area for the prior year. The following are the amounts that the Tremontion City RDA has invested into affordable housing to date:

Year	Amount Invested in Housing	Percentage Outside of Project Area
2008	\$180,725.69	100%
2009	\$272,342.80	100%
2010	\$230,902.48	100%
2011	\$254,300.97	100%
2012	\$264,558.33	100%
2013	\$278,760.12	100%
2014	\$289,544.44	100%

The Tremontion City RDA appreciates BRAG's administration of the housing programs on the City's behalf and looks forward to continuing to work on affordable housing issues in Tremontion City.

Sincerely,

Roger Fridal  
Tremontion City RDA Chair & Tremontion City Mayor

CC: Taxing Entity Committees & RDA Board

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Marion Layne  
(435) 257-9455  
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**MAYOR:** Roger Fridal **COUNCIL:** Bret Rohde | Diana Doutré | Lyle Holmgren | Jeff Reese | Byron Wood

April 20, 2015

Roger Jones  
Bear River Association of Governments  
170 North Main  
Logan, UT 84321

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**Tremonton City Agency Report  
Freeway Interchange Project Area  
2014 Tax Increment Year**

In accordance with Utah Code 17C-1-603 the Tremonton City Redevelopment Agency has prepared this report for informational purposes for the Freeway Interchange Project Area. This report does not alter the amount of tax increment that the Agency is entitled to collect (as per UCA 17C-1-603 (3) (b)).

**Estimate of Tax Increment Ending December 31, 2015.** The Tremonton City Redevelopment Agency received 2014 tax increment in the amount of \$171,879.91 in the spring of 2015. The Tremonton City Redevelopment Agency is not anticipating receiving any additional tax increment prior to the end of December 31, 2015.

**Estimate of Tax Increment Beginning January 1, 2016.** The Tremonton City Redevelopment Agency estimates the tax increment received by the Agency during the calendar year beginning January 1, 2016 (which would be 2015 tax increment) to be in excess of \$171,879.91.

**Narrative Description for Active Projects.** The Tremonton City Redevelopment Agency currently has three obligations associated with the Freeway Interchange Project Area's tax increment in the following order of contractual priority: 1) to reimburse Tremonton City for sales tax pledges for fiber optic infrastructure in the amount of approximately \$75,605; 2) to reimburse Malt-O-Meal for wastewater treatment capacity; and 3) to repay a loan to Tremonton City's Utility Fund for the expansion of water and sewer lines necessary to serve the industrial park.

*UTOPIA- Fiber Optic Project.* The Tremonton City Redevelopment Agency and Tremonton City entered into a reimbursement agreement for a fiber optic project. The Tremonton City Redevelopment Agency reimbursed Tremonton City \$75,605 this year. So far, the total amount reimbursed to Tremonton City is as follows:

<b>Tax Increment Year</b>	<b>Reimbursed Amount</b>
2009	\$75,605
2010	\$75,605
2011	\$75,605
2012	\$75,605
2013	\$75,605
2014	\$75,605

*Reimbursement of Sewer Treatment Capacity.* The Tremonton City Redevelopment Agency has an obligation to reimburse Malt-O-Meal for wastewater treatment capacity, which is up to \$1 million, or to make payments of tax increment up to 2015- 2016 fiscal year (2015 tax increment). With the payment of tax increment in 2014, the Tremonton City Redevelopment Agency has reimbursed Malt-O-Meal a total \$816,166 as follows:

<b>Tax Increment Year</b>	<b>Reimbursed Amount</b>
2004	\$5,877.27
2005	\$49,140.00
2006	\$79,560.00
2007	\$49,000.00
2008	\$61,862.00
2009	\$107,818.00

2010	\$81,831.80
2011	\$60,357.84
2012	\$64,638.57 + \$89,475.73 <sup>1</sup>
2013	\$70,330.33
2014	<u>\$96,274.91</u>
<b>TOTAL:</b>	<b>816,166.45</b>

Note<sup>1</sup>: Back payment owed to Malt-O-Meal associated with incorrectly applying the order of contractual priority for reimbursement of tax increment

*Utility Fund Loan.* The loan between the Tremonton City Redevelopment Agency and Tremonton City's Utility Fund originated in 1991 when the Agency received \$377,000 for the installation of water and sewer collection lines to benefit the industrial park area (the Freeway Interchange Project Area and what would become the Tenth North Project Area). There have been many years in which no payment has been made to Tremonton City's Utility Fund. The Tremonton City Redevelopment Agency owes Tremonton City's Utility Fund in excess of \$350,000 for this loan. It is anticipated that this loan will go unpaid from this Project Area, unless additional tax increment is received by the Agency.

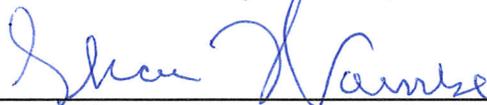
**Significant Activity.** Malouf Linens has started to occupy the old La-Z-Boy facility. It is the RDA's understanding that Malouf Linens is only using the facility as a warehouse. As such there is no equipment associated with manufacturing. The RDA has had some preliminary conversations with T & M Manufacturing regarding an expansion. It is unknown if or when the expansion will occur.

**Summary Description of Project Timeline.** The Tremonton City Redevelopment Agency anticipates that it will no longer receive tax increment from the Freeway Interchange Project Area after the payment of the 2015 tax increment (which is received by the Agency in the spring of 2016).

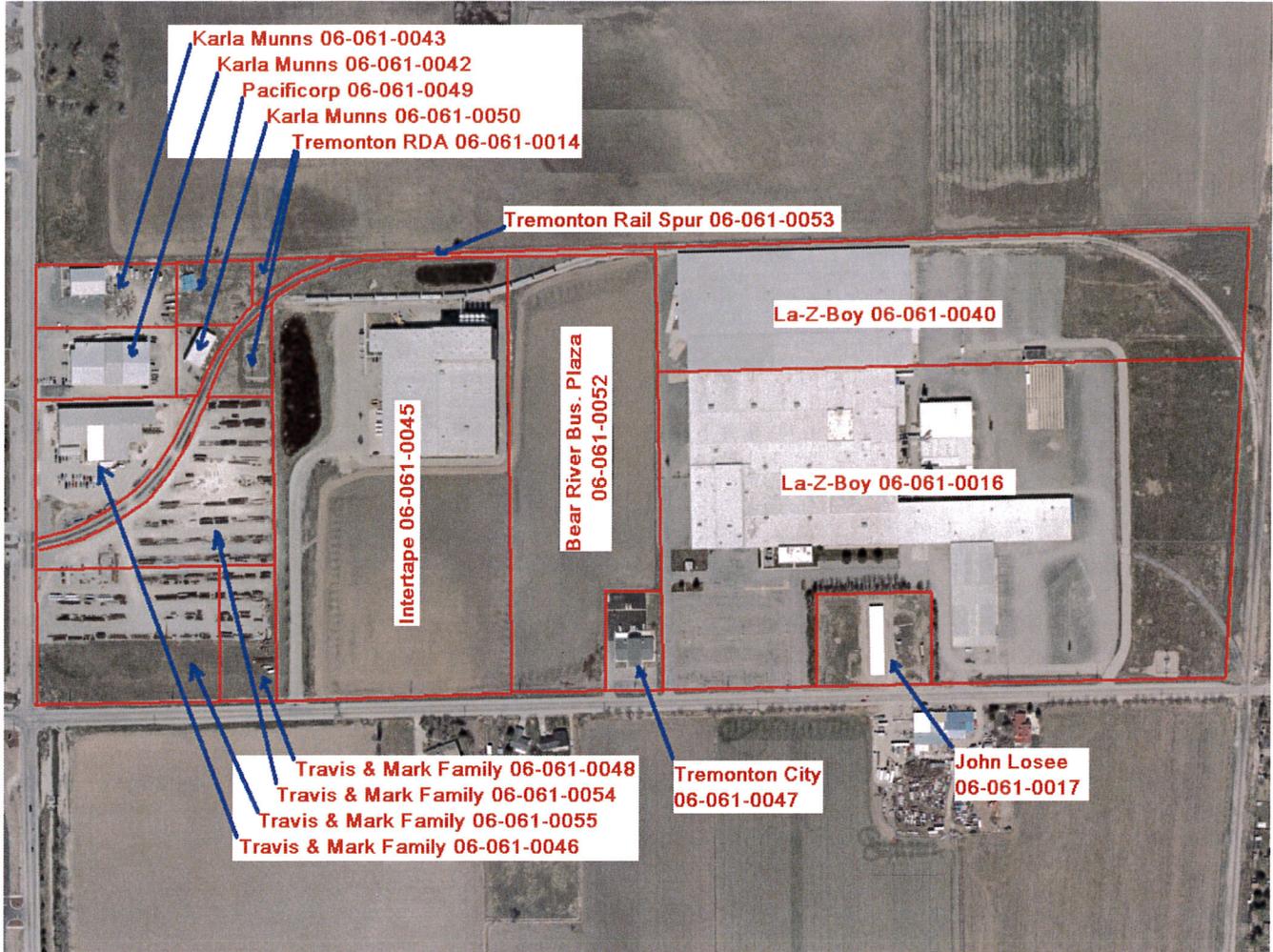
**Other Information.** The Freeway Interchange Project Area is Pre-July 1, 1993 and the Tremonton City Redevelopment Agency's records indicate that the first year of tax increment was 1991 (that is 1991 tax increment with the receipt of funds in the spring of 1992). The Tremonton City Redevelopment Agency anticipates that the 2015 tax increment (which it receives in spring of 2016) will be at 60% of the tax increment available as shown in the chart below in accordance with UCA 17C-1-403:

Tax Increment Years	% of Tax Increment	RDA Tax Increment Years
Years: 1-5	100%	1991- 1995
Years: 6-10	80%	1996- 2000
Years: 11-15	75%	2001- 2005
Years: 16- 20	70%	2006- 2010
Years: 21- 25	60%	2011- 2015

I have prepared this report to the best of my knowledge and with my best understanding of the records of the Tremonton City Redevelopment Agency.

  
 Shawn Warnke, Agency's Executive Director

5-11-2015  
 Date



## Tremonton City Agency Report For West Liberty Foods EDA 2014 Tax Increment Year

In accordance with Utah Code 17C-1-603, the Tremonton City Redevelopment Agency has prepared this report for informational purposes for the West Liberty Foods EDA. This report does not alter the amount of tax increment that the Agency is entitled to collect (as per UCA 17C-1-603 (3) (b)).

**Estimate of Tax Increment Ending December 31, 2015.** The Tremonton City Redevelopment Agency received 2014 tax increment in the amount of \$1,447,722 in the spring of 2015. The Tremonton City Redevelopment Agency is not anticipating receiving any additional tax increment prior to the end of December 31, 2015.

**Estimate of Tax Increment Beginning January 1, 2016.** The Tremonton City Redevelopment Agency estimates the tax increment received by the Agency during the calendar year beginning January 1, 2016 (which would be 2015 tax increment) to be in excess of \$1,447,722.

**Narrative Description for Active Projects.** Below are the active projects within, or associated with, West Liberty Foods EDA.

*West Liberty Foods.* West Liberty Foods constructed a slicing/packaging facility on Lot 1 & 3 (23.5 Acres) of the West Liberty Foods Subdivision. The Tremonton City Redevelopment Agency entered into a Tax Increment Reimbursement Agreement with West Liberty Foods to reimburse for improvements made. So far the total amount reimbursed to West Liberty Foods is as follows:

<b>Tax Increment Year</b>	<b>Reimbursed Amount</b>
2008	\$603,985
2009	\$969,540
2010	\$818,506
2011	\$893,035
2012	\$931,620
2013	\$993,781
2014	\$1,031,309

*Millard Refrigeration.* Millard Refrigeration constructed a refrigerated warehouse and distribution facility on Lot 2 (4.8 Acres) of the West Liberty Foods Subdivision, which is connected by a series of conveyor tunnels to the West Liberty Foods' facility. The Tremonton City Redevelopment Agency entered into a Tax Increment Reimbursement Agreement with Millard Refrigeration to reimburse for improvements made. So far the total amount reimbursed to Millard Refrigeration is as follows:

<b>Tax Increment Year</b>	<b>Reimbursed Amount</b>
2008	\$118,917
2009	\$119,830
2010	\$106,103
2011	\$124,168
2012	\$126,612
2013	\$121,259
2014	\$126,268

*Housing.* Title 17C of Utah Code requires the allocation of twenty (20) percent of tax increment generated from the proposed project area to be dedicated to the creation and preservation of housing. The Tremonton City Redevelopment Agency targets one hundred (100) percent of the housing

investment within the incorporated limits of Tremonton City but outside of the West Liberty Foods Project Area as there is no housing included within the project area.

In 2011, the Tremonton City Redevelopment Agency adopted Resolution No. RDA 11-05a, which authorizes the use of the funds generated from West Liberty Housing Project Area for any permissible use authorized by Utah Code Annotated 17C-1-412. The Tremonton City Redevelopment Agency caused a copy of the new housing plan to be sent, as required by UCA 17C-3-203(2), to the Taxing Entity Committee and the Loan Fund Board.

Primarily, Tremonton City Redevelopment Agency contracts with the Bear River Association of Governments, which administers the Bear River Regional Housing Authority to manage the expenditure of housing funds. However, from time to time the Tremonton City Redevelopment Agency may identify projects that are in compliance with UCA 17C-1-412 in which the Redevelopment Agency will undertake. So far the total amount invested in housing is as follows:

<b>Tax Increment Year</b>	<b>Amount Invested in Housing</b>
2008	\$180,725
2009	\$272,342
2010	\$230,902
2011	\$254,300
2012	\$264,558
2013	\$278,760
2014	\$289,544

A portion of the aforementioned amounts have been invested in housing in the following ways:

- Slurry seal of parking lots of moderate income housing complexes
- Improvements to correct drainage problems associated with a moderate income housing complex
- Completion of the 2013 Moderate Income Housing Plan
- The Northern Utah Neighborhood Improvement Program, sponsored by Tremonton City Corporation in conjunction with Box Elder County, Federal Home Loan Bank of Seattle, and Neighborhood Nonprofit Housing Corporation of Logan, which helped income qualified homeowners make improvements to the exterior of their homes.

**Significant Activity.** The Tremonton City Redevelopment Agency is unaware of any discussed or actual significant activity within the West Liberty Foods EDA.

**Summary Description of Project Timeline.** The Agency's obligation to reimburse West Liberty Foods and Millard Refrigeration under current agreements is limited to ten years after the first reimbursement disbursement (ten consecutive annual payments) to the aforementioned Developers. As such, the Project Area should end with the receipt of the 2017 tax increment, which is received by the Agency in the spring of 2018.

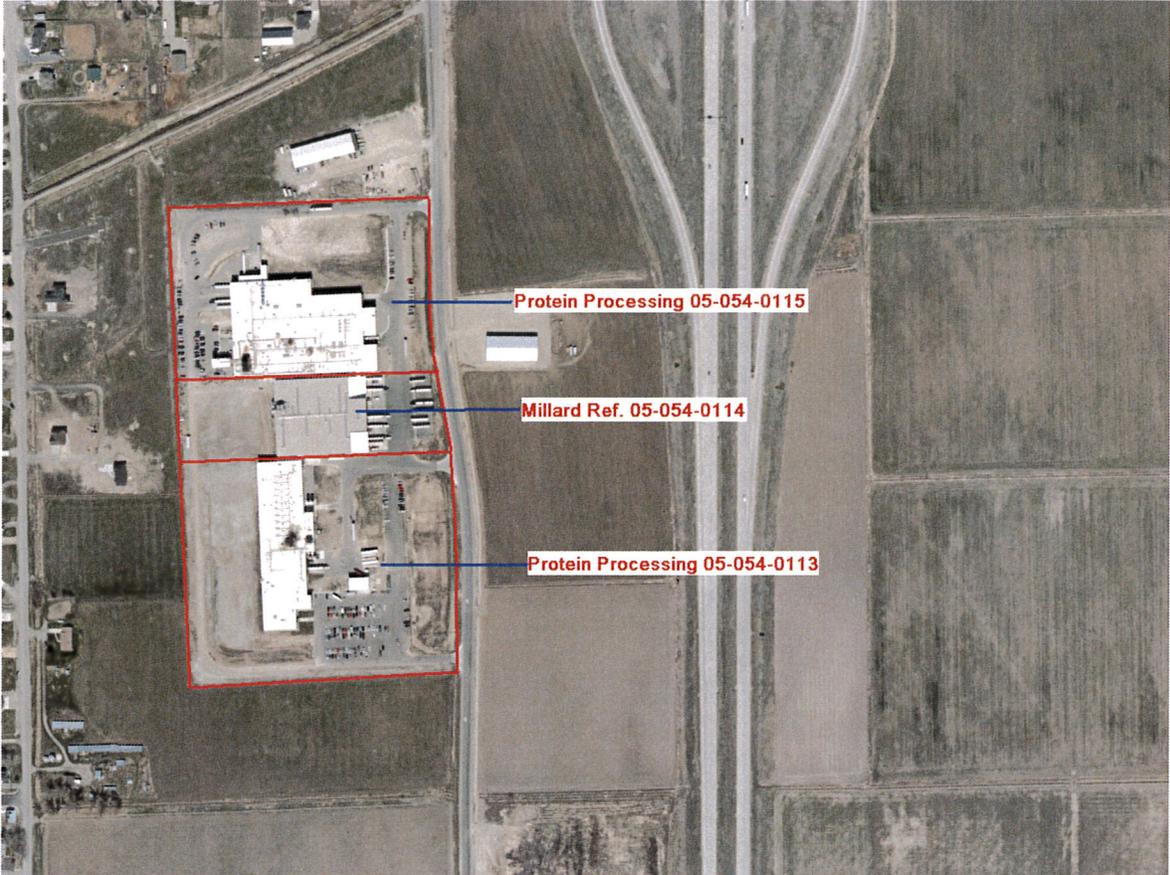
I have prepared this report to the best of my knowledge and with my best understanding of the records of the Tremonton City Redevelopment Agency.



Shawn Warnke, Agency's Executive Director

5-11-2015

Date



## Tremont City Agency Report Tremont Center Community Development Project Area 2014 Tax Increment Year

In accordance with Utah Code 17C-1-603 the Tremont City Redevelopment Agency has prepared this report for informational purposes for the Tremont Center Community Development Project Area. This report does not alter the amount of tax increment that the Agency is entitled to collect (as per UCA 17C-1-603 (3) (b)).

**Estimate of Tax Increment Ending December 31, 2015.** The Tremont City Redevelopment Agency finalized the creation of the Tremont Center Community Development Project Area in the Spring of 2015 and as such, no increment was received during the calendar year of 2015.

**Estimate of Tax Increment Beginning January 1, 2016.** Within the project areas, Shopko is currently building and is projected to be done in August of 2015. A new building for a gym is currently going through the permitting process. The RDA is anticipating that the County Assessor will assess the property values of Shopko in January 2016 and whatever value is associated with the gym building in 2016. Consequently, the RDA is anticipating that the Agency's first increment will be received Spring of 2017, which will be for the 2016 tax year. As such, it is projected that the RDA will not receive any tax increment in the calendar year of 2016.

**Narrative Description for Active Projects.** The Tremont Center site is slated to be developed as a commercial, office, and residential development and has unique and significant infrastructure needs in order to make this development viable. For this reason, the RDA sought to capture the tax increment from the Tremont Center to overcome the significant infrastructure needs along with funds to revitalize other property in the project areas, primarily on Main Street. Below is a list of improvements and location of improvements.

CDA Expenses	Amount	Location of Improvement
Bury Central Canal	\$1,000,000	Tremont Center
Bridges and ROW improvements	\$300,000	Tremont Center
Landscaping over the buried canal and pedestrian amenities	\$208,000	Tremont Center
Bury overhead power	\$50,000	Tremont Center
Water line installation	\$50,000	Tremont Center
Bore water line under canal	\$20,000	Tremont Center
Acquire ROW for road extension (480 West)	\$60,000	Main Street
Building of road extension (480 West)	\$40,000	Main Street
Demolition of homes	\$350,000	Tremont Center
Façade improvements	\$640,000	Main Street
Replacement of streetlights	\$695,553	Main Street

New streetlights	\$207,186	Tremont Center
Public realm improvements	\$100,000	Main Street
Main Street trees	\$283,000	Main Street
Street trees for public road	\$84,000	Tremont Center or Main Street
Public plaza	\$150,000	Tremont Center or Main Street
Total	\$4,237,739	

Section III of the interlocal agreements adopted between the Tremonton City RDA and the taxing entities grant flexibility to the Agency in determining expenses in the Project Area. As noted elsewhere in this report, the maximum Tax Increment received by the Agency is \$4.3 million, and if that Tax Increment is reached prior to 15 years, the Agency will cease taking Tax Increment at that point in time.

The Tremont Center Community Development Project Area Plan recognizes and anticipates that some line items for expenditures may be more or less than those shown in the Project Area Plan and Budget and summarized above. Moreover, the Budget for expenditures illustrated above shall not be held to strict amounts for each line item, but rather the overall amount of \$4.3 million for expenses shall be the maximum cap amount. Additionally, the use of Tax Increment shall include, but not be limited to, the cost and maintenance of public infrastructure and other improvements located within the Project Area, site preparation, and administrative costs, as authorized by the Act.

**Significant Activity.** The primary increase in taxable value that will generate tax increment is anticipated to occur from the development of the 38 acre greenfield site of Tremont Center. The Tremont Center is a master planned site that will include the following land uses of retail, commercial, office, and residential. Currently a new Shopko is being built within the Tremont Center and is scheduled to be done in August of 2015. Additionally, a new building for a gym is currently going through the permitting process within the Tremont Center. The RDA is anticipating that the County Assessor will assess the property values of Shopko in January 2016 and whatever value is associated with the gym building in 2016. Consequently, the RDA is anticipating that the Agency's first increment will be received Spring of 2017, which will be for the 2016 tax year. As such, it is projected that the RDA will not receive any tax increment in the upcoming fiscal year.

**Summary Description of Project Timeline.** The RDA and taxing entities have adopted interlocal agreements, which allows for the Tremonton City RDA to receive 75% of the new increment in the Tremont Center Community Development Area for 15 years or up to a maximum of \$4.3 million, whichever occurs first. Below is a chart that will be used to track the tax increment collected on an annual basis:

Tax Increment Year	Increment Amount
2016	?

I have prepared this report to the best of my knowledge and with my best understanding of the records of the Tremonton City Redevelopment Agency.

  
 Shawn Warnke, Agency's Executive Director

5-11-2015  
 Date

## Map of Tremont Center Community Development Project Area

The Tremont Center Community Development Project Area is generally located along Main Street from approximately 730 West to approximately 200 East and covers 73.7 total acres and includes 109 parcels that account for 60.3 acres of the total 73.7 acres, with the remaining acreage belonging to roads, rail and alley-ways. The Tremont Center is more specifically shown on the map below.

