



**CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS
Tuesday, May 5, 2015 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, May 5, 2015, 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 C. Zappala and Pledge led by C. Rees
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)

CONSENT AGENDA (Consent items are only those which require no further discussion or are routine in nature. All items on the Consent Agenda are adopted by a single motion)

4. Minutes from the April 14, 2015 Special City Council Meeting and the April 21, 2015 City Council Meeting

CITY REPORTS AND BUSINESS

5. City Manager
6. Mayor and Council

SCHEDULED ITEMS

7. Review/Action on Fiscal Year 2015 Budget Amendments
8. Review/Action to Adopt the Tentative Fiscal Year 2016 Budget (July 1, 2015 to June 30, 2016)
9. Review/Action on Water Restrictions
10. Motion to go into an Executive Session pursuant to Utah State Code 52-4-204 & 52-4-205, to discuss pending or reasonably imminent litigation, and to discuss the character, professional competence or physical or mental health of an individual
*** EXECUTIVE SESSION ***
11. Motion to adjourn Executive Session and Reconvene City Council Meeting

ADJOURNMENT

12. Adjourn

Posted this 1st day of May, 2015

/s/ Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the city's website at 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.
- An Executive Session may be called to order pursuant to Utah State Code 54-4-204 & 54-4-205.
- 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

TO:	Mayor Gygi and City Council
FROM:	David Bunker, City Manager
DATE:	5/5/2015

SUBJECT:	Review/Action on FY 2015 Budget Amendments
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The City is required to keep expenditures within budget. As the Council is aware, accurately forecasting all the expenditures and needs of the community is difficult; therefore, budget amendments may be necessary to comply with State requirements.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

10-69-910 Additional transfer up to \$250,000 to the Capital Projects fund for approved capital projects—Bayhill Park, and the golf maintenance shed. Also, to maintain the unrestricted fund balance in the General fund below 25% of revenues.

10-35-100 Increase by \$5,000 Family Festival Income relating to donations.

10-65-600 Increase Family Festival expenditures by \$5,000 related to the dinner.

10-69-911 Transfer to Motor Pool Fund, reallocated to various motor pool charge accounts 10-40-275, 10-60-275, 10-61-275, and 10-65-275.

20-80-911 Transfer to Motor Pool Fund, updated to motor pool charge account 20-80-275.

40-30-801 Additional transfer in from the General fund up to \$250,000 for approved capital projects and to keep unrestricted fund balance in General fund less than 25% of revenues.

40-30-500 Mass Transit Sales Tax Revenues levied by the city, but collected and 40-78-100 disbursed by the State of Utah for mass transit projects/operations, which amounted to less than \$10 in the previous fiscal year.

51-75-911 Transfer to Motor Pool Fund updated to 51-73-275 Motor Pool Charges

51-38-380 sewer impact fees collected for Timpanogos Special Service District (TSSD), and 51-74-471 sewer impact fees distributed to TSSD.

See supporting documentation for breakdown of revenue, expenditure, and fund balance line items.



CITY OF CEDAR HILLS

SUPPORTING DOCUMENTS:

Budget adjustments by fund. See attached.

RECOMMENDATION:

To approve the resolution.

MOTION:

Adopt Resolution No. _____ A RESOLUTION ADOPTING THE AMENDED 2014-2015 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.

BUDGET AMENDMENTS - FY 2015
 May 5, 2015

General Fund

Contingency Funding for Bayhill Park, the Golf Maintenance Shed, and Fund Balance Compliance

Targeting unrestricted fund balance for the General fund to be at least 17% to 20% of annual fund revenues.

10-69-910	Transfer to Capital Projects Fund	\$	250,000.00	Increase in Transfers Out
-----------	-----------------------------------	----	------------	---------------------------

Family Festival Dinner Changes

10-35-100	Family Festival Income	\$	(5,000.00)	Increase in Revenues/Donations
10-65-600	Family Festival Celebration	\$	5,000.00	Increase in Expenditures

Motor Pool Reclassifications

10-69-911	Transfer to Motor Pool Fund	\$	(82,198.00)	Decrease in Transfers Out
10-40-275	General Motor Pool Charges	\$	16,786.50	Increase in Expenditures
10-60-275	Building & Zoning Motor Pool Charges	\$	6,640.00	Increase in Expenditures
10-61-275	Public Works Motor Pool Charges	\$	54,230.50	Increase in Expenditures
10-65-275	Recreation Motor Pool Charges	\$	4,541.00	Increase in Expenditures

Golf Fund

Motor Pool Reclassifications

20-80-911	Transfer to Motor Pool Fund	\$	(9,500.00)	Decrease in Transfers Out
20-80-275	Golf Motor Pool Charges	\$	9,500.00	Increase in Expenditures

Capital Projects Fund

Contingency Funding for Bayhill Park, the Golf Maintenance Shed, and Fund Balance Compliance

Targeting unrestricted fund balance for the General fund to be at least 17% to 20% of annual fund revenues.

40-30-801	Transfer in from the General Fund	\$	250,000.00	Increase in Revenues
-----------	-----------------------------------	----	------------	----------------------

Mass Transit Sales Tax Revenues and Distribution

40-30-500	Mass Transit Sales Tax Revenues	\$	(10.00)	Increase in Revenues
40-78-100	Mass Transit Sales Tax Distribution	\$	10.00	Increase in Expenditures

Water & Sewer Fund

Motor Pool Reclassifications

51-75-911	Transfer to Motor Pool Fund	\$	(68,376.00)	Decrease in Transfers Out
51-73-275	Water Motor Pool Charges	\$	68,376.00	Increase in Expenses

Timpanogos Special Service District Impact Fees

51-38-680	Sewer Impact Fees-TSSD	\$	(15,000.00)	Increase in Revenues
51-74-471	TSSD-Impact Fees	\$	15,000.00	Increase in Expenses

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH,
ADOPTING THE AMENDED 2015 FISCAL YEAR BUDGET FOR THE CITY OF
CEDAR HILLS, UTAH.**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS,
UTAH:**

Pursuant to §10-6-118, Utah Code, the Amended 2014-2015 Fiscal Year Budget for the General Fund, Golf Fund, Capital Projects Fund, Water and Sewer Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget amendments is attached hereto (Attachment A), and by this reference made part of this Resolution.

PASSED APPROVED AND ADOPTED THIS 5TH DAY OF MAY, 2015

APPROVED:

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor Gygi and City Council
FROM:	David Bunker, City Manager
DATE:	5/5/2015

SUBJECT:	Review/Action on FY 2016 Tentative Budget
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS: The City is also required to approve a tentative budget for 2015-2016 by the first Council Meeting in May based on Utah Code 10-6-135. As the Council is aware, the final budget will not be approved until June, so there is still time to review any questions or concerns.	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT: Click here to enter text.	
SUPPORTING DOCUMENTS: Budget 2015-2016	
RECOMMENDATION: To approve the tentative budget for 2015-2016.	
MOTION: To approve the tentative Fiscal Year 2015-2016 budget.	

Budget Vision
Economic Trends
Financial Highlights and Updates of Each Fund

2015-2016 TENTATIVE BUDGET PRESENTATION

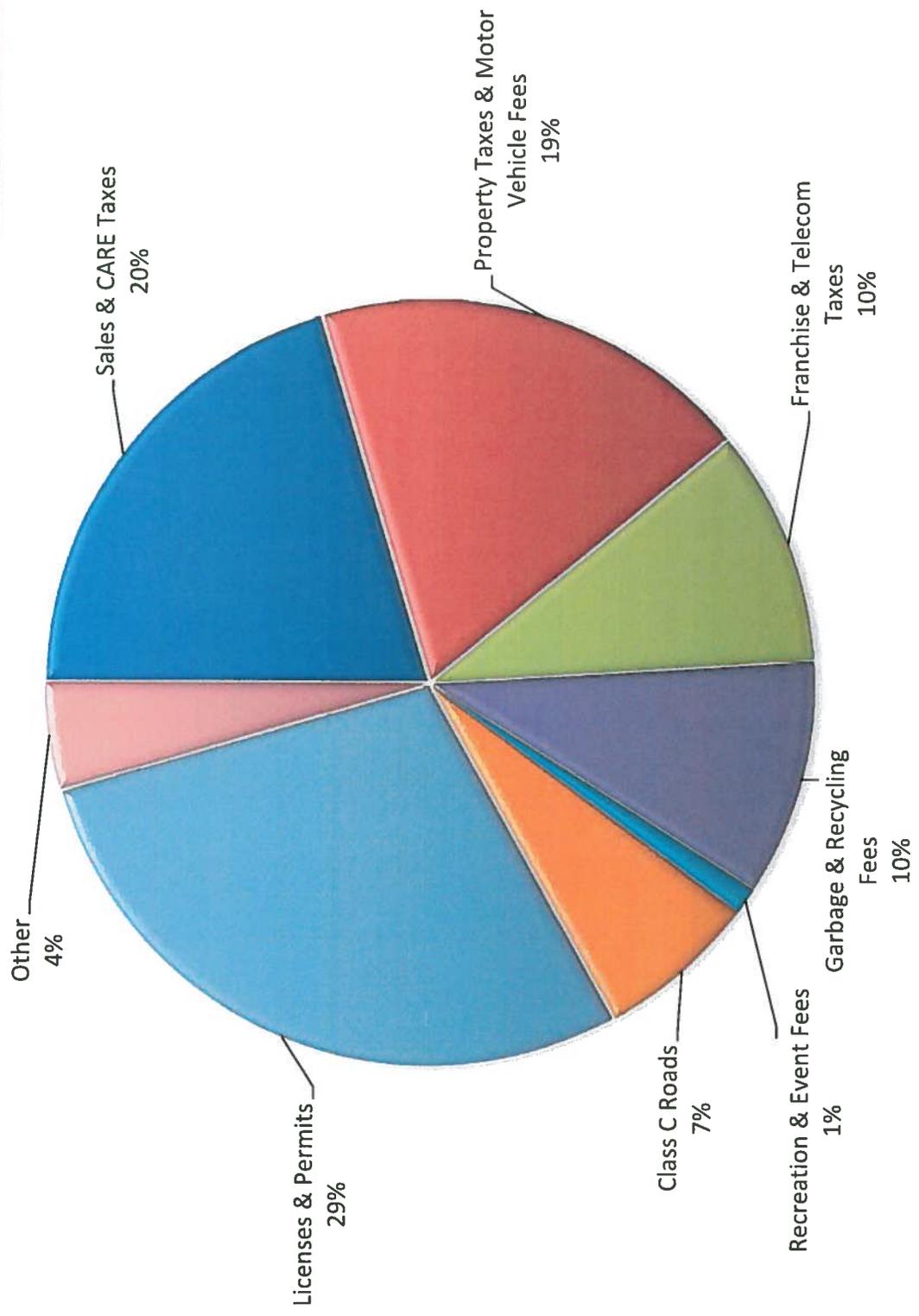
2015-2016 Budget Vision

- Paperless communications
 - Monthly newsletter
 - State of the City
 - City Council Corners
- Bayhill Park
- City issue tracking app
- Revise general plan
- Design guidelines as ordinances
- Canyon road (including pedestrian and bike access)
- Regular, smaller surveys to residents
- Bowen, Collins, & Associates utility rate study update
- Maintenance shed
- Library feasibility
- Swimming pool feasibility
- Garbage contract/Green Waste options
- Recreation center expansion feasibility
- Golf course options
- Deerfield park
- Cemetery feasibility
- Cedar Hills postal code

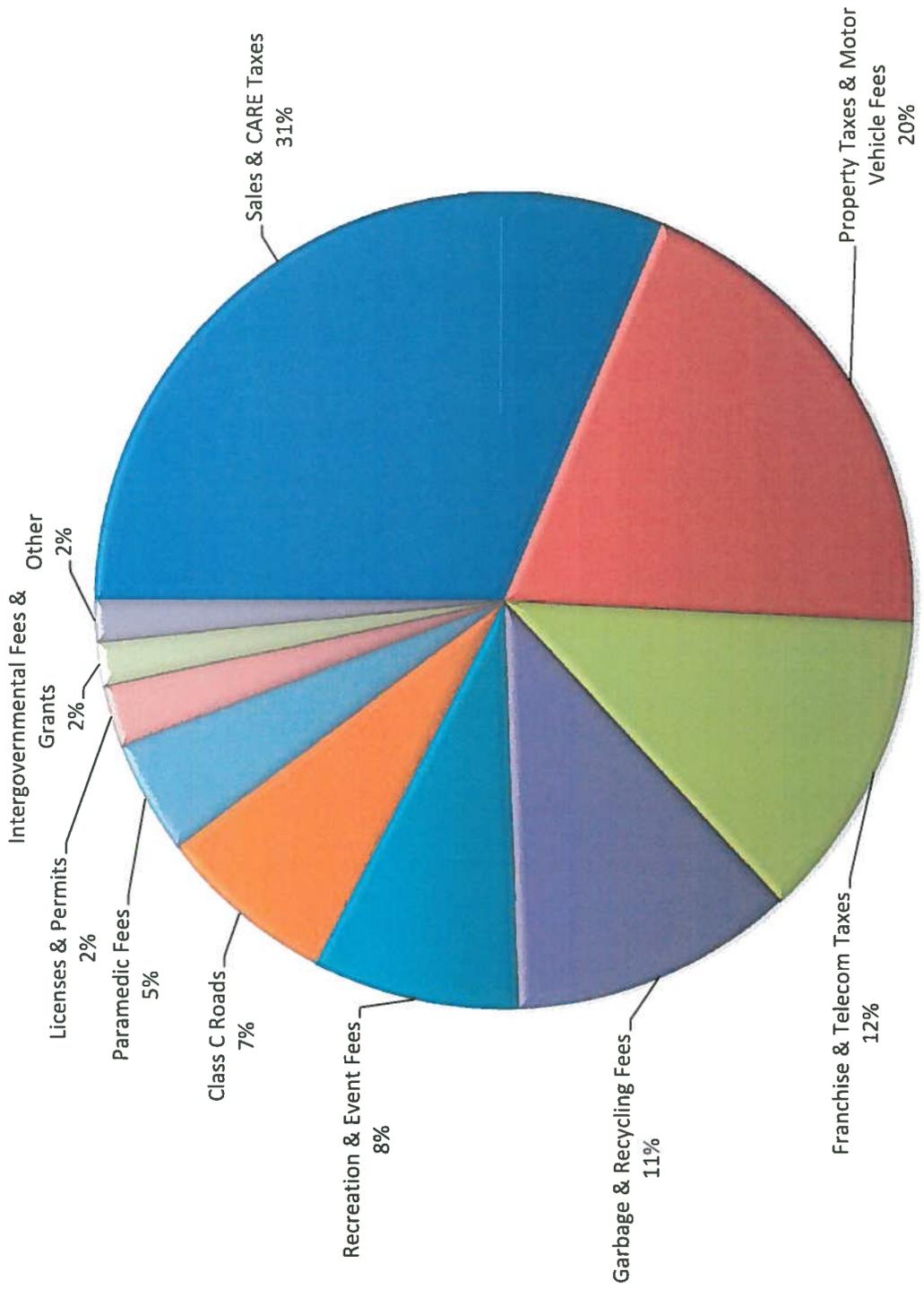
Economic Trends

- Utah's unemployment decreased 0.2 points to 3.4% in January 2015
- Zion's Bank Wasatch Front Consumer Price Index decrease 0.4 percent in January mainly due to lower utilities
- Zion's Bank Utah Consumer Attitude Index decreased 6.9 points to 106.5 in February
 - Survey designed to gauge relative financial health, spending power, and confidence
 - Optimistic, but slightly lower expectations for the next six months

General Fund Major Revenue Sources Fiscal Year Ended June 30, 2006



General Fund Major Revenue Sources 2015-2016 Fiscal Budget



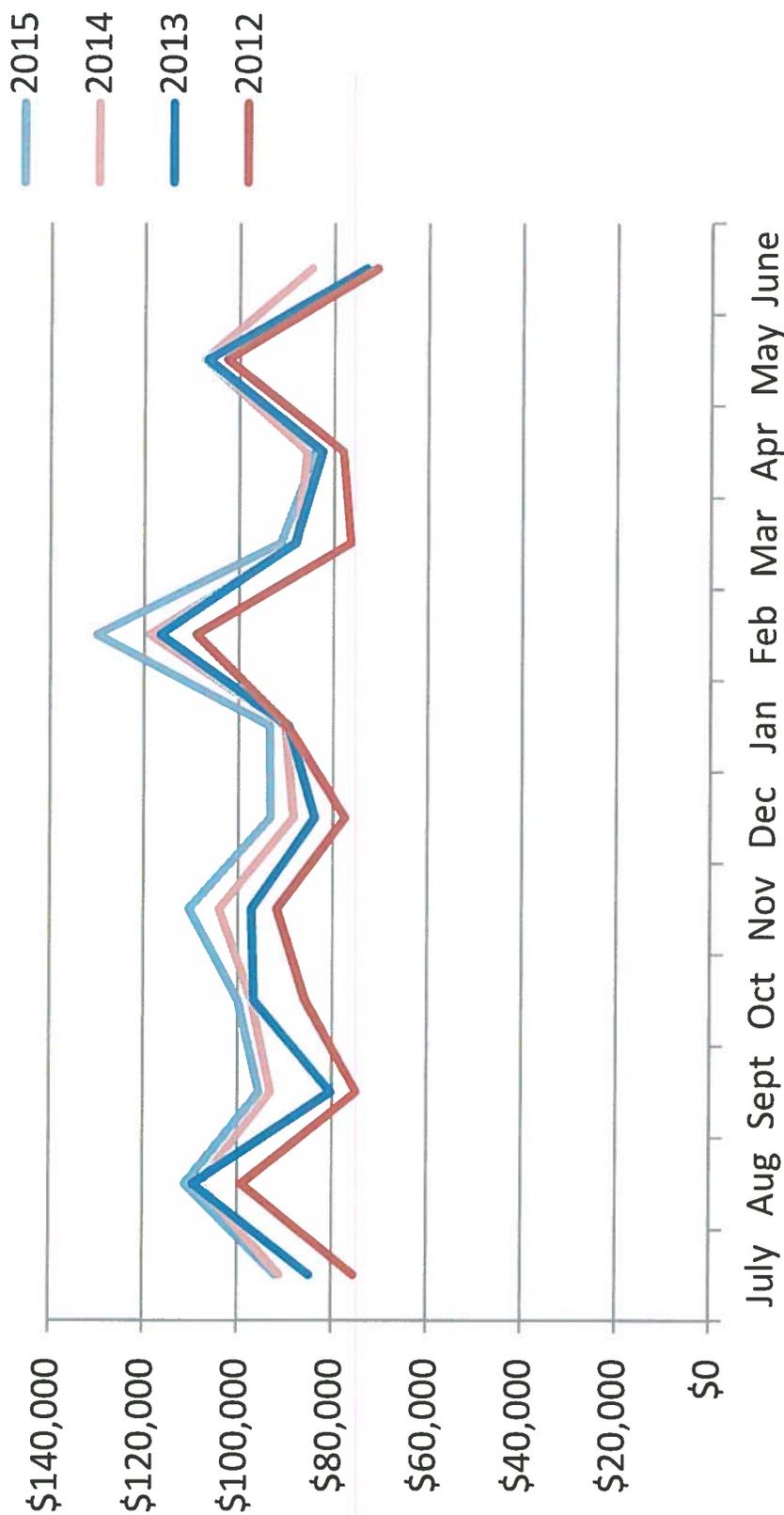
General Fund General Revenues Year-to-Year Comparison

General Revenues Year-to-Year Comparison



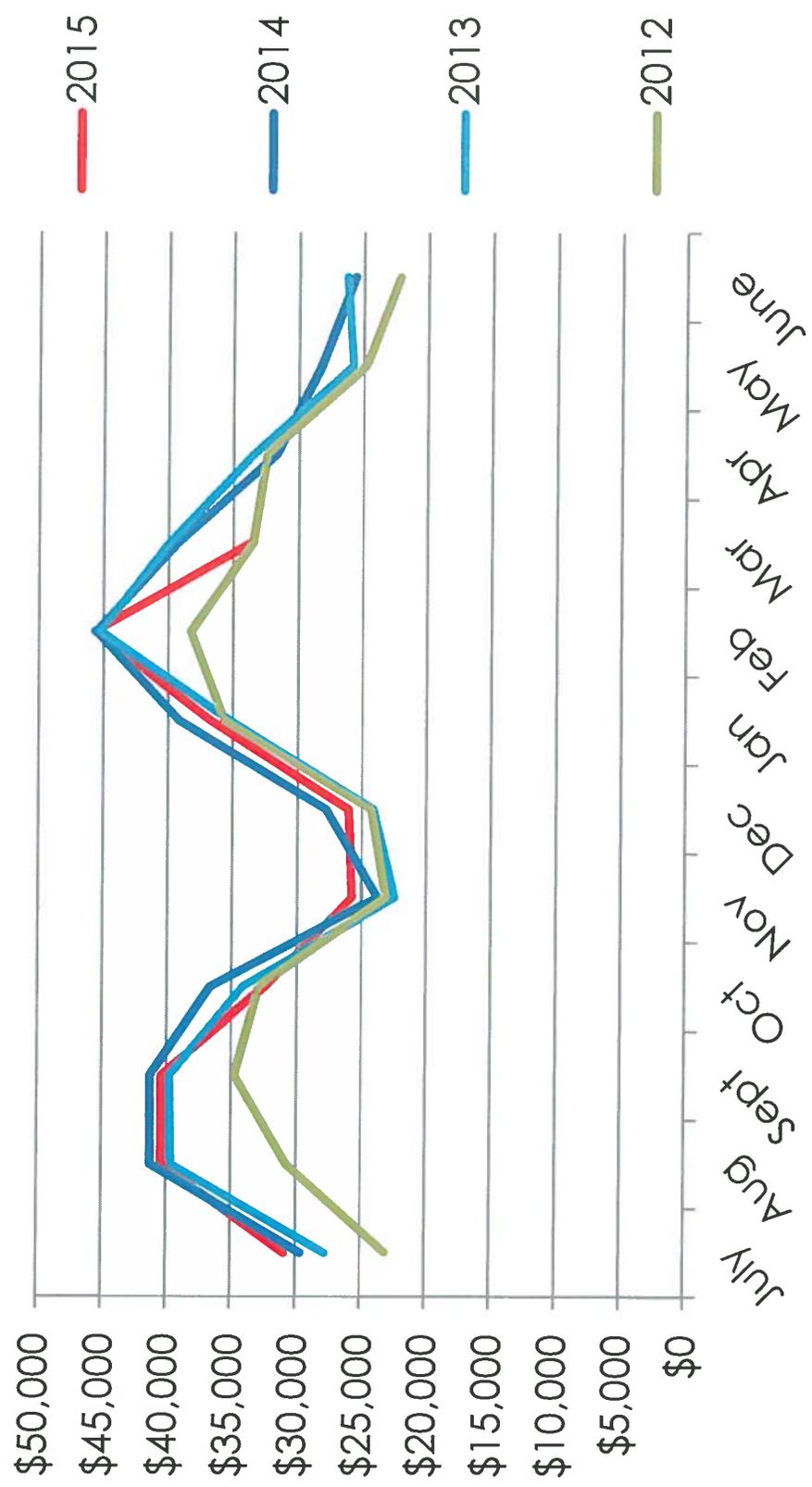
Sales Tax Revenue 2012-2015

Monthly Sales Tax Revenue



Franchise Fee Trends 2012-2015

Franchise Fee Monthly Revenue



General Fund Program Revenues Year-to-Year Comparison

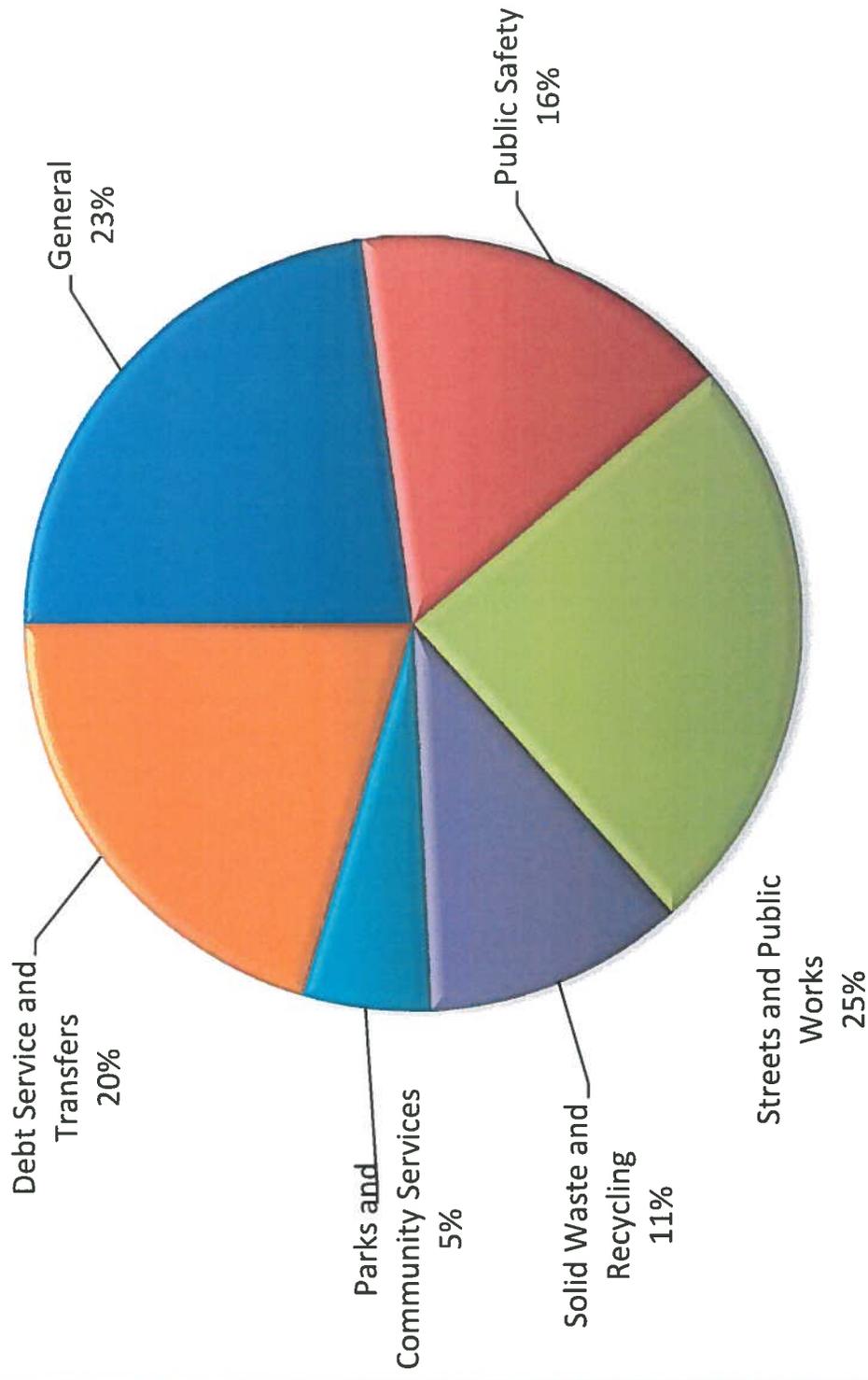
Program Revenues Year-to-Year Comparison



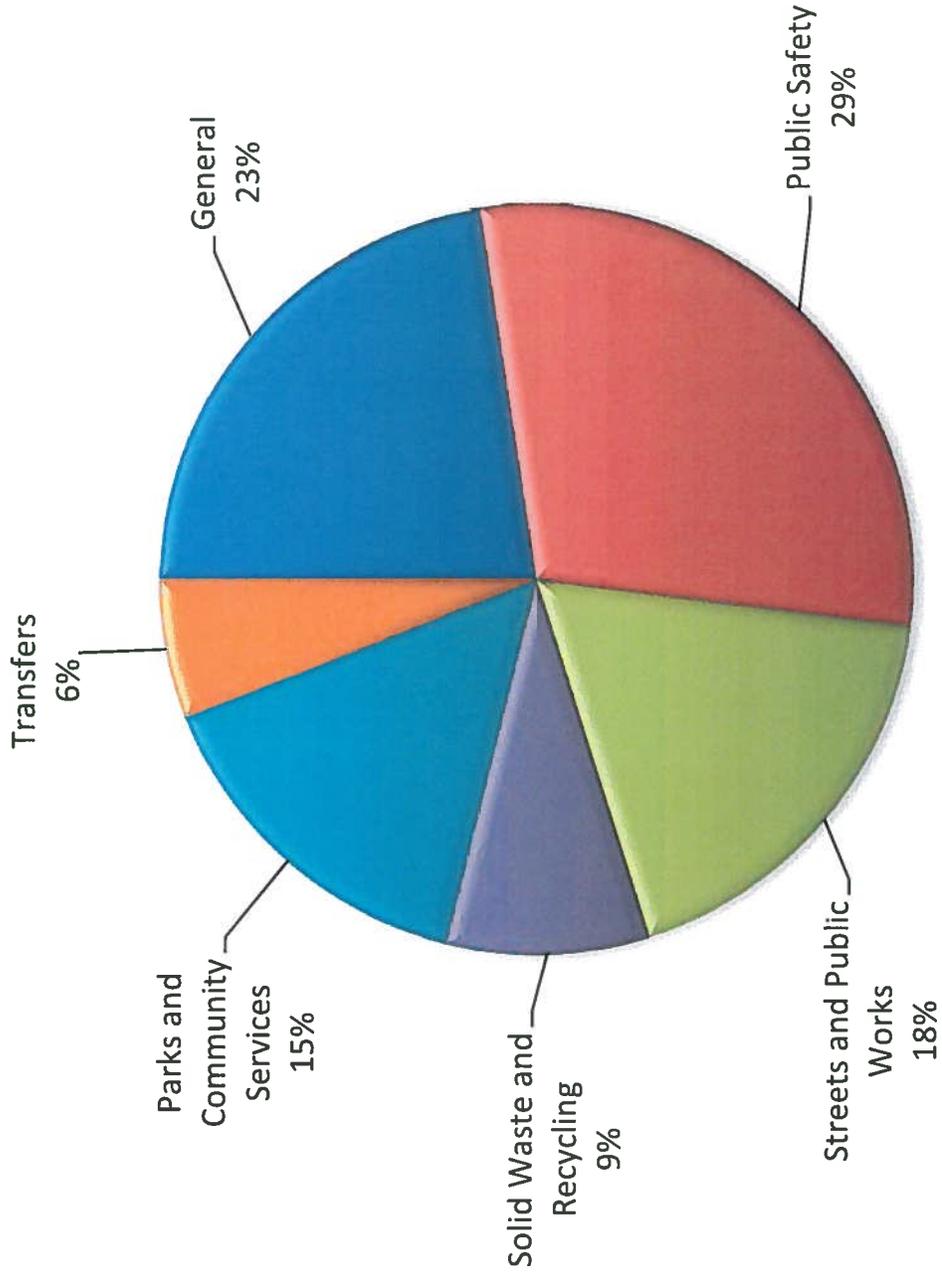
General Fund Revenue Budget Changes Since March

- Class C Roads restricted revenue up from HB 362
 - Start date January 1, 2016
 - \$48,758 estimated for full fiscal year
 - \$22,000 budgeted for half of fiscal year
- Family Festival Income increased \$2,000
 - Committee chair asked for increase
- Recreation classes increased \$2,500
 - New programs like theater
 - Increased demand for dance

General Fund Expenditures and Transfers Fiscal Year Ending June 30, 2006



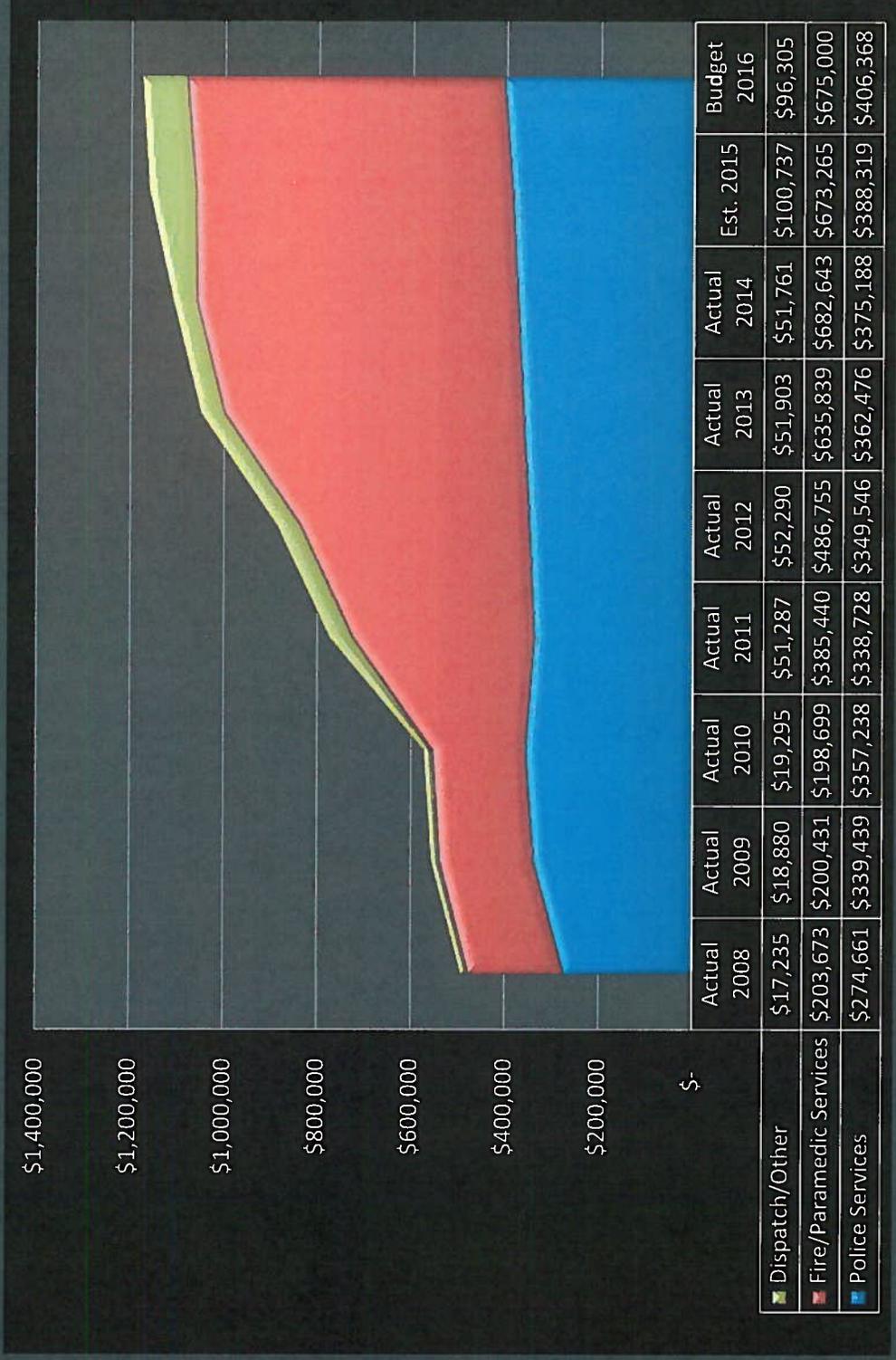
General Fund Budgeted Expenditures and Transfers Fiscal Year 2015-2016



Wages & Benefits Update for Employees & Elected Officials

- Permanent employees 3% merit wage average
- Incremental market analysis adjustment
- Elected Officials' alternative for life insurance
- Health insurance premiums blended rate 5.46% increase in July with SelectHealth's community rated plan
- PEHP dental insurance premium 3.5% increase
- No change in rates proposed by the Utah Retirement System

Public Safety Actual, Estimated, and Budgeted Expenditures 2008-2016



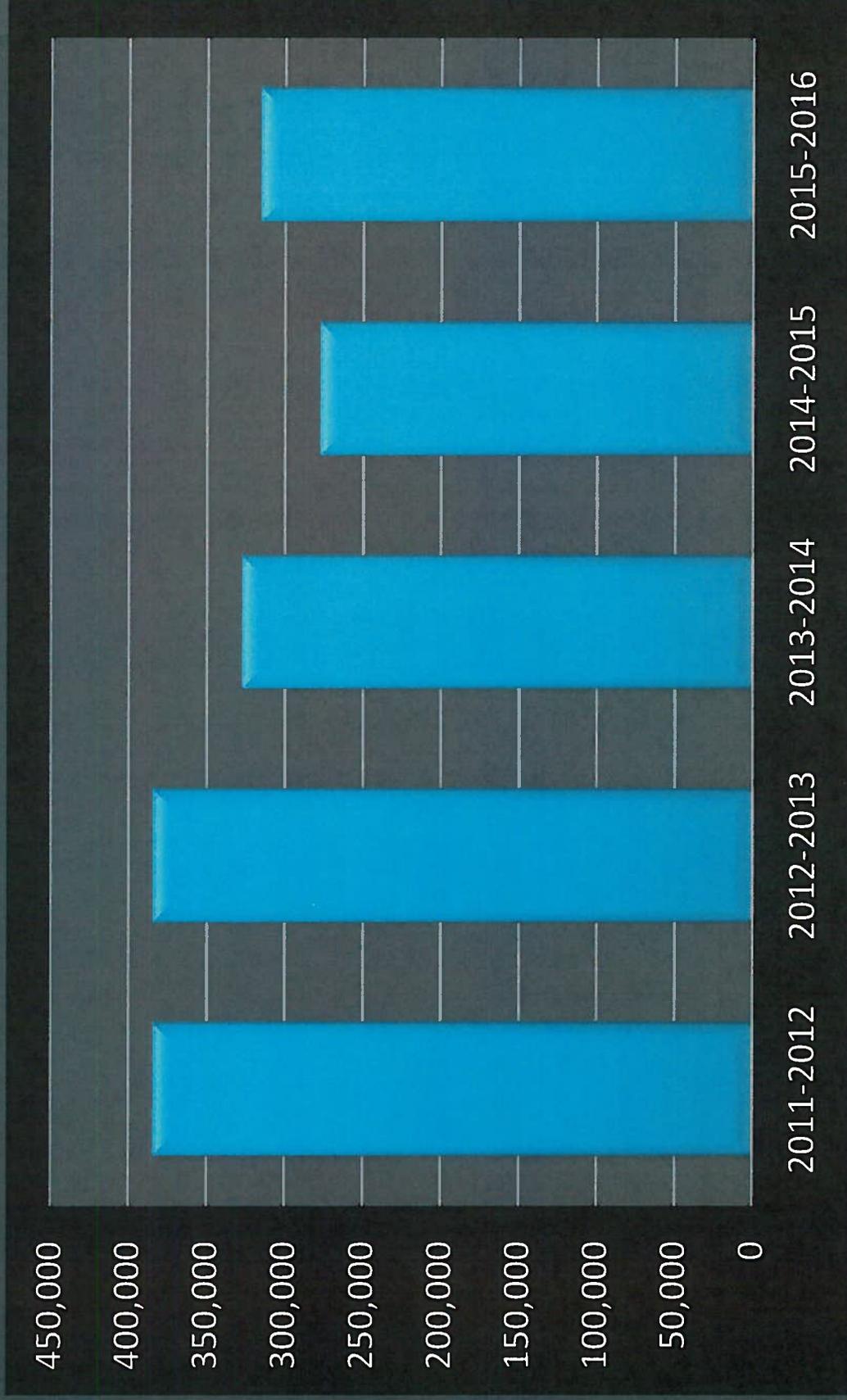
General Fund Expenditures Changes Since March

- Updated \$80,682 for 10-69-911 Transfers to Motor Pool to Motor Pool Charges by Category
- 10-40-305 Legal Services \$10,000 increase
- 10-40-315 Auditing Services \$9,500 decrease
- 10-40-330 Professional/Technical \$5,000 for document management replacement for SIRE, surveys, studies, etc.
- Finance Department turnover changes decrease \$2,206
- 10-55-650 High School Counselor \$8,000

Golf & Golf Debt Service Fund Highlights

- Golf course was interrupted by Questar for almost six weeks of unusually mild weather
- Golf operating revenues still up \$24,868 from prior year through the end of March
- Golf replaced two green mowers and a pump sprayer in January, as part of the new equipment replacement plan
- Golf debt service fund's estimated fund balance is \$4,000 after the property tax settlement
- Debt service fund balance was higher last year due to one-time windfall of allocating motor vehicle fees from the General fund

Golf Debt Service Fund Debt Levies 2012-2016



Capital Projects Fund—Related Fiscal Discussions

- Bayhill park
- Swimming pool feasibility
- Canyon road pedestrian and bike access
- Golf maintenance shed
- Library feasibility
- Expand recreation center feasibility
- Golf course options
- Cemetary feasibility

Capital Projects Tentatively Funded for Fiscal Year 2015-2016

- Bayhill park \$235,000
 - \$100,500 unrestricted fund balance
 - \$74,000 CARE tax revenues
 - \$50,000 Park development impact fees
 - \$10,500 Utah County TRCC grant
- Golf maintenance shed building \$200,000
 - \$200,000 unrestricted fund balance
- Harvey boulevard traffic mitigation \$50,000
 - \$50,000 Street impact fees
- Canyon road sidewalk projects \$15,000
 - \$15,000 unrestricted fund balance

Bowen, Collins, Associates Utility Rate Study Summary

- In 2012 study, gradual rate increases were proposed from 2013-2018 to cover estimated operations, capital projects, & debt service
 - Culinary water rates increase 6.4% a year
 - Pressurized irrigation (PI) rates remain flat
 - Sewer rates increase 5.5% a year
 - Storm drain rates increase 6.5% a year
- Debt service utility revenue bond changes
 - Incorporate interest savings from partial refunding of the 2006 utility revenue bonds
 - 2009 Utility revenue bonds rate restructure interest savings allocated to extra principal payments
- Short-term projects scheduled for fiscal year 2015-2016
 - Increased PI improvements \$25,000
 - Increased migratory meter maintenance \$17,000
- Long-term planned projects recommend delay for two years
 - Old Town Storm Drain Retention Project \$400,000
 - 4000 West Sewer Improvements \$400,000

Water & Sewer Fund Revenue & Expense Highlights

- \$39,500 increase in revenues from city departments and in transfers out to reimburse city departments for the fees
- \$34,281 increase in water usage fees
- \$16,928 increase in storm drain fees
- \$54,065 increase in sewer fees
- \$25,000 estimated increase from Rocky Mountain Power
- \$49,000 estimated increase from Timpanogos Special Service District (TSSD)
- \$42,000 estimated increase in meter and pressurized irrigation operating repairs
- \$7,000 approximate savings in benefit expenses from staffing changes
- Debt service coverage ratio is budgeted at approximately 1.50, and our bond covenants require a ratio of 1.25

Motor Pool fund

- Added Golf maintenance equipment purchases in spring 2015
- \$13,020 increase for Golf fund transfer
- \$1,516 decrease for the General fund transfer
- \$2,594 decrease for the Water & Sewer fund transfer
- Two trucks and one passenger car are scheduled for replacement during fiscal year 2015-2016

Budget Summary

- Local economy is positive
- National economy shows some volatility
- Funds are balanced and healthy
- No increase to the certified property tax amount proposed
- Tentative budget has been presented as required per Utah Code 10-6-135(3)(c)

GENERAL FUND REVENUES

TAX REVENUE		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-31-100	Property Tax	\$652,788	\$668,106	\$669,400	\$680,000	\$10,600
10-31-150	Motor Vehicle Tax	\$115,001	\$75,839	\$70,000	\$70,000	\$0
10-31-200	Delinquent Tax	\$42,143	\$23,354	\$20,000	\$20,000	\$0
10-31-250	Penalty & Interest	\$2,186	\$955	\$300	\$300	\$0
10-31-275	Fees in Lieu of Taxes	\$3,761	\$11,212	\$5,000	\$5,000	\$0
10-31-300	Sales & Use Tax	\$1,112,911	\$1,159,524	\$1,150,000	\$1,200,000	\$50,000
10-31-350	CARE Tax	\$38,828	\$41,154	\$40,000	\$40,000	\$0
10-31-400	Franchise Tax	\$395,601	\$411,064	\$405,000	\$405,000	\$0
10-31-500	Telecom Tax	\$102,112	\$92,047	\$90,000	\$85,000	(\$5,000)
		\$2,465,331	\$2,483,256	\$2,449,700	\$2,505,300	\$55,600

LICENSES & PERMITS		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-32-190	Business License	\$21,628	\$32,039	\$30,000	\$32,000	\$2,000
10-32-200	Building Permits	\$42,980	\$79,769	\$40,000	\$40,000	\$0
10-32-210	Plan Check Fees	\$25,155	\$38,567	\$22,000	\$20,000	(\$2,000)
10-32-260	Miscellaneous Inspection Fees	\$4,535	\$6,871	\$6,000	\$5,000	(\$1,000)
		\$94,297	\$157,245	\$98,000	\$97,000	(\$1,000)

INTERGOVERNMENTAL REVENUE		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-33-400	LPPSD Rent	\$57,323	\$57,323	\$57,300	\$57,300	\$0
10-33-450	Emergency Management Grant	\$0	\$7,500	\$7,500	\$7,500	\$0
10-33-500	Class C Roads Fund	\$272,763	\$260,845	\$260,000	\$282,000	\$22,000
10-33-600	State Liquor Tax Allotment	\$5,255	\$5,674	\$5,000	\$5,600	\$600
		\$335,341	\$331,342	\$329,800	\$352,400	\$22,600

CHARGES FOR SERVICES		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-34-110	Garbage Fees	\$361,374	\$390,185	\$385,000	\$390,000	\$5,000
10-34-120	Recycling Fees	\$54,011	\$56,526	\$55,000	\$56,000	\$1,000
10-34-300	Processing, Printing & Postage Fees	\$280	\$1,973	\$0	\$20,000	\$20,000
10-34-350	Zoning Violation Fees	\$1,710	\$0	\$0	\$0	\$0
10-34-360	Weed Abatement Fees	\$225	\$0	\$300	\$300	\$0
10-34-450	Paramedic Fees	\$178,920	\$179,774	\$180,000	\$180,000	\$0
		\$596,519	\$628,459	\$620,300	\$646,300	\$26,000

RECREATION & CULTURE REVENUE		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-35-100	Family Festival Income	\$25,958	\$28,343	\$15,000	\$20,000	\$5,000
10-35-105	Youth City Council Fundraisers	\$535	\$825	\$0	\$0	\$0
10-35-110	Recreation Programs	\$95,271	\$101,475	\$90,000	\$95,000	\$5,000
10-35-111	Recreation Classes	\$0	\$22,769	\$25,000	\$10,000	(\$15,000)
10-35-112	Event Center Rentals	\$0	\$169,136	\$140,000	\$180,000	\$40,000
10-35-120	Event Center Concessions	\$0	\$12,247	\$14,400	\$15,360	\$960
10-35-130	Park Reservations	\$0	\$4,390	\$1,600	\$4,000	\$2,400
		\$121,765	\$339,185	\$286,000	\$324,360	\$38,360

MISCELLANEOUS REVENUE		FY2013 ACTUAL	FY2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-36-100	Interest Income	\$3,780	\$4,095	\$7,500	\$4,000	(\$3,500)
10-36-200	Penalty Fees	\$8,780	\$0	\$1,000	\$1,000	\$0
10-36-500	Construction Bond Forfeiture	\$24,000	\$1,000	\$0	\$0	\$0
10-36-900	Other Income	\$140,860	\$38,643	\$25,000	\$30,000	\$5,000
10-36-902	Transfer in from Water & Sewer	\$0	\$8,280	\$0	\$8,500	\$8,500
		\$177,419	\$52,018	\$33,500	\$43,500	\$10,000

GRAND TOTALS	\$3,790,672	\$3,991,505	\$3,817,300	\$3,968,860	\$151,560
---------------------	--------------------	--------------------	--------------------	--------------------	------------------

FUND BALANCE		FY 2016 BUDGET
Beginning Fund Bal		\$728,006
Change in Restricted/Nonspendable Fund Bal		\$0
Change of Unrestricted Fund Balance		\$32,000
Remaining Fund Balance		\$696,006

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-40-200	Materials & Supplies	\$11,959	\$9,094	\$15,750	\$11,000	(\$4,750)
10-40-210	Dues & Subscriptions	\$9,317	\$9,355	\$9,900	\$9,900	\$0
10-40-211	Education & Training	\$3,482	\$3,355	\$3,500	\$3,500	\$0
10-40-220	Newsletter/Utility Billing	\$18,485	\$19,981	\$22,000	\$20,000	(\$2,000)
10-40-221	Legal Advertising	\$5,506	\$1,377	\$4,000	\$3,500	(\$500)
10-40-240	Computer/IT Expenses	\$20,707	\$18,080	\$19,000	\$19,000	\$0
10-40-250	Repairs & Maintenance	\$16,317	\$16,217	\$14,500	\$12,500	(\$2,000)
10-40-260	Office Equipment	\$9,718	\$8,664	\$9,800	\$9,800	\$0
10-40-275	Motor Pool Charges	\$0	\$0	\$0	\$17,775	\$17,775
10-40-280	Utilities	\$11,809	\$20,979	\$11,500	\$12,000	\$500
10-40-281	Postage	\$2,246	\$1,940	\$2,500	\$2,500	\$0
10-40-290	Communications/Telephone	\$12,711	\$7,368	\$9,000	\$9,000	\$0
10-40-305	Legal Services	\$148,868	\$70,922	\$80,000	\$100,000	\$20,000
10-40-315	Auditing Services	\$24,000	\$24,500	\$25,000	\$16,000	(\$9,000)
10-40-330	Professional/Technical	\$13,532	\$16,954	\$23,500	\$28,500	\$5,000
10-40-335	Branding	\$7,668	\$188	\$1,000	\$1,000	\$0
10-40-331	Decisions Survey	\$0	\$11,390	\$0	\$0	\$0
10-40-350	Other Events	\$5,207	\$2,972	\$3,000	\$3,000	\$0
10-40-510	Insurance	\$15,275	\$23,689	\$25,000	\$25,000	\$0
10-40-975	Bad Debt	\$38,355	\$21,436	\$1,000	\$1,000	\$0
		\$375,163	\$288,461	\$279,950	\$304,975	\$25,025

MAYOR/COUNCIL EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-41-110	Salary & Wages (FT)	\$48,194	\$49,200	\$49,200	\$49,200	\$0
10-41-115	Planning Commission	\$22	\$2,087	\$3,600	\$3,600	\$0
10-41-150	Employee Benefits	\$7,068	\$7,277	\$8,481	\$9,440	\$959
10-41-200	Materials & Supplies	\$680	\$1,160	\$1,000	\$1,100	\$100
10-41-211	Education & Training	\$4,310	\$2,426	\$5,700	\$5,700	\$0
10-41-290	Communications/Telephone	\$6,180	\$6,300	\$6,300	\$6,300	\$0
		\$66,453	\$68,450	\$74,281	\$75,340	\$1,059

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-44-110	Salary & Wages (FT)	\$213,561	\$148,868	\$154,668	\$158,256	\$3,588
10-44-111	Overtime	\$564	\$0	\$662	\$682	\$20
10-44-120	Salary & Wages (PT)	\$10,970	\$11,347	\$19,889	\$22,580	\$2,691
10-44-150	Employee Benefits	\$101,694	\$78,847	\$79,644	\$83,204	\$3,560
10-44-200	Materials & Supplies	\$1,255	\$628	\$2,500	\$2,500	\$0
10-44-210	Dues & Subscriptions	\$202	\$341	\$1,500	\$1,500	\$0
10-44-211	Education & Training	\$2,222	\$2,653	\$3,500	\$3,750	\$250
10-44-290	Communications/Telephone	\$1,913	\$1,492	\$1,500	\$1,250	(\$250)
		\$332,383	\$244,176	\$263,863	\$273,721	\$9,858

ADMINISTRATIVE SERVICES - RECORDER		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-45-110	Salary & Wages (FT)	\$32,600	\$33,978	\$35,166	\$36,221	\$1,055
10-45-111	Overtime	\$0	\$184	\$600	\$618	\$18
10-45-150	Employee Benefits	\$12,987	\$14,429	\$15,182	\$15,650	\$468
10-45-200	Materials & Supplies	\$2,137	\$1,038	\$1,000	\$1,000	\$0
10-45-210	Dues & Subscriptions	\$405	\$630	\$550	\$550	\$0
10-45-211	Education & Training	\$1,792	\$1,190	\$1,200	\$1,600	\$400

10-45-215	Contract Labor	\$3,075	\$2,640	\$3,250	\$3,850	\$600
10-45-250	City Code	\$1,682	\$2,471	\$2,500	\$2,500	\$0
10-45-300	Document Imaging	\$1,049	\$1,049	\$1,050	\$1,050	\$0
10-45-400	Election Expenses	\$0	\$14,941	\$0	\$15,000	\$15,000
		\$55,727	\$72,550	\$60,498	\$78,039	\$17,541

FINANCE DEPARTMENT EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-50-110	Salary & Wages (FT)	\$84,396	\$99,326	\$101,882	\$103,782	\$1,901
10-50-111	Overtime	\$152	\$0	\$750	\$679	(\$71)
10-50-150	Employee Benefits	\$34,899	\$51,972	\$57,190	\$61,267	\$4,077
10-50-200	Materials & Supplies	\$1,435	\$463	\$1,200	\$1,200	\$0
10-50-210	Dues & Subscriptions	\$358	\$579	\$550	\$550	\$0
10-50-211	Education & Training	\$2,103	\$2,162	\$2,500	\$2,750	\$250
10-50-290	Communications/Telephone	\$0	\$482	\$500	\$750	\$250
		\$123,343	\$154,984	\$164,572	\$170,979	\$6,407

PUBLIC SAFETY EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-55-300	Fire Services	\$635,839	\$682,643	\$673,265	\$675,000	\$1,735
10-55-400	Police Services	\$362,476	\$374,121	\$388,319	\$406,368	\$18,049
10-55-450	Dispatch Fees	\$31,150	\$32,083	\$32,536	\$64,536	\$32,000
10-55-500	Crossing Guard Expenses	\$14,973	\$15,316	\$16,951	\$17,369	\$418
10-55-600	Animal Control	\$4,702	\$4,978	\$5,000	\$5,900	\$900
10-55-650	High School Counselor	\$0	\$0	\$0	\$8,000	\$8,000
10-55-975	Bad Debt - Paramedic Fee	\$1,078	\$450	\$500	\$500	\$0
		\$1,050,218	\$1,109,592	\$1,116,571	\$1,177,673	\$61,102

BUILDING & ZONING EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-60-110	Salary & Wages (FT)	\$24,392	\$31,908	\$26,433	\$31,167	\$4,733
10-60-111	Overtime	\$908	\$0	\$0	\$57	\$57
10-60-120	Salary & Wages (PT)	\$23,124	\$25,995	\$36,531	\$31,172	(\$5,359)
10-60-150	Employee Benefits	\$26,916	\$20,429	\$18,639	\$21,644	\$3,005
10-60-200	Materials & Supplies	\$1,270	\$502	\$1,000	\$1,600	\$600
10-60-210	Dues & Subscriptions	\$266	\$910	\$1,000	\$1,000	\$0
10-60-211	Education & Training	\$1,688	\$1,459	\$2,500	\$2,750	\$250
10-60-215	Contract Labor	\$15,499	\$16,637	\$17,000	\$20,000	\$3,000
10-60-265	Tools & Equipment	\$452	\$106	\$500	\$750	\$250
10-60-275	Motor Pool Charges	\$0	\$0	\$0	\$6,650	\$6,650
10-60-290	Communications/Telephone	\$531	\$589	\$750	\$750	\$0
		\$95,045	\$98,535	\$104,353	\$117,540	\$13,187

PUBLIC WORKS EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
10-61-110	Salary & Wages (FT)	\$81,852	\$81,803	\$102,867	\$101,830	(\$1,036)
10-61-111	Overtime	\$351	\$406	\$2,785	\$2,723	(\$62)
10-61-120	Salary & Wages (PT)	\$7,482	\$8,643	\$4,242	\$4,242	\$0
10-61-150	Employee Benefits	\$57,088	\$54,881	\$77,264	\$69,149	(\$8,115)
10-61-200	Materials & Supplies	\$2,710	\$3,428	\$4,000	\$4,120	\$120
10-61-210	Dues & Subscriptions	\$0	\$0	\$500	\$500	\$0
10-61-211	Education & Training	\$830	\$466	\$2,750	\$3,500	\$750
10-61-250	Repairs & Maintenance	\$21	\$0	\$0	\$0	\$0
10-61-265	Tools & Equipment	\$4,220	\$4,231	\$6,400	\$6,400	\$0
10-61-275	Motor Pool Charges	\$0	\$0	\$0	\$50,907	\$50,907
10-61-280	Utilities	\$0	\$0	\$0	\$0	\$0

10-61-290	Communications/Telephone	\$1,762	\$1,373	\$1,500	\$1,500	\$0
10-61-310	Engineering Services	\$2,000	\$0	\$1,000	\$1,000	\$0
		\$158,316	\$155,231	\$203,308	\$245,870	\$42,563

STREETS EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-62-410	Street Light Operation	\$36,695	\$36,320	\$36,000	\$37,100	\$1,100
10-62-415	Street Light Maintenance	\$4,919	\$10,044	\$9,000	\$11,000	\$2,000
10-62-420	Signs	\$7,169	\$4,143	\$10,000	\$10,000	\$0
10-62-430	Weed Control	\$2,902	\$2,510	\$3,000	\$3,500	\$500
10-62-440	Streets Expense	\$183,763	\$299,673	\$254,000	\$256,000	\$2,000
10-62-450	Snow Removal	\$14,512	\$12,490	\$20,000	\$20,000	\$0
10-62-460	Street Sweeping	\$8,225	\$0	\$0	\$0	\$0
10-62-470	Sidewalk Maintenance	\$19,998	\$21,523	\$25,000	\$25,000	\$0
		\$278,184	\$386,703	\$357,000	\$362,600	\$5,600

SOLID WASTE EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-63-300	Solid Waste Services	\$278,571	\$282,455	\$290,000	\$295,000	\$5,000
10-63-400	Recycling	\$49,771	\$40,733	\$50,000	\$50,000	\$0
10-63-975	Bad Debt	\$2,503	\$1,118	\$2,250	\$2,250	\$0
		\$330,845	\$324,306	\$342,250	\$347,250	\$5,000

PARKS EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-64-120	Salary & Wages (PT)	\$0	\$0	\$0	\$5,200	\$5,200
10-64-150	Employee Benefits	\$0	\$0	\$0	\$500	\$500
10-64-240	Park Supplies & Maintenance	\$125,476	\$140,634	\$154,500	\$155,364	\$864
10-64-245	Parks & Trails, Beautification Com	\$0	\$2,588	\$4,200	\$5,500	\$1,300
10-64-250	Utilities	\$0	\$0	\$0	\$12,500	\$12,500
		\$125,476	\$143,222	\$158,700	\$179,064	\$20,364

COMMUNITY SERVICES		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-65-110	Salary & Wages (FT)	\$53,335	\$46,924	\$51,428	\$52,966	\$1,538
10-65-111	Overtime	\$336	\$0	\$0	\$0	\$0
10-65-120	Salary & Wages (PT)	\$31,577	\$73,617	\$76,134	\$93,739	\$17,605
10-65-150	Employee Benefits	\$27,863	\$36,699	\$36,111	\$55,370	\$19,259
10-65-200	Materials & Supplies	\$688	\$14,975	\$10,500	\$20,000	\$9,500
10-65-210	Dues & Subscriptions	\$125	\$100	\$250	\$250	\$0
10-65-211	Education & Training	\$0	\$189	\$2,000	\$2,000	\$0
10-65-250	Utilities	\$0	\$22,005	\$24,500	\$24,500	\$0
10-65-275	Motor Pool Charges	\$0	\$0	\$0	\$5,350	\$5,350
10-65-290	Communications/Telephone	\$1,093	\$885	\$4,000	\$4,000	\$0
10-65-300	Recreation Class Expenses	\$0	\$22,604	\$25,000	\$10,000	(\$15,000)
10-65-400	Recreation Programs	\$46,577	\$44,618	\$48,000	\$43,500	(\$4,500)
10-65-401	Recreation Equipment	\$11,743	\$4,599	\$3,000	\$3,000	\$0
10-65-500	Library Expenses	\$14,103	\$7,470	\$15,914	\$17,500	\$1,586
10-65-550	Credit Card Fees	\$0	\$2,334	\$4,500	\$4,500	\$0
10-65-600	Family Festival Celebration	\$35,681	\$35,734	\$39,500	\$44,500	\$5,000
10-65-601	Cultural Events	\$22	\$2,917	\$5,100	\$7,000	\$1,900
10-65-602	Easter Egg Hunt	\$0	\$0	\$0	\$2,500	\$2,500
10-65-605	Youth City Council	\$2,981	\$2,785	\$2,500	\$2,500	\$0
10-65-610	Advertising	\$0	\$7,075	\$6,500	\$5,000	(\$1,500)
10-65-615	Insurance	\$0	\$1,208	\$1,400	\$1,400	\$0
10-65-620	Building Maintenance	\$0	\$16,507	\$17,200	\$28,700	\$11,500

		\$226,123	\$343,245	\$373,537	\$428,275	\$54,738
TRANSFERS OUT		FY 2013	FY 2014	FY 2015	FY 2016	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-69-910	Transfer to Capital Projects Fund	\$170,850	\$261,232	\$125,857	\$110,532	(\$15,325)
10-69-911	Transfer to Motor Pool Fund	\$104,000	\$88,105	\$82,198	\$0	(\$82,198)
10-69-913	Transfer to Golf Fund	\$140,000	\$145,716	\$110,363	\$129,000	\$18,637
		\$414,850	\$495,053	\$318,418	\$239,532	(\$78,886)
GRAND TOTALS		\$3,632,125	\$3,884,508	\$3,817,300	\$4,000,860	\$183,560
NET TOTALS		\$158,548	\$106,997	\$0	\$0	

GOLF FUND REVENUES

GOLF REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
20-30-100	Green Fees	\$536,530	\$533,478	\$545,000	\$555,000	\$10,000
20-30-300	Praclice Range	\$23,178	\$24,920	\$20,000	\$23,000	\$3,000
20-30-400	Pro Shop Revenue	\$60,554	\$58,466	\$50,000	\$52,200	\$2,200
20-30-500	Snack Shack & Concessions	\$10,269	\$8,461	\$7,500	\$0	(\$7,500)
20-30-600	Season Passes	\$61,153	\$78,114	\$39,000	\$39,000	\$0
20-30-800	Other Income	\$6,901	\$4,367	\$0	\$0	\$0
20-35-300	Transfer from Other Funds	\$2,209,358	\$206,237	\$110,363	\$160,000	\$49,637
GRAND TOTAL		\$2,907,943	\$914,045	\$771,863	\$829,200	\$57,337

GOLF EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
20-43-110	Salary & Wages (FT)	\$169,166	\$170,797	\$176,550	\$181,902	\$5,352
20-43-111	Overtime	\$1,231	\$73	\$92	\$94	\$3
20-43-120	Salary & Wages (PT)**	\$117,615	\$111,402	\$124,940	\$126,940	\$2,000
20-43-150	Employee Benefits	\$111,889	\$123,659	\$130,282	\$134,844	\$4,562
20-43-290	Communications/Telephone	\$900	\$3,624	\$2,600	\$2,600	\$0
20-50-100	Supplies	\$8,766	\$6,697	\$10,000	\$7,500	(\$2,500)
20-50-150	Noncapitalized Furniture & Equipment	\$2,739	\$0	\$0	\$0	\$0
20-50-200	Utilities	\$21,145	\$57,115	\$23,000	\$54,000	\$31,000
20-50-330	Professional/Technical	\$0	\$0	\$2,500	\$1,300	(\$1,200)
20-50-400	Miscellaneous Expenses	\$1,203	\$0	\$0	\$0	\$0
20-50-500	Snack Shack & Concessions	\$2,903	\$5,974	\$5,000	\$0	(\$5,000)
20-50-600	Credit Card Expenses	\$13,546	\$14,303	\$16,000	\$16,000	\$0
20-50-700	Pro Shop	\$49,471	\$48,995	\$42,000	\$44,000	\$2,000
20-50-800	Building Maintenance	\$1,766	\$2,921	\$2,500	\$500	(\$2,000)
20-60-100	Repairs & Maintenance - Course	\$55,374	\$57,397	\$40,000	\$42,000	\$2,000
20-60-200	Fertilizer & Chemicals	\$30,899	\$28,666	\$30,000	\$30,000	\$0
20-60-300	Water & Pumping Costs	\$15,116	\$14,687	\$17,000	\$17,000	\$0
20-60-500	Petroleum & Oil	\$14,343	\$10,844	\$11,000	\$11,000	\$0
20-60-600	Equipment Repair & Replacement	\$21,803	\$20,729	\$26,000	\$26,000	\$0
20-60-700	Equipment Rental	\$2,878	\$560	\$1,000	\$1,000	\$0
20-60-750	Insurance	\$887	\$1,588	\$1,500	\$1,500	\$0
20-60-900	Cart Repair & Replacement	\$11,196	\$5,103	\$7,000	\$8,000	\$1,000
20-70-100	Dues & Subscriptions	\$2,623	\$1,249	\$2,000	\$2,000	\$0
20-70-200	Printing	\$16	\$0	\$0	\$0	\$0
20-70-300	Education & Training	\$743	\$881	\$1,000	\$2,000	\$1,000
20-70-335	Branding	\$7,668	\$3,000	\$0	\$0	\$0
20-70-400	Licenses & Fees	\$1,000	\$0	\$500	\$500	\$0
20-70-500	Computers/Phones	\$6,770	\$4,249	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$50,668	\$33,449	\$16,500	\$18,000	\$1,500
20-80-200	Clubhouse Lease Payment	\$0	\$0	\$0	\$0	\$0
20-80-250	Golf Cart Rental	\$24,800	\$76,694	\$74,400	\$79,000	\$4,600
20-80-275	Motor Pool Charges	\$0	\$0	\$0	\$16,020	\$16,020
20-80-300	Cart Lease Payment - Interest	\$2,742	\$0	\$0	\$0	\$0
20-80-400	Maintenance Equipment Lease - Interes	\$0	\$0	\$0	\$0	\$0
20-80-505	Interest Expense	\$0	\$103	\$500	\$500	\$0
20-80-911	Transfer to Motor Pool Fund	\$3,000	\$3,000	\$3,000	\$0	(\$3,000)
20-95-202	Capital Outlay	\$0	\$47,885	\$0	\$0	\$0
GRAND TOTAL		\$754,865	\$855,643	\$771,863	\$829,200	\$57,337

NET TOTAL	\$2,153,077	\$58,402	\$0	\$0	\$0
------------------	--------------------	-----------------	------------	------------	------------

FUND BALANCE		FY 2016 BUDGET
Beginning Fund Bal		\$30,000
Change in Restricted/Nonspendable Fund Bal		\$0
Change of Unrestricted Fund Balance		\$0
Remaining Fund Balance		\$30,000

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
30-31-101	2005 GO Bond - Property Tax	\$392,276	\$143,058	\$92,850	\$126,800	\$33,950
30-31-102	2012 GO Bond - Property Tax	\$0	\$187,519	\$185,170	\$189,170	\$4,000
30-31-103	Motor Vehicle Tax	\$0	\$37,525	\$26,500	\$31,000	\$4,500
30-31-104	Delinquent Tax	\$0	\$12,774	\$7,500	\$10,000	\$2,500
30-31-105	Penalty & Interest	\$0	\$473	\$250	\$300	\$50
30-36-100	Interest Income	\$0	\$171	\$0	\$0	\$0
GRAND TOTAL		\$392,276	\$381,520	\$312,270	\$357,270	\$45,000

DEBT SERVICE EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
30-98-101	2005 GO Bond Principal	\$150,000	\$155,000	\$160,000	\$165,000	\$5,000
30-98-102	2012 GO Bond Principal	\$65,000	\$50,000	\$50,000	\$55,000	\$5,000
30-98-201	2005 GO Bond Interest	\$129,660	\$19,200	\$13,000	\$6,600	(\$6,400)
30-98-202	2012 GO Bond Interest	\$15,616	\$135,820	\$134,820	\$133,820	(\$1,000)
30-98-795	Trustee Fees	\$800	\$800	\$850	\$850	\$0
GRAND TOTAL		\$361,076	\$360,820	\$358,670	\$361,270	\$2,600

NET TOTAL	\$31,200	\$20,700	\$46,400	\$4,000	\$42,400
------------------	-----------------	-----------------	-----------------	----------------	-----------------

FUND BALANCE		FY 2016 BUDGET
Beginning Fund Bal		\$4,000
Change in Restricted/Nonspendable Fund Bal		\$40,000
Change of Unrestricted Fund Balance		\$0
Remaining Fund Balance		\$0

CAPITAL PROJECTS FUND REVENUES

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$19,052	\$49,224	\$11,280	\$11,280	\$0
40-30-110 Impact Fees - Park Land	\$82,772	\$150,504	\$0	\$0	\$0
40-30-120 Impact Fees - Recreation	\$6,560	\$0	\$0	\$0	\$0
40-30-130 Impact Fees - Public Safety	\$8,912	\$20,239	\$5,320	\$5,320	\$0
40-30-140 Impact Fees - Streets	\$21,024	\$47,176	\$15,623	\$15,623	\$0
40-30-145 Commercial Street Improvement Fee	\$0	\$0	\$21,500	\$21,500	\$0
40-30-500 Mass Transit Sales Tax Revenues	\$0	\$0	\$0	\$10	\$10
40-30-600 Interest Income	\$18,671	\$9,048	\$15,000	\$15,000	\$0
40-30-700 Grant Income	\$0	\$11,536	\$5,000	\$5,000	\$0
40-30-801 Transfers in from General Fund	\$170,850	\$261,232	\$125,857	\$110,532	(\$15,325)
40-30-802 Transfers in from W&S Fund	\$75,850	\$89,732	\$78,856	\$76,532	(\$2,324)
	\$403,691	\$638,690	\$278,436	\$260,797	(\$17,639)

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-78-100 Mass Transit Sales Tax Distribution		\$0	\$0	\$0	\$10	\$10
40-78-731 Sidewalk Projects		\$20,364	\$0	\$0	\$15,000	\$15,000
40-78-732 Harvey Traffic Mitigation		\$0	\$0	\$300,000	\$50,000	(\$250,000)
40-78-733 Sign Projects		\$0	\$0	\$15,000	\$0	(\$15,000)
40-78-779 Street Lights		\$1,400	\$0	\$0	\$0	\$0
40-78-781 Harvey Blvd Widening		\$0	\$0	\$500,000	\$500,000	\$0
40-78-783 GIS - Streets		\$4,490	\$0	\$0	\$0	\$0
		\$26,254	\$0	\$815,000	\$565,000	(\$250,000)

PARK PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-80-802 Deerfield Park - Land Purchase		\$0	\$0	\$972,000	\$972,000	\$0
40-80-803 Deerfield Park - Development		\$0	\$0	\$1,500,000	\$1,500,000	\$0
40-80-816 Mesquite Soccer Park Restroom/Storage		\$2,500	\$76,856	\$0	\$0	\$0
40-80-817 Bayhill Trailhead Park		\$0	\$0	\$50,000	\$235,000	\$185,000
		\$2,500	\$76,856	\$2,522,000	\$2,707,000	\$185,000

MISCELLANEOUS PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-95-102 Miscellaneous		\$0	\$714	\$0	\$0	\$0
40-95-103 Cottonwood Electric, Gas, Excavation		\$0	\$18,782	\$0	\$0	\$0
40-95-115 Avanyu Projects		\$0	\$80,000	\$0	\$0	\$0
40-95-125 Trench Box		\$0	\$11,904	\$0	\$0	\$0
40-95-135 Golf Maint. Equipment Facility & Site		\$0	\$0	\$200,000	\$200,000	\$0
40-95-150 Impact Fee Analysis		\$0	\$23,987	\$0	\$0	\$0
40-95-200 Community Recreation Center - Phase II		\$218,706	\$167,210	\$0	\$0	\$0
40-95-202 Community Rec Pergola		\$0	\$17,200	\$0	\$0	\$0
40-77-720 Public Works Building Basement		\$2,158	\$0	\$0	\$0	\$0
		\$220,864	\$319,798	\$200,000	\$200,000	\$0

DEBT SERVICE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-98-105 Interest Expense		\$86,663	\$83,963	\$81,063	\$78,063	(\$3,000)
40-98-200 2006 Excise Revenue Bond - PW B		\$65,000	\$70,000	\$75,000	\$75,000	\$0
40-98-795 Trustee Fees		\$1,580	\$1,500	\$1,650	\$1,650	\$0
		\$153,243	\$155,463	\$157,713	\$154,713	(\$3,000)

OTHER USES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
40-97-100 Transfer to the Golf Fund		\$0	\$30,000	\$0	\$0	\$0
40-96-115 Transfer to the Community Recreation Fund		\$2,069,358	\$0	\$0	\$0	\$0
		\$2,069,358	\$30,000	\$0	\$0	\$0

GRAND TOTALS	\$2,472,218	\$ 582,116	\$ 3,694,713	\$ 3,626,713	\$ (68,000)
---------------------	--------------------	-------------------	---------------------	---------------------	--------------------

NET TOTALS	\$2,068,527	\$56,574	\$3,416,277	\$3,365,916	\$50,361
-------------------	--------------------	-----------------	--------------------	--------------------	-----------------

FUND BALANCE		FY 2016 BUDGET
Beginning Fund Bal		\$1,855,152
Change in Restricted/Nonspendable Fund Bal		\$1,655,152
Change of Unrestricted Fund Balance		\$200,000
Remaining Fund Balance		\$0

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$473,141	\$529,435	\$535,641	\$569,922	\$34,281
51-37-111	Water Fees - American Fork	\$1,135	\$6,475	\$10,000	\$10,000	\$0
51-37-112	Water Fees - Contractor	\$7,619	\$5,725	\$3,600	\$3,600	\$0
51-37-113	PI Fees - Usage	\$493,538	\$499,174	\$492,150	\$492,150	\$0
51-37-114	PI Fees - Base Rate	\$487,398	\$496,316	\$493,800	\$493,800	\$0
51-37-115	CUP	\$142,493	\$142,936	\$143,000	\$143,000	\$0
51-37-116	Water Fees from City departments	\$0	\$37,128	\$0	\$37,750	\$37,750
51-37-160	Water Lateral Inspections	\$1,500	\$2,850	\$1,600	\$1,600	\$0
51-37-190	Water Meters	\$13,586	\$21,850	\$5,175	\$5,175	\$0
51-37-350	Water Impact Fees	\$29,106	\$64,320	\$13,700	\$13,700	\$0
		\$1,649,515	\$1,806,209	\$1,698,666	\$1,770,697	\$72,031

STORM DRAIN REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$229,607	\$245,241	\$260,426	\$277,354	\$16,928
		\$229,607	\$245,241	\$260,426	\$277,354	\$16,928

SEWER REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$929,748	\$986,275	\$983,000	\$1,037,065	\$54,065
51-38-111	Sewer Fees from City departments	\$0	\$1,674	\$0	\$1,750	\$1,750
51-38-115	Sewer Fees - Nonresidents	\$11,452	\$35,472	\$41,637	\$41,637	\$0
51-38-160	Sewer Lateral Inspections	\$1,500	\$2,925	\$1,100	\$1,100	\$0
51-38-660	Sewer Impact Fees - 80 Rod	\$368	\$460	\$0	\$0	\$0
51-38-665	Sewer Impact Fees	\$0	\$2,786	\$9,400	\$9,400	\$0
51-38-670	Sewer Impact Fees - S Aqueduct	\$7,032	\$17,580	\$0	\$0	\$0
		\$950,100	\$1,047,172	\$1,035,137	\$1,090,952	\$55,815

MISCELLANEOUS REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-39-200	Penalty Fees	\$51,029	\$51,110	\$51,000	\$51,000	\$0
51-39-410	Interest Income	\$9,600	\$7,461	\$10,000	\$8,000	(\$2,000)
51-39-600	Utility Setup Fees	\$11,505	\$12,750	\$12,000	\$12,000	\$0
51-39-900	Other Income	\$43	\$5	\$750	\$750	\$0
51-39-950	Contribution Income	\$7,600	\$0	\$5,000	\$5,000	\$0
		\$79,777	\$71,325	\$78,750	\$76,750	(\$2,000)

GRAND TOTALS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
		\$2,908,999	\$3,169,948	\$3,072,979	\$3,215,753	\$142,774

WATER, SEWER, & STORM DRAIN EXPENDITURES

WATER EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$196,448	\$185,613	\$201,089	\$202,117	\$1,028
51-73-111	Overtime	\$904	\$445	\$3,337	\$3,287	(\$50)
51-73-120	Salary & Wages (PT)	\$8,091	\$9,274	\$4,242	\$4,242	\$0
51-73-150	Employee Benefits	\$107,872	\$105,635	\$128,045	\$124,177	(\$3,868)
51-73-200	Water Supplies	\$3,020	\$398	\$3,500	\$3,500	\$0
51-73-210	Dues & Subscriptions	\$1,450	\$1,550	\$2,000	\$2,000	\$0
51-73-211	Education & Training	\$2,727	\$3,054	\$6,000	\$6,000	\$0
51-73-240	Computer Expenses	\$1,548	\$1,681	\$3,000	\$3,000	\$0
51-73-260	Office Equipment	\$513	\$0	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$11,964	\$4,240	\$13,500	\$13,500	\$0
51-73-275	Motor Pool Charges	\$0	\$0	\$0	\$65,782	\$65,782
51-73-280	Utilities	\$316,679	\$317,810	\$295,000	\$320,000	\$25,000
51-73-282	Blue Stakes	\$568	\$745	\$1,000	\$1,000	\$0
51-73-290	Communications/Telephone	\$2,319	\$2,104	\$2,000	\$2,000	\$0
51-73-310	Engineering Services	\$0	\$0	\$1,000	\$1,000	\$0
51-73-330	Professional/Technical	\$6,613	\$22,119	\$60,000	\$48,850	(\$11,150)
51-73-360	Meter Installation & Maintenance	\$34,845	\$36,824	\$25,000	\$42,000	\$17,000
51-73-470	Water Purchases - AF	\$1,380	\$0	\$0	\$0	\$0
51-73-471	Water Purchases - PG	\$17,723	\$17,723	\$18,000	\$18,500	\$500
51-73-472	Water Testing	\$3,907	\$2,125	\$6,500	\$6,500	\$0
51-73-510	Insurance	\$5,648	\$10,082	\$15,770	\$15,770	\$0
51-73-751	Water Construction Projects/Repair	\$18,018	\$32,059	\$40,000	\$45,000	\$5,000
51-73-800	Supplementary Water	\$109,396	\$118,292	\$132,000	\$132,000	\$0
51-73-801	PI Expenses	\$16,561	\$14,846	\$20,200	\$45,200	\$25,000
51-73-900	Credit Card Fees	\$14,447	\$17,458	\$18,000	\$19,000	\$1,000
51-73-950	Trustee Fees	\$5,200	\$4,900	\$4,700	\$6,600	\$1,900
51-73-955	Bond Interest	\$309,397	\$285,185	\$274,991	\$193,347	(\$81,644)
51-73-960	Depreciation - Water	\$406,224	\$408,661	\$412,000	\$415,000	\$3,000
51-73-965	Deferred Amortization Costs	\$7,710	\$1,382	\$7,450	\$47,527	\$40,077
51-73-975	Bad Debt	\$18,290	\$4,215	\$10,000	\$10,000	\$0
51-73-980	Resident Claims	\$0	\$5,863	\$0	\$0	\$0
		\$1,629,463	\$1,614,282	\$1,709,324	\$1,797,899	\$88,575

STORM DRAIN EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$112,156	\$115,758	\$143,464	\$144,557	\$1,093
51-72-111	Overtime	\$726	\$286	\$2,433	\$2,404	(\$29)
51-72-120	Salary & Wages (PT)	\$5,499	\$5,923	\$4,242	\$4,242	\$0
51-72-150	Employee Benefits	\$67,782	\$68,112	\$90,998	\$89,422	(\$1,576)
51-72-200	Storm Drain Supplies	\$209	\$303	\$3,000	\$3,000	\$0
51-72-210	Dues & Subscriptions	\$1,560	\$1,860	\$2,000	\$2,000	\$0
51-72-211	Education & Training	\$163	\$98	\$750	\$750	\$0
51-72-240	Computer Expenses	\$739	\$905	\$1,200	\$1,200	\$0
51-72-265	Tools & Equipment	\$410	\$1,051	\$3,000	\$3,000	\$0
51-72-290	Communications/Telephone	\$1,606	\$1,415	\$1,500	\$1,500	\$0
51-72-330	Professional/Technical	\$2,140	\$1,120	\$1,550	\$1,550	\$0
51-72-470	Testing	\$0	\$0	\$200	\$200	\$0
51-72-510	Insurance	\$2,260	\$4,040	\$6,310	\$6,310	\$0
51-72-751	Storm Drain Maintenance	\$15,009	\$66,145	\$184,500	\$85,500	(\$99,000)
51-72-960	Depreciation - Storm Drain	\$62,786	\$62,786	\$68,000	\$68,000	\$0
51-72-975	Bad Debt	\$1,384	\$614	\$750	\$750	\$0
		\$274,429	\$330,417	\$513,897	\$414,385	(\$99,512)

SEWER EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$140,940	\$132,834	\$143,464	\$144,557	\$1,093
51-74-111	Overtime	\$761	\$299	\$2,433	\$2,404	(\$29)
51-74-120	Salary & Wages (PT)	\$6,109	\$6,553	\$4,242	\$4,242	\$0
51-74-150	Employee Benefits	\$77,318	\$74,916	\$90,998	\$89,422	(\$1,576)
51-74-200	Sewer Supplies	\$527	\$55	\$1,000	\$1,000	\$0

51-74-211	Education & Training	\$120	\$0	\$750	\$1,050	\$300
51-74-240	Computer Expenses	\$849	\$1,325	\$1,800	\$1,800	\$0
51-74-265	Tools & Equipment	\$246	\$959	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$270	\$131	\$500	\$200	(\$300)
51-74-281	Postage	\$460	\$940	\$1,500	\$1,500	\$0
51-74-282	Blue Stakes	\$0	\$0	\$0	\$0	\$0
51-74-290	Communications/Telephone	\$1,653	\$1,542	\$1,500	\$1,500	\$0
51-74-310	Engineering Services	\$0	\$0	\$1,000	\$1,000	\$0
51-74-330	Professional/Technical	\$1,674	\$17,662	\$3,300	\$2,500	(\$800)
51-74-470	TSSD Billing	\$483,998	\$468,056	\$551,000	\$600,000	\$49,000
51-74-472	Sewer Television Expenses	\$0	\$0	\$2,000	\$2,000	\$0
51-74-473	Sewer Fee - AF	\$1,439	\$0	\$1,000	\$1,000	\$0
51-74-510	Insurance	\$3,403	\$6,082	\$9,500	\$9,500	\$0
51-74-751	Sewer Maintenance	\$16,244	\$1,385	\$3,000	\$3,000	\$0
51-74-752	Sewer Construction Projects	\$398	\$0	\$1,000	\$1,000	\$0
51-74-960	Depreciation - Sewer	\$136,509	\$136,509	\$145,000	\$145,000	\$0
51-74-975	Bad Debt	\$5,603	\$2,471	\$3,000	\$3,000	\$0
		\$878,521	\$851,722	\$968,987	\$1,016,675	\$47,688

NON-OPERATING EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
51-75-815	Transfer to General Fund	\$0	\$8,280	\$0	\$8,500	\$8,500
51-75-820	Transfer to Capital Projects	\$75,850	\$89,732	\$78,856	\$76,532	(\$2,324)
51-75-910	Transfer to Golf Fund	\$0	\$30,521	\$0	\$31,000	\$31,000
51-75-911	Transfer to Motor Pool Fund	\$43,000	\$37,045	\$68,376	\$0	(\$68,376)
		\$118,850	\$157,298	\$147,232	\$116,032	(\$31,200)
GRAND TOTALS		\$2,901,263	\$2,953,719	\$3,339,440	\$3,344,992	\$5,552
NET TOTALS		\$7,736	\$216,228	\$266,460	\$129,239	\$137,222

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

TOTAL BUDGETED LOSS		(\$129,239)
Less Debt Service		
2006 PI Bond Principal		(\$200,000) Partially refunded
2007 Well Bond Principal		(\$97,000)
2009 PI2 Bond Principal		(\$57,000) Includes \$22,000
2014 PI Bond Principal		(\$40,000)
Less Capital Projects		
Water Stock		(\$5,000)
Maintenance Shed site work		(\$100,000)
Plus Non-Cash Items		
Depreciation - Storm Drain		\$68,000
Depreciation - Water		\$415,000
Depreciation - Sewer		\$145,000
Amortization - Bond Costs		\$47,527
Accrued Interest Adjustment		(\$3,550)
TOTAL CASH INFLOW		\$43,738

NET POSITION	FY 2016 BUDGET
Beginning Unrestricted Net Position	\$1,585,982
Change of Unrestricted Position	\$43,738
Remaining Unrestricted Net Position	\$1,629,720

MOTOR POOL REVENUES

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$104,000	\$88,105	\$82,198	\$80,682	(\$1,516)
60-30-200 Charges to Water & Sewer Fund	\$43,000	\$37,045	\$68,376	\$65,782	(\$2,594)
60-30-300 Charges to Golf Fund	\$3,000	\$3,000	\$3,000	\$16,020	\$13,020
60-70-205 Gain on Sale of Assets	\$45,647	\$31,429	\$18,195	\$16,342	(\$1,853)
	\$195,647	\$159,579	\$171,769	\$178,826	\$7,057

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
60-40-100 Gas & Oil - Admin/Gen/Rec	\$8,051	\$7,407	\$8,000	\$8,100	\$100
60-40-200 Vehicle Maintenance - Admin/Gen/Rec	\$2,552	\$1,048	\$1,000	\$1,300	\$300
60-40-300 Insurance - Admin/Gen/Rec	\$806	\$1,359	\$1,500	\$1,600	\$100
60-40-400 Gas & Oil - Bldg/Zoning	\$656	\$739	\$1,500	\$1,250	(\$250)
60-40-500 Vehicle Maintenance - Bldg/Zoning	\$104	\$73	\$500	\$500	\$0
60-40-600 Insurance - Bldg/Zoning	\$269	\$453	\$900	\$900	\$0
60-40-700 Gas & Oil - PW	\$21,481	\$20,557	\$32,000	\$30,000	(\$2,000)
60-40-800 Vehicle Maintenance - PW	\$6,682	\$12,594	\$12,000	\$13,000	\$1,000
60-40-900 Insurance - PW	\$4,031	\$6,793	\$6,750	\$7,750	\$1,000
60-40-930 Gas & Oil - Golf	\$1,787	\$1,242	\$1,750	\$1,500	(\$250)
60-40-940 Vehicle Maintenance - Golf	\$1,835	\$152	\$750	\$1,000	\$250
60-40-950 Insurance - Golf	\$269	\$453	\$500	\$500	\$0
60-40-905 Contingency	\$0	\$0	\$0	\$0	\$0
	\$48,522	\$52,868	\$67,150	\$67,400	\$250

EQUIPMENT EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	CHANGE
60-60-100 Capital Outlay	\$0	\$0	\$8,000	\$0	\$8,000
60-60-400 Rent Expense	\$17,219	\$15,167	\$22,000	\$22,000	\$0
60-70-200 Depreciation	\$79,777	\$74,242	\$74,618	\$89,426	\$14,807
	\$96,997	\$89,409	\$104,618	\$111,426	\$6,807

GRAND TOTAL	\$145,518	\$142,277	\$171,768	\$178,826	\$7,057
--------------------	------------------	------------------	------------------	------------------	----------------

NET TOTALS	\$50,128	\$17,302	\$0	\$0	\$0
-------------------	-----------------	-----------------	------------	------------	------------

NET POSITION	FY 2016 BUDGET
Beginning Unrestricted Net Position	\$150,000
Change of Unrestricted Position	\$16,342
Remaining Unrestricted Net Position	\$166,342

CAPITAL OUTLAY

- 2016 GMC Sierra K2500 SLT Crew
- 2016 Toyota Camry
- 2016 Ford F150



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Jeff Maag, Public Works Director
DATE:	5/5/2015

City Council Agenda Item

SUBJECT:	Secondary Watering Schedule
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Jeff Maag

BACKGROUND AND FINDINGS:

In an effort to maintain the ability to consistently provide an adequate supply of secondary water during peak usage periods and during unexpected maintenance times, staff as made recommendations for long term system changes including a tiered billing schedule. However, at this time a City prescribed watering schedule is under consideration. Staff acknowledges that past prescribed water scheduling has resulted in spiked water usage that exceeded the system's ability to provide the required supply. This resulted in low water pressures to many areas of the City.

Unlike many jurisdictions with large water storage facilities that need extended time to refill, Cedar Hills has a few small reservoirs that during high usage can be rapidly drained. We have found that consistent nightly usage, spread out daily, allows us to maximize delivery of available water and provide the most consistent water pressure.

Staff recommends that if water schedules are used, the City should be divided into (6) six watering zones; (3) three zones on the upper system and (3) three zones on the lower system. Each watering zone would be scheduled to water twice weekly, by address (odd/even), this will help maintain supply and pressure during usage. Sunday would be open for spot watering only (hose) city wide. We recommend that this schedule be followed from May 1st through September 30th and particularly through the critical months of June, July and August.

To help avoid the past experience of water usage increase we recommend that enforcement of the water schedule be consistent and aggressive. To provide enforcement it is anticipated that (2) two part time employees will be needed; at a cost of approximately \$22,736; this cost would be covered by the water fund. As this cost would likely be needed on an annual basis it is recommended that it be added to the Bowen Collins study. Fees collected for violations to the policy could provide revenue to partially offset costs. We also anticipate increased depreciation to City vehicles used during the enforcement period. Additional legal costs could be incurred during the enforcement process as well as the need for additional current staff time.

PREVIOUS LEGISLATIVE ACTION:

Ordinance No. 4-18-2006A

FISCAL IMPACT:

>\$22,736

SUPPORTING DOCUMENTS:

Map and schedule

RECOMMENDATION:

Staff recommends that if a City prescribed secondary water schedule is adopted; that the schedule includes watering by designated zones and that funding for enforcement is provided.

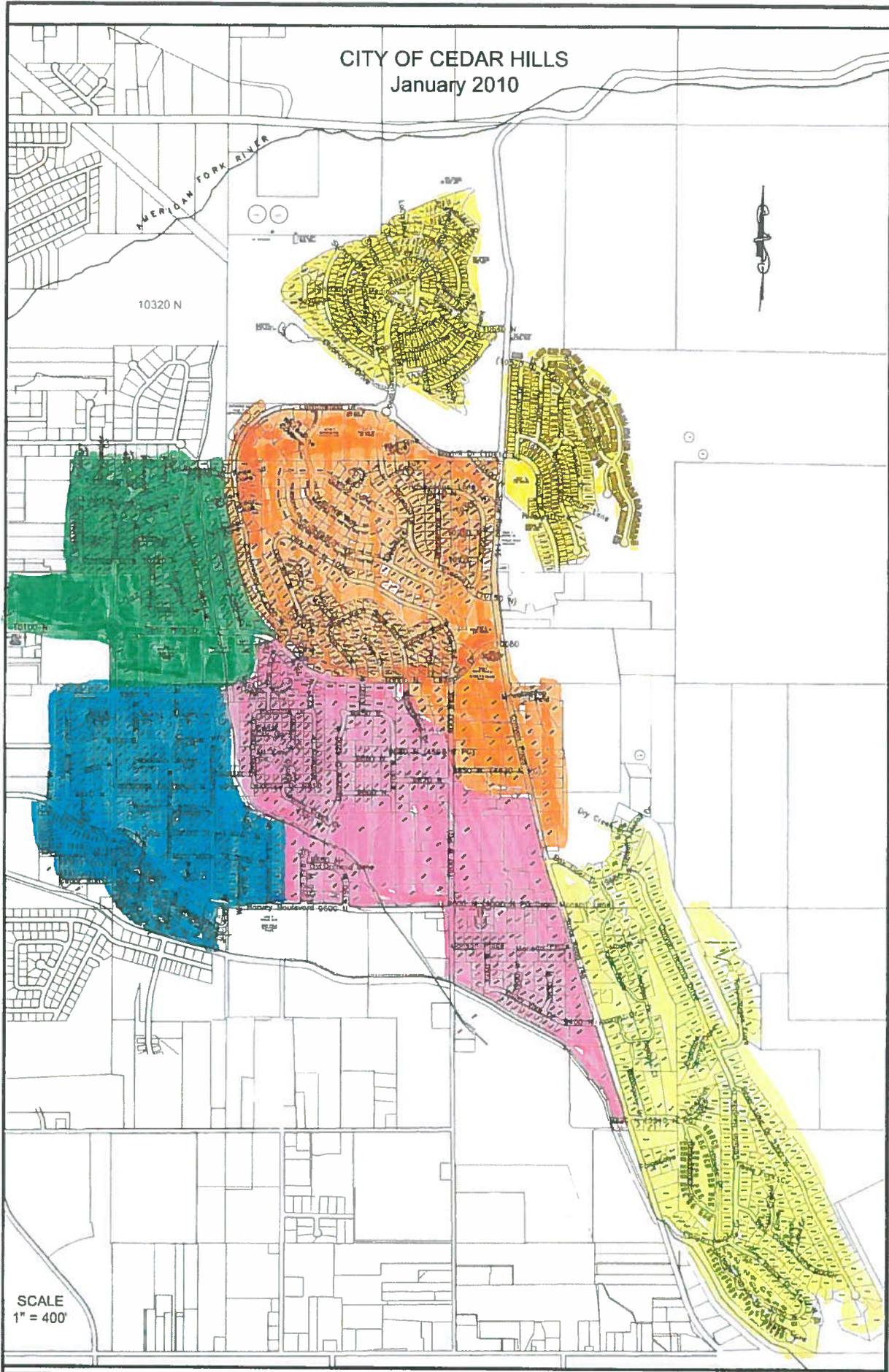
MOTION:

To approve/not approve City prescribed secondary watering schedule.

Prescribed Secondary water use schedule

<u>Zone</u>	<u>Sun</u>	<u>Mon</u>	<u>Tue</u>	<u>Wed</u>	<u>Thu</u>	<u>Fri</u>	<u>Sat</u>
#1 upper	spot	odd	even		odd	even	
#1 Lower	spot	odd	even		odd	even	
#2 Upper	spot		even	odd		even	odd
#2 Lower	spot		even	odd		even	odd
#3 Upper	spot	even		odd	even		odd
#3 Lower	spot	even		odd	even		odd

CITY OF CEDAR HILLS
January 2010



UPPER ZONE 1
UPPER ZONE 2
UPPER ZONE 3

LOWER ZONE 1
LOWER ZONE 2
LOWER ZONE 3