

FISCAL YEAR 2013-2015  
Triennial Budget

# RESOLUTION 12-13

## ADOPTION OF THE 2012-2013 FISCAL YEAR BUDGET

**WHEREAS**, it is the desire of the City Council of South Weber City to adopt the Fiscal Year 2012-2013 Budget; and

**WHEREAS**, the public hearing to adopt the tentative budget was held on 8 May 2012, public meetings for discussion of the budget were held on 15 May and 22 May 2012, and a public hearing was held on 12 June 2012;

**WHEREAS**, miscellaneous conditions included in the budget are as follows:

1. **Salaries:** Three percent (3%) increase in personnel salaries to be allocated for performance-based merit increases for full time & part time employees – administrative, public works, recreation & justice court.
2. **Certified Tax Rate:** The certified tax rate is 0.000998 resulting in estimated property tax revenue of \$273,599.

3. <b>Revenues:</b>	General Fund	\$1,678,930
	Recreation Fund	\$ 276,315
	Country Fair Days Fund	\$ 51,865
	Capital Improvement Fund	\$ 605,506
	Water Utility Fund	\$ 950,000
	Sewer Utility Fund	\$ 622,642
	Sanitation Utility Fund	\$ 316,700
	Storm Sewer Utility Fund	\$ 126,700
	Sewer Impact Fee Fund	\$ 209,797
	Storm Sewer Impact Fee Fund	\$ 89,163
	Park Impact Fee Fund	\$ 31,400
	Road Impact Fee Fund	\$ 26,400
	Water Impact Fee Fund	\$ 273,840
	Recreation Impact Fee Fund	\$ 52,524
	Public Safety Impact Fee Fund	\$ 4,850

4. **Expenditures:** The budget includes spending the following amount of each fund balance:

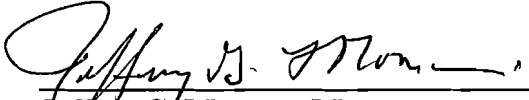
Recreation Fund	\$ 40,215
Country Fair Days Fund	\$ 6,465
Sewer Impact Fund	\$ 149,797
Storm Sewer Impact Fee Fund	\$ 63,663
Water Impact Fee Fund	\$ 221,340
Park Impact Fee Fund	\$ 41,705
Recreation Impact Fee Fund	\$ 20,524
Road Impact Fee Fund	\$ 41,094

RES 12-13 Adoption of 2012-2013 Budget, Page 2

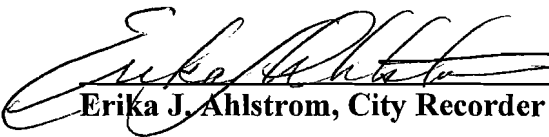
**NOW THEREFORE BE IT RESOLVED**, by the City Council of South Weber City, State of Utah, to adopt the 2012-2013 Fiscal Year Budget, attached hereto.

**ADOPTED**, by the City Council of South Weber this **12<sup>th</sup> day of June, 2012.**

**APPROVED**

  
\_\_\_\_\_  
Jeffery G. Monroe, Mayor

**Attest:**

  
Erika J. Ahlstrom, City Recorder





# Certified Tax Rates



[Open Tax Rates Messenger](#)

<a href="#">View</a>	<a href="#">Data Entry</a>	<a href="#">Report</a>	<a href="#">Form</a>	<a href="#">Maintenance</a>	<a href="#">Administrati</a>
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County 06\_DAVIS

Entity 3100\_SOUTH WEBER

## Rate Detail Preliminary Data

[Redacted]					Proposed Rate Entered	USTC Approves Data	Rates Finalized
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	Prior	Current	CY-PY	% Change		SCME	
Real	251,517,729	245,891,821	-5,625,908	-2.24%	PY	0	BOE Adjustment
Personal*	3,681,491	3,619,097	-62,394	-1.69%	CY	0	CY VAL-BOE
Central	46,273,498	48,107,022	1,833,524	3.96%	PY Val	301,472,718	CY/PY Coll
Total	301,472,718	297,617,940	-3,854,778	-1.28%	CY Val	297,617,940	Proposed Tax Ra
CDRA R/CA	0	0	0	0.00%			Value Adjustmen
CDRA Personal*	0	0	0	0.00%		Accounting	Actual NG
Total CDRA	0	0	0	0.00%	Cycle	Fiscal	CTR NG
TVal-SCME-CDRA	301,472,718	297,617,940	-3,854,778	-1.28%			Certified Tax Rat

\* "Personal" and "CDRA Pers" show Year-End values only and are one year earlier than Real and Centrally Assessed values.

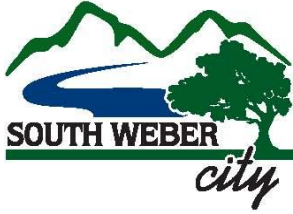
NOTES

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Budget Code	Budget Name	Adjusted PY Budgeted Revenue	Redemption Difference	Calculated Certified Tax Rate	PY Tax Rate	% Change	Certified Rate Revenue	Auditor Certified Tax Rate
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Totals: 260,065 196 0.000998 0.000927 7.66% 273,599 0.000

Year	Current Year Real	Year End Real	Real Amount Change	Real Percent Change	Current Year Personal	Year End Personal	Personal Amount Change	Personal Percent Change	C
2011	253,494,175	251,517,729	1,976,446	0.779700%	4,143,349	3,619,097	524,252	12.652900%	
2010	279,965,796	274,331,662	5,634,134	2.012400%	4,444,563	3,681,491	763,072	17.168700%	
2009	268,412,929	264,136,343	4,276,586	1.593300%	4,857,097	4,444,563	412,534	8.493400%	
Avg %				1.461800%				12.771667%	



1600 E. South Weber Drive  
South Weber, UT 84405

[www.southwebercity.com](http://www.southwebercity.com)

801-479-3177  
FAX 801-479-0066

June 1, 2012

Honorable Mayor and City Council

RE: Budget Message FY 2012/213

Please find enclosed for your consideration a proposed tentative budget for Fiscal Year 2012/13. This proposed budget includes all operating expenses, revenues, capital project funds and enterprise funds of the City of South Weber. The total amount appropriated for expenditure in these multiple funds that, when combined, make up the proposed budget for Fiscal Year 2012/13 is \$5,025,583.

The Uniform Fiscal Procedures Act for Utah Cities mandates that each local government shall operate under an annual balanced budget. By definition, a budget is balanced when the sum of all estimated revenues and appropriated fund balance is equal to the sum of all appropriations for expenditure. The Act also mandates that each local government shall have on hand on June 30 of each year a fund balance, the accumulation within the fund balance in the General Fund may not exceed 18% of the total estimated revenue of the General Fund, nor an undesignated fund balance equal to no less than 5%. The proposed budget you have been presented meets and exceed these criteria.

This budget message focuses on the City's General Fund. First, the City's budget and specifically the General Fund mirror the previous three to four years of budgeting for the City of South Weber. The General Fund is used to record the City's day to day operations; as such the Fund's proposed budget for Fiscal Year 2012/13 is \$1,678,930 which is \$228,265 less than the current year budget. This decrease is the result of diligent oversight of the City's general fund reserves and to accommodate growth of the fund reserves. There is no change being requested in the City's property tax rate, which is the lowest rate in Davis County. However, the rate may rise slightly due to projected declines in property values.

As for the enterprise funds, the ongoing expansion of the Central Weber Sewer District treatment plant this budget does propose an increase in residential sanitary sewer collection fees of \$2.00/per month per connection. This increase yields approximately \$41,280 in additional revenue to support a \$28,000 increase of rates from the Central Weber Sewer District. The remaining \$13,000 per year is to re-build the fund from the second year rate increase by the District that was not passed onto the City's rate payers in 2009-2010. There is also a culinary water rate increase as directed by the City's bond agreement. This will account for inflationary pressure upon the City's water fund. This increase will be a monthly charge of approximately \$1.80 per connection as identified within the Municipal Cost Index which is directed by the City's bonding agent and agreements.

All other funds are stable and mirror previous year's conservative nature and operation. However, each year it has become increasingly difficult to prepare a balanced budget. Like the State of Utah and many other municipalities, the City of South Weber is facing financial challenges brought on by a global recession. Our difficulties have been compounded by the continuous erosion of elastic revenue sources over the past several years that support the City's ongoing obligations. City staff has worked hard to develop this tentative budget and to try to hold the line on expenses which equates to no new taxes while carrying out the vision and policy priorities you have set.

Overall, we are all working to do what is right for our City and deliver the City services our citizen's desire and deserve at the most reasonable cost possible. My hope is that through this conservative budget the City will continue to grow and prosper.

Sincerely,

Rodger Worthen  
City Manger  
South Weber City

# BUDGET PROCESS AND BASIS

## The City Budget

The City provides a wide variety of services to over 6,000 residents. Municipal services are financed through a variety of taxes, fees, charges for service, and intergovernmental assistance. In order to plan for the delivery of effective services and efficiently manage the revenues which support those services, the City adopts a budget or financial plan.

Direction for the budget comes from many distinct sources. The State Constitution and the City ordinance provide the basic legal requirements and time lines for the process. Council goals and public input provide the policy direction to respond to the needs of the community.

The fiscal year (FY) of the City is July 1 to June 30. The City may adopt budgets for a budget term of one or more fiscal year(s). This is the first year Council has approved a three year budget term and has adopted this triennial budget for the years 2013, 2014 and 2015. By using this triennial budget format, the City can better organize and forecast future operating revenues/costs based on the growth and improvements of the city.

Even though this budget document reflects a three-year term, only FY 2013 budget is approved and adopted by City Council. Also, the State and City require that prior to each fiscal year; a resolution must be adopted to authorize budgeted expenditures for the coming fiscal year.

## Budget Process

The City's budget process is designed to encourage the residents of South Weber to become involved in the community and offer input on how revenues should be allocated. From January through April, City staff and the City Council prepare a tentative budget, which is presented to the City Council during the first council meeting in May. Public hearings are noticed in public media and held during the months of May and June to seek public comment.

Prior to each council meeting in May, a work session will be held where Council members will consider a budget issue in detail. Following each work session, the City Council will hold its regularly scheduled meetings, during which residents and stakeholders will be given a chance to offer public comment.

Interested residents and stakeholders are invited to attend work sessions and participate in the public comment portion of the City Council meetings.

Council meetings are scheduled on Tuesdays at 6:00 p.m. For more detailed information concerning the subject matter of each public hearing, including most recent agenda, visit the city website at [www.southwebercity.com](http://www.southwebercity.com) or contact the city office at (801) 479-3177. A copy of the current and past fiscal year budgets is also available at the city website.

## BUDGET SCHEDULE

### Fiscal Year 2012/13

#### April 10 City Council Meeting

- Discussion on General Fund Tentative Budget for FY 2013-2015
- Department Head presentation to CC

#### April 17 Work Meeting

- Discussion on General Fund Tentative Budget for FY 2013-2015
- Discussion on Reopen Budget FY 2011/12

#### May 8 City Council Meeting

- Public Hearing
- Adopt FY 2013-2015 Tentative Budget
- Presentation of amended (final) Budget FY 2011/12

#### May 15 Work Meeting

- Discussion on Enterprise Funds
- Discussion of Capital Facilities Improvement Projects - Impact Fee Funds

#### May 22 City Council Meeting

- Public Hearing (if Necessary)
- Finalize Tentative Budget FY 2013-2015

#### June 12 City Council Meeting

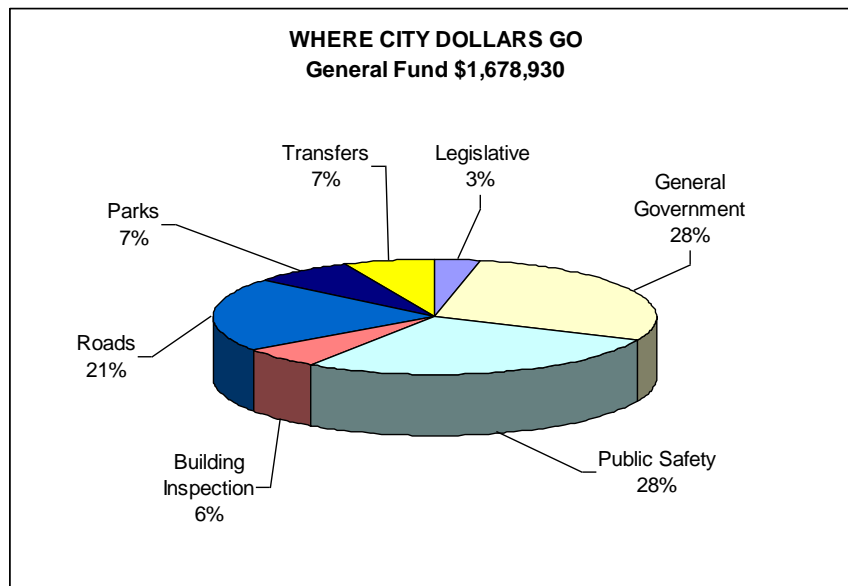
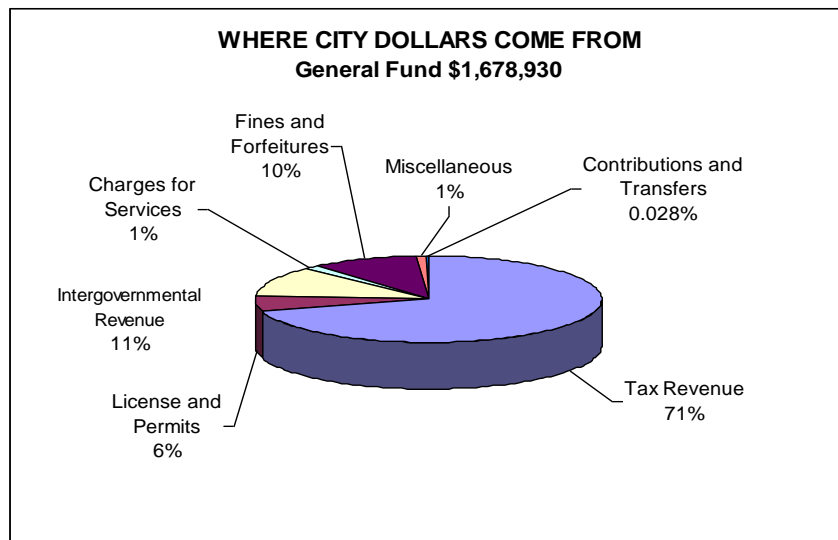
- Public Hearing
- Adopt FY 2013-2015 Triennial budget
- Approve FY 2011/12 amended budget



## Budget Summary FY 2013

Despite the recession that has so drastically affected our great country and state, South Weber City remains financially healthy – comparatively speaking. South Weber has experienced many of the negative affects that come with such an economic slow down. However, a history of conservative budgeting and financial management has positioned the City such that, thus far, we have been able to weather the storm. The FY 2013 budget reflects the impacts the slow economy has had on the city, namely sales tax revenues, residential construction and low interest earnings. In holding to tradition, staff has been conservative with both projected revenues and expenditures for the upcoming fiscal year.

The General Fund serves as the chief operating fund of South Weber City. The General Fund is used to account for all financial resources spent on municipal services such as public safety, fire protection, street & park maintenance, etc. The pie charts below show a sketch of how the City plans to receive monies and how those monies are to be expensed in FY 2013.



# FACTS OF SOUTH WEBER CITY

## OVERVIEW

- South Weber City was settled in 1851 and incorporated as a city in 1938.
- South Weber City is home of the Morrisite War in 1862.
- South Weber is named for the Weber River. The City lies south of the Weber River.
- South Weber City is a home rule city with a Council/Manager form of government.
- The Council is made up of five council members and a Mayor who are elected for a four-year term.

## LOCATION & CLIMATE

- South Weber City is nestled against the foothills of the Wasatch Mountains, neighboring Hill Air Force Base.
- The City lies approximately 4,511 feet above sea level.
- South Weber City encompasses 4.6 square miles (2009).

## GENERAL POPULATION

- South Weber City has a population of 6,051 residents (Census 2010)
- There are 1,735 housing units in the city (Census 2010).
- Median age is 29.5 years old.
- Median family income is \$82,667. 3.48 persons per household.
- Approximately 34.1 percent of the population have completed four or more years of college.

## ECONOMY

- Davis County unemployment rate is 5.8 percent (April 2012, not seasonally adjusted).
- The City/State has a combined sales tax rate of 6.40 percent.
- The residential property tax rate .000927. (2011)
- The City's adopted triennial General Fund budget totals \$1.6 million for FY 2013 and FY 2014 and \$1.7 million for 2015.

## PARKS & RECREATION

- The City maintains more than 24.05 acres of developed park space. 40.16 acres in development phases.
- Canyon Meadows Park hosts a model railroad club that provides train rides two Saturdays a month. Open to public.
- Family Activity Center includes basketball courts, fitness center, dance room and an indoor running track, locker rooms, meeting space, and kitchen.
- The South Weber City holds a bi-monthly lunch for senior citizens at the Family Activity Center.

## CULTURE

- South Weber City holds a week long celebration of events the first week of August annually. This celebration is referred to as Country Fair Days that includes children's programs, adult baseball, South Weber Idol, parade and much more.

## UTILITIES & TRANSPORTATION

- South Weber City provides water, wastewater and storm water utilities to residents.
- South Weber City continually meets or surpasses all state and federal water quality standards.

## HONORS & AWARDS

- 6<sup>th</sup> Best placed to live in the country – Business Week, 2009
- Fitch Ratings upgraded the City's credit rating from A+ to AA-, 2009

## Resourcing Our Future

This budget best utilizes the limited amount of resources that are available. However, the City's long-term needs for fire, streets, and parks maintenance continue to be unmet in this budget.

- Fire Services – South Weber Fire is in need of an additional fire vehicle; improve staffing levels and response times. This equates to approximately \$200,000 per year in additional costs.
- Streets – An additional \$100,000 per year is needed for pavement management alone. The target annual pavement management budget should be \$200,000 to maintain current pavement conditions; this budget allocates \$210,000 to the program.
- Parks Maintenance – Significant reduction in parks maintenance over the past years have created a substantial service gap. An additional \$50,000 is needed annually to meet current needs and address maintenance of future parks.

## Economic Outlook

The national and local economy declined significantly in 2009 due to a major financial crisis precipitated by over-leveraged banks and underperforming loans. As of today, our nation is still in recovery mode as the national unemployment rate is 8.1% (April 2012).

The FY 2013-2015 Budget, therefore, employs conservative assumptions of growth that reflects cautiously-optimistic outlook for the next three years. The budget assumes that conditions will not worsen moving forward. Instead, the budget assumes only a marginal increase in economic activity during this three-year period. In addition, the budget conforms to national expectations that the recovery will be gradual. This outlook is reflected in the assumptions used to estimate revenues as detailed below.

## FY 2013-2015 Revenue Outlook

Economic conditions are still having an adverse impact on the 2012 budget and created significant revenue funding challenges within the FY 2013-2015 Budget. Revenues that have been most impacted are sales and use taxes, residential construction, and interest earnings.

The FY 2013-2015 Budget includes a wide variety of funding sources, many with restrictions and dedications that make allocating resources a complex matter. This section provides an overview of some of the key funds and revenue sources which make up the overall budget.

### **General Fund**

Given the uncertain economy, staff was conservative in forecasting General Fund revenue for FY 2013-2015. The total General Fund appropriations for FY 2013 and FY 2014 are \$1.6 million and \$1.7 million for FY 2015.

#### **• Sales Tax**

Sales tax revenue accounts for approximately 35 percent of the General Fund revenues collected annually. This budget assumes a marginal sales tax revenue increase of 4 percent in 2013. Despite projected growth, sales tax collections are not expected to return to their 2007 level until after the triennial FY 2013-2015 budget cycle.

- **Property Tax**

Property tax revenue accounts for approximately 17 percent of the General Fund revenue collected annually. The triennial FY 2013-2015 budget assumes no increases in this revenue source.

- **Franchise Tax**

This category includes cable, electricity, natural gas franchise fees, etc. This revenue source accounts for 20 percent of the General Fund revenue collected annually. Due to the current economic downturn, these fees are projected to remain flat.

### **Enterprise Funds**

The City's Enterprise Funds are those funds that provide services based on fees. These services include Water, Wastewater, Sanitation and Storm-water. Following is a summary of revenue expectations for the City's Enterprise Funds:

- **Water**

Including cost of service adjustments, the monthly rate for all rate payers will increase approx \$1.80 (5%, based on MCI 6-month average). These rate increases will help cover ongoing operational costs as well as insure proper funding for the Water Revenue Bond issued in 2010.

- **Sanitation Sewer**

In early 2012 the Central Weber Sewer District completed a four year-\$140 million expansion project in Marriott-Slaterville. In order to fund the project debt service the District increased processing fees to member municipalities the last three years. This expansion project was necessary to meet the increased demand for sewer services resulting from current and anticipated growth. As such, these costs must be passed on to rate payers. Accordingly, this budget contains an increase in monthly sewer rates of 7 percent for all rate payers (\$2.00 residential rate payers). Overall the expansion project has increased sewage rates approximately 50% for rates payers, including South Weber residents.

- **Sanitation**

The Sanitation rates will remain unchanged FY 2013.

- **Storm water**

The Storm water rates will remain unchanged for FY 2013

### FY 2013-2015 Expenditure Outlook

Since this is the first year the City has implemented the triennial budget, The budget takes into account available resources and allocated revenues to the highest priorities. The objective is to fund the services and programs that are the most likely to achieve goals identified by the City Council:

- Public safety
- Street maintenance, curb and gutters, sidewalks
- Parks and Recreation
- Commercial Development
- Utility services

## General Fund

Several key items that guided the development of the FY 2013-2015 budget are:

- **Emergency Preparation**

The City is continually preparing Council, staff, and residents in case of an emergency or a natural disaster. To help continue these efforts, the budget reflects an increase of \$3,000 for emergency supplies and training.

- **Street Maintenance**

With rising costs of fuel and maintenance supplies, the budget was increased \$7,000 to fund these costs.

- **Country Fair Days**

This is a fun-filled week long event for the city and to ensure effective budgeting practices, the City will purchase a large event tent along with new sound equipment totaling a cost of \$4,000.

## Enterprise Funds/Impact Fees

- **Water**

The City is preparing to replace two water lines on the 6650 South and SR-60 this summer. This project cost is \$349,103.92. This is to replace dilapidated pipelines and provide adequate fire flows by increasing line sizes at the west end of the City.

## Capital Improvements

The City allocates revenues for a variety of capital improvement projects ranging from street projects to city facility improvements. The City's capital improvement program for FY 2013 totals \$290,000.

### Budgeted Capital Improvement Projects

New curb and gutter on South Weber Dr	\$ 70,000
Park upgrades @ Cedar Loop & Canyon Meadows	\$ 50,000
Street Maintenance	\$120,000
Crack/Slurry seals	\$ 50,000

The City is proposing a 1-3% merit increase for employees within this budget. The amount of the increase will be based upon a merit performance review.

The following pages contain lines items details for budgeted revenues and expenditures for FY 2013-2015 Triennial Budget. Staff will be available for discussion prior to your consideration for this budget. Please feel free to stop by city offices or call (801) 479-3177 for additional information.

Fiscal Year 2013 Budget

**GENERAL FUND**

Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
<b>GENERAL FUND REVENUE</b>			
Tax Revenue	1,134,632	1,060,000	1,081,265
License and Permits	125,904	98,000	146,000
Intergovernmental Revenue	193,226	186,200	186,200
Charges for Services	32,806	23,300	22,200
Fines and Forfeitures	164,044	165,000	140,000
Miscellaneous	21,735	14,500	27,000
Contributions and Transfers	4,529	4,530	304,530
Total General Fund Revenue	1,676,877	1,551,530	1,907,195

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
1,179,500	1,181,500	1,181,500	11%	119,500
103,000	118,000	133,000	5%	5,000
186,200	186,200	186,200	0%	0
22,200	22,200	22,200	-5%	(1,100)
168,000	168,000	175,000	2%	3,000
15,500	16,500	18,000	7%	1,000
4,530	4,530	4,530	0%	0
1,678,930	1,696,930	1,720,430	8%	127,400

Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
<b>GENERAL FUND EXPENDITURES</b>			
Executive & Legislative	46,172	54,224	50,250
Judicial	149,709	157,744	151,730
Administration	338,557	473,501	448,047
Police Protection	153,336	140,250	147,600
Fire Protection	124,644	142,607	144,080
Building Inspection	88,099	89,387	94,260
Streets	150,704	154,506	163,695
Class "C" Funds	38,014	178,855	171,185
Parks	70,964	95,372	95,875
Special Projects	4,128	4,000	4,000
Transfers	357,992	61,085	436,473
Total General Fund Expenditures	1,522,320	1,551,530	1,907,195
GF Revenue over/(under) expenditures	154,557	0	0

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
55,350	55,350	55,350	2%	1,126
168,851	168,786	173,754	7%	11,106
476,757	491,675	506,235	1%	3,256
155,650	164,060	169,980	11%	15,400
143,110	144,350	145,645	0%	503
97,500	99,815	104,330	9%	8,113
170,575	176,655	180,665	10%	16,069
179,977	179,830	180,000	1%	1,122
117,100	82,940	88,075	23%	21,728
4,000	4,000	4,000	0%	0
110,060	129,469	112,396	80%	48,976
1,678,930	1,696,930	1,720,430	8%	127,400
0	0	0	0%	0

Fiscal Year 2013 Budget

**SPECIAL FUND**

Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
Capital Projects Revenues	569,109	378,425	927,846	650,506	305,506	255,506	72%	272,081
Capital Projects Expenditures	111,502	255,000	275,000	315,000	25,000	25,000	24%	60,000
Revenue over/(under) expenditures	457,606	123,425	652,846	335,506	280,506	230,506	172%	212,081
Recreation Revenues	226,571	293,203	258,845	276,315	276,469	278,680	-6%	(16,887)
Recreation Expenditures	213,798	293,203	258,844	276,315	276,469	278,679	-6%	(16,887)
Revenue over/(under) expenditures	12,773	0	0	0	0	0	0%	0
Country Fair Days Revenues	42,839	50,065	48,885	52,065	45,600	45,600	4%	2,000
Country Fair Days Expenditures	42,839	50,065	48,885	52,065	45,600	45,600	4%	2,000
Revenue over/(under) expenditures	0	0	0	0	0	0	#DIV/0!	0
Sewer Impact Fee Revenues	60,879	209,797	225,797	209,797	63,000	65,000	0%	0
Sewer Impact Fee Expenditures	0	209,797	225,797	209,797	63,000	65,000	0%	0
Revenue over/(under) expenditures	60,879	0	0	0	0	0	#DIV/0!	0
Storm Sewer Impact Fee Revenues	30,560	25,500	55,755	89,163	28,000	33,000	250%	63,663
Storm Sewer Impact Fee Expenditures	0	25,500	55,755	89,133	28,000	33,000	250%	63,633
Water Impact Fee Revenues	54,720	52,500	289,533	273,840	55,000	57,000	422%	221,340
Water Impact Fee Expenditures	0	52,500	289,533	273,840	55,000	57,000	422%	221,340
Revenue over/(under) expenditures	54,720	0	0	0	0	0	#DIV/0!	0
Park Impact Fee Revenues	53,737	31,400	80,104	73,105	33,000	35,000	133%	41,705
Park Impact Fee Expenditures	53,737	31,400	80,104	73,105	33,000	35,000	133%	41,705
Revenue over/(under) expenditures	0	0	0	0	0	0	-100%	0
Road Impact Fee Revenues	26,847	69,094	73,477	67,494	28,000	30,000	-2%	(1,600)
Road Impact Fee Expenditures	0	69,094	73,477	67,494	28,000	30,000	-2%	(1,600)
Revenue over/(under) expenditures	26,847	0	0	0	0	0	#DIV/0!	0
Recreation Impact Fee Revenues	50,077	52,524	59,722	52,524	34,000	36,000	0%	0
Recreation Impact Fee Expenditures	50,077	52,524	59,722	52,524	34,000	36,000	0%	0
Revenue over/(under) expenditures	0	0	0	0	0	0	#DIV/0!	0
Public Safety Impact Fee Revenues	8,664	8,025	30,661	4,850	6,000	8,000	-40%	(3,175)
Public Safety Impact Fee Expenditures	8,025	8,025	30,661	4,850	6,000	8,000	-40%	(3,175)
Revenue over/(under) expenditures	639	0	0	0	0	0	#DIV/0!	0

Fiscal Year 2013 Budget

**ENTERPRISE FUND**

Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
Water Utility Fund Revenues	905,235	785,000	914,000
Water Utility Fund Expenditures	621,988	766,536	762,580
Revenue over/(under) expenditures	283,247	18,464	151,420
Sewer Utility Fund Revenues	631,158	685,700	705,700
Sewer Utility Fund Expenditures	571,271	661,216	682,212
Revenue over/(under) expenditures	59,886	24,484	23,488
Sanitation Utility Fund Revenues	314,328	311,700	316,200
Sanitation Utility Fund Expenditures	272,731	296,722	298,348
Revenue over/(under) expenditures	41,596	14,978	17,852
Storm Sewer Utility Fund Revenues	125,856	126,700	126,200
Storm Sewer Utility Fund Expenditures	142,565	115,408	156,108
Revenue over/(under) expenditures	(16,709)	11,292	(29,908)

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
950,000	970,000	990,000	21%	165,000
833,000	807,543	823,704	9%	66,464
117,000	162,457	166,296	534%	98,536
622,642	707,642	707,642	-9%	(63,058)
614,463	709,768	727,068	-7%	(46,754)
8,179	(2,126)	(19,426)	-67%	(16,304)
316,700	318,700	321,800	2%	5,000
309,616	315,671	321,756	4%	12,893
7,084	3,029	44	-53%	(7,893)
126,700	128,700	130,200	0%	0
175,622	171,071	171,840	52%	60,214
(48,922)	(42,371)	(41,640)	-533%	(60,214)



## Fiscal Year 2013 Budget

### GENERAL GOVERNMENT - TAX REVENUE

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-31-100	Current Year Property Taxes	262,300	260,000	260,265	260,000	262,000	262,000	0%	0
10-31-200	Fee in Lieu	20,281	30,000	21,000	30,000	30,000	30,000	0%	0
10-31-300	Sales and Use Taxes	485,649	455,000	475,000	559,500	559,500	559,500	23%	104,500
10-31-310	Franchise Tax	366,401	315,000	325,000	330,000	330,000	330,000	5%	15,000
	Total Tax Revenues	1,134,632	1,060,000	1,081,265	1,179,500	1,181,500	1,181,500	11%	119,500

### GENERAL GOVERNMENT - LICENSE AND PERMIT REVENUE

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-32-100	Business License	12,368	13,000	13,000	13,000	13,000	13,000	0%	0
10-32-210	Building Permits	113,536	85,000	133,000	90,000	105,000	120,000	6%	5,000
	Total License and Permit Revenue	125,904	98,000	146,000	103,000	118,000	133,000	5%	5,000

### GENERAL GOVERNMENT - INTERGOVERNMENTAL REVENUE

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-33-400	State Grants	2,263	2,500	2,500	2,500	2,500	2,500	0%	0
10-33-560	Class "C" Road Fund Allotment	187,326	180,000	180,000	180,000	180,000	180,000	0%	0
10-33-580	State Liquor Fund Allotment	3,637	3,700	3,700	3,700	3,700	3,700	0%	0
	Total Intergovernmental Revenue	193,226	186,200	186,200	186,200	186,200	186,200	0%	0

### GENERAL GOVERNMENT - CHARGE FOR SERVICES REVENUE

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-34-100	Zoning & Subdivision Fees	30,357	20,000	20,000	20,000	20,000	20,000	0%	0
10-34-250	Building & Park Rental	1,565	1,200	1,400	1,400	1,400	1,400	17%	200
10-34-760	Youth City Council	884	800	800	800	800	800	0%	0
	Total Charge for Service Revenue	32,806	23,300	22,200	22,200	22,200	22,200	-5%	(1,100)

**GENERAL GOVERNMENT - FINES AND FORFEITURES REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-35-100	Fines	164,044	165,000	140,000	168,000	168,000	175,000	2%	3,000
	Total Fine and Forfeiture Revenue	164,044	165,000	140,000	168,000	168,000	175,000	2%	3,000

**GENERAL GOVERNMENT - MISCELLANEOUS REVENUE**

10-36-100	Interest Earnings	7,134	9,000	9,000	9,000	9,500	10,000	0%	0
10-36-300	Newsletter Sponsors	50	500	1,000	1,000	1,000	1,000	100%	500
10-36-900	Sundry Revenues	14,551	5,000	17,000	5,500	6,000	7,000	10%	500
	Total Miscellaneous Revenue	21,735	14,500	27,000	15,500	16,500	18,000	7%	1,000

**GENERAL GOVERNMENT - CONTRIBUTIONS AND TRANSFERS REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-39-091	Transfer from Capital Projects Fund							0%	0
10-39-100	Fire Agreement/Job Corps	3,580	3,580	3,580	3,580	3,580	3,580	0%	0
10-39-110	Fire Agreement/County	949	950	950	950	950	950	0%	0
10-39-900	Contribution from G. F. Surplus (fund balance)			300,000				0%	0
	Total Contributions & Transfers Revenue	4,529	4,530	304,530	4,530	4,530	4,530	0%	0
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,676,877</b>	<b>1,551,530</b>	<b>1,907,195</b>	<b>1,678,930</b>	<b>1,696,930</b>	<b>1,720,430</b>	<b>8%</b>	<b>127,400</b>

**GENERAL GOVERNMENT - LEGISLATIVE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
10-41-005	Salaries - Mayor, Council & Commission	29,681	33,975	30,000
10-41-131	Employee Benefits - Employer FICA	2,227	2,599	2,600
10-41-133	Employee Benefits - Workers Comp.	600	650	650
10-41-230	Travel	5,067	9,000	9,000
10-41-240	Office Supplies & Expense	0	500	500
10-41-360	Education & Training	7,852	6,000	6,000
10-41-620	Misc.	746	1,500	1,500
	Total Legislative	46,172	54,224	50,250

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
35,000	35,000	35,000	3%	1,025
2,700	2,700	2,700	4%	101
650	650	650	0%	0
9,000	9,000	9,000	0%	0
500	500	500	0%	0
6,000	6,000	6,000	0%	0
1,500	1,500	1,500	0%	0
55,350	55,350	55,350	2%	1,126

**GENERAL GOVERNMENT - JUDICIAL**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
10-42-004	Supervisor Salaries - Judge	13,167	13,000	13,000
10-42-110	Part-time Employee Salaries	47,722	51,124	50,380
10-42-130	Employee Benefits - Retirement	9,853	8,830	8,730
10-42-131	Employee Benefits - Employer FICA	4,658	4,906	4,850
10-42-132	Employee Benefits - 401K plan	1,436	1,539	1,520
10-42-133	Employee Benefits - Workers Comp.	121	134	150
10-42-134	Employee Benefits - Unemployment Ins.	332	511	600
10-42-210	Books, Subscription & Memberships	608	600	700
10-42-230	Travel	618	1,100	800
10-42-240	Office Supplies & Expense	768	1,000	1,000
10-42-242	Court Operating Expense	2,272	1,500	1,500
10-42-313	Professional & Technical - Attorney	6,000	7,000	6,000
10-42-317	Professional & Technical - Bailiff	1,963	2,500	2,500
10-42-360	Education & Training	486	1,500	500
10-42-610	Miscellaneous Supplies	1,498	1,500	4,500
10-42-980	St. Treasurer/Surcharge	58,157	61,000	55,000
	Total Judicial	149,709	157,744	151,730

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
13,000	13,000	13,000	0%	0
51,891	53,448	55,052	2%	767
10,409	12,167	12,460	18%	1,578
4,964	4,964	4,964	1%	58
1,562	1,609	1,657	1%	23
150	150	150	12%	16
675	748	771	32%	164
600	600	600	0%	0
1,100	1,100	1,100	0%	0
1,000	1,000	1,000	0%	0
1,500	1,500	1,500	0%	0
6,000	6,000	6,000	-14%	(1,000)
2,500	2,500	2,500	0%	0
1,500	1,500	1,500	0%	0
7,000	3,500	3,500	367%	5,500
65,000	65,000	68,000	7%	4,000
168,851	168,786	173,754	7%	11,106

**GENERAL GOVERNMENT - ADMINISTRATION**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-43-004	Supervisor Salaries	34,736	45,000	45,000	46,350	47,741	49,173	3%	1,350
10-43-110	Full-time Employee Salaries	54,796	53,910	53,910	59,750	61,543	63,389	11%	5,840
10-43-120	Part-time Employee Salaries	10,580	14,140	14,645	15,084	15,537	16,003	7%	944
10-43-125	Employee Recognition	1,328	1,000	1,000	500	500	500	-50%	(500)
10-43-130	Employee Benefits - Retirement	15,526	13,620	13,105	17,018	17,529	20,610	25%	3,398
10-43-131	Employee Benefits - Employer FICA	7,722	8,648	8,687	9,271	9,549	9,835	7%	623
10-43-132	Employee Benefits - 401K plan	2,644	2,977	2,980	3,194	3,289	3,388	7%	217
10-43-133	Employee Benefits - Workers Comp.	(416)	3,475	3,475	3,580	3,690	3,800	3%	105
10-43-134	Employee Benefits - Unemployment Ins.	635	1,131	1,130	1,260	1,298	1,337	11%	129
10-43-135	Employee Benefits - Health Insurance	14,273	18,587	17,000	19,000	20,000	22,000	2%	413
10-43-136	Health Reimbursement Account - Em'ee	3,000	3,000	3,000	3,300	3,300	3,300	10%	300
10-43-210	Books, Subscription & Memberships	4,659	4,000	4,000	4,000	4,000	4,000	0%	0
10-43-220	Public Notices	3,130	10,000	5,000	10,000	10,000	10,000	0%	0
10-43-230	Travel	3,085	9,000	7,000	9,000	9,000	10,000	0%	0
10-43-240	Office Supplies & Expense	1,830	4,500	5,000	5,000	6,000	6,000	11%	500
10-43-241	Material & Supplies	6,256	5,500	6,300	6,300	6,800	7,300	15%	800
10-43-251	Equipment Maintenance Agreement	1,561	4,500	4,500	5,000	5,250	5,500	11%	500
10-43-252	Equipment Maint. - Caselle	4,296	7,600	7,600	11,600	11,600	11,600	53%	4,000
10-43-253	Equipment Maint. - Software	4,779	11,000	11,000	5,000	5,000	10,000	-55%	(6,000)
10-43-262	General Gov't Buildings - City Hall	6,315	5,000	10,000	6,500	6,800	7,000	30%	1,500
10-43-270	Utilities	29,972	25,163	25,165	26,000	27,500	28,500	3%	837
10-43-280	Telephone	16,186	17,500	17,500	17,800	18,000	18,000	2%	300
10-43-311	Professional & Technical - Other	0	5,000	0	5,000	5,000	5,000	0%	0
10-43-312	Professional & Technical - Engineer	32,258	50,000	50,000	50,000	50,000	50,000	0%	0
10-43-313	Professional & Technical - Attorney	8,839	30,000	30,000	30,000	30,000	30,000	0%	0
10-43-314	Ordinance Codification	1,813	2,000	2,000	2,000	2,500	2,500	0%	0
10-43-315	Professional & Technical - Auditor	9,665	10,000	10,000	10,000	12,000	12,000	0%	0
10-43-316	Elections	0	7,000	7,300	0	7,500	0	-100%	(7,000)
10-43-330	Flower Fund	0	250	250	250	250	250	0%	0
10-43-360	Education & Training	2,712	4,500	3,000	4,500	5,000	5,250	0%	0
10-43-370	Professional & Technical	22,180	30,000	25,000	30,000	30,000	30,000	0%	0
10-43-510	Insurance/Surety Bonds	16,143	40,000	25,000	30,000	30,000	30,000	-25%	(10,000)
10-43-610	Miscellaneous Supplies	2,507	5,000	5,000	6,000	6,000	6,000	20%	1,000
10-43-620	Miscellaneous Services	9,146	10,500	10,500	10,500	11,500	13,000	0%	0
10-43-740	Purchase of Equipment	4,518	5,000	5,000	6,000	6,000	6,000	20%	1,000
10-43-745	Equipment Greater than \$500	1,883	5,000	8,000	8,000	2,000	5,000	60%	3,000
	Total Administration	338,557	473,501	448,047	476,757	491,675	506,235	1%	3,256

**PUBLIC SAFETY - POLICE PROTECTION**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
10-54-310	Sheriff's Department	134,782	118,000	120,000
10-54-311	Animal Control	11,141	13,000	13,000
10-54-320	Emergency Preparedness	5,162	7,000	12,350
10-54-321	Liquor Law (Narcotics)	2,250	2,250	2,250
	Total Police Protection	153,336	140,250	147,600

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
127,200	134,830	142,920	8%	9,200
13,000	13,780	14,610	0%	0
10,000	10,000	7,000	43%	3,000
5,450	5,450	5,450	142%	3,200
155,650	164,060	169,980	11%	15,400

**PUBLIC SAFETY - FIRE PROTECTION**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
10-57-110	Supervisor Salaries	10,133	10,300	11,000
10-57-120	Part-time Employee Salaries	24,699	27,810	27,810
10-57-131	Employee Benefits - Employer FICA	2,679	2,915	2,970
10-57-133	Employee Benefits - Workers Comp.	738	1,000	1,000
10-57-134	Employee Benefits - Unemployment Ins.	2	381	1,000
10-57-230	Travel	1,543	1,500	1,600
10-57-240	Office Supplies and Expense	913	1,000	1,000
10-57-250	Equipment Supplies & Maint	9,053	14,000	14,000
10-57-360	Education and Training	4,998	9,000	9,000
10-57-370	Professional & Technical Services	15,321	16,000	16,000
10-57-530	Interest Expense (Bond)	17,100	17,100	17,100
10-57-740	Purchase of Equipment less than \$500	252	3,100	3,100
10-57-745	Equipment Greater than \$500	23,711	25,000	25,000
10-57-811	Sales Tax Rev. Bond Pmt	13,500	13,500	13,500
	Total Fire Protection	124,644	142,607	144,080

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase/Decrease	\$ Increase (Decrease)
11,330	11,670	12,020	10%	1,030
27,000	27,810	28,644	-3%	(810)
2,940	3,020	3,111	1%	25
1,000	1,000	1,000	0%	0
540	550	570	42%	159
1,600	1,600	1,600	7%	100
1,000	1,000	1,000	0%	0
14,000	14,000	14,000	0%	0
9,000	9,000	9,000	0%	0
16,000	16,000	16,000	0%	0
17,100	17,100	17,100	0%	0
3,100	3,100	3,100	0%	0
25,000	25,000	25,000	0%	0
13,500	13,500	13,500	0%	0
143,110	144,350	145,645	0%	503

**BUILDING INSPECTION**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
10-58-004	Supervisor Salaries	38,055	41,831	42,800
10-58-110	Full-time Employee Salaries	19,981	16,000	19,255
10-58-130	Employee Benefits - Retirement	8,326	7,963	8,500
10-58-131	Employee Benefits - Employer FICA	4,608	4,424	4,500
10-58-132	Employee Benefits - 401K plan	1,883	1,741	1,710
10-58-133	Employee Benefits - Workers Comp.	1,171	1,200	1,200
10-58-134	Employee Benefits - Unemployment Ins.	255	579	580
10-58-135	Employee Benefits - Health Insurance	7,208	7,413	7,415
10-58-210	Books, Subscriptions, Memberships	1,024	1,200	1,200
10-58-230	Travel	1,062	1,036	100
10-58-360	Education and Training	540	3,000	2,000
10-58-620	Miscellaneous Supplies/Services	3,987	3,000	5,000
	Total Building Inspection	88,099	89,387	94,260

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
38,600	39,760	40,955	-8%	(3,231)
19,835	20,430	21,045	24%	3,835
9,375	11,020	12,750	18%	1,412
4,470	4,605	4,745	1%	46
1,760	1,815	1,870	1%	19
1,200	1,200	1,200	0%	0
820	845	870	42%	241
8,740	9,440	10,195	18%	1,327
1,200	1,200	1,200	0%	0
1,500	1,500	1,500	45%	464
5,000	3,000	3,000	67%	2,000
5,000	5,000	5,000	67%	2,000
97,500	99,815	104,330	9%	8,113

**HIGHWAYS AND STREETS - STREETS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-60-110	Full-time Employee Salaries	23,325	30,061	33,860	34,875	35,920	37,000	16%	4,814
10-60-120	Part-time Employee Salaries	7,801	12,441	12,440	12,815	13,200	13,600	3%	374
10-60-130	Employee Benefits - Retirement	3,298	4,139	4,665	5,595	5,760	6,775	35%	1,456
10-60-131	Employee Benefits - Employer FICA	2,483	3,251	2,545	3,650	3,760	3,870	12%	399
10-60-132	Employee Benefits - 401K plan	652	905	1,020	1,050	1,080	1,115	16%	145
10-60-133	Employee Benefits - Workers Comp.	533	900	900	900	900	900	0%	0
10-60-134	Employee Benefits - Unemployment Ins.	215	425	465	670	690	710	58%	245
10-60-135	Employee Benefits - Health Insurance	3,056	3,383	3,500	4,020	4,345	4,695	19%	637
10-60-250	Equipment Supplies & Maint	9,959	10,000	10,000	12,000	12,000	12,000	20%	2,000
10-60-251	Vehicle Supplies & Maintenance	24,445	15,000	15,000	18,000	20,000	20,000	20%	3,000
10-60-260	Building/Grounds - shop	5,850	6,000	6,000	6,000	6,000	6,000	0%	0
10-60-271	Utilities - Street Lights	28,709	30,000	32,000	32,000	34,000	35,000	7%	2,000
10-60-360	Education and Training	265	500	500	1,000	1,000	1,000	100%	500
10-60-370	Professional & Technical Svcs.	1,356	500	800	1,000	1,000	1,000	100%	500
10-60-410	Special Highway Supplies	6,118	10,000	10,000	10,000	10,000	10,000	0%	0
10-60-420	Weed Control	120	1,000	1,000	1,000	1,000	1,000	0%	0
10-60-421	Pedestrian Safety	1,169	2,000	5,000	2,000	2,000	2,000	0%	0
10-60-422	Crosswalk/Street Painting	0	4,000	4,000	4,000	4,000	4,000	0%	0
10-60-424	Curb, Gutter & Sidewalk Restoration	26,703	10,000	10,000	10,000	10,000	10,000	0%	0
10-60-745	Equipment Greater than \$500	4,649	10,000	10,000	10,000	10,000	10,000	0%	0
	Total Streets	150,704	154,506	163,695	170,575	176,655	180,665	10%	16,069

**HIGHWAYS AND STREETS - CLASS C ROAD FUNDS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-61-004	Supervisor Salaries	8,513	8,366	8,600	8,858	8,840	9,105	6%	492
10-61-130	Employee Benefits - Retirement	1,133	1,152	1,300	1,375	1,420	1,670	19%	223
10-61-131	Employee Benefits - Employer FICA	637	640	670	660	675	700	3%	20
10-61-132	Employee Benefits - 401K plan	256	252	280	260	270	275	3%	8
10-61-133	Employee Benefits - Workers Comp.	175	700	200	700	700	700	0%	0
10-61-134	Employee Benefits - Unemployment Ins.	28	82	85	124	125	130	51%	42
10-61-135	Employee Benefits - Health Insurance	201	7,413	50	0	0	0	-100%	(7,413)
10-61-230	Travel	20	250	0	0			-100%	(250)
10-61-410	Special Highway Supplies	5,490	10,000	10,000	8,000	7,800	7,420	-20%	(2,000)
10-61-411	Snow Removal	21,560	30,000	20,000	40,000	40,000	40,000	33%	10,000
10-61-425	Slurry Seal	0	0	0	40,000	40,000	40,000	#DIV/0!	40,000
10-61-730	Street Overlay	0	120,000	130,000	80,000	80,000	80,000	-33%	(40,000)
	Total Class C Road Funds	38,014	178,855	171,185	179,977	179,830	180,000	1%	1,122

**PARKS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-70-110	Full-time Employee Salaries	26,331	31,098	30,800	31,730	32,685	33,670	2%	632
10-70-120	Part-time Employee Salaries	11,513	11,122	15,075	1,530	1,580	1,630	-86%	(9,592)
10-70-130	Employee Benefits - Retirement	3,755	4,282	4,250	5,090	5,245	6,165	19%	808
10-70-131	Employee Benefits - Employer FICA	2,968	2,379	3,000	2,430	2,500	2,580	2%	51
10-70-132	Employee Benefits - 401K plan	853	990	990	990	985	1,015	0%	0
10-70-133	Employee Benefits - Workers Comp.	575	800	700	700	700	800	-13%	(100)
10-70-134	Employee Benefits - Unemployment Ins.	236	422	460	470	480	795	11%	48
10-70-135	Employee Benefits - Health Insurance	4,986	5,379	5,500	7,560	8,165	8,820	41%	2,181
10-70-230	Travel & Seminars	0	500	1,500	2,000	2,000	2,000	300%	1,500
10-70-250	Equipment Supplies & Maint	4,551	13,000	5,000	13,000			0%	0
10-70-261	Grounds Supplies & Maint. - Parks	13,375	12,800	20,000	15,000	17,000	19,000	17%	2,200
10-70-430	Trees	0	0	0	5,000	0	0	0%	5,000
10-70-435	Safety Incentive Program	711	1,600	1,600	1,600	1,600	1,600	0%	0
10-70-730	Improvements other than buildings	471	5,000	1,000	5,000	5,000	5,000	0%	0
10-70-745	Equipment Greater than \$500	640	6,000	6,000	25,000	5,000	5,000	317%	19,000
	<b>Total Parks</b>	<b>70,964</b>	<b>95,372</b>	<b>95,875</b>	<b>117,100</b>	<b>82,940</b>	<b>88,075</b>	<b>23%</b>	<b>21,728</b>

**GENERAL GOVERNMENT - SPECIAL PROJECTS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-72-494	Youth City Council	4,128	4,000	4,000	4,000	4,000	4,000	0%	0
	<b>Total Special Projects</b>	<b>4,128</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0%</b>	<b>0</b>

**TRANSFERS TO OTHER FUNDS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
10-80-841	Transfer to Recreation Fund	20,000	51,370	20,000	84,500	123,469	107,396	64%	33,130
10-80-910	Transfer to Capital Projects Fund	332,992	9,714	406,473	20,560	0	0	112%	10,846
10-80-925	Transfer to Country Fair Days Fund	5,000	0	10,000	5,000	6,000	5,000	1999900%	5,000
	<b>Total Transfer to Other Funds</b>	<b>357,992</b>	<b>61,085</b>	<b>436,473</b>	<b>110,060</b>	<b>129,469</b>	<b>112,396</b>	<b>80%</b>	<b>48,976</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,522,320</b>	<b>1,551,530</b>	<b>1,907,195</b>	<b>1,678,930</b>	<b>1,696,930</b>	<b>1,720,430</b>	<b>8%</b>	<b>127,400</b>
	<b>Revenues Over/(Under) Expenditures</b>	<b>154,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>

**RECREATION REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	\$ Increase (Decrease)
20-34-720	Rental of FAC	6,772	5,000	5,000	5,000	5,000	5,000	0%	0
20-34-750	Recreation Fees	28,864	35,000	30,000	35,000	35,000	35,000	0%	0
20-34-751	Membership Fees	25,996	30,000	26,000	30,000	30,000	30,000	0%	0
20-34-841	Gravel Pit Fees	62,686	50,000	75,000	60,000	60,000	60,000	20%	10,000
20-36-895	Football Donations & Sales - <b>Restricted</b>	2,186	4,000	3,145	3,500	4,000	4,000	-13%	(500)
20-36-897	Football Registration	8,983	13,200	13,200	15,600	16,000	16,000	18%	2,400
20-34-811	Sales Tax Bond Payment - <b>Restricted</b>	68,475	82,500	84,500				-100%	(82,500)
20-34-753	Miscellaneous Revenues	2,609	2,000	2,000	2,500	3,000	3,000	25%	500
20-39-470	Transfer from General Fund	20,000	51,369	20,000	84,500	123,469	107,396	64%	33,131
	Contributions Fund Balance		20,133	0	40,215		18,284	100%	20,082
	<b>Total Recreation Revenue</b>	<b>226,571</b>	<b>293,203</b>	<b>258,845</b>	<b>276,315</b>	<b>276,469</b>	<b>278,680</b>	<b>-6%</b>	<b>(16,887)</b>

**RECREATION EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
20-71-110	Full-time Employee Salaries		44,000	38,000	45,320	46,560	47,957	3%	1,320
20-71-120	Part-time Employee Salaries	54,899	42,432	42,432	43,705	45,700	47,015	3%	1,273
20-71-130	Employee Benefits - Retirement		6,059	6,059	7,269	8,550	9,870	20%	1,211
20-71-131	Employee Benefits - Employer FICA	4,196	6,612	6,153	6,810	7,030	7,265	3%	198
20-70-132	Employee Benefits - 401k plan	0	1,324	1,144	1,364	1,400	1,443	3%	40
20-71-133	Employee Benefits - Worker's Comp	1,130	2,600	2,600	2,600	2,800	3,000	0%	0
20-71-134	Employee Benefits - Unemployment Ins.	377	864	1,126	1,246	1,290	1,330	44%	382
20-71-135	Employee Benefits - Health Insurance	0	17,262	6,660	7,200	7,740	8,400	-58%	(10,062)
20-71-210	Books, Subscriptions, Memberships	0	100	100	100	100	100	0%	0
20-71-230	Travel	0	250	250	300	300	300	20%	50
20-71-240	Office Supplies & Expense	694	500	500	500	500	500	0%	0
20-71-241	Material Supplies	608	500	2,000	2,000	2,000	2,000	300%	1,500
20-71-250	Equipment Supplies & Maintenance	1,200	2,750	1,200	1,200	1,200	1,200	-56%	(1,550)
20-71-262	General Government Buildings	5,229	5,000	5,000	5,000	5,000	5,000	0%	0
20-71-270	Utilities	7,080	9,000	8,000	9,000	9,000	9,000	0%	0
20-71-331	Promotion - Marketing	0	1,000	0	0	0	0	-100%	(1,000)
20-71-360	Education and Training	0	500	0	500	500	500	0%	0
20-71-480	Basketball	8,265	10,000	10,000	8,500	10,000	10,000	-15%	(1,500)
20-71-481	Baseball & Softball	6,521	5,900	5,900	6,500	5,900	5,900	10%	600
20-71-482	Soccer	3,126	2,900	2,900	3,500	2,900	2,900	21%	601
20-71-483	Flag Football	424	1,700	630	2,000	700	700	18%	300
20-71-484	Volleyball	626	1,000	300	1,000	1,000	1,000	0%	0
20-71-485	Summer Fun	301	5,000	3,000	3,000	3,000	3,000	-40%	(2,000)
20-71-486	Senior Luncheon	937	1,500	1,500	1,500	1,500	1,500	0%	0
20-71-487	Knight's Football	25,032	15,000	15,100	15,000	15,000	15,000	0%	0
20-71-530	Sales Tax Revenue Bond - Interest Expense	55,399	47,500	47,500	47,500	47,500	47,500	0%	0
20-71-610	Misc. Supplies	90	1,500	2,000	2,000	2,000	1,800	33%	500
20-71-620	Misc. Services	440	2,450	500	1,500	2,500	2,500	-39%	(950)
20-71-745	Equipment Greater than \$500	0	2,500	2,500	10,700	5,300	2,500	328%	8,200
20-71-740	Equipment Purchases	725	2,500	2,500	2,500	2,500	2,500	0%	0
20-71-811	Sales Tax Revenue Bond - Principal	36,500	50,000	37,000	37,000	37,000	37,000	-26%	(13,000)
	Budgeted Increase in Fund Balance			6,290					
	<b>Total Recreation Expenditures</b>	<b>213,798</b>	<b>293,203</b>	<b>258,844</b>	<b>276,315</b>	<b>276,469</b>	<b>278,679</b>	<b>-6%</b>	<b>(16,887)</b>
	<b>Revenue over/(under) Expenditures</b>	<b>12,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>



**COUNTRY FAIR DAYS REVENUES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
25-34-800	Donations	10,453	15,000	13,880	13,000	13,000	13,000	-13%	(2,000)
25-34-900	Monday Night Dinner & Let's Make a Deal	7,043	6,000	5,568	6,000	6,000	6,000	0%	0
25-34-901	Golf Tournament	2,579	3,600	1,739	2,500	2,500	2,500	3%	100
25-34-902	3 on 3 Basketball	562	950	1,019	1,200	1,200	1,200	6%	50
25-34-903	Baby Contest & Little Miss	1,218	1,000	382	500	500	500	0%	0
25-34-904	Kid-K Fun Run	1,524	1,850	1,958	2,000	2,000	2,000	3%	50
25-34-905	Richard Bouchard Memorial Run	4,785	4,700	5,054	5,200	5,200	5,200	2%	100
25-34-906	Rodeo	585	800	927	1,000	1,000	1,000	60%	300
25-34-908	Adult Anything Goes	434	900	526	700	700	700	29%	200
25-34-909	Youth Anything Goes	984	1,400	1,517	1,600	1,600	1,600	180%	900
25-34-910	Coke Wagon & Ice	4,222	4,700	5,099	5,300	5,300	5,300	-6%	(300)
25-34-911	Booths	665	900	845	900	900	900	13%	100
25-34-912	Youth Dance	364	525	169	300	300	300	5%	25
25-34-919	South Weber Idol			55	100	100	100		
25-34-922	Dutch Oven			0	100	100	100		
25-34-923	Eating Contest			148	200	200	200		
25-34-500	Transfer from General Fund	5,000		10,000	5,000	5,000	5,000		
25-39-500	Contributions from fund balance	2,421	7,740	0	6,465				
	<b>Total Revenue</b>	<b>42,839</b>	<b>50,065</b>	<b>48,885</b>	<b>52,065</b>	<b>45,600</b>	<b>45,600</b>	<b>40%</b>	<b>14,265</b>

**COUNTRY FAIR DAYS EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
25-72-500	Monday Night Dinner & Let's Make a Deal	8,813	9,800	9,240	9,000	9,000	9,000	-8%	(800)
25-72-501	Golf Tournament	3,186	4,000	2,358	2,400	2,400	2,400	-40%	(1,600)
25-72-502	3 on 3 Basketball	0	100	249	300	300	300	200%	200
25-72-503	Baby Contest & Little Miss	1,156	1,200	704	1,200	1,200	1,200	0%	0
25-72-504	Kid-K Fun Run	782	915	796	915	915	915	0%	0
25-72-505	Richard Bouchard Memorial Run	2,005	2,800	2,642	2,800	2,800	2,800	0%	0
25-72-506	Rodeo	619	800	878	800	800	800	0%	0
25-72-507	Parade	792	300	300	300	300	300	0%	0
25-72-508	Adult Anything Goes	518	375	366	675	375	375	80%	300
25-72-509	Youth Anything Goes	340	500	512	500	500	500	0%	0
25-72-510	Fireworks	3,500	3,500	3,500	3,500	3,500	3,500	0%	0
25-72-511	Entertainment	1,400	1,850	1,850	1,850	1,850	1,850	0%	0
25-72-512	Equipment Rentals	5,515	5,125	5,080	5,125	5,125	5,125	0%	0
25-72-513	Shirts	6,773	5,850	5,850	5,850	5,850	5,850	0%	0
25-72-515	Promotions Printing/Mailing Supplies	639	1,500	1,304	1,500	1,500	1,500	0%	0
25-72-516	Coke Wagon and Ice	3,831	3,500	3,256	3,500	3,500	3,500	0%	0
25-72-517	Misc. Supplies	2,971	6,500	3,941	6,700	2,000	2,000	3%	200
25-72-518	Equipment Purchases			0	4,000	1,000	1,000	#DIV/0!	4,000
25-72-519	South Weber Idol		500	500	500	500	500	0%	0
25-72-520	Eating Contest		300	231	300	300	300	0%	0
25-72-521	Car Show		150	150	150	150	150	0%	0
25-72-522	Dutch Oven		500	176	200	500	500	-60%	(300)
25-72-600	Budgeted Increase to Fund Balance			5,000		1,235	1,235		
	<b>Total Expenditures</b>	<b>42,839</b>	<b>50,065</b>	<b>48,885</b>	<b>52,065</b>	<b>45,600</b>	<b>45,600</b>	<b>4%</b>	<b>2,000</b>
	<b>Revenue over/(under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>

**CAPITAL IMPROVEMENTS - GRANTS**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
45-33-130	State Sidewalk Grant	0	0	0	0	0	0	#DIV/0!	0

**CAPITAL IMPROVEMENTS - CONTRIBUTIONS REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
45-34-440	Contributions	28,812		63,767				0%	0
45-34-445	Contributions - Restricted	0						100%	0
	<b>Total Contribution Revenues</b>	28,812	0	63,767	0	0	0	100%	0

**CAPITAL IMPROVEMENTS - MISCELLANEOUS REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
45-36-110	Sale of Property	0						0%	0
	<b>Total Miscellaneous Revenue</b>	0	0	0	0	0	0	0%	0

**CAPITAL IMPROVEMENTS - CONTRIBUTIONS AND TRANSFER REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
45-39-380	Beginning Fund Balance	207,305	368,711	457,606	629,946	305,506	255,506	71%	261,235
45-39-470	Transfer from General Fund	332,992	9,714	406,473	20,560	0	0	112%	10,846
	<b>Total Contributions and Transfers</b>	540,297	378,425	864,079	650,506	305,506	255,506	72%	272,081
	<b>TOTAL REVENUE</b>	569,109	378,425	927,846	650,506	305,506	255,506	72%	272,081

**CAPITAL IMPROVEMENTS - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
45-40-740	General Capital Projects	111,502	140,000	160,000	170,000	0	0	21%	30,000
45-40-760	Street Overlay/Restore Curb & Gutt.	0	90,000	90,000	120,000	0		33%	30,000
<b>Contributions to Restricted Funds</b>									
45-39-999	Public Safety Vehicle Fund - <b>Restricted</b>		25,000	25,000	25,000	25,000	25,000	0%	0
	<b>TOTAL EXPENDITURES</b>	111,502	255,000	275,000	315,000	25,000	25,000	24%	60,000
	<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	457,606	123,425	652,846	335,506	280,506	230,506	172%	212,081

**WATER FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
51-36-300	Misc. Utility Revenue	5,647		
51-37-100	Water Revenue	829,372	765,000	900,000
51-37-130	Penalties	14,511	20,000	14,000
51-39-511	Transfer From Sewer Fund	0	0	0
51-38-900	Sundry Revenue	55,705		
	<b>TOTAL OPERATING REVENUE</b>	905,235	785,000	914,000

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease) #DIV/0!	Increase (Decrease)
				0
930,000	950,000	970,000	18%	165,000
20,000	20,000	20,000	0%	0
0	0	0		
950,000	970,000	990,000	17%	165,000

NON - Operating Revenue

51-36-100	Interest Earnings	4,585	2,700	2,700
	<b>TOTAL REVENUE</b>	909,820	787,700	916,700

2,700	2,700	2,700	0%	0
952,700	972,700	992,700	17%	165,000

**WATER FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
51-40-004	Supervisor Salaries	34,365	37,976	39,000
51-40-105	Part-time Employee Salaries	9,184	7,903	17,000
51-40-110	Full-time Employee Salaries	65,052	82,143	65,000
51-40-130	Employee Benefits - Retirement	12,666	16,540	14,321
51-40-131	Employee Benefits - Employer FICA	7,873	9,794	9,257
51-40-132	Employee Benefits - 401K plan	2,508	3,853	3,642
51-40-133	Employee Benefits - Worker's Comp.	1,289	2,000	2,000
51-40-134	Employee Benefits - Unemployment Ins.	570	1,280	1,694
51-40-135	Employee Benefits - Health Insurance	10,240	14,567	14,567
51-40-140	Uniforms	1,273	1,500	1,800
51-40-210	Books, Subscriptions, Memberships*	800	800	1,000
51-40-230	Travel	17	600	1,500
51-40-240	Office Supplies and Expense	762	1,500	1,500
51-40-245	Equipment over \$500	1,700	500	500
51-40-250	Equipment - Supplies & Maintenance	25,159	20,000	25,000
51-40-252	Equipment Maint. - Caselle	859	1,300	1,800
51-40-260	Buildings and Grounds	0	2,000	2,000
51-40-262	General Govt. Buildings	2,220	3,000	3,000
51-40-270	Water - Power & Pumping	10,992	25,000	15,000
51-40-312	Prof & Tech Serv - Engineering	12,343	28,000	50,000
51-40-315	Professional & Technical - Auditor	4,288	5,000	5,000
51-40-360	Education and Training	0	1,500	0
51-40-480	Special Water Supplies	22,145	32,000	32,000
51-40-481	Water Purchases	140,516	145,000	143,000
51-40-483	Emer.. R & R Water	16,210	40,000	35,000
51-40-485	Fire Hydrant Repairs	9,904	10,000	0
51-40-490	Water O & M Charges	18,502	20,000	25,000
51-40-530	Interest Expense - Debt Service	121,251	152,779	153,000
51-40-650	Depreciation	89,300	100,000	100,000
51-40-720	Meter Up-Dating	0	0	0
	<b>TOTAL OPERATING EXPENDITURES</b>	621,988	766,536	762,580
	<b>NET INCOME/(LOSS)</b>	287,831	21,164	154,120

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
40,170	41,375	42,616	5%	2,194
17,510	18,035	18,576	55%	9,607
66,950	68,959	71,027	-23%	(15,193)
17,182	20,202	23,388	4%	642
9,534	9,820	10,115	-3%	(259)
3,751	3,864	3,980	-3%	(102)
2,000	2,000	2,000	0%	0
1,745	1,797	1,851	27%	465
15,732	16,991	18,350	7%	1,165
1,800	1,800	2,000	17%	300
1,000	1,000	1,000	20%	200
1,500	1,500	1,500	60%	900
1,625	1,700	1,800	8%	125
5,000	5,000	5,000	90%	4,500
28,000	30,000	32,000	29%	8,000
2,500	2,500	2,500	48%	1,200
2,000	2,000	2,000	0%	0
3,000	3,000	3,000	0%	0
15,000	17,000	19,000	-67%	(10,000)
35,000	28,000	25,000	20%	7,000
5,000	6,000	7,000	0%	0
2,000	2,000	2,000	25%	500
32,000	32,000	32,000	0%	0
150,000	155,000	160,000	3%	5,000
35,000	35,000	35,000	-14%	(5,000)
20,000	10,000	10,000	50%	10,000
25,000	28,000	28,000	20%	5,000
153,000	153,000	153,000	0%	221
100,000	100,000	100,000	0%	0
40,000	10,000	10,000	100%	40,000
833,000	807,543	823,704	8%	66,464
119,700	165,157	168,996	82%	98,536

Fiscal Year 2013

**SANITARY SEWER FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
52-37-300	Sewer Revenue	533,632	590,000	610,000
52-37-400	Sewer Connection Fees	95,536	93,000	93,000
52-39-812	Contribution - Fund Balance			
	<b>TOTAL REVENUE</b>	629,169	683,000	703,000

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
619,942	619,942	619,942	5%	\$29,942
85,000	85,000	85,000	-9%	(\$8,000)
			0	\$0
619,942	704,942	704,942	-9%	(63,058)

NON - Operating Revenue

52-36-100	Interest Earnings	1,989	2,700	2,700
	<b>TOTAL REVENUE</b>	631,158	685,700	705,700

2,700	2,700	2,700	0	0
622,642	707,642	707,642	-9%	(63,058)

**SANITARY SEWER FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
52-40-004	Supervisor Salaries	25,853	29,610	32,000
52-40-105	Part-time Employee Salaries	6,754	7,070	12,000
52-40-110	Full-time Employee Salaries	44,067	50,000	45,000
52-40-130	Employee Benefits - Retirement	9,301	9,500	10,603
52-40-131	Employee Benefits - Employer FICA	5,762	5,900	6,809
52-40-132	Employee Benefits - 401K plan	2,004	2,300	2,318
52-40-133	Employee Benefits - Worker's Comp.	863	1,100	1,100
52-40-134	Employee Benefits - Unemployment Ins.	428	500	1,246
52-40-135	Employee Benefits - Health Insurance	9,988	14,387	14,387
52-40-140	Uniforms	2,025	1,800	3,500
52-40-210	Books, Subscriptions, Memberships*	0	250	250
52-40-240	Office Supplies and Expense	612	500	500
52-40-250	Equipment - Supplies & Maintenance	8,010	5,000	8,500
52-40-252	Equipment Maintenance - Caselle	859	1,300	1,500
52-40-270	Sewer - Power & Pumping	2,826	5,000	5,000
52-40-312	Prof & Tech Serv - Engineering	1,381	1,500	3,000
52-40-315	Professional & Technical - Auditor	3,388	5,000	5,000
52-40-483	Emergency R & R Sewer	400	5,000	5,000
52-40-490	Sewer O & M Charge	20,641	25,000	25,000
52-40-491	CWSID - Sewer Treatment Fee	256,117	325,000	327,000
52-40-492	CWSID - Sewer Connection Payment	90,989	93,000	93,000
52-40-530	Interest Expense	1,469	1,500	1,500
52-40-650	Depreciation	77,537	71,000	78,000
	<b>TOTAL OPERATING EXPENDITURES</b>	571,271	661,216	682,212
	<b>NET INCOME/(LOSS)</b>	57,897	21,784	20,788

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
32,960	33,949	34,967	11%	\$3,351
12,360	12,731	13,113	75%	\$5,291
46,350	47,741	49,173	-7%	(\$3,650)
12,721	14,957	25,730	34%	\$3,221
7,013	7,223	7,440	19%	\$1,113
2,387	2,459	2,533	0	\$87
1,100	1,100	1,100	0%	\$0
1,283	2,077	2,140	157%	\$783
15,538	16,781	18,123	8%	\$1,151
3,000	3,500	3,500	67%	\$1,200
250	250	250	0%	\$0
500	500	500	0	\$0
5,000	9,000	10,000	0%	\$0
2,500	2,500	2,500	92%	\$1,200
5,000	5,000	6,000	0%	\$0
2,000	2,000	2,000	33%	\$500
5,000	5,000	5,000	0	\$0
5,000	5,000	5,000	0%	\$0
20,000	20,000	20,000	-20%	(\$5,000)
355,000	355,000	355,000	9%	\$30,000
	85,000	85,000	-100%	(\$93,000)
1,500		0	0%	\$0
78,000	78,000	78,000	10%	\$7,000
614,463	709,768	727,068	-7%	(\$46,754)
5,479	(4,826)	(22,126)	-75%	(16,304)

Fiscal Year 2013

**SANITATION FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
53-36-100	Interest Earnings	1,121	1,700	1,200	1,700	1,700	1,800	0%	\$0
53-37-700	Sanitation Revenue	313,207	310,000	315,000	315,000	317,000	320,000	2%	\$5,000
	<b>TOTAL REVENUE</b>	314,328	311,700	316,200	316,700	318,700	321,800	2%	5,000

**SANITATION FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	Increase (Decrease)
53-40-110	Full-time Employee Salaries	14,437	10,242	14,500	14,935	15,383	15,845	46%	4,693
53-40-130	Employee Benefits - Retirement	1,890	1,500	1,800	2,396	2,817	3,258	60%	896
53-40-131	Employee Benefits - Employer FICA	1,071	1,050	1,100	1,143	1,177	1,212	9%	93
53-40-132	Employee Benefits - 401K plan	355	425	350	450	463	477	6%	25
53-40-133	Employee Benefits - Worker's Comp.	211	200	220	230	250	255	15%	30
53-40-134	Employee Benefits - UI	73	60	228	209	215	222	248%	149
53-40-135	Employee Benefits - Health Insurance	1,301	3,395	1,300	1,404	1,516	1,638	-59%	(1,991)
53-40-140	Uniforms	0	50	50	50	50	50	0%	0
53-40-240	Office Supplies & Expense	984	1,800	1,800	1,800	1,800	1,800	0%	0
53-40-250	Equipment Supplies & Maintenance	6,843	4,000	7,000	7,000	7,000	7,000	75%	3,000
53-40-492	Sanitation Fee Charges	237,670	264,000	260,000	270,000	275,000	280,000	2%	6,000
53-40-650	Depreciation	7,896	10,000	10,000	10,000	10,000	10,000	0%	0
	<b>TOTAL OPERATING EXPENDITURES</b>	272,731	296,722	298,348	309,616	315,671	321,756	4%	12,893
	<b>NET INCOME/(LOSS)</b>	41,596	14,978	17,852	7,084	3,029	44	-53%	(7,893)

Fiscal Year 2013

**STORM SEWER FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
54-36-100	Interest Earnings	1,121	1,700	1,200	1,700	1,700	1,700	0%	\$0
54-37-450	Storm Sewer Fee Revenue	124,735	125,000	125,000	125,000	127,000	128,500	0%	\$0
	<b>TOTAL REVENUE</b>	125,856	126,700	126,200	126,700	128,700	130,200	0%	0

**STORM SEWER FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
54-40-004	Supervisor Salaries	4,289	4,183	4,200	4,326	4,456	4,589	3%	\$143
54-40-110	Full-time Employee Salaries	12,688	17,310	15,000	15,450	15,914	16,391	-11%	(\$1,860)
54-40-130	Employee Benefits - Retirement	2,514	2,960	2,644	3,172	2,805	2,889	7%	\$212
54-40-131	Employee Benefits - Employer FICA	1,422	1,644	1,469	1,513	1,558	1,605	-8%	(\$131)
54-40-132	Employee Benefits - 401K plan	500	647	578	595	613	632	-8%	(\$52)
54-40-133	Employee Benefits - Worker's Comp.	307	400	400	400	400	400	0%	\$0
54-40-134	Employee Benefits - UI	103	215	269	277	285	294	29%	\$62
54-40-135	Employee Benefits - Health Insurance	2,254	1,749	1,749	1,889	2,040	2,040	8%	\$140
54-40-240	Office Supplies and Expense	83	1,500	1,000	1,000	1,000	1,000	-33%	(\$500)
54-40-250	Equipment - Supplies & Maintenance	6,480	4,000	7,000	7,000	7,000	7,000	75%	\$3,000
54-40-252	Equipment Maintenance - Caselle	429	1,300	1,300	2,500	2,500	2,500	92%	\$1,200
54-40-260	Buildings and Grounds	0	1,000	0	0	0	0	-100%	(\$1,000)
54-40-312	Prof & Tech Serv - Engineering	17,967	16,000	20,000	20,000	15,000	15,000	25%	\$4,000
54-40-315	Professional & Technical - Auditor	2,688	6,000	4,000	6,000	6,000	6,000	0%	\$0
54-40-331	Promotion-Storm Water	1,041	1,500	1,500	1,500	1,500	1,500	0%	\$0
54-40-493	Storm Sewer O & M	990	20,000	5,000	20,000	20,000	20,000	0%	\$0
54-40-650	Depreciation	88,811	35,000	90,000	90,000	90,000	90,000	157%	\$55,000
	<b>TOTAL OPERATING EXPENDITURES</b>	142,565	115,408	156,108	175,622	171,071	171,840	52%	60,214
	<b>NET INCOME/(LOSS)</b>	(16,709)	11,292	(29,908)	(48,922)	(42,371)	(41,640)	-533%	(60,214)

Fiscal Year 2013

**SEWER IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
21-37-200	Sewer Connection (impact) Fees	60,879	60,000	76,000	60,000	63,000	65,000	0%	0
21-39-500	Contribution - Fund Balance	0	149,797	149,797	149,797				
	<b>TOTAL REVENUE</b>	60,879	209,797	225,797	209,797	63,000	65,000	0%	0

**SEWER IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
21-40-490	Projects	0	209,797	225,797	209,797	63,000	65,000	0%	0
	<b>TOTAL EXPENDITURES</b>	0	209,797	225,797	209,797	63,000	65,000	0%	0
	<b>NET INCOME/(LOSS)</b>	60,879	0	0	0	0	0	0%	0

Fiscal Year 2013

**STORM SEWER IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
22-37-200	Storm Sewer Impact Fees	30,560	25,500	31,255	25,500	28,000	33,000	0%	0
22-39-500	Contribution - Fund Balance			24,500	63,663				
	<b>TOTAL REVENUE</b>	30,560	25,500	55,755	89,163	28,000	33,000	250%	63,663

**STORM SEWER IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
22-40-699	Projects	0	25,500	55,755	89,133	28,000	33,000	250%	63,633
	<b>TOTAL EXPENDITURES</b>	0	25,500	55,755	89,133	28,000	33,000	250%	63,633
	<b>NET INCOME/(LOSS)</b>	30,560	0	0	30	0	0		30



Fiscal Year 2013

**PARK IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
23-37-200	Park Impact Fees	31,046	31,400	38,399
23-39-500	Contribution - Fund Balance	22,691		41,705
	<b>TOTAL REVENUE</b>	53,737	31,400	80,104

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
31,400	33,000	35,000	0%	0
41,705				
73,105	33,000	35,000	133%	41,705

**PARK IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
23-40-760	Projects	53,737	31,400	80,104
	<b>TOTAL EXPENDITURES</b>	53,737	31,400	80,104
	<b>NET INCOME/(LOSS)</b>	0	0	0

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
73,105	33,000	35,000	133%	41,705
73,105	33,000	35,000	133%	41,705
0	0	0	0%	0

Fiscal Year 2013

**ROAD IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
24-37-200	Road Impact Fees	26,847	26,400	32,383	26,400	28,000	30,000	0%	0
24-39-500	Contribution - Fund Balance		42,694	41,094	41,094				
	<b>TOTAL REVENUE</b>	26,847	69,094	73,477	67,494	28,000	30,000	-2%	(1,600)

**ROAD IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
24-40-760	Projects	0	69,094	73,477	67,494	28,000	30,000	-2%	(1,600)
	<b>TOTAL EXPENDITURES</b>	0	69,094	73,477	67,494	28,000	30,000	-2%	(1,600)
	<b>NET INCOME/(LOSS)</b>	26,847	0	0	0	0	0	#DIV/0!	0

Fiscal Year 2013

**WATER IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
26-37-200	Water Impact Fees	54,720	52,500	68,193	52,500	55,000	57,000	0%	0
26-39-500	Contribution - Fund Balance			221,340	221,340				
	<b>TOTAL REVENUE</b>	54,720	52,500	289,533	273,840	55,000	57,000	422%	221,340

**WATER IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
26-40-760	Projects	0	52,500	289,533	273,840	55,000	57,000	422%	221,340
	<b>TOTAL EXPENDITURES</b>	0	52,500	289,533	273,840	55,000	57,000	422%	221,340
	<b>NET INCOME/(LOSS)</b>	54,720	0	0	0	0	0	0%	0

Fiscal Year 2013

**RECREATION IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
27-34-200	Recreation Impact Fees	31,692	32,000	39,198	32,000	34,000	36,000	0%	0
27-39-500	Contribution - Fund Balance	18,385	20,524	20,524	20,524				
	<b>TOTAL REVENUE</b>	50,077	52,524	59,722	52,524	34,000	36,000	0%	0

**RECREATION IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
27-40-760	Projects	50,077	52,524	59,722	52,524	34,000	36,000	0%	0
	<b>TOTAL EXPENDITURES</b>	50,077	52,524	59,722	52,524	34,000	36,000	0%	0
	<b>NET INCOME/(LOSS)</b>	0	0	0	0	34,000	36,000	#DIV/0!	0

Fiscal Year 2013

**PUBLIC SAFETY IMPACT FEE FUND - REVENUE**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
29-34-200	Public Safety Impact Fees	8,664	4,850	16,661
29-39-500	Contribution - Fund Balance		3,175	14,000
	<b>TOTAL REVENUE</b>	8,664	8,025	30,661

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
4,850	6,000	8,000	0%	0
4,850	6,000	8,000	-65%	(3,175)

**PUBLIC SAFETY IMPACT FEE FUND - EXPENDITURES**

Object No.	Account Description	FY 2011 Actual	FY 2012 Budget	FY 2012 Final
29-40-760	Projects	8,025	8,025	30,661
	<b>TOTAL EXPENDITURES</b>	8,025	8,025	30,661
	<b>NET INCOME/(LOSS)</b>	639	0	0

FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	% Increase (Decrease)	% Increase (Decrease)
4,850	6,000	8,000	-40%	(3,175)
4,850	6,000	8,000	-40%	(3,175)
0	0	0	#DIV/0!	0