



**CITY COUNCIL MEETING  
OF THE CITY OF CEDAR HILLS  
Tuesday, June 4, 2013 7:00 p.m.**

Notice is hereby given that the City Council of the City of Cedar Hills, Utah, will hold a **City Council Meeting on Tuesday, June 4, 2013, beginning at 7:00 p.m.** at the Community Recreation Center, 10640 N Clubhouse Drive, Cedar Hills, Utah. This is a public meeting and anyone is invited to attend.

**COUNCIL MEETING**

1. Call to Order, Invocation given by Mayor Gygi and Pledge led by C. Jackman
2. Approval of Meeting's Agenda
3. Public Comment: Time has been set aside for the public to express their ideas, concerns and comments (comments limited to 3 minutes per person with a total of 30 minutes for this item)

**PUBLIC HEARINGS**

4. *Due to a scheduling conflict the Public Hearing for the Bridgestone Plat will be moved to the June 18, 2013 City Council meeting.*

**CITY REPORTS AND BUSINESS**

5. City Manager
6. Mayor and Council

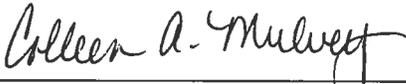
**SCHEDULED ITEMS**

7. Discussion on Fiscal Year 2014 Budget (July 1, 2013 – June 30, 2014)

**ADJOURNMENT**

8. Adjourn

Posted this 31st day of May, 2013

  
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Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the City's Web Site at [www.cedarhills.org](http://www.cedarhills.org).
- In accordance with the Americans with Disabilities Act, the City of Cedar Hills will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-785-9668 at least 48 hours in advance of the meeting to be held.
- The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.
- This meeting may be held electronically via telephone to permit one or more of the council members to participate.



# CITY OF CEDAR HILLS

<b>TO:</b>	Mayor Gygi & City Council
<b>FROM:</b>	David Bunker, City Manager
<b>DATE:</b>	6/4/2013

## City Council Memorandum

<b>SUBJECT:</b>	Fiscal Year 2014 Budget (July 1, 2013 – June 30, 2014)
<b>APPLICANT PRESENTATION:</b>	
<b>STAFF PRESENTATION:</b>	Charl Louw, Finance Director
<b>BACKGROUND AND FINDINGS:</b>  Presentation of the proposed Fiscal Year 2014 Budget: Capital Projects Fund General Fund Expenditures and Revenues Golf Fund Expenditures and Revenues Motor Pool Sales Tax Trend Water, Sewer & Storm Drain Expenditures and Revenues	
<b>PREVIOUS LEGISLATIVE ACTION:</b>	
<b>FISCAL IMPACT:</b>	
<b>SUPPORTING DOCUMENTS:</b> Proposed FY 2014 Budget	
<b>RECOMMENDATION:</b> To review and comment on the proposed Fiscal Year 2014 Budget	
<b>MOTION:</b>	

## CAPITAL PROJECTS FUND REVENUES

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$12,870	\$23,400	\$10,530	(\$12,870)
40-30-110 Impact Fees - Park Land	\$48,158	\$87,575	\$39,402	(\$48,173)
40-30-120 Impact Fees - Recreation	\$18,040	\$32,800	\$0	(\$32,800)
40-30-130 Impact Fees - Public Safety	\$6,940	\$11,725	\$5,817	(\$5,908)
40-30-140 Impact Fees - Streets	\$40,614	\$65,700	\$38,106	(\$27,594)
40-30-145 Commercial Street Improvement Fee	\$0	\$21,500	\$21,500	\$0
40-30-600 Interest Income	\$31,340	\$15,000	\$15,000	\$0
40-30-700 Grant Income	\$11,307	\$5,000	\$5,000	\$0
40-30-801 Transfers in from General Fund	\$345,172	\$195,850	\$114,732	(\$81,118)
40-30-802 Transfers in from W&S Fund	\$77,131	\$75,850	\$89,732	\$13,882
	<b>\$591,573</b>	<b>\$534,400</b>	<b>\$339,819</b>	<b>(\$194,581)</b>

## CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-78-731 Sidewalk Projects	\$0	\$20,000	\$20,000	\$0
40-78-778 Speed Tables	\$0	\$0	\$0	\$0
40-78-779 Street Lights	\$4,755	\$5,000	\$0	(\$5,000)
40-78-781 Harvey Blvd Widening	\$0	\$500,000	\$500,000	\$0
40-78-783 GIS - Streets	\$13,461	\$0	\$0	\$0
	<b>\$18,216</b>	<b>\$525,000</b>	<b>\$520,000</b>	<b>(\$5,000)</b>

PARK PROJECTS	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-80-802 Deerfield Park - Land Purchase	\$0	\$972,000	\$972,000	\$0
40-80-803 Deerfield Park - Development	\$0	\$1,500,000	\$1,500,000	\$0
40-80-816 Mesquite Soccer Park Restroom/Storage	\$0	\$25,000	\$38,000	\$13,000
40-80-820 Heritage Park - Basketball Court	\$36,245	\$0	\$0	\$0
40-80-821 Splash Pad	\$15,117	\$0	\$0	\$0
	<b>\$51,362</b>	<b>\$2,497,000</b>	<b>\$2,510,000</b>	<b>\$13,000</b>

MISCELLANEOUS PROJECTS	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-95-102 Utah Valley Home Builders	\$175,000	\$0	\$0	\$0
40-95-XXX Trench Box	\$0	\$0	\$12,000	\$12,000
40-95-XXX Impact Fee Study	\$0	\$0	\$36,000	\$36,000
40-95-200 Community Recreation Center - Phase II	\$0	\$350,000	\$350,000	\$0
40-95-201 Community Recreation Center - Phase III	\$0	\$500,000	\$0	(\$500,000)
40-95-230 Hillside Remediation Project	\$74,969	\$0	\$0	\$0
40-77-720 Public Works Building Basement	\$47,201	\$0	\$0	\$0
40-95-220 Civic Center	\$7,950	\$0	\$0	\$0
	<b>\$305,120</b>	<b>\$850,000</b>	<b>\$423,000</b>	<b>(\$427,000)</b>

DEBT SERVICE	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-98-100 1999 Lease Revenue Bond - PSB	\$400,000	\$0	\$0	\$0
40-98-105 Interest Expense	\$105,476	\$86,700	\$83,963	(\$2,738)
40-98-200 2006 Excise Revenue Bond - PWB	\$65,000	\$65,000	\$70,000	\$5,000
40-98-795 Trustee Fees	\$4,091	\$1,500	\$1,500	\$0
	<b>\$574,567</b>	<b>\$153,200</b>	<b>\$155,463</b>	<b>\$2,263</b>

OTHER USES	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
40-96-115 Transfer to the Community Recreation Fund	\$2,366,656	\$0	\$2,069,358	\$2,069,358
	<b>\$2,366,656</b>	<b>\$0</b>	<b>\$2,069,358</b>	<b>\$2,069,358</b>

<b>GRAND TOTALS</b>	<b>\$3,315,921</b>	<b>\$4,025,200</b>	<b>\$5,677,821</b>	<b>\$ 1,652,621</b>
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## GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-40-200	Materials & Supplies	\$8,071	\$11,662	\$7,932	\$12,000	\$15,500	\$3,500
10-40-210	Dues & Subscriptions	\$0	\$0	\$9,421	\$10,000	\$9,900	(\$100)
10-40-211	Education & Training	\$0	\$0	\$3,400	\$3,500	\$3,500	\$0
10-40-220	Newsletter/Utility Billing	\$19,706	\$19,606	\$21,552	\$22,000	\$22,000	\$0
10-40-221	Legal Advertising	\$2,386	\$1,913	\$3,554	\$4,000	\$4,000	\$0
10-40-240	Computer/IT Expenses	\$13,840	\$22,406	\$25,555	\$22,000	\$22,000	\$0
10-40-250	Repairs & Maintenance	\$10,276	\$11,725	\$7,935	\$15,000	\$14,600	(\$400)
10-40-260	Office Equipment	\$8,590	\$6,977	\$13,987	\$10,000	\$9,500	(\$500)
10-40-280	Utilities	\$10,473	\$18,488	\$17,255	\$10,000	\$10,000	\$0
10-40-281	Postage	\$2,174	\$2,956	\$1,901	\$2,500	\$2,500	\$0
10-40-290	Communications/Telephone	\$5,418	\$8,602	\$18,501	\$18,000	\$11,500	(\$6,500)
10-40-305	Legal Services	\$69,472	\$52,517	\$154,558	\$115,000	\$80,000	(\$35,000)
10-40-315	Auditing Services	\$31,000	\$19,500	\$28,300	\$24,000	\$24,500	\$500
10-40-330	Professional/Technical	\$29,117	\$60,473	\$23,620	\$25,000	\$23,500	(\$1,500)
10-40-335	Branding	\$0	\$0	\$0	\$0	\$3,000	\$3,000
10-40-331	Decisions Survey	\$0	\$0	\$0	\$0	\$10,000	\$10,000
10-40-350	Other Events	\$0	\$0	\$0	\$3,000	\$3,000	\$0
10-40-510	Insurance	\$16,653	\$17,230	\$25,155	\$35,000	\$37,000	\$2,000
10-40-975	Bad Debt	\$18,310	\$5,063	\$495	\$2,000	\$1,000	(\$1,000)
		<b>\$245,486</b>	<b>\$259,117</b>	<b>\$363,122</b>	<b>\$333,000</b>	<b>\$307,000</b>	<b>(\$26,000)</b>

MAYOR/COUNCIL EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-41-110	Salary & Wages (FT)	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$0
10-41-115	Planning Commission	\$2,030	\$3,050	\$2,350	\$4,200	\$3,000	(\$1,200)
10-41-150	Employee Benefits	\$3,972	\$4,264	\$4,400	\$8,500	\$8,500	\$0
10-41-200	Materials & Supplies	\$1,482	\$60	\$2,368	\$1,000	\$1,000	\$0
10-41-211	Education & Training	\$2,651	\$5,219	\$5,517	\$5,500	\$5,500	\$0
10-41-290	Communications/Telephone	\$5,212	\$5,400	\$5,400	\$5,400	\$6,300	\$900
		<b>\$64,547</b>	<b>\$67,192</b>	<b>\$69,235</b>	<b>\$73,800</b>	<b>\$73,500</b>	<b>(\$300)</b>

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-44-110	Salary & Wages (FT)	\$277,881	\$146,909	\$228,952	\$194,000	\$150,312	(\$43,688)
10-44-111	Overtime	\$410	\$499	\$691	\$1,500	\$1,151	(\$349)
10-44-120	Salary & Wages (PT)	\$14,291	\$3,506	\$13,010	\$19,250	\$19,327	\$77
10-44-150	Employee Benefits	\$118,253	\$65,182	\$102,004	\$86,250	\$87,895	\$1,645
10-44-200	Materials & Supplies	\$2,900	\$318	\$1,252	\$1,000	\$1,000	\$0
10-44-210	Dues & Subscriptions	\$2,142	\$1,512	\$1,266	\$1,500	\$1,500	\$0
10-44-211	Education & Training	\$6,029	\$1,743	\$2,991	\$4,000	\$4,000	\$0
10-44-290	Communications/Telephone	\$1,217	\$1,166	\$1,021	\$1,500	\$1,500	\$0
		<b>\$423,123</b>	<b>\$220,836</b>	<b>\$351,186</b>	<b>\$309,000</b>	<b>\$266,685</b>	<b>(\$42,315)</b>

ADMINISTRATIVE SERVICES - RECORDER		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-45-110	Salary & Wages (FT)	\$0	\$42,309	\$46,117	\$37,000	\$34,147	(\$2,853)
10-45-111	Overtime	\$0	\$45	\$46	\$800	\$582	(\$218)
10-45-120	Salary & Wages (PT)	\$0	\$14,994	\$4,185	\$0	\$0	\$0
10-45-150	Employee Benefits	\$0	\$24,404	\$23,667	\$20,500	\$14,346	(\$6,154)
10-45-200	Materials & Supplies	\$0	\$1,011	\$955	\$1,000	\$1,000	\$0
10-45-210	Dues & Subscriptions	\$0	\$567	\$387	\$500	\$550	\$50
10-45-211	Education & Training	\$0	\$1,772	\$1,269	\$2,000	\$1,200	(\$800)
10-45-215	Contract Labor	\$1,855	\$2,355	\$3,915	\$3,250	\$3,250	\$0
10-45-250	City Code	\$2,822	\$2,833	\$5,606	\$2,500	\$2,500	\$0
10-45-300	Document Imaging	\$1,049	\$1,049	\$1,049	\$1,050	\$1,050	\$0
10-45-350	Other Events	\$0	\$3,125	\$2,610	\$0	\$0	\$0
10-45-400	Election Expenses	\$8,686	\$0	\$10,729	\$0	\$12,000	\$12,000
		<b>\$14,412</b>	<b>\$94,464</b>	<b>\$100,533</b>	<b>\$68,600</b>	<b>\$70,625</b>	<b>\$2,025</b>

FINANCE DEPARTMENT EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-50-110	Salary & Wages (FT)	\$0	\$98,653	\$100,187	\$86,500	\$99,678	\$13,178
10-50-111	Overtime	\$0	\$0	\$0	\$750	\$750	\$0
10-50-120	Salary & Wages (PT)	\$0	\$0	\$0	\$0	\$0	\$0
10-50-150	Employee Benefits	\$0	\$49,252	\$49,258	\$45,250	\$54,172	\$8,922
10-50-200	Materials & Supplies	\$0	\$1,007	\$495	\$1,500	\$1,200	(\$300)
10-50-210	Dues & Subscriptions	\$0	\$500	\$500	\$500	\$550	\$50
10-50-211	Education & Training	\$0	\$2,186	\$2,950	\$2,500	\$2,500	\$0
		<b>\$0</b>	<b>\$151,598</b>	<b>\$153,391</b>	<b>\$137,000</b>	<b>\$158,850</b>	<b>\$21,850</b>

PUBLIC SAFETY EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-55-300	Fire Services	\$198,699	\$385,440	\$486,755	\$620,000	\$626,500	\$6,500
10-55-400	Police Services	\$357,238	\$369,728	\$349,546	\$362,500	\$375,188	\$12,688
10-55-450	Dispatch Fees	\$0	\$0	\$31,977	\$35,000	\$32,500	(\$2,500)
10-55-500	Crossing Guard Expenses	\$14,330	\$14,245	\$14,756	\$16,500	\$16,951	\$451
10-55-600	Animal Control	\$4,965	\$5,742	\$4,986	\$5,000	\$5,000	\$0
10-55-975	Bad Debt - Paramedic Fee	\$0	\$300	\$571	\$1,000	\$500	(\$500)
		<b>\$575,232</b>	<b>\$775,455</b>	<b>\$888,591</b>	<b>\$1,040,000</b>	<b>\$1,056,638</b>	<b>\$16,638</b>

BUILDING & ZONING EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-60-110	Salary & Wages (FT)	\$83,644	\$72,030	\$46,900	\$30,500	\$32,180	\$1,680
10-60-111	Overtime	\$0	\$0	\$123	\$0	\$113	\$113
10-60-120	Salary & Wages (PT)	\$0	\$0	\$0	\$30,750	\$37,782	\$7,033
10-60-150	Employee Benefits	\$38,733	\$32,450	\$20,414	\$19,500	\$21,672	\$2,172
10-60-200	Materials & Supplies	\$163	\$68	\$251	\$1,000	\$1,000	\$0
10-60-210	Dues & Subscriptions	\$1,076	\$565	\$486	\$1,000	\$1,000	\$0
10-60-211	Education & Training	\$1,175	\$1,177	\$2,727	\$3,000	\$2,000	(\$1,000)
10-60-215	Contract Labor	\$0	\$0	\$2,973	\$55,000	\$20,000	(\$35,000)
10-60-265	Tools & Equipment	\$91	\$100	\$199	\$500	\$500	\$0
10-60-290	Communications/Telephone	\$550	\$552	\$523	\$750	\$750	\$0
		<b>\$125,433</b>	<b>\$106,941</b>	<b>\$74,597</b>	<b>\$142,000</b>	<b>\$116,997</b>	<b>(\$25,003)</b>

PUBLIC WORKS EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-61-110	Salary & Wages (FT)	\$194,954	\$110,558	\$123,148	\$93,250	\$87,088	(\$6,162)
10-61-111	Overtime	\$393	\$604	\$975	\$2,750	\$2,530	(\$220)
10-61-120	Salary & Wages (PT)	\$2,477	\$2,182	\$2,700	\$6,000	\$10,000	\$4,000
10-61-150	Employee Benefits	\$103,354	\$64,482	\$67,202	\$65,000	\$59,502	(\$5,498)
10-61-200	Materials & Supplies	\$2,845	\$8,213	\$6,586	\$5,000	\$4,000	(\$1,000)
10-61-210	Dues & Subscriptions	\$215	\$318	\$312	\$500	\$500	\$0
10-61-211	Education & Training	\$1,721	\$1,312	\$1,287	\$2,000	\$3,250	\$1,250
10-61-250	Repairs & Maintenance	\$7,636	\$9,461	\$6,531	\$0	\$0	\$0
10-61-265	Tools & Equipment	\$4,476	\$2,748	\$6,282	\$7,500	\$6,500	(\$1,000)
10-61-280	Utilities	\$0	\$0	\$2,073	\$0	\$0	\$0
10-61-290	Communications/Telephone	\$2,128	\$1,360	\$1,425	\$2,000	\$1,500	(\$500)
10-61-310	Engineering Services	\$2,844	\$446	\$1,226	\$2,000	\$1,000	(\$1,000)
		<b>\$323,043</b>	<b>\$201,684</b>	<b>\$219,746</b>	<b>\$186,000</b>	<b>\$175,870</b>	<b>(\$10,130)</b>

STREETS EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-62-410	Street Light Operation	\$50,601	\$34,466	\$38,244	\$30,000	\$35,000	\$5,000
10-62-415	Street Light Maintenance	\$0	\$0	\$0	\$20,000	\$10,500	(\$9,500)
10-62-420	Signs	\$20,632	\$13,352	\$4,166	\$20,000	\$19,000	(\$1,000)
10-62-430	Weed Control	\$2,467	\$3,424	\$3,363	\$3,000	\$3,000	\$0
10-62-440	Streets Expense	\$137,568	\$375,706	\$235,419	\$250,000	\$250,000	\$0
10-62-450	Snow Removal	\$42,314	\$29,011	\$8,860	\$25,000	\$20,000	(\$5,000)
10-62-460	Street Sweeping	\$7,540	\$4,861	\$6,625	\$10,000	\$0	(\$10,000)
10-62-470	Sidewalk Maintenance	\$20,056	\$41,201	\$62,094	\$50,000	\$20,000	(\$30,000)
		<b>\$281,177</b>	<b>\$502,022</b>	<b>\$358,772</b>	<b>\$408,000</b>	<b>\$357,500</b>	<b>(\$50,500)</b>

<b>SOLID WASTE EXPENDITURES</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
10-63-300 Solid Waste Services	\$285,454	\$284,413	\$243,368	\$285,000	\$285,000	\$0
10-63-400 Recycling	\$49,028	\$49,679	\$13,710	\$50,000	\$50,000	\$0
10-63-975 Bad Debt	\$4,744	\$2,113	\$1,318	\$2,250	\$2,250	\$0
	<b>\$339,226</b>	<b>\$336,205</b>	<b>\$258,396</b>	<b>\$337,250</b>	<b>\$337,250</b>	<b>\$0</b>

<b>PARKS EXPENDITURES</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
10-64-240 Park Supplies & Maintenance	\$118,870	\$126,501	\$137,211	\$135,000	\$136,000	\$1,000
	<b>\$118,870</b>	<b>\$126,501</b>	<b>\$137,211</b>	<b>\$135,000</b>	<b>\$136,000</b>	<b>\$1,000</b>

<b>COMMUNITY RECREATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
10-65-110 Salary & Wages (FT)	\$37,229	\$37,461	\$36,062	\$72,000	\$85,280	\$13,280
10-65-111 Overtime	\$72	\$437	\$1,350	\$2,000	\$709	(\$1,291)
10-65-120 Salary & Wages (PT)	\$5,950	\$7,466	\$21,259	\$0	\$43,907	\$43,907
10-65-150 Employee Benefits	\$13,726	\$15,942	\$24,207	\$43,750	\$53,287	\$9,537
10-65-200 Materials & Supplies	\$0	\$739	\$423	\$1,000	\$6,000	\$5,000
10-65-210 Dues & Subscriptions	\$50	\$50	\$193	\$250	\$250	\$0
10-65-211 Education & Training	\$1,490	\$0	\$149	\$1,500	\$2,000	\$500
10-65-XXX Utilities	\$0	\$0	\$0	\$0	\$20,500	\$20,500
10-65-290 Communications/Telephone	\$0	\$0	\$812	\$1,000	\$4,000	\$3,000
10-65-300 Recreation Supplies	\$294	\$427	\$13	\$0	\$37,500	\$37,500
10-65-400 Recreation Contracts	\$19,181	\$41,277	\$50,325	\$85,000	\$5,000	(\$80,000)
10-65-401 Recreation Equipment	\$0	\$0	\$11,787	\$0	\$20,000	\$20,000
10-65-500 Library Expenses	\$14,000	\$13,600	\$13,315	\$14,000	\$10,200	(\$3,800)
10-65-XXX Credit Card Expenses	\$0	\$0	\$0	\$0	\$5,000	\$5,000
10-65-600 Family Festival Celebration	\$39,251	\$43,671	\$43,202	\$40,000	\$40,000	\$0
10-65-601 Other Events	\$10,278	\$891	\$4,186	\$2,000	\$900	(\$1,100)
10-65-605 Youth City Council	\$2,358	\$2,620	\$2,049	\$3,000	\$2,500	(\$500)
10-65-XXX Advertising	\$0	\$0	\$0	\$0	\$5,000	\$5,000
10-65-XXX Insurance	\$0	\$0	\$0	\$0	\$2,000	\$2,000
10-65-XXX Building Maintenance	\$0	\$0	\$0	\$0	\$8,000	\$8,000
	<b>\$143,880</b>	<b>\$164,583</b>	<b>\$209,332</b>	<b>\$265,500</b>	<b>\$352,032</b>	<b>\$86,532</b>

<b>OTHER USES OF FUNDS</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
10-69-910 Transfer to Capital Projects Fund	\$1,026,067	\$95,177	\$345,172	\$195,850	\$114,732	(\$81,118)
10-69-911 Transfer to Motor Pool Fund	\$60,121	\$71,255	\$132,150	\$104,000	\$88,105	(\$15,895)
10-69-913 Transfer to Golf Fund	\$0	\$0	\$0	\$65,000	\$120,716	\$55,716
	<b>\$1,086,189</b>	<b>\$166,432</b>	<b>\$477,322</b>	<b>\$364,850</b>	<b>\$323,553</b>	<b>(\$41,297)</b>

<b>GRAND TOTALS</b>	<b>\$3,740,617</b>	<b>\$3,173,029</b>	<b>\$3,661,433</b>	<b>\$3,800,000</b>	<b>\$3,732,500</b>	<b>\$67,500</b>
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## GENERAL FUND REVENUES

TAX REVENUE		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-31-100	Property Tax	\$675,440	\$652,210	\$666,288	\$645,000	\$650,000	\$5,000
10-31-150	Motor Vehicle Tax	\$117,807	\$115,089	\$115,873	\$115,000	\$110,000	(\$5,000)
10-31-200	Delinquent Tax	\$75,289	\$62,289	\$38,043	\$70,000	\$30,000	(\$40,000)
10-31-250	Penalty & Interest	\$3,897	\$3,658	\$11,348	\$4,000	\$500	(\$3,500)
10-31-275	Fees in Lieu of Taxes	\$3,691	\$2,113	\$4,364	\$5,000	\$5,000	\$0
10-31-300	Sales & Use Tax	\$902,522	\$954,063	\$1,050,315	\$1,050,000	\$1,100,000	\$50,000
10-31-350	CARE Tax	\$30,527	\$33,308	\$35,949	\$35,000	\$37,000	\$2,000
10-31-400	Franchise Tax	\$334,355	\$358,995	\$354,167	\$365,000	\$365,000	\$0
10-31-500	Telecom Tax	\$112,395	\$112,640	\$108,204	\$120,000	\$105,000	(\$15,000)
		<b>\$2,255,922</b>	<b>\$2,294,365</b>	<b>\$2,384,551</b>	<b>\$2,409,000</b>	<b>\$2,402,500</b>	<b>(\$6,500)</b>
LICENSES & PERMITS		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-32-190	Business License	\$21,060	\$21,840	\$21,660	\$22,000	\$26,800	\$4,800
10-32-200	Building Permits	\$59,633	\$29,330	\$31,432	\$80,000	\$40,000	(\$40,000)
10-32-210	Plan Check Fees	\$24,736	\$16,224	\$17,026	\$35,000	\$25,000	(\$10,000)
10-32-260	Miscellaneous Inspection Fees	\$3,141	\$2,852	\$3,129	\$5,000	\$7,000	\$2,000
		<b>\$108,570</b>	<b>\$70,245</b>	<b>\$73,247</b>	<b>\$142,000</b>	<b>\$98,800</b>	<b>(\$43,200)</b>
INTERGOVERNMENTAL REVENUE		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-33-400	LPPSD Rent	\$16,200	\$16,200	\$35,252	\$50,000	\$57,300	\$7,300
10-33-500	Class C Roads Fund	\$241,114	\$257,351	\$262,337	\$260,000	\$260,000	\$0
10-33-600	State Liquor Tax Allotment	\$5,568	\$5,733	\$5,262	\$5,000	\$5,000	\$0
		<b>\$262,882</b>	<b>\$279,284</b>	<b>\$302,852</b>	<b>\$315,000</b>	<b>\$322,300</b>	<b>\$7,300</b>
CHARGES FOR SERVICES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-34-110	Garbage Fees	\$356,546	\$356,662	\$359,385	\$360,000	\$362,000	\$2,000
10-34-120	Recycling Fees	\$45,695	\$48,050	\$50,773	\$50,000	\$50,000	\$0
10-34-300	Application & Processing Fees	\$200	\$0	\$780	\$0	\$0	\$0
10-34-350	Zoning Violation Fees	\$4,955	\$5,174	\$991	\$0	\$0	\$0
10-34-360	Weed Abatement Fees	\$0	\$606	\$0	\$3,000	\$300	(\$2,700)
10-34-450	Paramedic Fees	\$0	\$57,456	\$177,624	\$180,000	\$180,000	\$0
		<b>\$407,395</b>	<b>\$467,949</b>	<b>\$589,552</b>	<b>\$593,000</b>	<b>\$592,300</b>	<b>(\$700)</b>
RECREATION & CULTURE REVENUE		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-35-100	Festival Income	\$11,466	\$11,160	\$22,881	\$10,000	\$15,000	\$5,000
10-35-110	Recreation Programs	\$33,923	\$56,372	\$70,715	\$100,000	\$100,000	\$0
10-35-XXX	Fitness Classes	\$0	\$0	\$0	\$0	\$20,000	\$20,000
10-35-XXX	Event Center Rental	\$0	\$0	\$0	\$0	\$135,000	\$135,000
10-35-120	Other Recreation Revenue	\$50	\$851	\$0	\$0	\$15,600	\$15,600
		<b>\$45,439</b>	<b>\$68,383</b>	<b>\$93,596</b>	<b>\$110,000</b>	<b>\$285,600</b>	<b>\$175,600</b>
MISCELLANEOUS REVENUE		FY 2010 ACTUAL	FY 2011 ACTUAL	FY2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
10-36-100	Interest Income	\$7,887	\$4,118	\$4,470	\$5,000	\$5,000	\$0
10-34-200	Penalty Fees	\$5,275	\$3,261	\$7,854	\$1,000	\$1,000	\$0
10-36-800	Use of Class C Roads Fund	\$0	\$0	\$122,909	\$140,000	\$0	(\$140,000)
10-36-801	Use of Care Tax Fund	\$0	\$0	\$24,938	\$60,000	\$0	(\$60,000)
10-36-802	Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
10-36-900	Other Income	\$30,181	\$38,552	\$25,711	\$25,000	\$25,000	\$0
		<b>\$43,343</b>	<b>\$45,931</b>	<b>\$185,882</b>	<b>\$231,000</b>	<b>\$31,000</b>	<b>(\$200,000)</b>
<b>GRAND TOTALS</b>		<b>\$3,123,552</b>	<b>\$3,226,157</b>	<b>\$3,629,680</b>	<b>\$3,800,000</b>	<b>\$3,732,500</b>	<b>\$67,500</b>

**GOLF FUND EXPENDITURES**

<b>GOLF EXPENDITURES</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 3/31/2013</b>	<b>Projected 6/30/2013</b>	<b>FY 2012 BUDGET</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
75-43-110 Salary & Wages (FT)	\$183,106	\$129,670	\$172,000	\$195,500	\$180,000	\$174,754	(\$5,246)
75-43-111 Overtime	\$212	\$1,012	\$1,012	\$1,000	\$500	\$92	(\$408)
75-43-120 Salary & Wages (PT)	\$133,055	\$69,946	\$129,000	\$180,000	\$145,000	\$121,341	(\$23,659)
75-43-150 Employee Benefits	\$118,973	\$86,719	\$130,078	\$140,500	\$120,000	\$123,029	\$3,029
75-43-290 Communications/Telephone	\$0	\$450	\$900	\$0	\$0	\$1,800	\$1,800
75-50-100 Supplies	\$11,461	\$4,354	\$8,000	\$10,000	\$10,000	\$10,000	\$0
75-50-150 Noncapitalized Furniture & Equipment	\$0	\$2,739	\$2,739	\$0	\$0	\$0	\$0
75-50-200 Utilities	\$26,983	\$4,354	\$12,000	\$27,000	\$18,000	\$12,000	(\$6,000)
75-50-400 Miscellaneous Expenses	\$2,211	\$870	\$1,200	\$3,000	\$2,000	\$0	(\$2,000)
75-50-500 Snack Shack & Concessions	\$16,779	\$2,282	\$3,000	\$15,000	\$4,000	\$500	(\$3,500)
75-50-600 Credit Card Expenses	\$10,978	\$8,845	\$13,000	\$18,000	\$16,000	\$13,500	(\$2,500)
75-50-700 Pro Shop	\$23,252	\$34,867	\$47,000	\$45,000	\$44,000	\$45,000	\$1,000
75-50-800 Building Maintenance	\$442	\$701	\$1,000	\$0	\$2,500	\$2,500	\$0
75-60-100 Repairs & Maintenance - Course	\$44,178	\$43,513	\$55,000	\$60,000	\$60,000	\$45,000	(\$15,000)
75-60-101 Repairs & Maintenance - Sand	\$18,927	\$0	\$0	\$0	\$0	\$0	\$0
75-60-102 Repairs & Maintenance - Trees	\$1,966	\$0	\$0	\$0	\$0	\$0	\$0
75-60-200 Fertilizer & Chemicals	\$28,476	\$16,187	\$31,000	\$30,000	\$30,000	\$30,000	\$0
75-60-300 Water & Pumping Costs	\$18,403	\$9,497	\$15,300	\$15,000	\$15,000	\$15,500	\$500
75-60-500 Petroleum & Oil	\$10,784	\$7,090	\$11,000	\$16,000	\$16,000	\$11,000	(\$5,000)
75-60-600 Equipment Repair & Replacement	\$23,806	\$17,098	\$23,000	\$22,000	\$22,000	\$27,500	\$5,500
75-60-700 Equipment Rental	\$1,350	\$1,062	\$1,200	\$2,500	\$2,500	\$1,000	(\$1,500)
75-60-750 Insurance	\$2,126	\$0	\$2,190	\$4,000	\$5,000	\$2,500	(\$2,500)
75-60-900 Cart Repair & Replacement	\$9,471	\$7,152	\$10,000	\$10,000	\$10,000	\$5,000	(\$5,000)
75-70-100 Dues & Subscriptions	\$1,325	\$1,853	\$2,500	\$3,500	\$3,500	\$2,500	(\$1,000)
75-70-200 Printing	\$518	\$16	\$100	\$2,000	\$1,000	\$0	(\$1,000)
75-70-300 Travel/Training	\$804	\$573	\$750	\$2,500	\$2,000	\$1,000	(\$1,000)
75-70-335 Branding	\$0	\$3,750	\$7,500	\$0	\$0	\$3,000	\$3,000
75-70-400 Licenses & Fees	\$1,340	\$1,000	\$1,200	\$2,000	\$2,000	\$500	(\$1,500)
75-70-500 Computers/Phones	\$4,374	\$6,984	\$8,500	\$6,000	\$6,000	\$5,000	(\$1,000)
75-70-600 Advertising	\$26,741	\$11,902	\$35,000	\$35,000	\$35,000	\$32,000	(\$3,000)
75-80-200 Clubhouse Lease Payment	\$4,478	\$0	\$0	\$5,300	\$0	\$0	\$0
75-80-250 Golf Cart Rental	\$0	\$6,200	\$24,800	\$0	\$0	\$74,400	\$74,400
75-80-300 Cart Lease Payment - Interest	\$9,395	\$2,589	\$2,589	\$8,700	\$6,800	\$0	(\$6,800)
75-80-400 Maintenance Equipment Lease - Interest	\$456	\$0	\$0	\$400	\$0	\$0	\$0
75-80-450 Trustee Fees	\$450	\$450	\$450	\$450	\$450	\$800	\$350
75-80-499 2012 GO Bond Interest	\$0	\$15,616	\$15,616	\$0	\$0	\$135,820	\$135,820
75-80-500 2005 GO Bond Interest	\$238,606	\$129,660	\$129,660	\$237,300	\$231,650	\$19,200	(\$212,450)
75-80-501 Amortization Expense	\$4,098	\$9,830	\$9,830	\$4,100	\$4,100	\$0	(\$4,100)
75-80-502 Deferred Bond Costs	\$0	\$39,990	\$3,990	\$0	\$0	\$66,079	\$66,079
75-80-503 Unamortized Bond Premium	\$0	\$9,304	\$9,304	\$0	\$0	\$15,374	(\$15,374)
75-80-505 Interest Expense	\$6,119	\$0	\$5,500	\$3,000	\$5,000	\$5,000	\$0
75-80-900 Loss/(Gain) on Sale of Asset	\$0	\$0	\$53,027	\$0	\$0	\$0	\$0
75-80-911 Transfer to Motor Pool Fund	\$2,750	\$1,500	\$3,000	\$2,750	\$3,000	\$3,000	\$0
75-80-960 Depreciation Expense	\$233,878	\$184,959	\$250,000	\$252,500	\$257,000	\$244,000	(\$13,000)
	<b>\$1,222,272</b>	<b>\$855,978</b>	<b>\$1,214,327</b>	<b>\$1,360,000</b>	<b>\$1,260,000</b>	<b>\$1,218,942</b>	<b>(\$41,058)</b>
<b>GRAND TOTAL</b>	<b>\$1,426,397</b>	<b>\$855,978</b>	<b>\$1,214,327</b>	<b>\$1,470,000</b>	<b>\$1,465,000</b>	<b>\$1,218,942</b>	<b>\$151,058</b>

**Golf Fund Cash Flow Analysis**

	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
<b>TOTAL BUDGETED LOSS</b>	<b>(\$105,000)</b>	<b>(\$87,206)</b>	<b>\$17,794</b>
Less Debt Service			\$0
2005 GO Bond Principal	(\$150,000)	(\$155,000)	(\$5,000)
2012 GO Bond Principal	\$0	(\$50,000)	(\$50,000)
Cart Lease Principal	(\$38,600)	\$0	\$38,600
Plus Non-Cash Items			\$0
Depreciation	\$257,000	\$244,000	(\$13,000)
Deferred Bond Costs	\$4,100	\$66,079	\$61,979
Unamortized Bond Premium	\$0	(\$15,374)	(\$15,374)
Accrued Interest Adjustment	(\$2,500)	(\$2,500)	\$0
<b>TOTAL CASH OUTFLOW</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>

**GOLF FUND REVENUES**

<b>GOLF REVENUE</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 4/30/2013</b>	<b>Projected 6/30/2013</b>	<b>FY 2012 BUDGET</b>	<b>FY 2013 BUDGET</b>	<b>FY 2014 BUDGET</b>	<b>CHANGE</b>
75-30-100 Green Fees	\$525,389	\$400,226	\$530,000	\$580,000	\$550,000	\$540,000	(\$10,000)
75-30-300 Practice Range	\$29,838	\$15,437	\$20,000	\$35,000	\$30,000	\$20,000	(\$10,000)
75-30-400 Pro Shop Revenue	\$53,246	\$44,135	\$55,000	\$90,000	\$80,000	\$60,000	(\$20,000)
75-30-500 Snack Shack & Concessions	\$22,412	\$9,031	\$9,500	\$20,000	\$5,000	\$1,000	(\$4,000)
75-30-600 Season Passes	\$35,436	\$31,643	\$35,000	\$50,000	\$40,000	\$35,000	(\$5,000)
75-30-800 Other Income	\$524	\$6,701	\$6,701	\$0	\$0	\$0	\$0
75-35-300 Transfer from General Fund	\$605,266	\$32,500	\$130,000	\$0	\$65,000	\$120,716	\$55,716
75-35-400 2005 GO Bond - Property Tax	\$396,862	\$279,660	\$279,660	\$385,000	\$385,000	\$169,200	(\$215,800)
75-35-400 2012 GO Bond - Property Tax	\$0	\$80,616	\$80,616	\$0	\$0	\$185,820	\$185,820
	<b>\$1,668,973</b>	<b>\$899,950</b>	<b>\$1,146,477</b>	<b>\$1,160,000</b>	<b>\$1,155,000</b>	<b>\$1,131,736</b>	<b>(\$23,264)</b>
<b>GRAND TOTAL</b>	<b>\$1,668,973</b>	<b>\$899,950</b>	<b>\$1,146,477</b>	<b>\$1,160,000</b>	<b>\$1,155,000</b>	<b>\$1,131,736</b>	<b>(\$2,633,264)</b>

**MOTOR POOL REVENUES**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
60-30-100 Contribution from General Fund	\$71,255	\$132,500	\$104,000	\$88,105	(\$15,895)
60-30-200 Contribution from Water & Sewer Fund	\$63,946	\$57,100	\$43,000	\$37,045	(\$5,955)
60-30-300 Contribution from Community Recreation Fund	\$2,332	\$2,750	\$3,000	\$3,000	\$0
60-70-205 Gain on Sale of Assets	\$13,467	\$3,722	\$40,000	\$36,450	(\$3,550)
	<b>\$151,000</b>	<b>\$196,072</b>	<b>\$190,000</b>	<b>\$164,600</b>	<b>(\$25,400)</b>

**MOTOR POOL EXPENDITURES**

VEHICLE EXPENDITURES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
60-40-100 Gas & Oil - Admin	\$6,028	\$5,231	\$8,000	\$8,000	\$0
60-40-200 Vehicle Maintenance - Admin	\$888	\$626	\$1,000	\$1,000	\$0
60-40-300 Insurance - Admin	\$1,085	\$696	\$1,500	\$1,500	\$0
60-40-400 Gas & Oil - Bldg/Zoning	\$1,071	\$543	\$1,500	\$1,500	\$0
60-40-500 Vehicle Maintenance - Bldg/Zoning	\$563	\$196	\$500	\$500	\$0
60-40-600 Insurance - Bldg/Zoning	\$873	\$878	\$750	\$900	\$150
60-40-700 Gas & Oil - PW	\$29,610	\$25,314	\$35,000	\$32,000	(\$3,000)
60-40-800 Vehicle Maintenance - PW	\$5,576	\$7,050	\$10,000	\$12,000	\$2,000
60-40-900 Insurance - PW	\$5,631	\$4,413	\$6,750	\$6,750	\$0
60-40-930 Gas & Oil - Golf	\$1,375	\$0	\$1,750	\$1,750	\$0
60-40-940 Vehicle Maintenance - Golf	\$431	\$1,372	\$500	\$750	\$250
60-40-950 Insurance - Golf	\$525	\$348	\$750	\$500	(\$250)
60-40-905 Contingency	\$0	\$0	\$0	\$0	\$0
	<b>\$53,658</b>	<b>\$46,667</b>	<b>\$68,000</b>	<b>\$67,150</b>	<b>(\$850)</b>

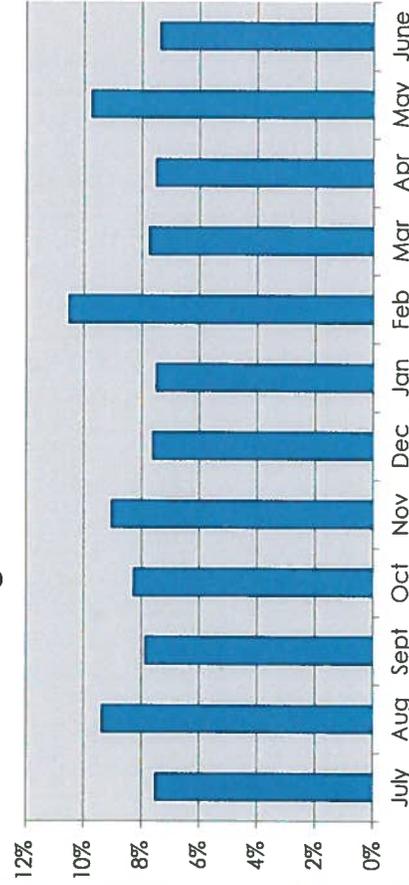
EQUIPMENT EXPENDITURES	FY 2010 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
60-60-400 Rent Expense	\$16,858	\$16,250	\$17,000	\$22,000	\$5,000
60-70-200 Depreciation	\$88,324	\$81,092	\$105,000	\$75,450	(\$29,550)
	<b>\$105,182</b>	<b>\$97,342</b>	<b>\$122,000</b>	<b>\$97,450</b>	<b>(\$24,550)</b>

<b>GRAND TOTAL</b>	<b>\$158,840</b>	<b>\$144,009</b>	<b>\$190,000</b>	<b>\$164,600</b>	<b>(\$25,400)</b>
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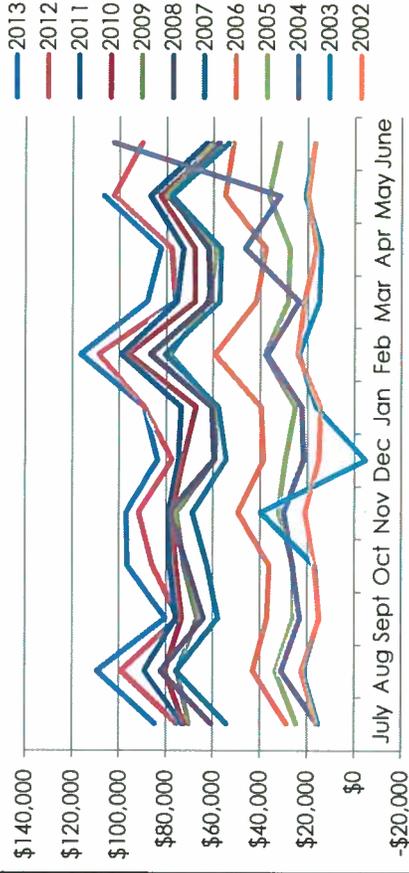
### Sales & Use Tax Monthly Trend

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
2013	\$ 84,674	\$ 109,393	\$ 80,284	\$ 96,512	\$ 97,128	\$ 83,812	\$ 89,460	\$ 116,543	\$ 88,188	\$ 82,378	\$ 106,651		\$ 1,035,022
2012	\$ 75,366	\$ 99,159	\$ 74,868	\$ 85,785	\$ 91,860	\$ 77,392	\$ 89,604	\$ 108,976	\$ 76,316	\$ 77,991	\$ 102,587	\$ 90,385	\$ 1,050,291
2011	\$ 73,247	\$ 89,370	\$ 75,888	\$ 78,612	\$ 79,020	\$ 74,690	\$ 73,741	\$ 99,008	\$ 75,823	\$ 72,871	\$ 86,953	\$ 62,932	\$ 942,154
2010	\$ 72,440	\$ 80,370	\$ 73,461	\$ 75,964	\$ 77,386	\$ 72,796	\$ 67,265	\$ 96,112	\$ 67,876	\$ 68,168	\$ 82,874	\$ 58,002	\$ 892,716
2009	\$ 70,283	\$ 75,138	\$ 66,613	\$ 72,471	\$ 75,700	\$ 59,257	\$ 58,704	\$ 78,352	\$ 62,364	\$ 58,507	\$ 79,989	\$ 60,531	\$ 817,908
2008	\$ 60,647	\$ 82,355	\$ 64,033	\$ 71,149	\$ 78,907	\$ 59,536	\$ 60,600	\$ 86,822	\$ 61,476	\$ 61,976	\$ 78,431	\$ 57,541	\$ 823,472
2007	\$ 54,157	\$ 75,622	\$ 57,911	\$ 62,378	\$ 68,807	\$ 54,433	\$ 57,808	\$ 80,607	\$ 57,468	\$ 56,715	\$ 77,880	\$ 53,577	\$ 757,362
2006	\$ 28,729	\$ 43,098	\$ 37,079	\$ 36,274	\$ 49,463	\$ 38,689	\$ 39,725	\$ 59,318	\$ 41,897	\$ 37,717	\$ 55,180	\$ 51,542	\$ 518,711
2005	\$ 24,497	\$ 33,459	\$ 25,980	\$ 25,896	\$ 32,246	\$ 29,287	\$ 24,971	\$ 37,912	\$ 28,234	\$ 27,512	\$ 36,485	\$ 31,727	\$ 358,207
2004	\$ 15,828	\$ 31,080	\$ 23,217	\$ 26,317	\$ 30,056	\$ 21,596	\$ 22,355	\$ 37,007	\$ 23,602	\$ 46,447	\$ 31,780	\$ 102,541	\$ 411,826
2003	\$ 15,360	\$ 21,806	\$ 15,174	\$ 16,744	\$ 39,864	\$ (4,797)	\$ 16,288	\$ 23,585	\$ 15,114	\$ 14,229	\$ 20,943	\$ 16,869	\$ 211,179
2002	\$ 16,144	\$ 22,434	\$ 14,996	\$ 16,981	\$ 21,117	\$ 15,359	\$ 14,438	\$ 24,065	\$ 21,526	\$ 16,237	\$ 20,007	\$ 17,037	\$ 220,341
Total	\$ 384,000	\$ 479,413	\$ 400,964	\$ 422,743	\$ 461,529	\$ 388,687	\$ 382,815	\$ 538,130	\$ 395,138	\$ 383,465	\$ 497,792	\$ 375,853	\$ 5,110,531
Avg %	7.51%	9.38%	7.85%	8.27%	9.03%	7.61%	7.49%	10.53%	7.73%	7.50%	9.74%	7.35%	100.00%

### Average % of Annual Revenue



### Monthly Revenue



**WATER, SEWER, & STORM DRAIN EXPENDITURES**

WATER EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$196,224	\$191,479	\$214,146	\$216,400	\$208,750	\$196,951	(\$11,799)
51-73-111	Overtime	\$356	\$785	\$1,208	\$3,350	\$3,500	\$3,128	(\$372)
51-73-120	Salary & Wages (PT)	\$5,941	\$6,661	\$4,618	\$10,150	\$6,000	\$10,000	\$4,000
51-73-150	Employee Benefits	\$111,572	\$106,428	\$115,006	\$124,800	\$122,750	\$114,263	(\$8,487)
51-73-200	Water Supplies	\$2,465	\$2,274	\$446	\$3,500	\$3,500	\$3,500	\$0
51-73-210	Dues & Subscriptions	\$1,625	\$1,555	\$1,275	\$2,000	\$2,000	\$2,000	\$0
51-73-211	Education & Training	\$1,203	\$2,566	\$1,482	\$3,500	\$3,500	\$3,500	\$0
51-73-240	Computer Expenses	\$2,037	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0
51-73-260	Office Equipment	\$0	\$1,000	\$598	\$1,000	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$981	\$1,787	\$3,144	\$4,500	\$12,500	\$13,500	\$1,000
51-73-280	Utilities	\$260,010	\$262,191	\$292,838	\$270,000	\$285,000	\$295,000	\$10,000
51-73-282	Blue Stakes	\$824	\$1,053	\$912	\$1,500	\$1,000	\$1,000	\$0
51-73-290	Communications/Telephone	\$1,593	\$1,672	\$1,238	\$2,000	\$2,000	\$2,000	\$0
51-73-310	Engineering Services	(\$50)	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0
51-73-330	Professional/Technical	\$5,158	\$10,817	\$25,891	\$26,000	\$8,000	\$20,000	\$12,000
51-73-360	Meter Installation & Maintenance	\$6,084	\$17,810	\$31,277	\$30,000	\$35,000	\$25,000	(\$10,000)
51-73-470	Water Purchases - AF	\$95.75	\$0	\$0	\$0	\$0	\$0	\$0
51-73-471	Water Purchases - PG	\$14,450	\$17,683	\$17,723	\$17,700	\$18,000	\$18,000	\$0
51-73-472	Water Testing	\$3,551	\$5,572	\$2,398	\$6,500	\$6,500	\$6,500	\$0
51-73-510	Insurance	\$14,021	\$10,687	\$17,414	\$12,500	\$15,000	\$15,770	\$770
51-73-751	Water Construction Projects/Repair	\$32,308	\$8,394	\$8,691	\$30,000	\$40,000	\$35,300	(\$4,700)
51-73-800	Supplementary Water	\$114,034	\$119,403	\$109,856	\$120,000	\$120,000	\$120,000	\$0
51-73-801	PI Expenses	\$33,230	\$11,611	\$13,473	\$15,000	\$15,000	\$15,200	\$200
51-73-900	Credit Card Fees	\$8,813	\$11,808	\$12,158	\$12,000	\$13,000	\$13,000	\$0
51-73-950	Trustee Fees	\$3,100	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700	\$0
51-73-955	Bond Interest	\$348,295	\$338,216	\$328,063	\$328,350	\$317,550	\$283,813	(\$33,737)
51-73-960	Depreciation - Water	\$384,509	\$402,558	\$402,557	\$408,000	\$412,000	\$412,000	\$0
51-73-965	Amortization - Bond Costs	\$7,429	\$7,429	\$7,430	\$7,450	\$7,450	\$7,450	\$0
51-73-975	Bad Debt	\$17,524	\$36,860	\$9,706	\$18,500	\$8,250	\$10,000	\$1,750
		<b>\$1,577,882</b>	<b>\$1,585,999</b>	<b>\$1,628,248</b>	<b>\$1,683,400</b>	<b>\$1,675,950</b>	<b>\$1,636,574</b>	<b>(\$39,376)</b>

STORM DRAIN EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$0	\$124,965	\$123,388	\$130,850	\$147,000	\$137,948	(\$9,052)
51-72-111	Overtime	\$0	\$529	\$980	\$2,500	\$2,500	\$2,234	(\$266)
51-72-120	Salary & Wages (PT)	\$0	\$2,182	\$2,524	\$5,750	\$6,000	\$10,000	\$4,000
51-72-150	Employee Benefits	\$0	\$62,663	\$65,200	\$76,200	\$87,750	\$81,171	(\$6,579)
51-72-200	Storm Drain Supplies	\$0	\$971	\$321	\$3,000	\$3,000	\$3,000	\$0
51-72-210	Dues & Subscriptions	\$0	\$1,560	\$1,060	\$2,000	\$2,000	\$2,000	\$0
51-72-211	Education & Training	\$0	\$188	\$24	\$1,000	\$1,000	\$1,000	\$0
51-72-240	Computer Expenses	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0
51-72-265	Tools & Equipment	\$0	\$1,045	\$1,179	\$2,000	\$2,000	\$3,000	\$1,000
51-72-290	Communications/Telephone	\$0	\$1,096	\$888	\$1,500	\$1,500	\$1,500	\$0
51-72-330	Professional/Technical	\$0	\$7,227	\$1,586	\$1,000	\$1,500	\$1,550	\$50
51-72-470	Testing	\$0	\$0	\$0	\$200	\$200	\$200	\$0
51-72-510	Insurance	\$0	\$4,275	\$4,275	\$5,000	\$6,000	\$6,310	\$310
51-72-751	Storm Drain Maintenance	\$17,461	\$46,779	\$28,540	\$80,000	\$40,000	\$84,500	\$44,500
51-72-960	Depreciation - Storm Drain	\$60,235	\$67,296	\$62,302	\$64,000	\$68,000	\$68,000	\$0
51-72-975	Bad Debt	\$1,962	\$964	\$692	\$2,500	\$1,250	\$750	(\$500)
		<b>\$79,657</b>	<b>\$322,939</b>	<b>\$292,958</b>	<b>\$378,700</b>	<b>\$370,900</b>	<b>\$404,362</b>	<b>\$33,462</b>

SEWER EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$131,304	\$125,924	\$136,393	\$141,600	\$149,500	\$140,448	(\$9,052)
51-74-111	Overtime	\$286	\$531	\$755	\$2,100	\$2,500	\$2,234	(\$266)
51-74-120	Salary & Wages (PT)	\$3,900	\$4,519	\$3,844	\$7,950	\$6,000	\$10,000	\$4,000
51-74-150	Employee Benefits	\$73,394	\$68,207	\$70,837	\$79,950	\$88,500	\$81,921	(\$6,579)
51-74-200	Sewer Supplies	\$1,040	\$834	\$346	\$1,000	\$1,000	\$1,000	\$0
51-74-211	Education & Training	\$655	\$704	\$110	\$1,500	\$1,500	\$1,500	\$0
51-74-240	Computer Expenses	\$0	\$1,800	\$0	\$1,800	\$1,800	\$1,800	\$0
51-74-265	Tools & Equipment	\$506	\$0	\$804	\$1,000	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$1,780	\$122	\$136	\$2,000	\$2,000	\$500	(\$1,500)
51-74-281	Postage	\$575	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0
51-74-282	Blue Stakes	\$166	\$0	\$0	\$0	\$0	\$0	\$0
51-74-290	Communications/Telephone	\$1,325	\$1,164	\$827	\$1,500	\$1,500	\$1,500	\$0
51-74-310	Engineering Services	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0
51-74-330	Professional/Technical	\$2,260	\$1,655	\$3,540	\$2,000	\$3,000	\$27,000	\$24,000
51-74-470	TSSD Billing	\$413,895	\$565,139	\$607,726	\$570,000	\$580,000	\$600,000	\$20,000
51-74-472	Sewer Television Expenses	\$0	\$0	\$10,144	\$2,000	\$2,000	\$2,000	\$0
51-74-473	Sewer Fee - AF	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0
51-74-510	Insurance	\$14,021	\$6,412	\$6,412	\$7,500	\$9,000	\$9,500	\$500
51-74-751	Sewer Maintenance	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000
51-74-752	Sewer Construction Projects	\$0	\$764	\$790	\$10,000	\$10,000	\$1,000	(\$9,000)
51-74-960	Depreciation - Sewer	\$128,806	\$128,806	\$129,205	\$138,000	\$141,500	\$141,500	\$0
51-74-975	Bad Debt	\$8,106	\$4,549	\$2,853	\$10,500	\$5,000	\$3,000	(\$2,000)
		<b>\$782,017</b>	<b>\$911,131</b>	<b>\$974,725</b>	<b>\$982,900</b>	<b>\$1,009,300</b>	<b>\$1,032,402</b>	<b>\$23,102</b>

NON-OPERATING EXPENDITURES		FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-75-820	Transfer to Capital Projects	\$0	\$76,681	\$77,131	\$77,900	\$75,850	\$89,732	\$13,882
51-75-911	Transfer to Motor Pool Fund	\$60,642	\$63,946	\$57,100	\$57,100	\$43,000	\$37,045	(\$5,955)
		<b>\$60,642</b>	<b>\$140,627</b>	<b>\$134,231</b>	<b>\$135,000</b>	<b>\$118,850</b>	<b>\$126,777</b>	<b>\$7,927</b>
<b>GRAND TOTALS</b>		<b>\$2,500,198</b>	<b>\$2,960,696</b>	<b>\$3,030,162</b>	<b>\$3,180,000</b>	<b>\$3,175,000</b>	<b>\$3,200,115</b>	<b>\$25,115</b>

**Water, Sewer, & Storm Drain Fund Cash Flow Analysis**

<b>TOTAL BUDGETED LOSS</b>		<b>(\$216,411)</b>				\$1,814,484	\$1,834,631	Estimated Operc
Less Debt Service								
	2006 PI Bond Principal	(\$185,000)	\$216,212					
	2007 Well Bond Principal	(\$92,000)	\$45,176					
	2013 PI2 Bond Principal	(\$37,000)	\$22,425		\$7000 call option included			
Less Capital Projects								
	Canyon Road Sewer Improvements	delayed						
	Water Stock	(\$5,000)						
Plus Non-Cash Items								
	Depreciation - Storm Drain	\$68,000						
	Depreciation - Water	\$412,000						
	Depreciation - Sewer	\$141,500						
	Amorization - Bond Costs	\$7,450						
	Accrued Interest Adjustment	(\$3,550)						
<b>TOTAL CASH OUTFLOW</b>		<b>\$89,989</b>						

## WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$431,147	\$463,527	\$460,000	\$471,500	\$500,000	\$28,500
51-37-111	Water Fees - American Fork	\$30,436	\$9,766	\$18,000	\$18,000	\$10,000	(\$8,000)
51-37-112	Water Fees - Contractor	\$1,500	\$2,082	\$2,100	\$3,600	\$3,600	\$0
51-37-113	PI Fees - Usage	\$422,668	\$435,837	\$440,000	\$443,250	\$492,150	\$48,900
51-37-114	PI Fees - Base Rate	\$481,755	\$488,089	\$495,000	\$498,750	\$498,200	(\$550)
51-37-115	CUP	\$145,481	\$148,118	\$147,500	\$153,000	\$142,000	(\$11,000)
51-37-160	Water Lateral Inspections	\$825	\$975	\$1,050	\$1,800	\$1,600	(\$200)
51-37-190	Water Meters	\$650	\$7,550	\$7,250	\$13,000	\$7,800	(\$5,200)
51-37-350	Water Impact Fees	\$21,670	\$26,653	\$25,800	\$45,000	\$25,000	(\$20,000)
		<b>\$1,536,131</b>	<b>\$1,582,598</b>	<b>\$1,596,700</b>	<b>\$1,647,900</b>	<b>\$1,680,350</b>	<b>\$32,450</b>
STORM DRAIN REVENUE		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$184,535	\$215,298	\$215,000	\$230,500	\$245,000	\$14,500
		<b>\$184,535</b>	<b>\$215,298</b>	<b>\$215,000</b>	<b>\$230,500</b>	<b>\$245,000</b>	<b>\$14,500</b>
SEWER REVENUE		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$872,247	\$888,031	\$880,000	\$935,500	\$983,000	\$47,500
51-38-160	Sewer Lateral Inspections	\$825	\$975	\$1,050	\$1,800	\$1,100	(\$700)
51-38-660	Sewer Impact Fees - 80 Rod	\$920	\$1,104	\$850	\$1,300	\$460	(\$840)
51-38-670	Sewer Impact Fees - S Aqueduct	\$0	\$586	\$3,000	\$5,850	\$2,344	(\$3,506)
		<b>\$873,992</b>	<b>\$890,696</b>	<b>\$884,900</b>	<b>\$944,450</b>	<b>\$986,904</b>	<b>\$42,454</b>
MISCELLANEOUS REVENUE		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 BUDGET	CHANGE
51-39-200	Penalty Fees	\$50,406	\$52,470	\$55,000	\$50,000	\$51,000	\$1,000
51-39-410	Interest Income	\$6,963	\$8,823	\$5,000	\$5,000	\$2,700	(\$2,300)
51-39-600	Utility Setup Fees	\$12,170	\$13,507	\$10,000	\$10,000	\$12,000	\$2,000
51-39-900	Other Income	\$90	\$30	\$2,000	\$750	\$750	\$0
51-39-950	Contribution Income	\$0	\$0	\$11,400	\$11,400	\$5,000	\$6,400
		<b>\$69,629</b>	<b>\$74,830</b>	<b>\$83,400</b>	<b>\$77,150</b>	<b>\$71,450</b>	<b>(\$5,700)</b>
<b>GRAND TOTALS</b>		<b>\$2,664,287</b>	<b>\$2,763,422</b>	<b>\$2,780,000</b>	<b>\$2,900,000</b>	<b>\$2,983,704</b>	<b>\$83,704</b>