

WEST BOUNTIFUL CITY

MISSION STATEMENT

West Bountiful City's mission is to preserve and enhance its historical identity and rural atmosphere while providing effective services and promoting family values within a safe environment.



Fiscal Year 2014 Budget

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Budget Message for Fiscal Year 2014



June 18, 2013

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

I respectfully present the Fiscal Year 2013-2014 budget for your review and consideration. This document is prepared with the intent of providing detailed and transparent information concerning the financial condition of the City for both the past and upcoming fiscal years. It represents the combined efforts of the elected officials, directors, committees, and department heads of West Bountiful City.

The figures presented in this budget are a reflection of services provided to the residents of the city. Service levels are determined as a matter of policy, and are reviewed and adjusted by the City Council as part of the annual budget process. Resources are allocated according to need, financial ability, and equity in applying services across the city. Of utmost importance is meeting essential needs by providing first for public safety, health and welfare.

Like many municipalities, West Bountiful has struggled with the decline in sales tax and development revenues during the economic downturn. Staffing levels were cut by 20% and capital projects and equipment expenditures were placed on hold while the city carefully analyzed priorities. City wide spending freezes were implemented and a zero based budgeting policy adopted. As a result of these efforts, there has been a minimal impact on rainy day funds and these balances are gradually being renewed.

Fiscal year 2013 brought slow but stable economic recovery and presented the opportunity to resume several capital projects that had been put on hold during the downturn. Care has been taken to ensure that accumulations of impact fees are spent within the prescribed time frames and on projects that are allowable under state law and best suit the needs of the residents.

Fiscal Year 2014 promises to be another year of careful allocation of fund reserves to desirable capital projects. Staff remains conscious of the efforts and time taken to accumulate funds for capital projects, and is thankful for the dedicated work of the Mayor and City Council in pursuing the long term maintenance and stability of the City.

Respectfully Submitted,

Heidi Voordeckers
Interim City Administrator

History of West Bountiful City



Upon his arrival in the Salt Lake Valley, James Fackrell, Sr., asked local Indians where he could find good land. They told him of a land where many fresh springs and clear creeks could irrigate the soil. Fackrell found the place and began to farm what is now known as West Bountiful. Other settlers also discovered that the rich West Bountiful soil was ideal and began to build permanent homes in the area. By the 1900's the reputation of West Bountiful had enticed several wealthier pioneers to build elegant homes in the area.

In the 1920's George Mann returned home from an LDS Mission with one pound of yellow sweet Spanish onion seed. The seed was planted in West Bountiful by local farmers, and before long yellow sweet Spanish had become the most popular onion in the United States. Between 1928 and 1938, 200 to 300 train loads of onions were shipped from West Bountiful every year. 800 West became known as "Onion Street".

On January 28, 1949, West Bountiful was incorporated as a town, and on November 12, 1962 it became a city. The onion farms are gone, but in West Bountiful fresh water springs still flow, and people are still raising fine families.

Reprinted with permission of the
West Bountiful City Historic
Commission.



Community Statistics



West Bountiful is situated 9 miles north of Salt Lake City and has a population of 5,265 per the 2010 Census. The city encompasses three square miles with over 1,500 homes and an average household size of 3.57. With a median home value of \$253,974, West Bountiful valuations are slightly above the state average. Home ownership rates in West Bountiful top 90% with practically all households being single family homes.

Though the third smallest of the fifteen cities located in Davis County, West Bountiful is home to a thriving commercial district located just east of the I-15 corridor. This redevelopment area was constructed in the late 1980's through mid 2000 and houses both large and small retail space, 19 restaurants, and even a movie theater. While significantly increasing the day time population of West Bountiful, it affords residents the convenience and proximity to shopping and services while still enjoying a rural atmosphere.

Perhaps a little known gem of West Bountiful City is Lakeside Golf Course. This 18 hole municipal golf course hosts some of the finest, most playable greens in Davis County. Experts and amateurs alike appreciate the ease and walkability of the course. Lakeside is also home to one of the best driving ranges and practice facilities in Utah. West Bountiful residents enjoy discounted golfing rates along with green open-space that is particularly valued.

West Bountiful maintains 21 miles of streets and roads. In addition, the City has several miles of interconnected trails including the Legacy Highway Trail, the Prospector Rail Trail, and the Onion Parkway Trail. Community involvement is characteristic of West Bountiful City, and the Prospector Rail Trail and Onion Parkway Trail were named by students at West Bountiful Elementary school.

City parks are also an important asset of the community, and several updates have been made to the Pages Lane park over the last two years. The restrooms, bowery, and baseball fields have just undergone a significant remodel and we have just completed a walking trail around the perimeter of the park. In addition to the Pages Lane park, the city owns a handful of "pocket" parks, specifically, the Birnam Woods Park, Child Park, and the Jessi's Meadow park (currently undeveloped).

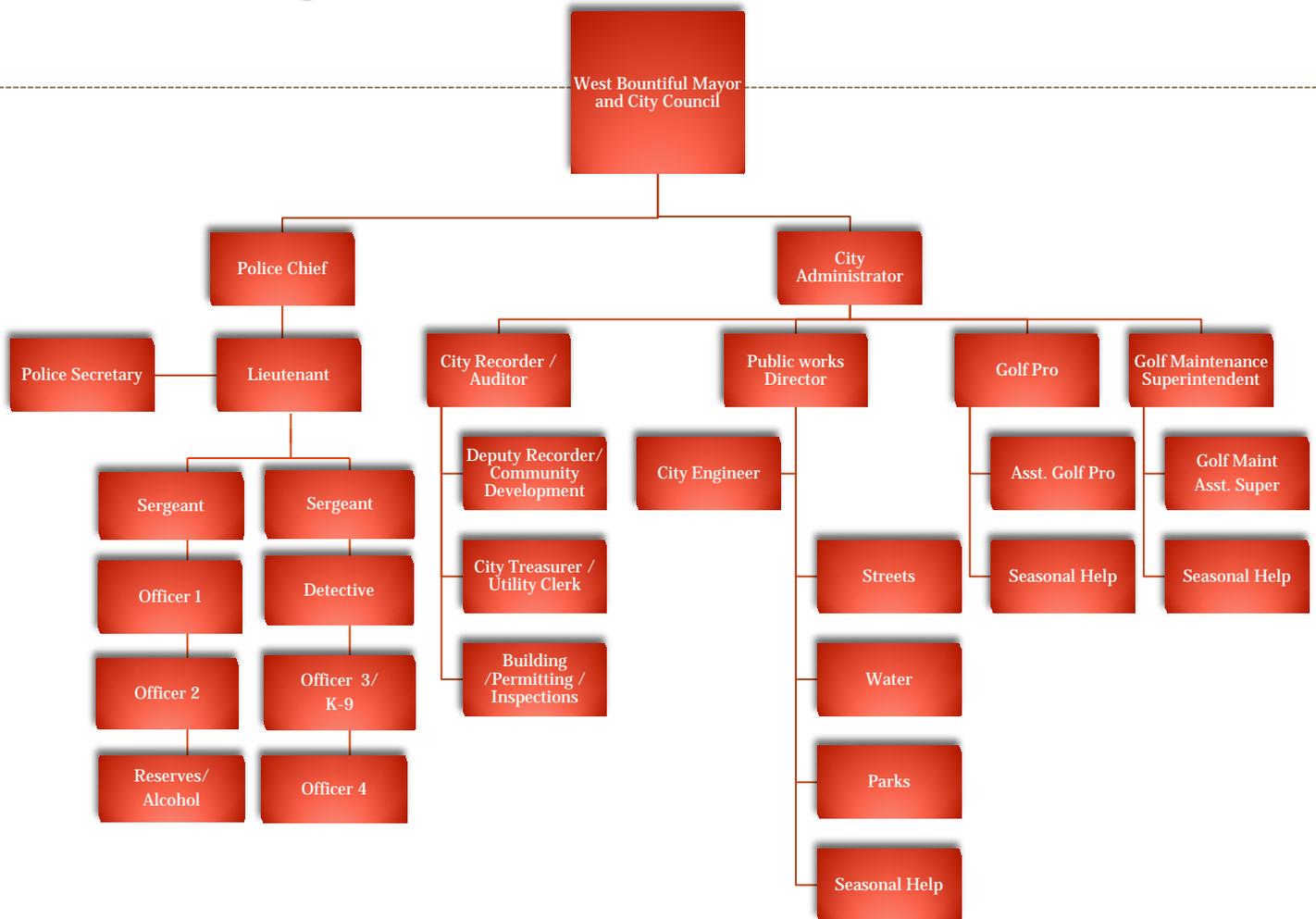


The Fourth of July celebration in West Bountiful is unmatched. The City hosts a full parade and concert in the park complete with fireworks. New to the festivities is a safety fair hosted by our own police department. From young to old one thing is apparent, West Bountiful residents have pride in their city.

QUICK FACTS

Population	5,265
Elevation	4,260 Feet
Land Area	2.97 Sq. Miles
Air Quality Index	35.6
Wind	90 MPH
Snow Load	30 Lbs
Frost	30 inches
Hard Water	12.1 Grains

Organizational Structure



West Bountiful City has been in a state of reorganization since the beginning of the economic downturn in late 2008. Several full-time, benefitted positions were eliminated through attrition and retirements, and management has worked diligently to restructure the City by combining positions, redefining job descriptions, and cross-training existing staff.

The city is currently recruiting the position of City Administrator to provide leadership and manage the daily operations of the City. It is anticipated that this key position will be filled by the start of the new fiscal year.

In fiscal year 2014, the administrative department will be expanding service levels by re-establishing the Deputy Recorder/Community Development Clerk position at a full-time benefitted level. This position provides staff support to the West Bountiful Planning Commission, as well as managing building and new development, ordinance updates and enforcement, and community relations/communications.

The West Bountiful Police Department has further enhanced their reporting structure by opening the Lieutenant position to current staff. West Bountiful city remains committed to retaining key employees and providing opportunities for professional growth.

Fiscal Year 2014 Budget General Guidelines



The West Bountiful City budget is divided into several funds, each functioning as a separate service of the City with the expectation of being self-sustaining to the greatest possible extent. In accordance with Utah State Code 10-6-109(2), these budgets are balanced each year such that current year revenues are set equal to planned expenditures. Each fund has its own budget which is comprised of four major areas of focus, namely; Revenues, Personnel, Operating Expenses, and Capital Projects and Equipment. These are further defined below.

Revenues are provided by multiple funding sources within the City and can be considered on-going or one-time. Examples of ongoing revenue streams include property tax, sales tax, franchise fees, business license fees, user fees, and B and C Road funds. One-time revenues are those that are not reasonably anticipated to occur on an ongoing basis. These would include grants, contributions, and development fees.

It is the policy of West Bountiful City Council to offer competitive wages and benefits in order to attract and retain experienced and talented staff. Investment in personnel represents 29% of the budget and the following criteria are reviewed annually as part of the budget process: feasibility of annual merit increases, possibility of COLA based increases based on March CPI (last implemented in 2008), and benefits and retirement programs. Every three years, a salary survey of market compensation is performed to determine relative status with comparable cities in Davis County.

The cost of providing the day to day services in the city are defined as operating expenses. These include public safety (police, fire, and EMS), administrative services (engineering, planning/zoning, finance, and economic development), and maintenance of city infrastructure and assets, including streets, parks, water lines, and storm drains. The city also owns and operates an 18-hole golf course and contracts services for solid waste and recycling.

Capital projects consist of major initiatives that require significant financial outlay and often occur over multiple fiscal years. These projects are generally funded with a combination of one-time money such as grants or bonds, in conjunction with accumulations of impact fees and service charges that are collected and reserved for specific project purposes. Examples of capital projects are waterline replacements, storm drain reconstructions, street overlays and replacements, and upgrades to our parks and trails systems. When tax revenues decrease as with the recent economic downturn, it is common for these projects to be put on hold unless other sources of funding can be established.

Lastly, capital equipment performs an important role in maintaining city operations. West Bountiful owns two snow plows, two back hoes, a dump truck, a water break trailer, and five public works vehicles. In addition, a police fleet lease program has been established for our police department such that three vehicles are rotated annually on a three-year lease. This keeps our police vehicles under warranty, preventing costly repairs. The city also owns multiple lawn mowers and other small engine equipment that allows our public works department to effectively maintain our streets, parks, water lines, storm drains, and golf course.

Fiscal Year 2014 Budget Summary

The Fiscal Year 2014 budget has been crafted upon the principles that have been determined by the City Council and as documented in the Policies and Procedures manual. The Budget has four major areas of focus; Revenues, Personnel, Operating Expenses, and Capital Outlay.

	Revenue	Transfers In	Operating	Capital	Debt Service	Transfers Out	% Total
General Fund	\$ 3,555,561	\$ 786,489	\$ (2,618,920)	\$ (987,000)	\$ (155,602)	\$ (580,528)	50%
Impact Fees Funds	\$ 100,725	\$ 312,000	\$ (412,725)	\$ -	\$ -	\$ -	1%
RDA Fund	\$ 573,137	\$ -	\$ (102,017)	\$ -		\$ (471,120)	8%
RAP Tax Fund	\$ 207,290	\$ 41,910	\$ -	\$ -	\$ -	\$ (249,200)	3%
Capital Improvement Funds	\$ 1,600	\$ 295,900	\$ -	\$ -	\$ -	\$ (297,500)	0%
Water Fund	\$ 1,478,635	\$ 470,000	\$ (516,426)	\$ (550,000)	\$ (351,865)	\$ (530,344)	21%
Solid Waste Fund	\$ 335,550	\$ 7,075	\$ (342,625)	\$ -	\$ -	\$ -	5%
Storm Drain Fund	\$ 58,500	\$ -	\$ (58,500)	\$ -	\$ -	\$ -	1%
Golf Course Fund	\$ 834,150	\$ 235,673	\$ (650,885)	\$ (164,000)	\$ (254,938)	\$ -	12%
TOTAL	\$ 7,145,148	\$ 2,149,047	\$ (4,702,098)	\$ (1,701,000)	\$ (762,405)	\$ (2,128,692)	100%

REVENUES:

Sales tax revenues for the first half of Fiscal Year 2013 came in strong at roughly 8% ahead of the prior fiscal year. The City has since seen a bit of softening of this revenue stream with revenues for the first quarter of 2013 only slightly (1.5%-2%) ahead of prior year. When rates are averaged over a 10-year period, the average year over year increase in sales tax revenues is 4%. Staff is optimistic that the upcoming fiscal year will fall in line with historical trends, with the Fiscal Year 2014 budget reflecting projected Sales Tax revenues of \$1,790,000. Total General Fund revenues (including transfers from outside funds to finance capital improvements) are anticipated to be \$4,342,050.

Collection of Recreation, Arts, and Parks (RAP) tax revenues continues to rise, funding several projects city-wide. In Fiscal Year 2013, RAP taxes funded the rebuild of the City Park parking lot as well as an extension to the driving range at Lakeside Golf Course. Upcoming RAP tax projects include a rebuild of the irrigation system at the City Park as well as a rebuild of the parking lot at Lakeside Golf Course.

Franchise Taxes from utilities have held steady year over year, and are dependent on the rates established by external utilities and consumption. As a revenue source, Franchise taxes have a tendency to offset one another such that when one utility comes in lower than anticipated, it is made up by another that comes in higher than anticipated.

West Bountiful continues to experience increased collections in development fees. In Fiscal Year 2013, over \$371,000 in development and impact fee revenues were collected from the Holly Frontier expansion. While no major development projects are anticipated for Fiscal Year 2014, the City expects to issue approximately fifteen building permits related to a new subdivision coming in at the west end of Pages Lane.

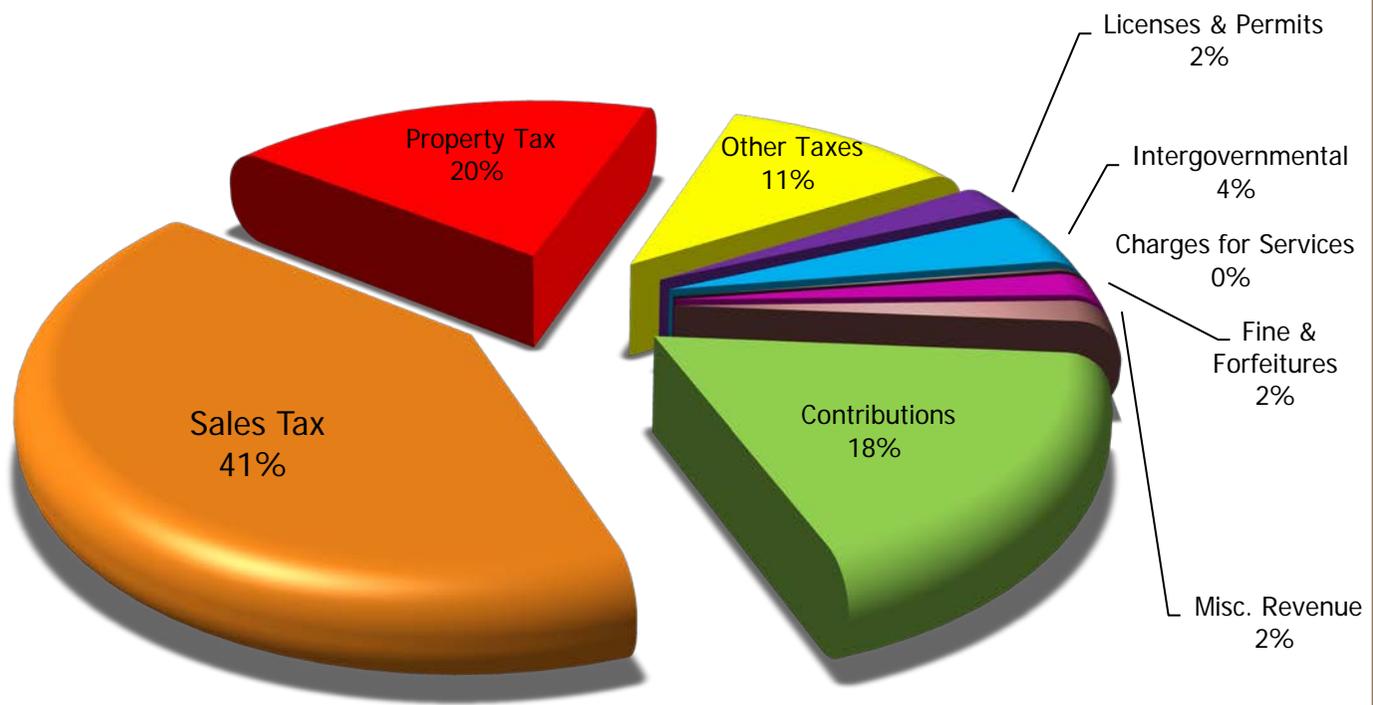
Intergovernmental revenues have remained flat, with B and C Road funds coming in at approximately \$175,000 a year for the last five years. The City does not anticipate receiving any grant funding, other than the annual State Liquor fund allotment and alcohol enforcement shifts, both of which have declined over the last two years.

Justice Court revenues continue to decline from historical levels as a result of fewer state funded overtime and speed enforcement shifts.

Miscellaneous revenues, largely interest earned and sale of fixed assets, have been budgeted at \$76,000 for Fiscal Year 2014. Much of this revenue will be collected from the anticipated sale of fixed assets as we replace aged vehicles in our police fleet.

The chart below provides a summary of general fund revenues by source. As is typical in municipal budgeting, sales tax represents a large portion of anticipated revenues, followed by property taxes and other taxes. Contributions from other funds represent a significant portion of general fund revenues in Fiscal Year 2014 as money is transferred from impact fee funds to finance capital projects and expenditures.

Fiscal Year 2014 General Fund Revenues



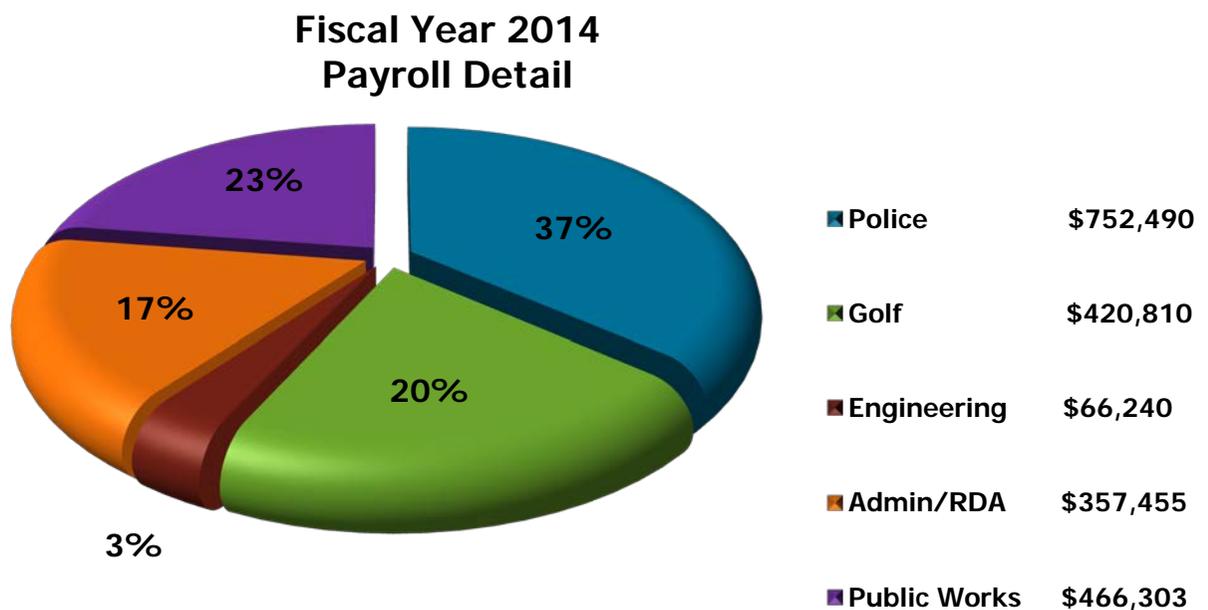
EXPENDITURES:

West Bountiful differentiates four separate categories of expenditures for budgeting and planning purposes. While department heads are responsible for staying within set budgets, City policy restricts spending budgeted funds from one area in lieu of another. These categories include Payroll, Operating Expenses, Capital Outlays, and Debt Service.

PAYROLL:

West Bountiful City employs 22 full-time and up to 40 part-time/seasonal employees. It is expected that the city will remain under the “small employer” status and therefore will not be subject to the employer mandates of the Health Care Reform Act that will be implemented later this year.

It is the policy of West Bountiful City to perform a salary survey to determine market compensation rates for employees every three years. Such a survey was last performed in preparation for the FY 2012 budget. The Council strives to offer reasonable compensation and benefits given budgetary restrictions. Across all governmental and proprietary funds, payroll expenses are comprised of the following:



Salaries & Wages Recommendation:

The CPI for March 2013 was -.2%, therefore a Cost of Living Adjustment (COLA) has not been recommended for Fiscal Year 2014. Instead, the City will maintain the traditional 1-step (2%) increase for regular employees, and 2-step (4%) increase for public safety employees. This represents a \$20,000 increase in staff investment spread across 22 employees and includes the cost of both wages and benefits.

OPERATING EXPENSES:

Few increases have been made in the day to day operating expenses of the City. Staff strives to provide enhanced levels of service with the same or less funding by re-negotiating existing contracts and rebidding services per city procurement policies. Any increases or decreases outside of normal activities are further explained beginning on Page 13, Summary of Significant Changes

CAPITAL OUTLAYS:

Fiscal Year 2013 presented an opportunity to re-establish capital spending schedules. Many of these projects will span into the upcoming fiscal year. A detailed listing of projects, including funding sources, may be found in the attached **Appendix A**. These include:

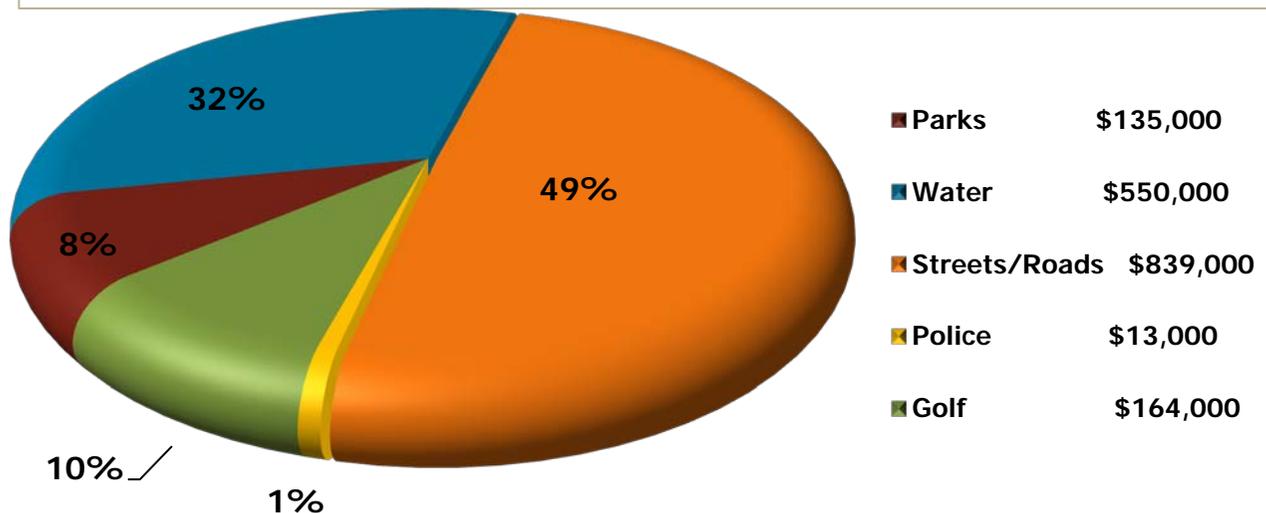
FY 2013 Capital Outlay

- 400 North Waterline and Street Rebuild
- Onion Parkway Trail
- Park Impact Fee Study
- City Park walking trail
- City Park restrooms
- Driving Range extension
- City Park Parking Lot

FY 2014 Capital Outlay

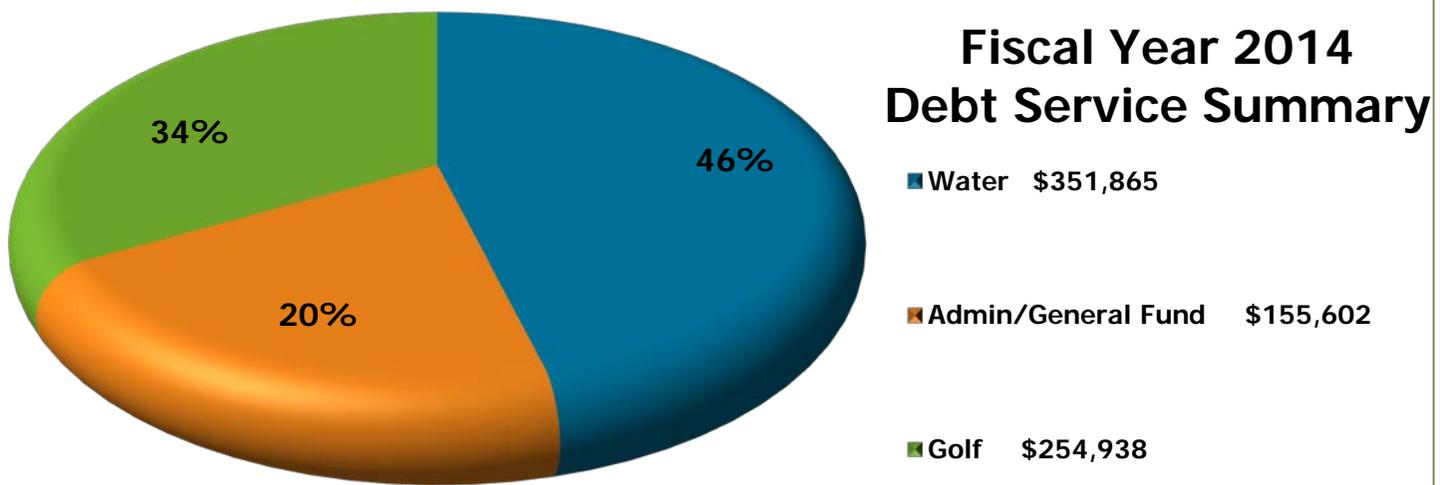
- 700 West (1000 N to 1600 N) Waterline and Street Rebuild
- 725 West (1175 N to 1550 N) Waterline and Street Rebuild
- 800 West (2200 N to 2330 N) Street Rebuild
- 800 West (1600 N to 1950 N) Street Rebuild
- 900 West (South of Pages Ln) Waterline and Street Rebuild
- City Park Irrigation – North End
- Golf Course parking lot rebuild
- SCADA Upgrade

Total Capital Outlay for Fiscal Year 2014 is \$1,701,000 and is distributed across several departments as shown below:



DEBT SERVICE:

West Bountiful continues to strive towards being a pay-as-you go entity. This requires diligence in the planning of outstanding projects, as well as careful analysis of all possible funding sources. City Council is please to retire the final payment on the Golf Course General Obligation Bond in Fiscal Year 2014. Likewise, the City Hall financing bond has been refunded to shorten the term and accelerate pay down of the principal balance. For Fiscal Year 2014, Debt Service payments total \$762,405 and are scheduled as indicated below:



State code limits the amount of debt that the City may incur, based on a percent of total property tax valuations. For Fiscal Year 2014, based on total valuations of \$466,073,698, the City may issue up to \$18,642,948 of debt. As of June 1, 2013, the City has outstanding bond balances of \$5,960,000 representing 32% of the total allowable amount.

Summary of Significant changes

General Fund:

Administrative

Increase in *Bank Charges* to cover cost of new bank services to protect funds in the City operating account.

Engineering

Salaries & Wages and benefits increased as the City Engineer's administrative time is more accurately allocated at 50%.

Non-Departmental

Salaries & Wages – Exiting Employee: this line item has been increased to \$10,538 to account for anticipated unemployment claims.

Telephone-Cell: Increased by \$2,500 for the implementation of employee cell phone reimbursement program.

Network Service: New line item to accommodate the cost of monthly contract IT services on City-Wide computer networks as well as \$3,000 for transition.

Property Insurance: Increased by \$4,000 to cover additional city owned structures/facilities (water tanks, well houses, boweries) as determined in a 2012 audit.

Election Expense: budgeted at \$7,000 per contract with Davis County for the 2013 Municipal Election.

Animal Control: decreased by \$4,000 per new agreement with Davis County. Fewer call outs have resulted in more favorable rates.

General Government Buildings

Bldgs & Grounds – Supplies/Maintenance: Increased by \$5,000 to perform additional maintenance on City Building (Roof repair, Electronic Door System Update).

Planning and Zoning

Salaries & Wages: Increased as community development position is converted to a full-time, benefitted position.

Summary of Significant changes

General Fund (continued):

Police

Increase in *Salaries & Wages* related to double step (4%) merit increase and promotion/addition of Lieutenant position.

Increase in *Retirement* rates from 31.37% to 33.12%

Police Vehicle Lease/Purchase budgeted at \$49,540 as we return three vehicles (2008 Chargers) and lease four new ones. Cost is partially covered by sale of 2007 vehicles.

Capital Outlay-Equipment: \$13,000 budgeted for "buy-out" of one of the 2008 Chargers for use as a reserve vehicle.

Fire Protection

Increase of \$44,000 in anticipation of an 11% increase in contracted rate with South Davis Metro Fire Agency.

Streets

Salaries & Wages and benefits decrease as public works staff allocations have changed to include time spent at the golf course

Capital Outlay – Improvements: Funding of the following projects from increased property tax collections related to Fiscal Year 2012 property tax increase:

- 700 West rebuild following waterline project, from 1000 N to 1600 N, (\$100,000)
- 800 West rebuild, from 2200 N to 2300 N, (\$105,000)
- 900 West rebuild following waterline project, South of Pages Lane, (\$111,000)
- 725 West rebuild following waterline project, from 1150 N to 1550 N, (\$100,000)

Capital Outlay – Impact Fees: Projects funded from streets impact fee reserves collected for Fiscal Years 2006 – 2010.

- 800 West rebuild from 1600 N to 1950 N, (\$358,000)

Capital Outlay – Equipment: The snow plow damaged in an accident last winter will need to be replaced at a cost of \$65,000. Approximately \$35,000 will be paid for by insurance monies received from the other driver.

Class "C" Road Projects

Slurry seal scheduled for late summer 2013 for 1000 North, 200 North, and 1100 West to preserve our newer streets



Summary of Significant changes



General Fund (continued):

Parks

Salaries & Wages and benefits changes related to reallocation of public works staff based on planned projects

Capital Outlay – Improvements: \$100,000 in irrigation improvements to north side of the city Park, funded by RAP tax revenues

Capital Outlay – Equipment: Vehicle/Equipment purchases to be funded by transfer from General Fund Balance and sale of fixed assets, to include:

- Park truck replacement (\$32,000)
- Gang Mower Capital Lease (\$3,000)

Debt Service

Refunding of the Series 2004 City Hall Bond has resulted in minimal net change in outlay, with an increased principal and decreased interest payment. Refunding also resulted in shortening the bond term by three years.

Transfers

Transfers to Golf budgeted at \$71,673 to assist with the final bond payment and funding the golf maintenance assistant position as full-time/benefitted.

Significant Changes to Special Revenue Funds:

RDA Fund

No significant change – most of the tax increment collected in this fund is passed on to the project developers as part of the original development agreements. The Gateway portion of tax increment terminates in 2016, which will bring in approximately \$30,000 in additional property tax revenue to the General Fund.

Summary of Significant changes

Special Revenue Funds (continued):

RAP Tax Fund

Approved by West Bountiful voters in November 2008, the RAP tax is an additional 0.1% that is collected through sales tax remittance. Collections are dependent on the health of the economy and average about \$200,000 per year. These monies are restricted to spending on Recreation, Arts, and Parks and will expire in 2017 if not reapproved by majority vote. This fund had a cash balance of \$106,000 at the close of Fiscal Year 2012, with the following projects budgeted for Fiscal Year 2014:

Transfers to other funds budgeted: \$249,200:

- City Park Irrigation improvements, (\$100,000)
- Picnic tables for bowery behind City Hall, (\$3,200)
- Arts Council Activities, (\$4,000)
- Fourth of July event, (\$7,000)
- Golf course parking lot rebuild, (\$135,000)

Significant Changes to Enterprise Funds:

Water Fund

In 2008, the City Council approved bonding of \$4.785M for several improvements to the water distribution system. This included the extension of the waterline on Porter Lane, the 1000 N waterline rebuild, the 500 S waterline rebuild, rehabilitation of the Stone Creek Well, and switch over to an electronic meter reading system. Because of the favorable construction costs during the economic downturn, the City still has \$1.7M of these monies available to apply to future projects.

Additionally, the West Bountiful City Council approved a significant increase in water rates in 2010 to account for shortfalls in debt service coverage. At the time, revenues from the water fund were only able to cover the principal payment on the 2009 bond. The high cost of bonding (roughly \$2.2M in interest over 20 years) also increased recognition that West Bountiful needed to plan ahead for the cost of future repairs rather than wait until systems fail and borrow funds for replacement. As a result of these discussions, a public hearing was held in January, 2010, and the monthly water rates were increased to consist of three components: \$22/month for operations, \$18/month for debt service, and \$23/month to fund ongoing capital projects. The capital project portion of the increase was designed to provide \$500,000/year in funding for waterline projects and will be subject to review in April 2014. The unaudited cash reserves related to the water rate increase were approximately \$1.2M at the close of Fiscal Year 2012.



Summary of Significant changes

Enterprise Funds (continued):

Water Fund Expenditures

Salaries & Wages and benefits slightly decreased for allocation of public works staff.

Water Purchases - Culinary increased to \$133,016 per Weber Basin Water Contract.

Miscellaneous Services increased to accommodate new water testing requirements.

Capital Outlay – Equipment budgeted at \$60,000 for the upgrade of the SCADA system.

Capital Outlay – Improvements total \$874,035 and include:

- 700 West waterline, from 1000 N to 1600 N, (\$351,000)
- 900 West waterline, South of Pages Lane, (\$170,000)
- 725 West waterline, from 1150 N to 1175 N, (\$300,000)

Solid Waste Fund

Spring & Fall Cleanup increased to \$12,000 as more residents are using the bi-annual service

Storm Drain Utility

Salaries & Wages and benefits slightly decreased for allocation of public works staff.



Golf Fund

Significant cuts have been made to the golf course budget over the last two years in an attempt to make the facility self-sustaining, including payment of the outstanding bond balance. In fiscal year 2013, golf course staffing levels reached all-time lows due to the attrition of several full-time positions. While improving the bottom line, the course witnessed a significant drop in service levels. With the final golf bond payment of \$228,937 scheduled for September 2013, the course will bring back one full-time benefitted position to assist with golf course maintenance. In fiscal year 2014, this position will be funded by a transfer from the general fund.

Report Criteria:

Account.Acct No = All
Account Detail

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>TAXES</u>								
10-31-110	CURRENT YEAR PROPERTY TAXES	557,220	1,021,164	615,723	824,712	846,771	22,059	3%
10-31-111	VEHICLE FEES	34,274	47,031	41,679	40,000	45,000	5,000	13%
10-31-130	SALES AND USE TAXES	1,584,655	1,679,491	1,609,840	1,721,000	1,790,000	69,000	4%
10-31-142	FRANCHISE TAXES - POWER	193,043	207,860	205,133	195,000	210,000	15,000	8%
10-31-144	FRANCHISE TAXES - NATURAL GAS	97,130	83,646	85,681	92,500	92,500	0	0%
10-31-146	FRANCHISE TAXES - TELECOM	120,362	108,507	106,690	120,000	110,000	(10,000)	(8%)
10-31-150	ROOM TAX	15,514	16,835	15,114	15,000	15,000	0	0%
	TAXES Totals:	2,602,198	3,164,534	2,679,860	3,008,212	3,109,271	101,059	3%
<u>LICENSES AND PERMITS</u>								
10-32-210	BUILDING PERMITS	32,563	37,669	98,386	100,000	45,000	(55,000)	(55%)
10-32-211	PLAN CHECK FEES	8,699	19,537	55,304	56,000	20,000	(36,000)	(64%)
10-32-212	ELECTRICAL FEES	175	360	454	175	175	0	0%
10-32-216	MECHANICAL FEES	0	80	90	35	35	0	0%
10-32-220	BUSINESS LICENSE	28,741	27,232	27,699	28,000	28,000	0	0%
10-32-295	OTHER PERMITS - EXCAVATING	1,420	3,550	4,045	1,500	1,500	0	0%
	LICENSES AND PERMITS Totals:	71,598	88,428	185,978	185,710	94,710	(91,000)	(49%)
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-310	CLASS 'C' ROAD FUNDS	175,352	174,433	175,081	175,000	175,000	0	0%
10-33-320	GRANTS - STATE	19,630	3,405	81,001	75,000	1,000	(74,000)	(99%)
10-33-340	GRANTS - FEDERAL	77,374	402	0	0	0	0	(100%)
10-33-345	GRANTS - COUNTY / OTHER	0	29,487	0	0	0	0	(100%)
10-33-380	STATE LIQUOR FUND ALLOTMENT	13,760	11,458	8,683	15,000	10,000	(5,000)	(33%)
	INTERGOVERNMENTAL REVENUE Totals:	286,116	219,185	264,765	265,000	186,000	(79,000)	(30%)
<u>CHARGES FOR SERVICES</u>								
10-34-420	SUBDIVISION FEES	1,050	1,287	29,721	30,000	4,380	(25,620)	(85%)
10-34-440	PARK RESERVATION FEES	3,135	3,765	3,595	3,200	3,700	500	16%
10-34-450	HISTORY BOOK SALES	5	0	0	0	0	0	(100%)
10-34-460	SALE-COPIES, MAPS & OTHER	249	13	0	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>CHARGES FOR SERVICES (Cont.)</u>								
10-34-465	POLICE REPORTS & OTHER RI	1,785	1,510	1,545	1,500	1,500	0	0%
CHARGES FOR SERVICES Totals:		6,224	6,575	34,861	34,700	9,580	(25,120)	(72%)
<u>FINES AND FORFEITURES</u>								
10-35-510	FINES & FORFEITURES	137,655	92,990	68,379	80,000	80,000	0	0%
FINES AND FORFEITURES Totals:		137,655	92,990	68,379	80,000	80,000	0	0%
<u>MISCELLANEOUS REVENUE</u>								
10-36-600	INTEREST EARNED - GENERAL	2,172	5,263	4,837	3,200	6,500	3,300	103%
10-36-611	INTEREST EARNED - OTHER/1	992	1,004	109	1,000	1,000	0	0%
10-36-630	YOUTH COUNCIL FUNDRAISEI	350	4,499	3,759	3,800	2,500	(1,300)	(34%)
10-36-640	SALE OF FIXED ASSETS	3,700	1,500	0	0	23,000	23,000	(100%)
10-36-685	ADVERTISING REVENUES	670	240	240	600	0	(600)	(100%)
10-36-690	MISC. REVENUE	17,993	20,838	3,115	8,000	43,000	35,000	438%
MISCELLANEOUS REVENUE Totals:		25,877	33,344	12,060	16,600	76,000	59,400	358%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-38-800	TXFR'S FROM WATER FUND	59,000	0	0	0	0	0	(100%)
10-38-805	TXFR'S FROM CAPITAL PROJE	0	0	0	0	65,000	65,000	(100%)
10-38-810	JULY 4TH DONATIONS/FEES	5,000	5,000	5,000	5,000	5,000	0	0%
10-38-820	K-9 DONATIONS	0	8,869	475	0	0	0	(100%)
10-38-860	CONTRIBUTIONS - PRIVATE	0	0	77,181	98,180	0	(98,180)	(100%)
10-38-870	TXFR'S FROM RAP TAX FUND	4,000	9,000	0	37,850	114,200	76,350	202%
10-38-895	TXFR'S FROM STREET IMPACT	0	17,140	0	190,000	358,000	168,000	88%
10-38-896	TXFR'S FROM CAPITAL STREE	0	0	0	0	203,500	203,500	(100%)
10-38-897	TXFR'S FROM POLICE IMPACT	725	1,430	0	4,020	2,165	(1,855)	(46%)
10-38-898	TRANSFERS FROM PARK IMPA	5,300	0	0	346,381	0	(346,381)	(100%)
10-38-899	CONTRIBUTIONS - FUND SUR	0	167,483	0	0	38,624	38,624	(100%)
ONTRIBUTIONS AND TRANSFERS Totals:		74,025	208,922	82,656	681,431	786,489	105,058	15%

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>LEGISLATIVE</u>								
10-41-110	SALARIES & WAGES	29,875	26,364	20,722	28,560	28,560	0	0%
10-41-115	SALARIES & WAGES - CC MTC	0	0	0	0	0	0 (	100%)
10-41-132	WORKERS COMP INSURANCE	62	39	37	60	60	0	0%
10-41-133	FICA TAXES	2,104	2,474	1,712	2,200	2,185	(15)	(1%)
10-41-210	BOOKS, SUBSCRIPT, MEMBER	164	234	175	200	200	0	0%
10-41-230	TRAVEL	1,800	1,800	1,650	1,800	1,800	0	0%
10-41-330	SEMINARS & CONVENTIONS	1,024	1,290	1,880	2,000	2,000	0	0%
10-41-610	MISCELLANEOUS SUPPLIES	0	433	248	450	500	50	11%
	LEGISLATIVE Totals:	35,029	32,634	26,424	35,270	35,305	35	0%
<u>COURT</u>								
10-42-110	SALARIES & WAGES	13,500	10,125	0	0	0	0 (	100%)
10-42-113	OVERTIME-BAILIFF	3,233	587	0	0	0	0 (	100%)
10-42-125	LONG TERM DISABILITY	22	1	3	25	0	(25)	(100%)
10-42-131	GROUP HEALTH INSURANCE	602	144	64	0	0	0 (	100%)
10-42-132	WORKERS COMP INSURANCE	16	5	10	10	0	(10)	(100%)
10-42-133	FICA TAXES	1,314	835	31	270	0	(270)	(100%)
10-42-210	BOOKS, SUBSCRIPT, MEMBER	0	0	0	0	0	0 (	100%)
10-42-311	LEGAL FEES	38,107	24,320	22,000	24,000	24,000	0	0%
10-42-621	WITNESS FEES	496	61	288	500	500	0	0%
	COURT Totals:	57,290	36,078	22,396	24,805	24,500	(305)	(1%)
<u>ADMINISTRATIVE</u>								
10-43-110	SALARIES & WAGES	120,099	114,648	117,093	119,710	120,420	710	1%
10-43-111	OVERTIME SALARIES & WAGE	0	0	0	0	0	0 (	100%)
10-43-114	SALARIES & WAGES - TEMP/P	2,500	2,600	2,000	0	12,720	12,720	(100%)
10-43-125	LONG TERM DISABILITY	659	688	535	720	725	5	1%
10-43-130	RETIREMENT	16,860	18,667	16,607	21,600	23,220	1,620	8%
10-43-131	GROUP HEALTH INSURANCE	23,194	20,327	17,407	22,040	28,950	6,910	31%
10-43-132	WORKERS COMP INSURANCE	305	149	212	230	270	40	17%
10-43-133	FICA TAXES	9,519	9,146	8,902	9,170	10,185	1,015	11%
10-43-134	ALLOWANCES - VEHICLE	2,400	2,400	1,600	2,400	0	(2,400)	(100%)
10-43-210	BOOKS, SUBSCRIPT, MEMBER	3,281	3,684	4,186	4,500	4,000	(500)	(11%)
10-43-230	TRAVEL	0	0	0	0	0	0 (	100%)
10-43-240	OFFICE SUPPLIES & EXPENSE	4,954	5,802	4,316	5,000	5,000	0	0%
10-43-241	POSTAGE	1,654	1,846	1,319	2,000	2,000	0	0%
10-43-250	EQUIPMENT SUPPLIES & MAIT	5,572	5,329	6,548	6,000	6,000	0	0%
10-43-253	EQUIPMENT LEASE/PURCHASI	0	0	0	0	0	0 (100%)

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
GENERAL FUND								
ADMINISTRATIVE (Cont.)								
10-43-311	CONSULTING SVCS - COMPUT	9,975	10,265	10,206	12,500	12,500	0	0%
10-43-330	EDUCATION AND TRAINING	590	468	1,337	2,000	2,000	0	0%
10-43-440	BANK CHARGES	8,364	9,628	10,120	8,500	11,000	2,500	29%
10-43-610	MISCELLANEOUS SUPPLIES	573	344	212	0	0	0 (	100%)
10-43-620	MISCELLANEOUS SERVICES	175	129	0	0	0	0 (	100%)
10-43-621	ADVERTISING	2,564	2,563	2,620	3,000	3,000	0	0%
10-43-740	CAPITAL OUTLAY - EQUIPMEN	2,886	0	0	0	0	0 (	100%)
10-43-741	CAPITAL OUTLAY - SOFTWARE	2,236	700	3,800	2,850	3,500	650	23%
ADMINISTRATIVE Totals:		218,360	209,383	209,020	222,220	245,490	23,270	10%
ENGINEERING								
10-46-110	SALARIES & WAGES	67,463	11,054	37,627	43,000	43,360	360	1%
10-46-125	LONG TERM DISABILITY	413	427	226	130	260	130	100%
10-46-130	RETIREMENT	10,579	11,425	6,784	7,000	8,360	1,360	19%
10-46-131	GROUP HEALTH INSURANCE	12,041	11,463	6,464	6,100	7,820	1,720	28%
10-46-132	WORKERS COMP INSURANCE	1,039	1,961	677	700	900	200	29%
10-46-133	FICA TAXES	5,283	5,308	2,842	3,000	3,320	320	11%
10-46-134	ALLOWANCES - VEHICLE	2,400	2,400	2,200	2,400	2,400	0	0%
10-46-210	BOOKS, SUBSCRIPT, MEMBER	200	165	290	200	200	0	0%
10-46-330	SEMINARS AND CONVENTION	804	977	331	1,000	1,000	0	0%
10-46-610	MISCELLANEOUS SUPPLIES	630	1,251	1,621	1,000	1,000	0	0%
10-46-620	MISCELLANEOUS SERVICES	0	0	0	0	0	0 (	100%)
10-46-740	CAPITAL OUTLAY - EQUIPMEN	0	0	2,823	2,825	0	(2,825 ) (	100%)
ENGINEERING Totals:		100,852	46,431	61,885	67,355	68,620	1,265	2%
NON-DEPARTMENTAL								
10-50-110	SALARIES & WAGES-EXITING	0	2,294	1,503	3,900	10,538	6,638	170%
10-50-282	TELEPHONE-CELL	2,249	2,190	2,488	2,500	5,000	2,500	100%
10-50-309	NETWORK SERVICES	0	0	5,429	6,500	17,400	10,900	168%
10-50-310	AUDITING FEES	9,370	9,000	9,000	10,000	10,000	0	0%
10-50-311	ATTORNEY FEES	47,456	52,938	42,890	60,000	48,000	(12,000 ) (	20%)
10-50-312	AUTOMOBILE INSURANCE	5,804	7,495	7,386	7,500	7,500	0	0%
10-50-313	BUILDING INSPECTIONS	15,950	22,199	23,420	26,000	20,000	(6,000 ) (	23%)
10-50-509	PROPERTY INSURANCE	7,350	10,864	10,897	7,000	11,000	4,000	57%
10-50-510	LIABILITY INSURANCE	38,066	38,299	38,939	40,000	40,000	0	0%
10-50-511	INSURANCE BONDING	2,566	2,566	2,660	2,500	2,500	0	0%
10-50-608	EMERGENCY PREPAREDNESS	0	0	2,822	24,000	3,000	(21,000) (88%)
10-50-610	EMERGENCY SUPPLIES	2,484	16,359	230	5,000	2,000	(3,000) (60%)

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
GENERAL FUND								
NON-DEPARTMENTAL (Cont.)								
10-50-611	ELECTION EXPENSES	10	4,460	83	0	7,000	7,000	(100%)
10-50-612	WEST BOUNTIFUL ARTS COU	2,644	2,685	2,141	4,000	4,000	0	0%
10-50-614	CITY NEWSLETTER EXPENSES	7,465	7,387	6,502	6,000	6,500	500	8%
10-50-616	YOUTH COUNCIL EXPENSES	3,271	6,922	5,493	6,500	5,200	(1,300)	(20%)
10-50-617	YOUTH COURT EXPENSES	722	0	0	0	0	0	(100%)
10-50-618	HISTORICAL COMM PROJECTS	0	18	889	450	450	0	0%
10-50-619	COMMUNITY ACTION PROGR	1,988	780	2,672	3,000	500	(2,500)	(83%)
10-50-620	ANIMAL CONTROL	17,110	14,970	12,166	16,000	12,000	(4,000)	(25%)
10-50-622	DAVIS ART CENTER DONATIO	0	500	0	500	500	0	0%
10-50-623	SPECIAL COUNSEL	0	0	0	0	0	0	(100%)
10-50-631	EMPLOYEE INCENTIVE	1,704	707	483	2,000	1,000	(1,000)	(50%)
10-50-740	CAPITAL OUTLAY - EQUIPMEN	0	14,390	255	0	0	0	(100%)
10-50-741	CAPITAL OUTLAY - SOFTWARE	0	2,744	6,683	6,900	0	(6,900)	(100%)
NON-DEPARTMENTAL Totals:		166,209	219,767	185,031	240,250	214,088	(26,162)	(11%)
GENERAL GOVERNMENT BUILDINGS								
10-51-260	BLDGS & GROUNDS - SUPPLIE	15,626	10,120	16,130	15,000	20,000	5,000	33%
10-51-261	PAINT & REPAIRS	0	0	0	0	0	0	(100%)
10-51-270	UTILITIES	19,377	18,020	18,876	22,000	20,000	(2,000)	(9%)
10-51-280	TELEPHONE / INTERNET	5,303	6,054	6,454	10,500	7,000	(3,500)	(33%)
10-51-610	MISCELLANEOUS SUPPLIES	213	0	0	0	0	0	(100%)
10-51-620	MISCELLANEOUS SERVICES	330	3,345	4,276	2,000	3,000	1,000	50%
10-51-730	CAPITAL OUTLAY - IMPROVEM	74,800	8,359	0	0	0	0	(100%)
10-51-740	CAPITAL OUTLAY - EQUIPMEN	0	0	0	0	0	0	(100%)
GENERAL GOVERNMENT BUILDINGS Totals:		115,649	45,898	45,736	49,500	50,000	500	1%
PLANNING AND ZONING								
10-53-110	SALARIES & WAGES	11,122	27,658	28,522	32,000	34,450	2,450	8%
10-53-125	LONG TERM DISABILITY	54	0	0	0	195	195	(100%)
10-53-130	RETIREMENT	1,374	0	0	0	6,250	6,250	(100%)
10-53-131	GROUP HEALTH INSURANCE	1,528	0	0	0	6,100	6,100	(100%)
10-53-132	WORKERS COMP INSURANCE	27	(601)	73	65	70	5	8%
10-53-133	FICA TAXES	841	2,124	2,182	2,450	2,640	190	8%
10-53-330	EDUCATION & TRAINING	460	195	166	200	200	0	0%
10-53-610	MISCELLANEOUS EXPENSES	543	835	1,283	2,000	1,000	(1,000)	(50%)
10-53-620	COMMISSION FEES	3,540	3,653	2,160	3,600	3,600	0	0%
10-53-621	CONTRACTED SERVICES	0	0	0	0	0	0	(100%)

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	CY
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
GENERAL FUND								
PLANNING AND ZONING (Cont.)								
PLANNING AND ZONING Totals:		19,489	33,864	34,386	40,315	54,505	14,190	35%
POLICE DEPARTMENT								
10-54-110	SALARIES & WAGES	425,337	401,419	391,620	426,700	432,700	6,000	1%
10-54-111	OVERTIME SALARIES & WAGE	8,807	19,652	18,162	23,247	15,000	(8,247)	(35%)
10-54-112	ALCOHOL ENFORCEMENT OVE	5,706	1,762	2,473	2,500	1,000	(1,500)	(60%)
10-54-114	SPEED ENFORCEMENT OVERT	3,932	0	0	0	0	0	(100%)
10-54-115	SALARIES & WAGES - CROSS	9,904	9,904	9,904	10,290	10,290	0	0%
10-54-116	LIQUOR ENFORCEMENT SHIF	0	247	13,529	14,000	8,500	(5,500)	(39%)
10-54-125	LONG TERM DISABILITY	2,060	2,252	2,305	2,090	2,470	380	18%
10-54-130	RETIREMENT	101,535	97,352	104,482	115,800	134,670	18,870	16%
10-54-131	GROUP HEALTH INSURANCE	115,892	87,487	95,906	104,825	103,200	(1,625)	(2%)
10-54-132	WORKERS COMP INSURANCE	11,456	3,646	9,892	8,840	8,680	(160)	(2%)
10-54-133	FICA TAXES	34,911	33,046	31,966	35,120	35,980	860	2%
10-54-210	BOOKS, SUBSCRIPT, MEMBER	231	733	356	695	565	(130)	(19%)
10-54-240	OFFICE SUPPLIES & EXPENSE	2,864	2,550	2,598	3,110	2,600	(510)	(16%)
10-54-241	PRINTING	493	2,018	1,015	1,080	400	(680)	(63%)
10-54-250	VEHICLE SUPPLIES & MAINT	21,799	15,470	8,173	7,050	12,000	4,950	70%
10-54-251	OTHER EQUIP SUPPLIES & M/	0	0	0	0	0	0	(100%)
10-54-253	POLICE VEHICLE LEASE/PURC	18,546	41,397	40,261	42,000	49,540	7,540	18%
10-54-254	CONTRACT MECHANIC	0	5,827	3,000	4,800	0	(4,800)	(100%)
10-54-255	FUEL	26,175	32,782	30,971	38,400	40,800	2,400	6%
10-54-282	TELEPHONE - CELLULAR	10,316	9,189	6,596	10,180	10,140	(40)	0%
10-54-310	NARCOTICS ENFORCEMENT	2,550	2,500	3,949	3,950	3,950	0	0%
10-54-311	PROFESSIONAL SERVICES	15,532	15,486	16,077	16,930	16,345	(585)	(3%)
10-54-320	UCAN RADIO NETWORK FEES	5,957	6,361	5,690	7,700	8,484	784	10%
10-54-321	DISPATCH FEES	22,941	22,160	21,216	21,220	21,216	(4)	0%
10-54-330	EDUCATION AND TRAINING	4,434	3,912	4,784	6,240	6,602	362	6%
10-54-340	LIQUOR DISTRIBUTION GRAN	13,180	4,226	2,235	2,500	0	(2,500)	(100%)
10-54-450	SPECIAL DEPARTMENT SUPPL	3,002	4,823	5,393	7,100	6,305	(795)	(11%)
10-54-455	ALLOWANCES-UNIFORM	5,948	12,708	6,319	9,560	7,570	(1,990)	(21%)
10-54-460	FIREARMS & FIREARM TRAINI	4,747	5,069	3,095	4,120	7,935	3,815	93%
10-54-610	MISCELLANEOUS SUPPLIES	113	948	16	0	0	0	(100%)
10-54-620	MISCELLANEOUS SERVICES	0	1,044	0	0	0	0	(100%)
10-54-622	MISCELLANEOUS - K-9	0	8,521	1,421	0	0	0	(100%)
10-54-625	FEDERAL / STATE GRANT EXP	12,848	0	4,999	5,000	0	(5,000)	(100%)
10-54-630	DARE SUPPORT	0	0	0	0	0	0	(100%)
10-54-635	COMMUNITY POLICING	416	992	295	300	1,000	700	233%
10-54-638	EXITING EMPLOYEE	300	0	0	0	0	0	(100%)
10-54-740	CAPITAL OUTLAY - EQUIPMEN	19,664	0	33,235	33,000	13,000	(20,000)	(61%)
10-54-741	CAPITAL OUTLAY - COMPUTE	580	0	5,839	5,840	0	(5,840)	(100%)

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Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>POLICE DEPARTMENT (Cont.)</u>								
	POLICE DEPARTMENT Totals:	912,176	855,483	887,772	974,187	960,942	(13,245)	(1%)
<u>FIRE PROTECTION</u>								
10-55-621	FIRE FIGHTING SERVICES	329,774	371,762	398,817	399,900	443,900	44,000	11%
	FIRE PROTECTION Totals:	329,774	371,762	398,817	399,900	443,900	44,000	11%
<u>STREETS</u>								
10-60-110	SALARIES & WAGES	38,085	52,983	76,423	81,125	55,750	(25,375)	(31%)
10-60-111	OVERTIME SALARIES & WAGE	1,637	3,867	3,723	6,000	6,000	0	0%
10-60-114	SALARIES & WAGES - TEMP/P	0	3,546	1,890	0	2,000	2,000	(100%)
10-60-125	LONG TERM DISABILITY	248	340	460	25	370	345	1,380%
10-60-130	RETIREMENT	6,353	8,705	13,670	13,365	10,750	(2,615)	(20%)
10-60-131	GROUP HEALTH INSURANCE	10,069	8,717	18,145	18,575	16,890	(1,685)	(9%)
10-60-132	WORKERS COMP INSURANCE	625	619	1,474	1,210	920	(290)	(24%)
10-60-133	FICA TAXES	3,095	4,501	6,033	6,290	4,750	(1,540)	(24%)
10-60-250	VEHICLE SUPPLIES & MAINTENANCE	21,306	7,166	6,480	7,000	4,500	(2,500)	(36%)
10-60-252	EQUIPMENT MAINTENANCE &	8,049	4,044	3,537	8,500	4,500	(4,000)	(47%)
10-60-254	CONTRACT MECHANIC	0	10,409	3,000	4,800	0	(4,800)	(100%)
10-60-255	FUEL	4,230	5,557	8,602	9,600	6,000	(3,600)	(38%)
10-60-270	STREET LIGHTS	48,525	45,833	43,126	50,400	50,400	0	0%
10-60-330	EDUCATION AND TRAINING	1,371	428	990	2,425	2,425	0	0%
10-60-410	SPECIAL DEPARTMENT SUPPL	3,905	1,499	810	3,060	3,060	0	0%
10-60-412	STREET SIGNS & POSTS	2,899	2,812	3,280	3,500	3,500	0	0%
10-60-414	STREET SWEEPING	7,838	5,440	3,848	7,600	7,600	0	0%
10-60-455	UNIFORM	516	758	683	700	1,000	300	43%
10-60-620	SNOW REMOVAL	12,043	6,438	20,438	20,500	15,000	(5,500)	(27%)
10-60-630	TREE REMOVAL	837	1,170	0	1,000	1,000	0	0%
10-60-730	CAPITAL OUTLAY - IMPROVEM	0	23,268	140,371	190,000	416,000	226,000	119%
10-60-740	CAPITAL OUTLAY - EQUIPMEN	9,468	0	0	0	65,000	65,000	(100%)
10-60-750	CAPITAL OUTLAY-IMPACT FEE	0	0	0	0	358,000	358,000	(100%)
	STREETS Totals:	181,099	198,100	356,983	435,675	1,035,415	599,740	138%
<u>CLASS 'C' ROAD PROJECTS</u>								
10-61-410	ROAD REPAIRS	7,141	44,662	16,945	20,000	40,000	20,000	100%
10-61-413	STREET STRIPING	9,760	10,615	9,313	11,000	11,000	0	0%

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>CLASS 'C' ROAD PROJECTS (Cont.)</u>								
10-61-625	SIDEWALK REPLACEMENT	0	178	5,911	14,000	14,000	0	0%
10-61-730	OVERLAY CITY STREETS	0	163,952	0	0	0	0 (	100%)
10-61-731	CRACK SEALANT	0	0	10,000	10,000	10,000	0	0%
10-61-735	SLURRY SEAL	96,901	124,106	0	0	100,000	100,000 (	100%)
10-61-740	CAPITAL OUTLAY	0	0	35,381	70,000	0	(70,000 ) (	100%)
CLASS 'C' ROAD PROJECTS Totals:		113,802	343,513	77,550	125,000	175,000	50,000	40%
<u>PARKS</u>								
10-70-110	SALARIES & WAGES	21,773	29,157	42,547	50,000	51,475	1,475	3%
10-70-111	OVERTIME SALARIES & WAGE	2,836	1,826	1,730	4,000	4,500	500	13%
10-70-114	SALARIES & WAGES - TEMP/P	18,212	13,668	10,662	16,000	16,000	0	0%
10-70-125	LONG TERM DISABILITY	148	183	255	390	340	(50 ) (	13%)
10-70-130	RETIREMENT	3,761	5,062	7,646	8,500	9,925	1,425	17%
10-70-131	GROUP HEALTH INSURANCE	7,181	7,479	12,509	13,350	16,425	3,075	23%
10-70-132	WORKERS COMP INSURANCE	799	237	1,015	1,185	1,060	(125 ) (	11%)
10-70-133	FICA TAXES	3,320	3,454	3,979	4,500	5,500	1,000	22%
10-70-245	TOILET RENTAL	430	0	0	800	800	0	0%
10-70-250	EQUIPMENT SUPPLIES & MAINT	5,807	2,920	2,577	3,670	2,000	(1,670 ) (	46%)
10-70-252	VEHICLE REPAIRS & MAINTEN	3,520	1,253	1,862	3,000	1,500	(1,500 ) (	50%)
10-70-254	CONTRACT MECHANIC	0	3,019	3,000	4,800	0	(4,800 ) (	100%)
10-70-255	FUEL	3,995	5,427	4,282	7,490	5,500	(1,990 ) (	27%)
10-70-260	BLDGS & GROUNDS - SUPPLIE	14,109	10,881	8,825	14,400	19,250	4,850	34%
10-70-270	UTILITIES	1,358	1,476	1,640	2,000	2,000	0	0%
10-70-310	PROFESSIONAL & TECHNICAL	469	278	1,155	2,000	0	(2,000 ) (	100%)
10-70-330	EDUCATION AND TRAINING	925	885	760	1,075	1,000	(75 ) (	7%)
10-70-455	UNIFORM	519	394	600	710	1,000	290	41%
10-70-610	MISCELLANEOUS SUPPLIES	1,976	1,158	130	0	0	0 (	100%)
10-70-612	4TH OF JULY CELEBRATION E	9,594	12,350	10,968	10,000	12,000	2,000	20%
10-70-613	PARKS SUPPLIES	6,728	7,661	5,492	9,720	9,720	0	0%
10-70-614	PARK IMPROVEMENTS	0	0	1,257	1,260	0	(1,260 ) (	100%)
10-70-615	HOLIDAY DECORATION & SUF	1,207	676	4,240	4,240	2,100	(2,140 ) (	50%)
10-70-620	LAWN MAINTENANCE	92	1,332	805	1,060	1,060	0	0%
10-70-730	CAPITAL OUTLAY - IMPROVEN	7,790	2,307	0	37,850	100,000	62,150	164%
10-70-740	CAPITAL OUTLAY - EQUIPMEN	0	0	0	0	35,000	35,000 (	100%)
10-70-750	CAPITAL OUTLAY - IMPACT FE	0	0	328,820	346,381	0	(346,381 ) (	100%)
PARKS Totals:		116,549	113,083	456,756	548,381	298,155	(250,226 ) (	46%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GENERAL FUND</u>								
<u>DEBT SERVICE</u>								
10-85-815	PRINC.-SALES TX BOND-CITY	60,000	65,000	127,000	127,000	112,000	(15,000)	(12%)
10-85-825	INT.-SALES TX BOND-CITY H/	97,328	94,628	70,705	70,855	40,002	(30,853)	(44%)
10-85-835	AGENT-SALES TX BOND-CITY	3,000	3,000	500	3,600	3,600	0	0%
DEBT SERVICE Totals:		160,328	162,628	198,205	201,455	155,602	(45,853)	(23%)
<u>TRANSFERS, OTHER</u>								
10-90-800	TRANSFERS TO CIP FUND	0	80,000	0	85,000	0	(85,000)	(100%)
10-90-810	TRANSFERS TO CAPITAL STRU	0	212,500	0	212,500	0	(212,500)	(100%)
10-90-820	TRANSFERS TO STORM UTILI	0	23,800	0	0	0	0	(100%)
10-90-825	TRANSFERS TO RDA FUND	0	0	0	0	0	0	(100%)
10-90-850	TRANSFERS TO GOLF FUND	0	35,540	0	115,000	71,673	(43,327)	(38%)
10-90-899	APPROP INCREASE - FUND BA	0	0	0	0	0	0	(100%)
10-90-914	S/TAX PYMTS TO BTFL - COMI	95,819	101,771	100,421	104,500	110,615	6,115	6%
10-90-915	S/TAX PYMTS TO BTFL - GATE	72,569	67,580	62,282	79,140	68,015	(11,125)	(14%)
10-90-916	S/TAX PYMTS TO DVPR: COM	285,707	303,288	299,992	311,200	330,225	19,025	6%
TRANSFERS, OTHER Totals:		454,095	824,479	462,695	907,340	580,528	(326,812)	(36%)
<u>GENERAL FUND</u>								
Revenue Totals:		3,203,693	3,813,978	3,328,559	4,271,653	4,342,050	(4,271,653)	(100%)
<u>GENERAL FUND</u>								
Expenditure Totals:		2,980,701	3,493,103	3,423,656	4,271,653	4,342,050	(4,271,653)	(100%)
<u>GENERAL FUND</u>								
Totals:		222,992	320,875	(95,097)	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>STREETS IMPACT FEES FUND</u>								
<u>CHARGES FOR SERVICES</u>								
21-34-430	DEVELOPMENT IMPACT FEES	26,994	38,991	181,662	175,000	45,000	(130,000)	(74%)
	CHARGES FOR SERVICES Totals:	26,994	38,991	181,662	175,000	45,000	(130,000)	(74%)
<u>MISCELLANEOUS REVENUE</u>								
21-36-600	INTEREST EARNED	1,538	2,352	3,146	3,000	1,000	(2,000)	(67%)
	MISCELLANEOUS REVENUE Totals:	1,538	2,352	3,146	3,000	1,000	(2,000)	(67%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
21-38-800	TRANSFERS FROM OTHER FUI	0	0	0	0	0	0	(100%)
21-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	12,000	312,000	300,000	2,500%
	ONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	12,000	312,000	300,000	2,500%
<u>EXPENDITURES</u>								
21-40-730	CAPITAL OUTLAY - IMPROVEN	0	0	0	0	0	0	(100%)
21-40-800	TRANSFERS TO OTHER FUND:	0	17,140	0	190,000	358,000	168,000	88%
21-40-899	APPROP INCREASE - FUND BA	0	0	0	0	0	0	(100%)
	EXPENDITURES Totals:	0	17,140	0	190,000	358,000	168,000	88%
ETS IMPACT FEES FUND	Revenue Totals:	28,532	41,343	184,808	190,000	358,000	(190,000)	(100%)
S IMPACT FEES FUND	Expenditure Totals:	0	17,140	0	190,000	358,000	(190,000)	(100%)
STREETS IMPACT FEES FUND	Totals:	28,532	24,203	184,808	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>STORM DRAIN FEES FUND</u>								
<u>CHARGES FOR SERVICES</u>								
22-34-400	DEVELOPMENT IMPACT FEES	2,014	16,059	121,158	121,000	19,875	(101,125)	(84%)
	CHARGES FOR SERVICES Totals:	2,014	16,059	121,158	121,000	19,875	(101,125)	(84%)
<u>MISCELLANEOUS REVENUE</u>								
22-36-600	INTEREST EARNED	142	256	705	650	150	(500)	(77%)
	MISCELLANEOUS REVENUE Totals:	142	256	705	650	150	(500)	(77%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
22-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	0	0	(100%)
	ONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0	0	(100%)
<u>EXPENDITURES</u>								
22-40-850	TRANSFERS TO STRM DR UTL	0	37,000	0	15,750	0	(15,750)	(100%)
22-40-899	APPROP INCREASE - FUND BA	0	0	0	105,900	20,025	(85,875)	(81%)
	EXPENDITURES Totals:	0	37,000	0	121,650	20,025	(101,625)	(84%)
<u>TRANSFERS, OTHER</u>								
22-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	(100%)
	TRANSFERS, OTHER Totals:	0	0	0	0	0	0	(100%)
STORM DRAIN FEES FUND Revenue Totals:		2,156	16,315	121,863	121,650	20,025	(121,650)	(100%)
M DRAIN FEES FUND Expenditure Totals:		0	37,000	0	121,650	20,025	(121,650)	(100%)
STORM DRAIN FEES FUND Totals:		2,156	(20,685)	121,863	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>POLICE FACILITY FEES FUND</u>								
<u>CHARGES FOR SERVICES</u>								
23-34-430	DEVELOPMENT IMPACT FEES	1,283	1,853	4,339	4,000	2,150	(1,850)	(46%)
CHARGES FOR SERVICES Totals:		1,283	1,853	4,339	4,000	2,150	(1,850)	(46%)
<u>MISCELLANEOUS REVENUE</u>								
23-36-600	INTEREST EARNED	5	9	22	20	15	(5)	(25%)
MISCELLANEOUS REVENUE Totals:		5	9	22	20	15	(5)	(25%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
23-38-800	TRANSFERS FROM OTHER FUI	0	0	0	0	0	0	(100%)
23-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	0	0	(100%)
ONTRIBUTIONS AND TRANSFERS Totals:		0	0	0	0	0	0	(100%)
<u>EXPENDITURES</u>								
23-40-730	CAPITAL OUTLAY - IMPROVEN	0	0	0	0	0	0	(100%)
23-40-800	TRANSFERS TO OTHER FUND:	725	1,430	0	4,020	2,165	(1,855)	(46%)
23-40-899	APPROP INCREASE - FUND BA	0	0	0	0	0	0	(100%)
EXPENDITURES Totals:		725	1,430	0	4,020	2,165	(1,855)	(46%)
CE FACILITY FEES FUND Revenue Totals:		1,288	1,862	4,361	4,020	2,165	(4,020)	(100%)
FACILITY FEES FUND Expenditure Totals:		725	1,430	0	4,020	2,165	(4,020)	(100%)
POLICE FACILITY FEES FUND Totals:		563	432	4,361	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>PARK IMPACT FEES FUND</u>								
<u>CHARGES FOR SERVICES</u>								
24-34-430	DEVELOPMENT IMPACT FEES	27,266	39,384	44,738	21,210	31,035	9,825	46%
	CHARGES FOR SERVICES Totals:	27,266	39,384	44,738	21,210	31,035	9,825	46%
<u>MISCELLANEOUS REVENUE</u>								
24-36-600	INTEREST EARNED	1,234	1,889	2,082	1,200	1,500	300	25%
	MISCELLANEOUS REVENUE Totals:	1,234	1,889	2,082	1,200	1,500	300	25%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
24-38-800	TRANSFERS FROM OTHER FUI	0	0	0	0	0	0 (	100%)
24-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	323,971	0	(323,971 ) (	100%)
	ONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	323,971	0	(323,971 ) (	100%)
<u>EXPENDITURES</u>								
24-40-730	CAPITAL OUTLAY - IMPROVEN	0	0	0	0	0	0 (	100%)
24-40-800	TRANSFERS TO OTHER FUND:	5,300	0	0	346,381	0	(346,381 ) (	100%)
24-40-899	APPROP INCREASE - FUND BA	0	0	0	0	32,535	32,535 (	100%)
	EXPENDITURES Totals:	5,300	0	0	346,381	32,535	(313,846 ) (	91%)
	ARK IMPACT FEES FUND Revenue Totals:	28,500	41,273	46,820	346,381	32,535	(346,381 ) (	100%)
	< IMPACT FEES FUND Expenditure Totals:	5,300	0	0	346,381	32,535	(346,381) (100%)
	PARK IMPACT FEES FUND Totals:	23,200	41,273	46,820	0	0	0 (100%)

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Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>REDEVELOPMENT AGENCY FUND</u>								
<u>TAXES</u>								
25-31-110	TAX INCREMENT - PROPERTY	608,818	620,899	573,137	621,100	573,137	(47,963)	(8%)
	TAXES Totals:	608,818	620,899	573,137	621,100	573,137	(47,963)	(8%)
<u>MISCELLANEOUS REVENUE</u>								
25-36-600	INTEREST EARNED	(152)	8	1,073	0	0	0	(100%)
	MISCELLANEOUS REVENUE Totals:	(152)	8	1,073	0	0	0	(100%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
25-38-850	TRANSFERS IN - CIF	0	0	0	0	0	0	(100%)
25-38-870	TRANSFERS IN - GENERAL FU	0	0	0	0	0	0	(100%)
25-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	0	0	(100%)
	ONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	0	0	0	(100%)
<u>EXPENDITURES</u>								
25-40-110	SALARIES & WAGES	53,979	49,325	44,025	47,000	50,295	3,295	7%
25-40-111	OVERTIME SALARIES & WAGE	0	0	0	0	0	0	(100%)
25-40-115	BOARD MEETING COMPENSAT	0	0	0	400	0	(400)	(100%)
25-40-125	LONG TERM DISABILITY	274	229	238	275	300	25	9%
25-40-130	RETIREMENT	8,921	9,181	10,350	12,060	13,650	1,590	13%
25-40-131	GROUP HEALTH INSURANCE	6,028	10,400	7,448	9,090	11,730	2,640	29%
25-40-132	WORKERS COMP INSURANCE	836	1,281	606	560	630	70	13%
25-40-133	FICA TAXES	4,179	3,637	3,316	3,650	3,850	200	5%
25-40-230	TRAVEL	1,200	1,200	1,100	1,200	1,200	0	0%
25-40-310	LEGAL FEES	669	158	0	5,000	5,000	0	0%
25-40-312	OTHER PROFESSIONAL FEES	15,026	10,044	6,000	15,000	15,000	0	0%
25-40-420	INTEREST EXPENSE	0	0	0	0	0	0	(100%)
25-40-899	APPROP INCREASE - FUND BA	0	0	0	18,895	362	(18,533)	(98%)
25-40-910	TRANSFERS TO GENERAL FUN	0	0	0	0	0	0	(100%)
25-40-915	RDA TAX PYMTS TO DVPR: G/	269,149	277,519	270,124	277,520	270,124	(7,396)	(3%)
25-40-920	RDA TAX PYMTS TO DVPR: CC	221,643	230,437	200,996	230,450	200,996	(29,454)	(13%)
	EXPENDITURES Totals:	581,904	593,411	544,203	621,100	573,137	(47,963)	(8%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>REDEVELOPMENT AGENCY FUND</u>								
<u>Department 25-90</u>								
25-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0 (	100%)
	Department 25-90 Totals:	0	0	0	0	0	0 (	100%)
<u>REDEVELOPMENT AGENCY FUND Revenue Totals:</u>		<u>608,666</u>	<u>620,907</u>	<u>574,210</u>	<u>621,100</u>	<u>573,137</u>	<u>(621,100)</u>	<u>(100%)</u>
<u>REDEVELOPMENT AGENCY FUND Expenditure Totals:</u>		<u>581,904</u>	<u>593,411</u>	<u>544,203</u>	<u>621,100</u>	<u>573,137</u>	<u>(621,100)</u>	<u>(100%)</u>
<u>REDEVELOPMENT AGENCY FUND Totals:</u>		<u>26,762</u>	<u>27,496</u>	<u>30,007</u>	<u>0</u>	<u>0</u>	<u>0 (</u>	<u>100%)</u>

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>RAP TAX FUND</u>								
<u>TAXES</u>								
26-31-110	RAP TAX REVENUE	185,796	197,763	168,632	198,500	206,440	7,940	4%
	TAXES Totals:	185,796	197,763	168,632	198,500	206,440	7,940	4%
<u>MISCELLANEOUS REVENUE</u>								
26-36-600	INTEREST EARNED	1,094	916	1,072	850	850	0	0%
	MISCELLANEOUS REVENUE Totals:	1,094	916	1,072	850	850	0	0%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
26-38-860	CONTRIBUTIONS - PRIVATE	0	0	21,319	0	0	0 (	100%)
26-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	142,100	41,910	(100,190 ) (	71%)
	ONTRIBUTIONS AND TRANSFERS Totals:	0	0	21,319	142,100	41,910	(100,190 ) (	71%)
<u>EXPENDITURES</u>								
26-40-260	BLDGS & GROUNDS - SUPPLIE	0	0	0	0	0	0 (	100%)
26-40-290	IMPROVEMENTS - MAIN PARK	89,341	82,194	0	0	0	0 (	100%)
26-40-730	CAPITAL OUTLAY - IMPROVEN	4,460	0	0	0	0	0 (	100%)
26-40-800	TRANSFERS TO OTHER FUND:	4,000	9,000	0	67,850	249,200	181,350	267%
26-40-899	APPROP INCREASE - FUND BA	0	0	0	273,600	0	(273,600 ) (	100%)
	EXPENDITURES Totals:	97,801	91,194	0	341,450	249,200	(92,250 ) (	27%)
	RAP TAX FUND Revenue Totals:	186,890	198,679	191,023	341,450	249,200	(341,450 ) (	100%)
	RAP TAX FUND Expenditure Totals:	97,801	91,194	0	341,450	249,200	(341,450 ) (	100%)
	RAP TAX FUND Totals:	89,089	107,485	191,023	0	0	0 (	100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>CAPITAL IMPROVEMENT FUND</u>								
<u>TAXES</u>								
31-31-140	FRANCHISE TAXES-CELL PHOI	0	0	0	0	0	0	(100%)
	TAXES Totals:	0	0	0	0	0	0	(100%)
<u>MISCELLANEOUS REVENUE</u>								
31-36-600	INTEREST EARNED	2,276	1,598	2,404	3,000	1,600	(1,400)	(47%)
	MISCELLANEOUS REVENUE Totals:	2,276	1,598	2,404	3,000	1,600	(1,400)	(47%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
31-38-870	TRANSFERS IN - GENERAL FU	0	80,000	0	85,000	0	(85,000)	(100%)
31-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	92,400	92,400	(100%)
	ONTRIBUTIONS AND TRANSFERS Totals:	0	80,000	0	85,000	92,400	7,400	9%
<u>EXPENDITURES</u>								
31-40-650	UTIL TAX REIMB- HOLLY REFI	0	0	0	0	0	0	(100%)
31-40-660	SPECIAL INSPECT-HOLLY REF	0	0	0	0	0	0	(100%)
31-40-710	LAND - ACQUISITION	0	0	0	0	0	0	(100%)
31-40-740	CAPITAL OUTLAY - EQUIPMEN	0	0	0	0	0	0	(100%)
31-40-800	TRANSFERS TO GOLF FUND	0	0	0	0	29,000	29,000	(100%)
31-40-830	TRANSFERS TO STORM	2,275	3,500	0	0	0	0	(100%)
31-40-840	TRANSFERS TO GENERAL FUN	0	0	0	0	65,000	65,000	(100%)
31-40-850	TRANSFERS TO RDA	0	0	0	0	0	0	(100%)
31-40-899	APPROP INCREASE - FUND BA	0	0	0	88,000	0	(88,000)	(100%)
	EXPENDITURES Totals:	2,275	3,500	0	88,000	94,000	6,000	7%
	AL IMPROVEMENT FUND Revenue Totals:	2,276	81,598	2,404	88,000	94,000	(88,000)	(100%)
	IMPROVEMENT FUND Expenditure Totals:	2,275	3,500	0	88,000	94,000	(88,000)	(100%)
	CAPITAL IMPROVEMENT FUND Totals:	1	78,098	2,404	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>STREETS CAP IMPROVEMENT FUND</u>								
<u>TAXES</u>								
34-31-110	CURRENT YEAR PROPERTY TAX	0	0	0	0	0	0	(100%)
	TAXES Totals:	0	0	0	0	0	0	(100%)
<u>MISCELLANEOUS REVENUE</u>								
34-36-600	INTEREST EARNED	0	0	1,519	0	0	0	(100%)
	MISCELLANEOUS REVENUE Totals:	0	0	1,519	0	0	0	(100%)
<u>CONTRIBUTIONS AND TRANSFERS</u>								
34-38-870	TRANSFERS IN - GENERAL FUND	0	212,500	0	212,500	0	(212,500)	(100%)
34-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	203,500	203,500	(100%)
	CONTRIBUTIONS AND TRANSFERS Totals:	0	212,500	0	212,500	203,500	(9,000)	(4%)
<u>EXPENDITURES</u>								
34-40-840	TRANSFERS TO GENERAL FUND	0	0	0	0	203,500	203,500	(100%)
34-40-899	APPROPRIATION INCREASE - FUND BALANCE	0	0	0	212,500	0	(212,500)	(100%)
	EXPENDITURES Totals:	0	0	0	212,500	203,500	(9,000)	(4%)
	AP IMPROVEMENT FUND Revenue Totals:	0	212,500	1,519	212,500	203,500	(212,500)	(100%)
	IMPROVEMENT FUND Expenditure Totals:	0	0	0	212,500	203,500	(212,500)	(100%)
	STREETS CAP IMPROVEMENT FUND Totals:	0	212,500	1,519	0	0	0	(100%)

Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	CY
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
WATER FUND								
MISCELLANEOUS REVENUE								
51-36-600	INTEREST EARNED	21,573	25,903	22,080	18,000	18,000	0	0%
51-36-640	SALE OF MATERIALS	0 (	950)	0	0	0	0 (	100%)
51-36-690	MISC REVENUE/RECONNECTI	2,598	3,986	837	3,000	3,000	0	0%
51-36-710	WATER IMPACT FEE	65,531	85,940	126,530	29,000	87,060	58,060	200%
51-36-730	OTHER MISC REVENUE	0	0	0	0	0	0 (	100%)
MISCELLANEOUS REVENUE Totals:		89,702	114,879	149,447	50,000	108,060	58,060	116%
UTILITY REVENUE								
51-37-700	WATER SALES	1,396,383	1,410,067	1,315,107	1,370,000	1,370,000	0	0%
51-37-710	WATER CONNECTION FEES	1,185	3,701	14,398	575	575	0	0%
51-37-750	DEVELOPMENT FEES	0	0	0	0	0	0 (	100%)
UTILITY REVENUE Totals:		1,397,568	1,413,768	1,329,505	1,370,575	1,370,575	0	0%
CONTRIBUTIONS AND TRANSFERS								
51-38-800	TRANSFERS FROM OTHER FUI	0	0	0	0	0	0 (	100%)
51-38-860	CONTRIBUTIONS - BOND PRC	0	0	0	351,000	470,000	119,000	34%
51-38-897	CONTRIB - OTHER RESERVED	0	0	0	0	0	0 (	100%)
51-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	0	0 (	100%)
ONTRIBUTIONS AND TRANSFERS Totals:		0	0	0	351,000	470,000	119,000	34%
EXPENDITURES								
51-40-110	SALARIES & WAGES	122,871	169,500	114,914	130,000	137,000	7,000	5%
51-40-111	OVERTIME SALARIES & WAGE	6,641	5,139	3,781	5,800	6,000	200	3%
51-40-114	SALARIES & WAGES - TEMP/P	1,752	2,896	1,723	0	0	0 (	100%)
51-40-125	LONG TERM DISABILITY	700	631	697	905	860 (	45 ) (	5%)
51-40-130	RETIREMENT	17,104	17,878	20,805	24,690	24,910	220	1%
51-40-131	GROUP HEALTH INSURANCE	34,061	25,857	33,081	35,000	38,300	3,300	9%
51-40-132	WORKERS COMP INSURANCE	1,308	2,253	1,602	1,720	1,600 (	120 ) (	7%)
51-40-133	FICA TAXES	8,896	8,975	8,738	11,520	10,940 (	580 ) (	5%)
51-40-210	BOOKS, SUBSCRIPT, MEMBER	1,678	1,432	1,518	1,500	1,600	100	7%
51-40-241	POSTAGE/SUPPLIES	6,341	6,450	6,753	6,450	6,600	150	2%
51-40-249	CONTRACT MECHANIC	0	4,093	6,000	6,000	0 (	6,000 ) (	100%)
51-40-250	VEHICLE MAINTENANCE & RE	15,740	3,929	4,676	5,000	8,600	3,600	72%
51-40-251	TRACTOR MAINTENANCE & RI	339	1,230	0	0	0	0 (100%)
51-40-252	EQUIPMENT MAINTENANCE &	1,689	1,293	8,877	17,540	24,500	6,960	40%

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
WATER FUND								
EXPENDITURES (Cont.)								
51-40-253	WATERLINE MAINTENANCE &	37,532	29,606	37,595	40,000	40,000	0	0%
51-40-254	WATERTANK MAINTENANCE &	4,409	222	3,479	3,900	2,000	(1,900)	(49%)
51-40-255	FUEL	5,715	3,862	5,344	7,490	7,500	10	0%
51-40-260	EQUIPMENT REPLACEMENT FI	0	0	0	0	0	0	(100%)
51-40-270	PUMPING ELECTRICITY	4,490	10,012	3,240	5,000	20,000	15,000	300%
51-40-280	TELEPHONE/TELEMETRY	0	0	0	0	0	0	(100%)
51-40-311	ENGINEERING SERVICES	0	0	0	0	0	0	(100%)
51-40-312	COLLECTIONS - BAD/OLD ACC	0	0	0	0	0	0	(100%)
51-40-330	EDUCATION AND TRAINING	2,411	3,097	2,669	3,500	4,000	500	14%
51-40-455	UNIFORM	538	416	678	660	1,000	340	52%
51-40-610	MISCELLANEOUS EXPENSE	4,810	4,212	3,222	5,500	6,000	500	9%
51-40-611	WATER PURCHASES-CULINAR	121,403	122,737	129,766	128,795	133,016	4,221	3%
51-40-612	WATER DEPT SUPPLIES-METE	33,965	13,053	6,167	10,000	10,000	0	0%
51-40-620	MISCELLANEOUS SERVICES	1,298	66	2,458	6,000	8,000	2,000	33%
51-40-623	STONE CREEK WELL MAINTEN	2,660	17,401	3,378	10,000	10,000	0	0%
51-40-740	CAPITAL OUTLAY - EQUIPMEN	23,302	32,183	29,207	28,940	12,000	(16,940)	(59%)
51-40-741	FLORIDE EQUIP	0	607	0	0	2,000	2,000	(100%)
51-40-750	CAPITAL OUTLAY - IMPACT FE	0	0	0	0	0	0	(100%)
51-40-810	DEBT SERVICE - PRINCIPAL	279,000	185,000	190,000	190,000	195,000	5,000	3%
51-40-811	LESS- BOND PRINCIPAL PAYM (	( 279,000)	(185,000)	0	0	0	0	(100%)
51-40-820	DEBT SERVICE - INTEREST	179,657	169,542	158,615	158,615	153,865	(4,750)	(3%)
51-40-840	AGENT FEES - 2009 SERIES B	1,500	1,500	1,500	1,500	1,500	0	0%
51-40-850	COST OF ISSUANCE - 2009 SE	0	0	0	1,500	1,500	0	0%
51-40-950	DEPRECIATION	136,076	157,058	0	0	0	0	(100%)
51-40-960	FIXED ASSET ADDN'S/DELETI (	( 225,464)	(1,367,067)	0	0	0	0	(100%)
51-40-990	APPROP INCREASE - FUND BA	0	0	0	0	0	0	(100%)
EXPENDITURES Totals:		553,422	(549,937)	790,483	847,525	868,291	20,766	2%

TRANSFERS, OTHER

51-90-850	TRANSFERS TO GENERAL FUN	59,000	0	0	0	0	0	(100%)
51-90-860	TRANSFERS TO CAP EQUIP FL	0	0	0	0	0	0	(100%)
51-90-870	TRANSFERS TO CAP IMPROV I	0	0	0	0	0	0	(100%)
TRANSFERS, OTHER Totals:		59,000	0	0	0	0	0	(100%)

CAPITAL PROJECTS

51-95-720	CAPITAL OUTLAY - BUILDING:	0	0	0	0	0	0	(100%)
51-95-730	CAPITAL OUTLAY - PROJ/HYD	19,500	0	0	20,000	20,000	0	0%
51-95-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0	60,000	60,000	(100%)

Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>WATER FUND</u>								
<u>CAPITAL PROJECTS (Cont.)</u>								
51-95-750	CAPITAL OUTLAY - SPECIAL P	0	0	0	0	0	0	(100%)
51-95-755	WATERLINE- 12" 500 S 1100-	0	0	0	0	0	0	(100%)
51-95-756	WATERLINE - 1100 W 400N-1	0	307,904	0	0	0	0	(100%)
51-95-760	WATERLINE - 8" 500w 100n-2	0	0	0	0	0	0	(100%)
51-95-765	WATER LINE - 500 SOUTH	178,199	212,934	0	0	0	0	(100%)
51-95-770	WATERLINE - PORTER LANE	0	0	0	0	0	0	(100%)
51-95-775	WATERLINE - 1000 NORTH	0	0	0	0	0	0	(100%)
51-95-778	WATERLINE - 700 W	0	0	182,447	351,000	0	(351,000)	(100%)
51-95-779	WATERLINE - 900 W	0	0	0	0	170,000	170,000	(100%)
51-95-780	WATERLINE - 400 NORTH	26,413	488,926	3,570	0	0	0	(100%)
51-95-781	WATERLINE - 725 W	0	0	0	0	300,000	300,000	(100%)
51-95-785	STONE CREEK WELL REHAB (	320)	0	52,425	53,050	0	(53,050)	(100%)
51-95-790	2009 METER REPLACEMENT	0	0	0	0	0	0	(100%)
51-95-795	NEW WELL	0	325,330	37,311	0	0	0	(100%)
51-95-990	APPROP INCREASE-FUND BAL	0	0	0	500,000	530,344	30,344	6%
CAPITAL PROJECTS Totals:		223,792	1,335,094	275,753	924,050	1,080,344	156,294	17%
WATER FUND Revenue Totals:		1,487,270	1,528,647	1,478,952	1,771,575	1,948,635	(1,771,575)	(100%)
WATER FUND Expenditure Totals:		836,214	785,157	1,066,236	1,771,575	1,948,635	(1,771,575)	(100%)
WATER FUND Totals:		651,056	743,490	412,716	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>SOLID WASTE FUND</u>								
<u>MISCELLANEOUS REVENUE</u>								
52-36-600	INTEREST EARNED	700	367	757	550	550	0	0%
52-36-690	MISC. REVENUE	0	0	0	0	0	0 (	100%)
MISCELLANEOUS REVENUE Totals:		700	367	757	550	550	0	0%
<u>UTILITY REVENUE</u>								
52-37-700	GARBAGE PICK UP SALES	339,380	335,283	308,417	332,000	335,000	3,000	1%
52-37-710	GARBAGE CAN REPLACEMENT	0	0	0	0	0	0 (	100%)
UTILITY REVENUE Totals:		339,380	335,283	308,417	332,000	335,000	3,000	1%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
52-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0	0 (	100%)
52-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	4,965	7,075	2,110	43%
ONTRIBUTIONS AND TRANSFERS Totals:		0	0	0	4,965	7,075	2,110	43%
<u>EXPENDITURES</u>								
52-40-110	SALARIES & WAGES	0	1,607	4,368	8,275	9,700	1,425	17%
52-40-114	SALARIES & WAGES - TEMP/P	0	1,515	497	0	0	0 (	100%)
52-40-125	LONG TERM DISABILITY	0	10	26	50	60	10	20%
52-40-130	RETIREMENT	0	253	741	1,450	1,870	420	29%
52-40-131	GROUP HEALTH INSURANCE	0	329	904	3,000	3,130	130	4%
52-40-132	WORKERS COMP INSURANCE	0	37	94	125	145	20	16%
52-40-133	FICA TAXES	0	231	385	635	740	105	17%
52-40-241	POSTAGE/SUPPLIES	400	300	300	500	500	0	0%
52-40-250	GARBAGE CAN REPAIR/MAINT	0	9	0	0	0	0 (	100%)
52-40-620	GARBAGE PICKUP SERVICE	154,529	158,198	150,447	164,480	164,480	0	0%
52-40-621	TIPPING/FLAT RATE - BURN P	138,495	136,258	126,112	140,000	140,000	0	0%
52-40-622	CHRISTMAS TREE REMOVAL	0	0	0	0	0	0 (	100%)
52-40-623	SPRING & FALL CLEANUP	8,807	11,556	7,667	9,000	12,000	3,000	33%
52-40-625	ADDITIONAL GARBAGE CANS	0	0	11,082	10,000	10,000	0	0%
52-40-950	DEPRECIATION	(73,109)	3,375	0	0	0	0 (	100%)
52-40-960	FIXED ASSET ADDN'S/DELETI	78,287	2,602	0	0	0	0 (	100%)
52-40-990	APPROP INCREASE - FUND BA	0	0	0	0	0	0 (	100%)
EXPENDITURES Totals:		307,409	316,280	302,623	337,515	342,625	5,110	2%

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>SOLID WASTE FUND</u>								
<u>TRANSFERS, OTHER</u>								
52-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0 (	100%)
	TRANSFERS, OTHER Totals:	0	0	0	0	0	0 (	100%)
	SOLID WASTE FUND Revenue Totals:	340,080	335,650	309,174	337,515	342,625	(337,515 ) (	100%)
	SOLID WASTE FUND Expenditure Totals:	307,409	316,280	302,623	337,515	342,625	(337,515) (100%)
	SOLID WASTE FUND Totals:	32,671	19,370	6,551	0	0	0 (100%)

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>STORM DRAIN UTILITY</u>								
<u>CHARGES FOR SERVICES</u>								
53-34-400	SUBDIVISION FEES	0	0	0	0	0	0	(100%)
	CHARGES FOR SERVICES Totals:	0	0	0	0	0	0	(100%)
<u>MISCELLANEOUS REVENUE</u>								
53-36-600	INTEREST EARNED	(224)	(342)	(84)	0	0	0	(100%)
53-36-690	MISC. REVENUE	23,839	717	0	0	0	0	(100%)
53-36-730	STORM WATER IMPACT FEE	0	0	0	0	0	0	(100%)
	MISCELLANEOUS REVENUE Totals:	23,615	375	(84)	0	0	0	(100%)
<u>UTILITY REVENUE</u>								
53-37-700	UTILITY SALES	58,312	56,052	51,638	58,500	58,500	0	0%
	UTILITY REVENUE Totals:	58,312	56,052	51,638	58,500	58,500	0	0%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
53-38-800	TRANSFERS FROM OTHER FUI	2,275	3,500	0	0	0	0	(100%)
53-38-810	TRANSFERS FROM IMPACT FE	0	37,000	0	15,750	0	(15,750)	(100%)
53-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0	0	(100%)
53-38-870	TRANSFERS IN - GENERAL FU	0	23,800	0	0	0	0	(100%)
53-38-899	CONTRIBUTIONS - FUND SUR	0	0	0	0	0	0	(100%)
	ONTRIBUTIONS AND TRANSFERS Totals:	2,275	64,300	0	15,750	0	(15,750)	(100%)
<u>EXPENDITURES</u>								
53-40-110	SALARIES & WAGES	26,728	5,826	8,257	15,990	11,780	(4,210)	(26%)
53-40-111	OVERTIME SALARIES & WAGE	775	551	142	0	0	0	(100%)
53-40-125	LONG TERM DISABILITY	135	63	50	80	70	(10)	(13%)
53-40-130	RETIREMENT	3,463	1,639	1,493	2,880	2,270	(610)	(21%)
53-40-131	GROUP HEALTH INSURANCE	5,044	2,199	1,267	4,460	2,660	(1,800)	(40%)
53-40-132	WORKERS COMP INSURANCE	345	(47)	152	235	175	(60)	(26%)
53-40-133	FICA TAXES	1,688	775	611	1,225	900	(325)	(27%)
53-40-241	POSTAGE/SUPPLIES	0	0	0	3,500	0	(3,500)	(100%)
53-40-252	EQUIPMENT MAINTENANCE &	5,651	6,943	0	0	7,000	7,000	(100%)
53-40-253	STORM SYSTM MAINT AND RI	0	0	550	0	0	0	(100%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>STORM DRAIN UTILITY</u>								
<u>EXPENDITURES (Cont.)</u>								
53-40-310	PROFESSIONAL SERVICES	1,822	1,505	1,505	6,000	1,505	(4,495)	(75%)
53-40-420	INTEREST EXPENSE	0	0	0	0	0	0	(100%)
53-40-610	MISCELLANEOUS SUPPLIES	865	55	35	1,000	1,000	0	0%
53-40-730	CAPITAL OUTLAY - IMPROVEM	0	17,111	0	0	0	0	(100%)
53-40-750	CAPITAL OUTLAY - IMPACT FE	0	37,001	15,752	15,750	0	(15,750)	(100%)
53-40-751	TELEWISE AND FLUSH STORM	16,770	14,700	16,000	17,000	20,000	3,000	18%
53-40-755	36" STORM DR PAGES LN/110 (	3,026)	0	0	0	0	0	(100%)
53-40-782	1200 N PROJECT	23,839	0	0	0	0	0	(100%)
53-40-950	DEPRECIATION	38,530	39,168	0	0	0	0	(100%)
53-40-960	FIXED ASSET ADDN'S/DELETI (	32,684)	0	0	0	0	0	(100%)
53-40-990	APPROP INCREASE - FUND BA	0	0	0	6,130	11,140	5,010	82%
	EXPENDITURES Totals:	89,945	127,489	45,814	74,250	58,500	(15,750)	(21%)
<u>TRANSFERS, OTHER</u>								
53-90-850	TRANSFER TO OTHER FUND	0	0	0	0	0	0	(100%)
	TRANSFERS, OTHER Totals:	0	0	0	0	0	0	(100%)
STORM DRAIN UTILITY Revenue Totals:		84,202	120,727	51,554	74,250	58,500	(74,250)	(100%)
STORM DRAIN UTILITY Expenditure Totals:		89,945	127,489	45,814	74,250	58,500	(74,250)	(100%)
STORM DRAIN UTILITY Totals:		(5,743)	(6,762)	5,740	0	0	0	(100%)

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Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	CY
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>GOLF COURSE FUND</u>								
<u>OPERATING REVENUE</u>								
54-30-010	ROUNDS - ALL (FORMER 9 HC	354,462	404,427	302,129	350,000	400,000	50,000	14%
54-30-013	ROUNDS - JUNIOR - ASSOCIA	2,462	0	0	0	0	0	(100%)
54-30-020	PUNCH PASSES -- ALL	53,698	45,284	48,048	50,000	55,000	5,000	10%
54-30-040	RENTALS - ALL (WAS CARTS &	152,606	180,175	146,985	170,000	180,000	10,000	6%
54-30-050	RANGE - ALL (WAS SMALL BU	80,106	92,660	75,320	80,000	85,000	5,000	6%
54-30-070	PRO SHOP MERCHANDISE SAI	108,075	104,929	63,095	70,000	100,000	30,000	43%
54-30-087	FACILITY RENTAL	4,175	50	0	0	0	0	(100%)
54-30-088	FACILITY LEASE	0	5,301	3,739	7,000	7,000	0	0%
OPERATING REVENUE Totals:		755,584	832,826	639,316	727,000	827,000	100,000	14%
<u>MISCELLANEOUS REVENUE</u>								
54-36-600	INTEREST EARNED	93	1,686	(1,222)	150	150	0	0%
54-36-640	SALE OF FIXED ASSETS	0	783	0	0	0	0	(100%)
54-36-685	ADVERTISING REVENUES	3,300	430	0	3,000	3,000	0	0%
54-36-690	MISCELLANEOUS REVENUE	3,798	40,373	3,690	2,000	2,000	0	0%
54-36-695	MISCELLANEOUS - TOURNAMI	2,419	1,417	0	2,000	2,000	0	0%
MISCELLANEOUS REVENUE Totals:		9,610	44,689	2,468	7,150	7,150	0	0%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
54-38-870	TRANSFERS IN - GENERAL FU	0	35,540	0	115,000	71,673	(43,327)	(38%)
54-38-880	TRANSFERS IN - CAP IMPROV	0	0	0	0	29,000	29,000	(100%)
54-38-890	TRANSFERS IN - RAP TAX FUN	0	0	0	30,000	135,000	105,000	350%
ONTRIBUTIONS AND TRANSFERS Totals:		0	35,540	0	145,000	235,673	90,673	63%
<u>GOLF PROFESSIONAL & CLUBHOUSE</u>								
54-81-110	SALARIES & WAGES	129,421	86,310	61,847	58,700	70,650	11,950	20%
54-81-111	OVERTIME	658	2,868	0	2,500	2,500	0	0%
54-81-114	SALARIES & WAGES - TEMP/P	35,000	41,558	46,678	43,810	43,815	5	0%
54-81-125	LONG TERM DISABILITY	759	478	358	370	425	55	15%
54-81-130	RETIREMENT	19,204	13,015	10,748	11,050	13,620	2,570	23%
54-81-131	GROUP HEALTH INSURANCE	24,734	11,988	8,652	7,300	10,000	2,700	37%
54-81-132	WORKERS COMP INSURANCE	4,522	1,042	2,495	1,700	1,700	0	0%
54-81-133	FICA TAXES	12,257	12,037	8,250	8,020	8,950	930	12%
54-81-134	EMPLOYEE BENEFITS - UNEMI	1,057	27	0	1,500	1,500	0	0%
54-81-210	BOOKS, SUBSCRIPT, MEMBER	1,637	833	1,686	1,800	1,000	(800)	(44%)

May 31, 2013 (5/13)

Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
<u>GOLF COURSE FUND</u>								
<u>GOLF PROFESSIONAL & CLUBHOUSE (Cont.)</u>								
54-81-230	TRAVEL	182	0	0	0	0	0	(100%)
54-81-240	OFFICE SUPPLIES & EXPENSE	2,379	2,371	2,634	2,000	2,000	0	0%
54-81-250	EQUIPMENT SUPPLIES & MAINT	211	97	0	0	0	0	(100%)
54-81-251	CONTRACT MECHANIC	0	0	4,500	7,200	0	(7,200)	(100%)
54-81-255	FUEL	0	1,466	9,925	11,000	11,000	0	0%
54-81-256	EQUIP MNT/REPAIR - GOLF C	2,210	2,123	2,980	3,000	3,000	0	0%
54-81-260	BLDGS & GROUNDS - SUPPLIE	2,275	3,249	3,963	2,500	2,500	0	0%
54-81-270	UTILITIES	10,766	9,740	9,518	10,000	12,000	2,000	20%
54-81-280	TELEPHONE	3,833	4,397	2,195	4,000	4,000	0	0%
54-81-310	PROFESSIONAL SERVICES	0	4,075	1,225	200	0	(200)	(100%)
54-81-330	EDUCATION AND TRAINING	0	0	0	0	0	0	(100%)
54-81-440	BANK CHARGES - VISA	16,237	18,490	12,527	18,000	15,000	(3,000)	(17%)
54-81-610	MISCELLANEOUS SUPPLIES	1,571	1,608	3,280	2,000	2,000	0	0%
54-81-633	JUNIOR GOLF PROGRAM	1,545	303	0	1,000	1,000	0	0%
54-81-635	MISCELLANEOUS SERVICES	2,530	2,079	2,132	2,000	2,000	0	0%
54-81-636	EQUIPMENT EXPENSE	33	0	140	500	0	(500)	(100%)
54-81-638	ADVERTISING	1,535	476	112	1,500	1,500	0	0%
54-81-645	CHARITY TOURNAMENT - EXP	1,032	1,940	0	800	800	0	0%
54-81-720	CAPITAL OUTLAY - BUILDING	0	5,980	0	0	0	0	(100%)
54-81-730	CAPITAL OUTLAY - IMPROVEM	0	0	0	0	0	0	(100%)
54-81-740	EQUIPMENT - CARTS / MISC	434	0	750	500	0	(500)	(100%)
54-81-745	RENTAL CLUBS & BAGS	0	0	702	250	250	0	0%
LF PROFESSIONAL & CLUBHOUSE Totals:		276,022	228,550	197,297	203,200	211,210	8,010	4%

COURSE & EQUIP MAINT & REPAIRS

54-82-110	SALARIES & WAGES	81,158	78,961	57,586	58,100	107,920	49,820	86%
54-82-111	OVERTIME SALARIES & WAGE	0	108	0	500	500	0	0%
54-82-114	SALARIES & WAGES - TEMP/P	98,185	76,611	68,032	74,880	76,000	1,120	2%
54-82-125	LONG TERM DISABILITY	419	341	340	340	650	310	91%
54-82-130	RETIREMENT	10,044	9,634	10,199	10,460	20,800	10,340	99%
54-82-131	GROUP HEALTH INSURANCE	7,923	10,047	12,864	12,550	28,000	15,450	123%
54-82-132	WORKERS COMP INSURANCE	4,987	1,605	2,922	1,100	2,520	1,420	129%
54-82-133	FICA TAXES	13,368	12,821	9,509	10,210	14,110	3,900	38%
54-82-210	BOOKS, SUBSCRIPT, MEMBER	0	0	745	500	500	0	0%
54-82-230	TRAVEL, EDUCATION & TRAI	0	225	125	500	0	(500)	(100%)
54-82-240	OFFICE SUPPLIES & EXPENSE	0	75	101	200	0	(200)	(100%)
54-82-245	EQUIP MNT/RPR - TOILET REI	1,815	1,680	1,470	2,000	2,000	0	0%
54-82-248	SUPPLIES - IRRIGATION	690	1,988	6,464	2,000	2,000	0	0%
54-82-250	EQUIPMENT SUPPLIES & MAINT	10,519	4,146	14,983	17,500	17,500	0	0%
54-82-252	CONTRACT MECHANIC	0	24,652	10,500	16,800	0	(16,800)	(100%)
54-82-253	EQUIPMENT LEASE	0	404	620	1,000	0	(1,000)	(100%)

May 31, 2013 (5/13)

Acct No	Account Description	2010-11	2011-12	2012-13	2012-13	2013-14	CY	
		Pri Year 2 Actual	Pri Year Actual	Current YTD Actual	Current Budget	Tentative Budget	\$ Incr/(Dcr)	% Incr/(Dcr)
GOLF COURSE FUND								
COURSE & EQUIP MAINT & REPAIRS (Cont.)								
54-82-254	EQUIP MNT/RPR - TIRES & BC	502	332	0	0	0	0	(100%)
54-82-255	FUEL	25,416	23,136	16,201	15,000	15,000	0	0%
54-82-257	EQUIP MNT/RPR - TRANSMIS	0	0	0	0	0	0	(100%)
54-82-258	EQUIP MNT/RPR - MOWER SH	2,991	3,307	2,030	4,000	4,000	0	0%
54-82-259	EQUIP MNT/RPR - MISC RPR F	18,062	9,879	(44)	0	0	0	(100%)
54-82-260	BLDGS & GROUNDS - SUPPLIE	1,816	2,829	4,991	5,540	3,500	(2,040)	(37%)
54-82-261	PAINT & REPAIRS	355	0	0	0	0	0	(100%)
54-82-262	BLDGS & GROUNDS - GROUNI (	173)	1,268	1,865	5,300	4,000	(1,300)	(25%)
54-82-270	UTILITIES - ALL	3,464	1,702	15,526	17,500	18,225	725	4%
54-82-275	UTILITIES - ELECTRICAL POW	1,592	1,803	0	0	0	0	(100%)
54-82-279	UTILITIES - WEBER WATER P	11,118	11,419	0	0	0	0	(100%)
54-82-280	TELEPHONE	959	1,455	0	0	0	0	(100%)
54-82-322	SERVICES - TREE TRIMMING	0	1,600	1,750	2,400	2,400	0	0%
54-82-330	EDUCATION AND TRAINING	0	0	0	500	0	(500)	(100%)
54-82-412	SIGNS & POSTS	0	87	0	0	0	0	(100%)
54-82-472	UNIFORMS - PROTECTIVE OSI	168	31	0	400	400	0	0%
54-82-482	SPEC DEPT SUPP - SHOP/SM 1	687	1,017	2,225	2,500	1,000	(1,500)	(60%)
54-82-620	MISCELLANEOUS SERVICES	641	2,475	2,605	2,500	2,500	0	0%
54-82-660	SUPPLIES - FERTILIZERS	9,989	6,335	16,831	16,000	12,000	(4,000)	(25%)
54-82-661	SUPPLIES - WEED KILLERS	624	955	0	0	0	0	(100%)
54-82-662	SUPPLIES - ROUNDUP	897	454	0	0	0	0	(100%)
54-82-663	SUPPLIES - POND CHEMICALS	0	0	0	0	0	0	(100%)
54-82-664	SUPPLIES - SOIL PENETRANT:	0	470	0	0	0	0	(100%)
54-82-665	SUPPLIES - INSECTICIDES	0	0	0	0	0	0	(100%)
54-82-666	SUPPLIES - FUNGICIDES	2,634	1,610	0	0	0	0	(100%)
54-82-667	SUPPLIES - SAND (ALL)	1,271	2,138	6,471	7,000	7,000	0	0%
54-82-668	SUPPLIES - SEED	1,198	1,686	1,519	1,500	1,500	0	0%
54-82-669	SUPPLIES - CART PATH PACT)	607	0	0	0	0	0	(100%)
54-82-670	SUPPLIES - GARDEN & FLOWE	444	96	0	0	0	0	(100%)
54-82-671	SUPPLIES - HOSES	0	0	0	0	0	0	(100%)
54-82-672	SUPPLIES - BUNKER SAND & F	1,227	0	1,482	0	0	0	(100%)
54-82-673	SUPPLIES - GREEN CUPS & FL	615	0	0	0	0	0	(100%)
54-82-674	SUPPLIES - TREE STAKES & R	172	0	0	0	0	0	(100%)
54-82-675	SUPPLIES - TOURNAMENT MK	173	235	0	0	0	0	(100%)
54-82-677	SUPPLIES - CHEMICALS (ALL)	768	2,945	5,518	11,100	7,000	(4,100)	(37%)
54-82-678	SUPPLIES - MOSQUITO SPRAY	0	0	0	0	0	0	(100%)
54-82-720	CAPITAL OUTLAY - BUILDING:	0	0	0	0	0	0	(100%)
54-82-730	CAPITAL OUTLAY - IMPROVEN	0	0	0	0	0	0	(100%)
54-82-731	CAPITAL OUTLAY - TREES/SHI	0	0	0	0	0	0	(100%)
54-82-732	CAPITAL OUTLAY - ADDL SPR	1,219	4,290	0	0	0	0	(100%)
54-82-735	CAPITAL OUTLAY - IMPROVEN	0	0	0	3,000	0	(3,000)	(100%)
54-82-738	CAPITAL OUTLAY - DRAINAGE	0	0	0	0	0	0	(100%)
54-82-740	CAPITAL OUTLAY - EQUIPMEN	17,200	7,000	0	0	29,000	29,000	(100%)
54-82-950	DEPRECIATION	0	0	0	0	0	0	(100%)

May 31, 2013 (5/13)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GOLF COURSE FUND</u>								
<u>COURSE & EQUIP MAINT & REPAIRS (Cont.)</u>								
54-82-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0	0 (	100%)
URSE & EQUIP MAINT & REPAIRS Totals:		335,744	313,852	275,430	302,880	380,025	77,145	25%
<u>DRIVING RANGE</u>								
54-83-111	OVERTIME SALARIES & WAGE	321	225	0	250	250	0	0%
54-83-114	SALARIES & WAGES - TEMP/P	12,327	16,027	18,025	15,000	15,000	0	0%
54-83-125	LONG TERM DISABILITY	0	4	0	0	0	0 (	100%)
54-83-130	RETIREMENT	0	111	0	0	0	0 (	100%)
54-83-131	GROUP HEALTH INSURANCE	0	87	0	0	0	0 (	100%)
54-83-132	WORKERS COMP INSURANCE	356	85	441	700	700	0	0%
54-83-133	FICA TAXES	968	1,318	1,379	1,200	1,200	0	0%
54-83-250	EQUIPMENT SUPPLIES & MAINT	1	680	1,333	500	1,500	1,000	200%
54-83-269	BLDGS & GROUNDS - TREE MAINT	0	0	0	0	0	0 (	100%)
54-83-610	MISCELLANEOUS SUPPLIES	1,145	1,888	0	500	500	0	0%
54-83-679	SUPPLIES - RANGE GOLF BALL	154	2,099	0	0	2,000	2,000 (	100%)
54-83-730	CAPITAL OUTLAY - IMPROVEMENT	0	23,904	23,376	30,000	0	30,000 (	100%)
54-83-735	CAPITAL OUTLAY - FENCING	0	0	0	0	0	0 (	100%)
54-83-740	CAPITAL OUTLAY - EQUIPMENT	0	3,499	0	0	0	0 (	100%)
54-83-950	DEPRECIATION	0	0	0	0	0	0 (	100%)
54-83-990	ADJUSTMENTS - END OF YEAR	0	0	0	0	0	0 (	100%)
DRIVING RANGE Totals:		15,272	49,927	44,554	48,150	21,150	27,000 (	56%)
<u>PRO SHOP & CAFE</u>								
54-84-250	EQUIPMENT SUPPLIES & MAINT	5,323	560	591	1,250	1,250	0	0%
54-84-260	BLDGS & GROUNDS - SUPPLIES	0	2,980	15,963	16,250	6,250	10,000 (	62%)
54-84-400	MERCHANDISE PURCHASES-	78,315	75,569	68,578	60,000	60,000	0	0%
54-84-500	NON-INVENTORY PURCHASES	87	0	157	0	0	0 (	100%)
54-84-740	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	135,000	135,000 (	100%)
PRO SHOP & CAFE Totals:		83,725	79,109	85,289	77,500	202,500	125,000	161%
<u>DEBT SERVICE</u>								
54-85-811	PRINCIPAL - G.O. BOND '03	200,000	200,000	210,000	210,000	225,000	15,000	7%
54-85-813	LESS- BOND PRINCIPAL PAYM (	200,000)	(200,000)	0	0	0	0 (	100%)
54-85-816	LEASE PAYMENT - GOLF CART	20,331	20,717	0	20,500	20,500	0	0%
54-85-821	INTEREST - G.O. BOND '03	53,562	47,138	11,419	11,420	3,938	7,482 (	66%)

Acct No	Account Description	2010-11 Pri Year 2 Actual	2011-12 Pri Year Actual	2012-13 Current YTD Actual	2012-13 Current Budget	2013-14 Tentative Budget	CY \$ Incr/(Dcr)	CY % Incr/(Dcr)
<u>GOLF COURSE FUND</u>								
<u>DEBT SERVICE (Cont.)</u>								
54-85-828	INTEREST - LEASE - EQUIP	0	0	0	0	0	0 (	100%)
54-85-831	AGENT FEES - '03 BOND	500	500	500	500	500	0	0%
54-85-899	INTEREST EXPENSE	6,526	5,783	7,342	5,000	5,000	0	0%
DEBT SERVICE Totals:		80,919	74,138	229,261	247,420	254,938	7,518	3%
<u>TRANSFERS, OTHER</u>								
54-90-950	DEPRECIATION	85,581	87,062	0	0	0	0 (	100%)
54-90-960	FIXED ASSET ADDN'S/DELETI	(17,650)	(35,938)	0	0	0	0 (	100%)
54-90-990	INCREASE TO RETAINED EARL	0	0	0	0	0	0 (	100%)
TRANSFERS, OTHER Totals:		67,931	51,124	0	0	0	0 (	100%)
GOLF COURSE FUND Revenue Totals:		765,194	913,055	641,784	879,150	1,069,823	(879,150)	(100%)
GOLF COURSE FUND Expenditure Totals:		859,613	796,700	831,831	879,150	1,069,823	(879,150)	(100%)
GOLF COURSE FUND Totals:		(94,419)	116,355	(190,047)	0	0	0 (	100%)
Grand Totals:		976,860	1,664,130	722,668	0	0	0 (	100%)

Report Criteria:

Account.Acct No = All
Account Detail

APPENDIX A

Status	FY	Improvements	Streets PTAX	Streets Impact Fees	Water Bond Balance	Park Impact Fee	RAP Tax	Capital Improvement Fund	Operating Revenues	Total Project
complete	2013	400 N Rebuild		157,136.00						\$ 157,136
complete	2013	Onion Parkway Trail				120,631				\$ 120,631
complete	2013	City Park Trail				136,000				\$ 136,000
complete	2013	City Park Restrooms				80,000				\$ 80,000
in process	2013	Driving Range Extension					30,000.00			\$ 30,000
bid approved	2013	City Park Parking Lot					37,850.00			\$ 37,850
complete	2013	Park Impact Fee Study				9,750				\$ 9,750
										\$ -
bid approved	2014	700 West 1000 N to 1600 N	\$ 100,000		\$ 351,000					\$ 451,000
bid approved	2014	SCADA Upgrade			\$ 53,035					\$ 53,035
awaiting budget approval	2014	800 West 2200 N to 2330 North	\$ 105,000							\$ 105,000
awaiting budget approval	2014	900 West South of Pages	\$ 111,000		\$ 170,000					\$ 281,000
awaiting budget approval	2014	725 West 1175 N to 1550 North	\$ 100,000		\$ 300,000					\$ 400,000
awaiting budget approval	2014	800 West 1600 N to 1950 N		\$ 358,000						\$ 358,000
awaiting budget approval	2014	Park Irrigation					\$ 100,000			\$ 100,000
bid approved	2014	Golf Course Parking Lot Rebuild					\$ 135,000			\$ 135,000
awaiting budget approval	2014	General Fund Activities					\$ 14,200			\$ 14,200

Status	FY	Equipment	Streets PTAX	Streets Impact Fees	Water Bond Balance	Park Impact Fee	RAP Tax	Capital Improvement Fund	Operating Revenues	Total Project
in process	2013	Police Vehicle - Chief							\$ 33,000	\$ 33,000
awaiting budget approval	2014	Parks Dept Truck						\$ 32,000		\$ 32,000
in process	2014	Parks Mower Lease						\$ 3,000		\$ 3,000
in process	2014	Snow Plow						\$ 35,000	\$ 30,000	\$ 65,000
awaiting budget approval	2014	Police Vehicle Purchase (Lease Buy Out)							\$ 13,000	\$ 13,000
awaiting budget approval	2014	Police Vehicle Leases							\$ 49,540	\$ 49,540
in process	2014	Golf Course Equipment Leases						\$ 29,000		\$ 29,000
CAPITAL SPENDING TOTALS			\$ (416,000)	\$ (515,136)	\$ (874,035)	(346,381)	\$ (317,050)	\$ (99,000)	\$ (125,540)	\$ (2,370,276)
EXISTING FUND BALANCES AVAILABLE (Unrestricted)			\$ 425,000	\$ 608,809	\$ 1,769,592	400,697	\$ 250,442	\$ 165,536		
PLUS 2014 BUDGETED REVENUES			\$ 212,500	\$ 46,000	\$ -	32,535	\$ 206,440	\$ 1,600		
PROJECTED BALANCE AVAILABLE FOR FY 2015			\$ 221,500	\$ 139,673	\$ 895,557	86,851	\$ 139,832	\$ 68,136		\$ (2,370,276)