

Mayor
Rick Rosenberg

City Manager
Wally Ritchie



City Council
Jerry Amundsen
Bruce Anderson
Herb Basso
Matthew J. Ence
Bill Jacobsen

April 13, 2010

The Honorable Mayor and
Members of the City Council:

In accordance with state and local ordinances, I am pleased to present the fiscal year (FY) 2011-2012 tentative budget.

The City's continued focus is managing the increasing demands associated with providing services to the residents of the City. Those primary demands include addressing infrastructure needs; adequate staffing and insuring existing service levels are maintained. The principal challenge the City faces is meeting these needs and the associated costs with reduced and limited revenue.

The City strives to provide and serve the public with the services, professionalism, and timeliness that they are accustomed to. This has become increasingly difficult in the current economic climate. The current reductions in revenue have not caused the City to cut back in any areas of service, however new projects, equipment purchases, and new hires have been greatly reduced. The mid-year reduction of the budget reflects the awareness, concern, and efforts that the City has regarding the economic situation that affects not only the City, but the County, State, and Nation as well.

There have been few if any indications that the economy will improve during the next fiscal year. Unemployment has appeared to reach a leveling point, and local sales tax is drastically reduced. The City receives approximately 21% of its General Fund revenue from Sales and Use Tax. Some indicators show a degree of stabilization and growth is starting to occur. Residential construction values may have bottomed out, inflation appears to be in check, and some improvement is beginning to occur. The Utah Taxable Sales Forecast and Key Economic Drivers chart below illustrates what the cities in Utah have experienced and the projections for the next two (2) years.

III Taxable Sales Data and Forecast

By Doug Macdonald

Table 1: Utah Taxable Sales Forecast and Key Economic Drivers

	FY 2008	FY 2009	FY 2010	FY 2010 Double-dip	FY 2011 Double-dip	FY 2011 Baseline	FY 2012 Baseline
U.S. Gross Domestic Product	2.3%	-1.3%	-0.2%	2.2%	0.7%	1.9%	3.1%
Utah Employment	4.1%	-2.6%	-3.7%	1.8%	0.8%	2.2%	2.8%
Utah Average Wages	2.2%	-1.3%	1.5%	1.4%	2.6%	2.7%	3.8%
Utah Total Wages	6.4%	-1.3%	-2.2%	2.7%	2.9%	5.0%	6.1%
Utah Residential Construction Values	-43.5%	-34.4%	-0.2%	-0.6%	4.7%	7.6%	27.9%
U.S. Equipment & Software Purchases	1.8%	-11.9%	-0.9%	10.9%	4.9%	14.9%	10.5%
U.S. Savings Rate	2.9%	5.3%	5.7%	6.2%	7.0%	5.0%	3.0%
U.S. Consumer Sentiment Index	-16.8%	-15.8%	15.0%	0.0%	0.0%	10.0%	4.0%
Utah Taxable Sales (based on 1% local tax)	3.5%	8.6%	-5.9%	1.1%	2.0%	4.7%	6.8%

Over the past three (3) years, Washington County has experienced a dramatic reversal of its economic growth. The County has seen large jobs losses, little development, no economic expansion, and substantial declines in property values. Santa Clara has not remained insulated from the growing economic uncertainties that are currently impacting the Nation's economy.

The softening of the Nation's housing and credit markets has had a significant impact on the urbanized area of Washington County, including Santa Clara City. This prolonged period of economic stagnation has impacted the City's ability to keep up with preventative maintenance, undertake new projects and replace employees.

The last few months have seen a stabilization of the local economy and some signals that things are starting on the path to recovery. The City issued twenty-six (26) new home permits in 2010 and there have been parties that have shown interest in some of the potential subdivision that went into foreclosure. Sales and Use Taxes have solidified and some a small increase over last year, while property tax collections have been solid.

The FY 2011-2012 tentative budget takes well thought out and reasonable steps at insuring the City's existing service levels are maintained in the face of the uncertain economic turnaround. Strategic decisions have been made to maintain the City cost structure by 1) delaying capital equipment purchases, 2) tabling proposed new capital projects, 3) reducing departmental budgets, and 4) not filling open positions.

During the annual Council and staff retreat held in January 2011, Council members, along with staff, reviewed budget/policy priorities for the forthcoming fiscal year. Attached hereto is a memorandum entitled “–Council / Staff Retreat 2011 – Critical Issues” containing the policy priorities for the FY 2011-2012 annual budget. These policy priorities played a significant role in guiding the drafting of the budget.

The remainder of this transmittal letter details, in general terms, the budgetary decisions/actions pertaining to the operating and capital budgets for the government type funds and enterprise funds.

2011-2012 Annual Budget Overview/Highlights

As mandated by the State of Utah, Utah Code Unannotated, 10-6-110, the 2010-2011 tentative budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances, reserves and revenues from the City’s respective funds.

The Fiscal Year 2011-2012 tentative budget totals \$10,184,481. Of this total, \$3,324,126 will provide for costs associated with day-to-day service to the community, \$6,750,595 from the City’s four (4) enterprise funds, and \$109,760 has been designated to a special Impact Fee Fund. The 2011-2012 tentative budget represents an increase of 0.78% or \$78,359 from the 2010-2011 budget total of \$10,106,122.

FY 2011-2012 Funds Summary

Fund	2010-2011	2011-2012 Proposed	Difference	% Change
General Fund	\$3,323,541	\$3,324,126	\$585	0.02%
Special Impact Fee Fund	\$67,745	\$109,760	\$42,015	62.02%
Electric Fund	\$4,182,896	\$4,111,624	(\$71,272)	-1.70%
Sewer Fund	\$640,661	\$634,827	(\$5,834)	-0.91%
Water Fund	\$1,543,215	\$1,660,642	\$117,427	7.61%
Storm Water Fund	\$348,064	\$343,502	(\$4,562)	-1.31%
Total:	\$10,106,122	\$10,184,481	\$78,359	0.78%

√General Fund Increase: The general fund is essentially flat from last year although, the various departments may have a small increase or decrease.

√Special Impact Fee Fund Increase: Due to an increase in the number of expected building permits.

√Electric Fund Decrease: Due to reduced operating expenditures.

√Water Fund Increase: Due to an increase in the depreciation expense that is a non-cash expense.

√Sewer Fund Increase: Due to reduced operating expenditures.

√Storm Water Fund Decrease: Due to reduced operating expenditures.

2011-2012 Tentative Budget

All services provided by the City in 2010-2011 were incorporated into the 2011-2012 tentative budget. That is, funding was provided to maintain basic services at established service levels. The budget maintains the long-term goals of the City while recognizing the immediate demands on City services. The tentative budget incorporates several vital assumptions, initiatives, and noteworthy decisions. Detailed below are the assumptions, initiatives and noteworthy decisions/outcomes included in the FY 2011-2012 tentative budget.

Assumptions

The assumptions detailed below were incorporated into the tentative budget because of the uncertainty associated with the respective issues at the time of drafting the tentative budget. Each of the assumptions below significantly could change the focus and priorities of the budget should the assumptions prove to be inaccurate.

- **The Economy:** Several sectors of the national and local economies have experienced a dramatic slowdown in recent years. The City's sales tax revenue has been affected; building permits and subdivision activity have decreased with a corresponding decrease in General Fund revenues. The current state of the local and national economy has been taken into account with the budget process. It is assumed that the housing market will stay soft next fiscal year, but the economy will not further impact sales tax proceeds. There are a number of potential projects that could positively impact the City next year, depending on the economy, with impact fees, building and development fees, and new growth. The commercial development on Pioneer Parkway, including Harmons, Veranda Park, and Sun Ridge Phase 1-4,. All of these developments have been discussed and are in various stages of development. No revenues from these projects are included in the tentative budget. New capital projects and equipment have been delayed until the economy rebounds and growth rates increase. The impact fee revenue included in the budget reflects the projection of 20 building permits and 20 new lots. This is in line with the current year numbers and a significant reduction from the 10 year average of permits and lots. These are reasonable projections based on the economy and recent history in the City. There is potential for increased revenue in this area depending on the timeliness of projects being developed.
- **Wildlands Fire Program:** The FY 2011-2012 tentative budget provides funding for the debt service payments related to a Type III Fire Engine, Water Tender, and a Type II Fire Engine and the salaries of the two (2) full time firefighters. The full time firefighters began two (2) years ago, with wildlands revenue expected to cover their costs. To date, the revenue from the program has fallen short of the costs. This is mainly due to a lack of wildland fires and the use of our equipment and personnel. The projections for this year look promising, with a project contract in place for the amount of \$150,000. Due to the economy and lack of excess revenue, there are no additional sources of funds to assist in covering the costs associated with the firefighters.

Initiatives

The FY 2011-2012 tentative budget includes three (3) key initiatives which are outlined below:

- Revenue Protection / Enhancement and Cost Containment: This budget year includes revenue projections are decreasing. Because of this situation, cost containment is a priority of the FY 2011-2012 tentative budget. Department and fund operating budgets have been scrutinized for fiscal responsibility while maintaining established service levels.
- Employee Retention and Recruitment: The quality of the current City employees is vital to the continued service delivery and customer service provided to the residents of Santa Clara. The current economic conditions create challenges in maintaining a competitive wage scale to retain and attract qualified and capable employees. In order to retain and attract the most qualified and capable employees; the FY 2011-2012 budget incorporates the following initiatives:

Merit/COLA/Selective Salary Adjustments: Section XIV of the City's Personnel Policies and Procedures Manual, adopted in May of 1999, stipulates that the Mayor and City Council shall adopt merit increase guidelines effective July 1 of each calendar year subject to funding in the approved budget. Included in the FY 2011-2012 tentative budget is no merit increase for employees this year and no COLA increase.

Health Benefits: Funding costs associated with providing the Summit Health Care 2 or the Advantage 2 plan, which is one of the existing health plans provided to employees, has been included in the budget (included in the budget folder under the "Personnel" tab is detailed information pertaining to the medical plans). The corresponding increase for health benefits in the upcoming fiscal year is 2.0%

General Employee Retirement: The general Public Employees Noncontributory Retirement System plan rate is 13.77%. The rate for the Public Safety Noncontributory Retirement System is 27.07%. This represents a small increase from the previous fiscal year.

Noteworthy Budget Considerations

- Capital Projects: There are no capital projects planned in the tentative budget using unrestricted revenues.
- Taxes, Fees and Fund Balance of the General Fund: The FY 2011-2012 tentative budget includes no general property tax increase or service fee increases.

The General Fund's budget was balanced using unreserved fund balance from the sale of Parcel A during FY 2010-2011. State law (10-6-116 (4)) permits cities to utilize fund balances in excess of 5% of the total revenues of the General Fund for budget purposes.

- Fees and Fund Balance of the City's Enterprise Funds: The four (4) Enterprise Funds (Water, Sewer, Electric, and Storm Water) are presented without utilizing reserves; moreover, depreciation/renewal & replacement costs were fully funded in the Water, Sewer, Electric, and Storm Water Funds.

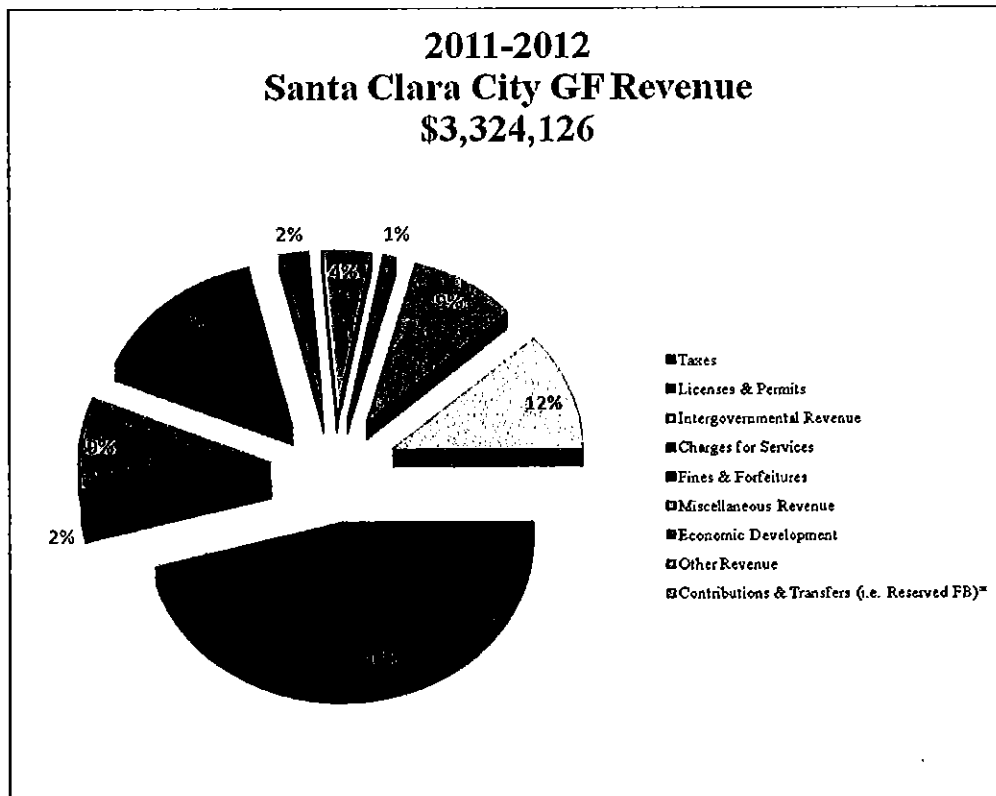
General Fund

The FY 2011-2012 tentative operating and capital budgets of the General Fund total \$3,324,126, this represents an increase of 0.02%, or \$585 from the FY 2010-2011 amended budget.

Revenues

Revenues that the City receives have declined and are projected to remain flat for the next fiscal year. The revenues that have seen the greatest impact from the economy and reduction in budgeted revenues are Sales Tax, Building Permits, Zoning and Subdivision Fees, and Plan Review Fees.

The City uses a diversified revenue mix to insure a stable flow of revenues during the ups and downs of economic cycles. Using the State's chart of accounts/revenue categories, the City's primary source of revenue is derived from general taxes. The City garners 46% of its revenue base from this source. The other primary sources are charges for service (15%), other revenue (9%), intergovernmental revenue (9%), miscellaneous revenue (4%), fines & forfeitures (2%), licenses & permits (2%), and economic development (1%) (Refer to table entitled "Santa Clara GF Revenue").



When analyzing the City's general revenue portfolio, it is vital to insure revenues are growing uniformly and keeping pace with inflation. If revenues are not growing uniformly and/or keeping pace with inflation, the likelihood of the City balancing its budget or remaining solvent during periodical economic downturns becomes unlikely. Using the League of Cities and Towns (ULCT) suggested

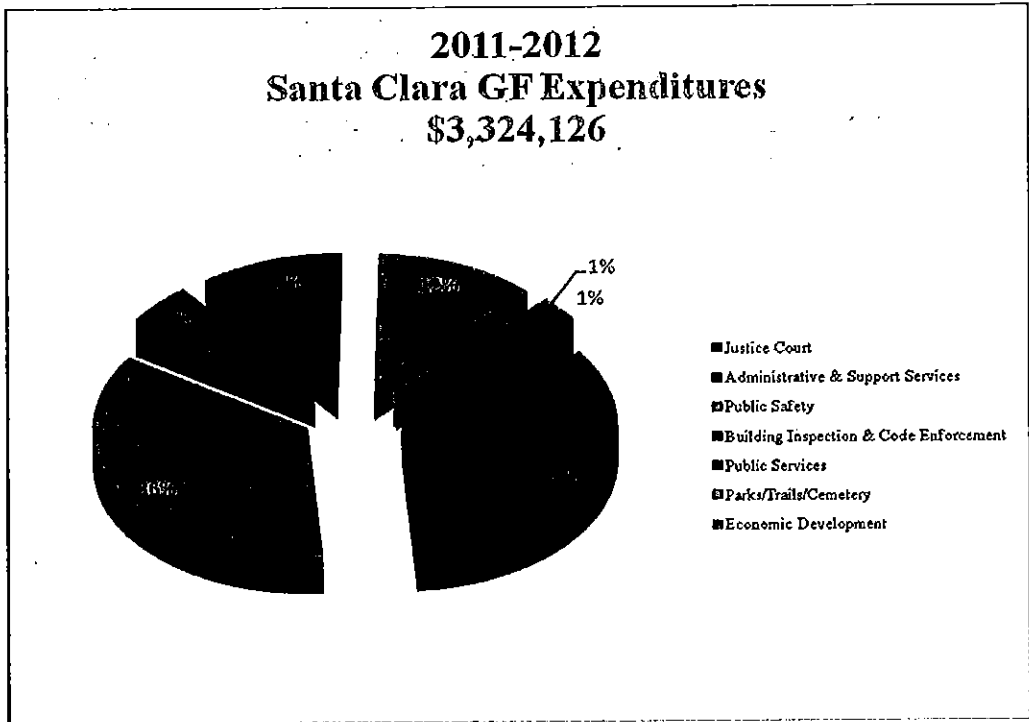
percentages for a “sound” revenue mix, the table below compares the City’s budgeted revenue mix for FY 2011-2012 with the League’s suggested revenue mix (note: the revenue categories differ from those listed in the chart above).

Evaluation of City's Revenue Mix		
Revenues	Ideal Revenue Mix (ULCT)	Budgeted Revenue Mix FY 2011-2012
Property Tax	22%	21%
Sales & Use Tax	33%	20%
Franchise Fees	9%	11%
Licenses & Permits	5%	2%
Fines & forfeitures	1%	2%
Other/Miscellaneous	30%	44%
Total:	100%	100%

The table indicates that the City is too dependent upon other/miscellaneous revenues. Moreover, the table also indicates that the City’s reliance/use of property taxes and sales & use taxes is below the suggested percentages.

Expenditures

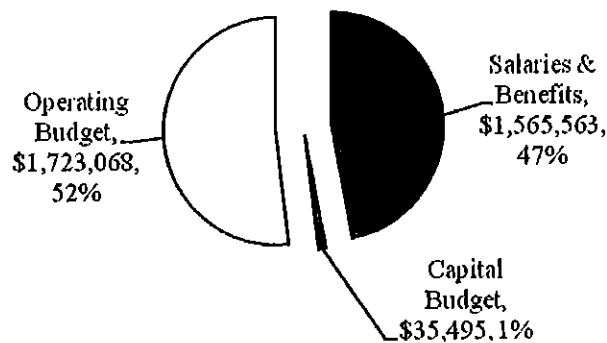
Expenditures in the FY 2011-2012 tentative budget increased \$585 or 0.02%. The increase in expenditures is primarily due to an slight increase in health insurance and the reduction of operating expenditures in the various departments. The departments have made a concerted effort to contain costs and reduce expenditures where possible in the tentative budget.



The Administrative Services and Public Safety Departments account for the greatest portion of expenses at 34% and 36% respectively, Parks & Trails 12%, Public Services 11%, and Building Inspection, Economic Development, and Justice Court accounting for 5%, 1%, and 1% respectively of General Fund expenditures.

Total salaries and benefits allocated to the General Fund functions sums to \$1,565,563, representing 47% of total general fund operating expenditures. This is below the industry standard 60% threshold, so that there is ample room in the budget for O & M. As a percentage of total General Fund budget, total capital budget expenses total less than 1%; whereas, total operation and maintenance expenses total 52%.

General Fund Budget Category Percentages



Special Impact Fee Fund

The Special Impact Fee Fund is used to account for three (3) of the City's seven (7) impact fees: 1) Streets; 2) Public Safety; and 3) Parks & Trails. In addition to meeting state mandates, the purpose of using a special revenue fund for accounting for impact fees is to insure a greater level of oversight and accounting of impact fee expenditures. Impact fees and the interest derived there from are restricted revenues that can only be spent on capital items that are made necessary by new development/growth and identified in the respective capital facilities plan.

The Special Impact Fee Fund contains expenditures in the amount of \$109,760, an increase of 62.02% or \$42,015, over the FY 2010-2011 budget of \$67,745. Expenditures are \$39,780 in Public Safety for the fire station bond. All other expenditures encompass transfers to the Fund's fund balance.

Enterprise Funds

The City makes use of four (4) enterprise funds: Water Fund, Electric Fund, Sewer Fund, and Storm Water Fund. Enterprise funds differ from governmental type funds in that they are designed to operate similar to a private business. The funds are judged on their ability to be profitable by charging fees to cover the cost of providing services.

Electric Fund

The FY 2011-2012 tentative Electric Enterprise Fund budget totals \$4,111,624, this represents a decrease of 1.7% or \$71,272 from the FY 2010-2011 budget. The decrease can be contributed primarily to reduction in operating expenses. The proposed budget funds 100% of depreciation and all bond payments without utilizing the impact fee fund balance. At this date, the budget shows a surplus of \$5,426.

Water Fund

The tentative Water Fund Budget for FY 2011-2012 that totals \$1,660,642 which represents an increase of 7.6%. The increase is due solely to the increase in depreciation. The proposed budget funds 100% of depreciation and all bond payments while utilizing some of the impact fee fund balance.

There are still a number of issues in the Water Fund that are unknown. The economy and conservation measures could affect the fund. The amount and rate of growth are concerns and will drive the projects that the City undertakes.

Sewer Fund

The FY 2011-2012 budget totals \$634,827, which represents a decrease of 0.9%. Depreciation will be fully covered. There are no projects programmed in the tentative budget year. There is currently a study being conducted for capacity and upsizing of the regional sewer line. After their study is complete and recommendations made, the City will evaluate the Sewer Fund Impact Fee.

Storm Water Fund

The tentative FY 2011-2012 budget is \$343,502, which represents a decrease of 1.3%. The decrease is due to no current projects and cost reduction measures. The fund may add some small projects to improve the storm water system, but these can be incorporated seamlessly into the tentative budget.

Conclusion

In order to protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken to project revenues and expenditures. This budget is submitted to the City Council with the confidence that it will assist in accomplishing the goals outlined herein. I wish to extend my sincere appreciation to the Department Directors and members of staff who have assisted me so well in assembling this budget. And, of course, to the City staff who must bear the front-line responsibilities of implementation.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Wally Ritchie", enclosed within a circular flourish.

Wally Ritchie
City Manager

Council / Staff Retreat 2011

Challenges

Roads	Balance GF Priorities
Economy	Reliability of Service (Water/Power)
Vandalism	Communication
Small Staff / Workload	Laws
Language Barrier	Debt
No Growth	Unfunded Mandates / Regulations
Utility Capacity	Aging Equipment / Infrastructure
Commercial Base	Increasing Costs
Camaraderie / Working Together	Litigation
Aging Staff	Volunteers
Town Hall	Unfinished Subdivisions
Public Relations	Perception by Residents
Maintain Wages / Benefits	Employee Morale
Transportation	Marketing / EDC
River	Quality / Way of Life
Community Upkeep / Appearance	Planning / Growth / Ordinances
BLM / South Hills	Maintain Service Levels

Council / Staff Retreat 2011

Critical Issues

1. Infrastructure

- a. Roads**
- b. Water lines**
- c. Power lines**
- d. Capacity**
- e. Maintenance**

2. Equipment / Vehicles

- a. Replacement**
- b. Operating Costs**

3. Finances

- a. Existing Debt**
 - i. Power**
 - ii. Water**
 - iii. Town Hall**
- b. Revenue Sources**
- c. Reserves**

4. Employees

- a. Wages / Benefits**
- b. Training**

5. Planning

- a. City Code**
- b. Utilities / Capacity / Service**
- c. Growth**
- d. Economic / Business**
- e. Succession**

6. Public / Residents

- a. Maintain High Levels of Service**
- b. Surveys / Meet Needs of Residents / Electronic Newsletter**
- c. Public Perception**
- d. Maintain Quality of Life / Heritage / Historical Uses**

General Fund (Fund 10)

Summary of Revenues and Expenditures

	Actual 2009-2010	Amended Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Beginning Fund Balance (Unreserved)		\$54,571	\$54,571	\$1,570,218	1,515,647	2777.39%
Revenues						
Taxes	1,493,070	1,492,500	1,513,204	1,525,376	32,876	2.20%
Licenses & Permits	61,081	39,100	58,350	58,133	19,033	48.68%
Intergovernmental Revenue	431,328	285,017	442,225	302,517	17,500	6.14%
Charges for Services	419,983	496,382	466,577	495,325	(1,057)	-0.21%
Fines & Forfeitures	73,567	73,750	82,215	81,500	7,750	10.51%
Miscellaneous Revenue	156,191	606,119	2,133,362	140,119	(466,000)	-76.88%
Economic Development	36,939	30,000	27,316	39,330	9,330	31.10%
Other Revenue	453,925	300,673	294,673	303,289	2,616	0.87%
Contributions & Transfers (i.e. Reserved FB)*	503,324	0	65,928	378,537	378,537	
Total Revenues	\$3,629,409	\$3,323,541	\$5,083,850	\$3,324,126	\$585	0.02%
Expenditures						
Justice Court	47,243	43,298	50,348	48,448	5,150	11.89%
Administrative & Support Services	1,356,161	1,154,982	1,163,770	1,115,163	(39,819)	-3.45%
Public Safety	1,192,295	1,159,587	1,220,940	1,181,140	21,553	1.86%
Building Inspection & Code Enforcement	111,851	160,481	161,118	170,440	9,959	6.21%
Public Services	388,995	364,527	524,633	359,834	(4,693)	-1.29%
Parks/Trails/Cemetery	467,533	400,866	389,966	405,252	4,386	1.09%
Economic Development	65,331	39,800	57,428	43,850	4,050	10.18%
Total Expenditures	\$3,629,409	\$3,323,540	\$3,568,203	\$3,324,126	\$586	0.02%
Net Resources or (Unreserved FB used)	(\$0)	\$1	\$1,515,647	(\$0)	(\$1)	-148.04%
Ending Undesignated Fund Balance	\$54,571	\$54,571	\$1,570,218	\$1,570,218	\$1,515,647	2777.38%
Total Fund Balance	54,571	54,571	1,570,218	1,570,218	\$1,515,647	2777.38%

General Fund (Fund 10)

Revenue Summary

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change Wildfl
Taxes						
3110 Current Year Property Taxes	588,295	595,640	599,234	599,234	3,594	0.60%
3120 Prior Year Property Tax	25,332	10,000	20,849	17,500	7,500	75.00%
3121 Fee in Lieu of Property Tax	91,409	76,360	74,197	80,000	3,640	4.77%
3130 Sales & Use Tax	573,347	600,000	605,559	614,642	14,642	2.44%
3135 1/4% Highway Sales & Use Tax	50,536	55,000	48,135	52,500	(2,500)	-4.55%
3150 Franchise Taxes: Cable 5%	17,555	17,500	19,658	18,000	500	2.86%
3165 Franchise Taxes: Gas 6%	60,636	52,500	57,485	57,500	5,000	9.52%
3170 Municipal Telecomm. License Tax 4%	84,783	85,000	86,295	85,000	0	0.00%
3175 Transient Room Tax	1,177	500	1,792	1,000	500	100.00%
Total Taxes	\$1,493,070	\$1,492,500	\$1,513,204	\$1,525,376	\$32,876	2.20%
Licenses & Permits						
3210 Business Licenses	13,119	12,500	12,500	12,500	\$0	0.00%
3221 Building Permits	43,644	22,500	41,683	41,468	18,968	84.30%
3222 Building Permit State Surcharge	445	350	417	415	65	18.57%
3225 Animal License	3,873	3,750	3,750	3,750	0	0.00%
Total Licenses & Permits	\$61,081	\$39,100	\$58,350	\$58,133	\$19,033	48.68%
Intergovernmental Revenue						
3310 State/Federal Grants	10,306	15,000	131,666	15,000	0	0.00%
3320 Public Safety - Vest Grant	0	2,500	2,500	2,500	0	
3350 Tamarisk Removal - Stimulus	110,704	0	2,088	0		
3356 Class "C" Road Funds	229,509	217,500	225,963	225,000	7,500	3.45%
3357 JCAT Reimbursement	0	0	5,668	6,000		
3358 State Liquor Funds	5,462	5,000	6,472	5,000	\$0	0.00%
3359 SRO Officer Reimbursement	72,028	45,017	63,554	45,017	0	0.00%
3360 Risk Mgmt Grant/ULGT	3,319	0	4,314	4,000	4,000	
3361 FEMA Reimbursement	0	0	39,516	0	0	
Total Intergovernmental Revenues	\$431,328	\$285,017	\$442,225	\$302,517	\$17,500	6.14%
Charges for Services						
3412 Zoning & Subdivision Fees	1,050	5,000	1,000	5,000	\$0	0.00%
3423 BLM Fire Equip/Veh Lease/Use	81,311	162,500	127,500	150,000	(\$12,500)	-7.69%
3424 Plan Review Fees	12,287	10,000	12,235	12,500	\$2,500	25.00%
3428 Utility Administration Fee	17,900	15,000	16,220	15,000	0	0.00%
3443 Refuse Collection Charges	246,547	253,882	253,882	255,675	1,793	0.71%
3444 Refuse Collection Penalties	4,676	6,000	5,041	6,000	0	0.00%
3460 AH Gubler Conces Food/NonFood	4,392	3,500	4,930	4,000	500	14.29%
3462 AH Gubler Park Tournament Rev	11,085	10,000	14,870	15,000	5,000	50.00%
3463 AH Gubler Park League Rev	1,640	2,500	0	0	(2,500)	-100.00%
3465 AH Gubler Reservation Fees	0	0	0	0	0	
3474 B Rock/Canyon View Park Reservation Fees	860	1,000	1,000	1,000	0	0.00%
3475 Heritage Square Use Fees	1,750	2,500	1,525	2,000	(500)	-20.00%
3477 Archie H. Gubler Park Donations	0	0	1,000	0	0	
3478 Splash Pad	20	0	20	0	0	
3479 Arborelum Donations	230	0	0	0	0	
3481 Sale of Cemetery Burial Plots	15,430	10,000	10,000	12,000	2,000	20.00%
3482 Perpetual Care	11,203	7,500	7,500	8,000	500	6.67%
3483 Interment Fee	5,040	4,000	5,510	5,000	1,000	25.00%
3485 Fire Station Donations	0	0	190	0	0	
3491 HCP Adm. Fee	4,582	3,000	4,154	4,150	1,150	38.33%
Total Charges for Services	\$419,983	\$496,382	\$466,577	\$495,325	(\$1,057)	-0.21%
Fines & Forfeitures						
3510 Small Claims Filing Fee	0	0	0	0	0	
3511 Fines & Penalties	71,818	72,500	80,548	80,000	7,500	10.34%
3512 Court Costs & Fees	696	750	990	1,000	250	33.33%
3513 Animal Control Fines	0	250	105	250	0	0.00%
3515 Animal Boarding Fees	250	250	250	250	0	0.00%
3520 Restitution	0	0	0	0	0	
3521 Forfeitures-Bail & Bond	803	0	322	0	0	
Total Fines & Forfeitures	\$73,567	\$73,750	\$82,215	\$81,500	\$7,750.00	10.51%

Revenue Summary

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change Wildta
Miscellaneous Revenue						
3600 Sundry Revenue	21,235	25,000	16,480	17,500	(7,500)	-30.00%
3610 Interest Earnings	8,651	10,000	7,500	8,000	(2,000)	-20.00%
3612 Interest Earnings - Rest.	0	0	0	0	0	
3615 Lava Flow Improvements	0	0	0	0	0	
3620 Roadway Improv. Remittance	50	0	0	0	0	
3621 Stucki Lane Agreement	0	0	0	0	0	
3625 Old Farm Road Agreements	550	0	397	0	0	
3635 Parcel "A" Proceeds	0	458,000	1,994,358	0	(458,000)	-100.00%
3636 SC Town Hall Mural	2,892	0	245	0	0	
3640 Gain/Loss Sale of Assets	10,595	10,000	10,000	10,000	0	0.00%
3641 Lease Proceeds-Cell Towers	60,270	68,119	68,119	68,119	0	0.00%
3642 Contributions	0	0	0	0	0	
3644 City Building Lease	24,000	25,000	24,000	24,000	(1,000)	-4.00%
3647 Banquet Hall Rental	9,925	10,000	12,263	12,500	2,500	25.00%
3648 Street Sweeper Lease	17,891	0	0	0	0	
3649 Economic Development Revenue	132	0	0	0	0	
Total Miscellaneous Revenues	\$156,191	\$606,119	\$2,133,362	\$140,119	(\$466,000)	-76.88%
Swiss Days Functions						
1 5K Run	9,511	9,250	6,675	7,500	(1,750)	-18.92%
2 Breakfast	1,597	1,500	1,281	1,500	0	0.00%
3 Vendor Booths	7,800	4,500	2,553	5,500	1,000	22.22%
4 Kid's Booths	2,733	2,500	2,074	2,500	0	0.00%
5 Banners	5,590	6,000	2,605	2,500	(3,500)	-58.33%
6 Greased Pole	0	0	0	0	0	
7 Swiss Days Sundry Revenues	2,139	500	1,915	500	0	0.00%
10 Interest Earnings	0	0	0	0	0	
11 Swiss Days Softball Tourney	0	0	0	0	0	
12 Swiss Days Dinner	2,460	2,250	2,038	2,250	0	0.00%
13 Swiss Day Sponsor/ad	5,110	3,500	8,175	7,000	3,500	100.00%
14 Swiss Days Golf Sponsors	0	0	0	3,600	3,600	
15 Swiss Days Golf Tournament	0	0	0	6,480	6,480	
3691 Pageant	0	0	0	0	0	
3785 Reserves	0	0	0	0	0	
Total Swiss Days Functions	\$36,939	\$30,000	\$27,316	\$39,330	\$9,330	31.10%
Miss Santa Clara Pageant						
3910 Miss Santa Clara Pageant	0	0	0	0	0	
3920 Pageant/ YCC Reserves	0	0	0	0	0	
Total Santa Clara Pageant	\$0	\$0	\$0	\$0	\$0	
Other Revenue						
3850 Public Services Shop: Storm Fund	\$23,888					
3855 Public Services Shop: Electric Fund	79,735	27,978	27,978	29,635	1,657	5.92%
3860 Public Services Shop: Water Fund	84,926	33,169	33,169	33,815	646	1.95%
3865 Public Services Shop: Sewer Fund	61,874	30,024	30,024	30,337	313	1.04%
3866 Transfer from Electric Fund: In Lieu of Taxes	203,502	209,502	203,502	209,502	0	0.00%
Total Other Revenue	\$453,925	\$300,673	\$294,673	\$303,289	\$2,616	0.87%
Contributions & Transfers						
3880 Transfer - Traffic Signal Escrow	0	0	65,928	0	0	
3881 Transfer from Other Funds	273,002	0	0	0	0	
3884 Class "C" Roads Restricted	0	0	0	0	0	
3885 Archie H. Gubler Park Designated	0	0	0	0	0	
3887 Streetscape Project Designated	0	0	0	0	0	
3888 City Hall Designated	0	0	0	0	0	
3889 Lava Flow Designated	0	0	0	0	0	
???? Wild Lands Fire Program Designated	0	0	0	0	0	
3890 Beg. GF Balance to be Appropriated	0	0	0	0	0	
Total Contributions & Transfers	\$273,002	\$0	\$65,928	\$0	\$0	
Total General Fund Revenue	\$3,399,087	\$3,323,541	\$5,083,850	\$2,945,589	(\$377,952)	-11.37%

Account #	Acc. Description	Water	Sewer	Electric	Public Services	Adm. Services	Bldg	Total	Description of Transactions
SHOP FUND ACCOUNTS FY 2011-2012									
Transactions posted to Department 4240 (Building)									
Materials & Supplies									
260	Bldg. Grounds, Supplies & Maint.	\$390	\$280	\$560			\$10,770	\$12,000	General Supplies & Maintenance
270	Utilities: Water/Power/Sewer	\$1,100	\$550	\$1,100			\$24,750	\$27,500	Utilities
	Total:	\$1,490	\$830	\$1,660			\$35,520	\$39,500	
Transactions posted to Department 4410 (Public Services)									
Materials & Supplies									
240	Office Supplies & Postage	\$666	\$666		\$666			\$1,998	General office and business supplies
246	Uniforms	\$900	\$900		\$900			\$2,700	Uniforms
260	Bldg. Grounds, Supplies & Maint.	\$3,000	\$3,000		\$3,000			\$9,000	General Supplies & Maintenance
270	Utilities: Water/Power/Sewer	\$1,500	\$1,500		\$2,000			\$5,000	Utilities
280	Telephone Bills	\$600	\$600		\$600			\$1,800	Telephone
281	Pager/Cell Phones	\$800	\$800		\$800			\$2,400	Cell Phones
Prof. & Tech. Services									
350	Medical & Drug Testing Services	\$200	\$200		\$200			\$600	Drug Testing
	Total:	\$7,666	\$7,666		\$8,166			\$23,498	
Transactions posted to Department 4130 (Administrative Services)									
Materials & Supplies									
280	Telephone Bills	\$3,266	\$2,448	\$4,082			\$6,532	\$16,328	Telephone
Prof. & Tech. Services									
310	Data Processing	\$10,000	\$8,000	\$12,000		\$23,641		\$53,641	HRN (25% each fund)
325	Credit/Debit Card Fees	\$5,000	\$5,000	\$5,000		\$5,000		\$20,000	Credit Card fees (25% each fun)
370	Other Professional Services*	\$5,393	\$5,393	\$5,393		\$6,620		\$22,799	Freedom Mailing & Printing (25% each)
Other Charges									
520	Bad Debt	\$1,000	\$1,000	\$1,500		\$1,500		\$5,000	Bad Debt
	Total:	\$24,659	\$21,841	\$27,975		\$43,293		\$117,768	
INTERFUND TRANSFERS FOR SHOP FUND FY 2010-2011									
Acc. #	Acc. Description	Water	Sewer	Electric	P. Services	Adm. Serv.	Bldg	Total	
	Transfer Amount	\$33,815	\$30,337	\$29,635	\$8,166	\$43,293	\$35,520	\$145,246	

The following transactions are percentaged (as noted below) and posted to the respective funds:

Accounting and Auditing:	Water	\$ 5,100.00	Sewer	\$ 5,100.00	Electric	\$ 7,650.00	Storm Water	\$ -	GF	\$ 7,650.00
Insurance and Surety Bonds:	Water	\$ 28,330.00	Sewer	\$ 28,330.00	Electric	\$ 42,495.00	Storm Water	\$ -	GF	\$ 42,495.00

4/7/2011 10:47

General Fund-Justice Court (Dept. 4120)

	<u>Actual</u> <u>2009-2010</u>	<u>Budgeted</u> <u>2010-2011</u>	<u>Projected</u> <u>2010-2011</u>	<u>Budgeted</u> <u>2011-2012</u>	<u>Variance</u>	<u>% Change</u>
Salaries & Wages						
120 Salaries & Wages	9,637	9,792	9,792	9,792	0	0.00%
131 FICA/Medicare	762	749	749	749	0	0.00%
141 Workers Compensation	168	246	246	246	0	0.00%
Total Salaries & Wages	\$10,567	\$10,787	\$10,787	\$10,787	\$0	0.00%
Materials & Supplies						
210 Books, Subscript & Memberships	292	111	111	111	0	0.00%
230 Travel	1,221	1,250	1,000	1,250	0	0.00%
240 Office Supplies	192	100	95	100	0	0.00%
Total Materials & Supplies	\$1,705	\$1,461	\$1,206	\$1,461	\$0	0.00%
Services						
330 Legal Services	15,585	10,750	11,750	10,750	0	0.00%
360 Education & Training	65	300	150	450	150	50.00%
Total Services	\$15,650	\$11,050	\$11,900	\$11,200	\$150	1.36%
Intragov. & Intergovt. Charges						
905 State Fine Collections	25,106	20,000	26,455	25,000	5,000	25.00%
Total Charges	\$25,106	\$20,000	\$26,455	\$25,000	\$5,000	25.00%
Total Justice Court	\$53,028	\$43,298	\$50,348	\$48,448	\$5,150	11.89%

General Fund-Administration and Support Services (Dept. 4130)

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Salaries & Wages						
110 Salaries & Wages Perm-F/T	152,008	140,140	140,140	106,278	(33,862)	-24.16%
115 Salaries & Wages Mayor & Council	12,526	12,560	12,560	12,560	0	0.00%
125 Salaries & Wages Overtime	1,843	3,301	1,925	2,324	(977)	-29.59%
126 Employee Christmas Bonus	0	0	0	0	0	
131 FICA/Medicare	12,619	11,682	11,682	9,091	(2,591)	-22.18%
132 Retirement Contributions	17,620	18,737	18,737	14,209	(4,528)	-24.16%
133 Medical Insurance Premiums	39,044	34,475	29,808	29,137	(5,338)	-15.48%
135 LT Disability	831	841	841	638	(203)	-24.18%
141 Works Compensation	140	1,208	1,208	1,168	(40)	-3.33%
143 Term Life Insurance	455	574	574	455	(119)	-20.66%
Total Salaries & Benefits	\$237,086	\$223,518	\$217,475	\$175,860	(47,658)	-21.32%
Materials & Supplies						
210 Books, Subscriptions & Memberships	5,332	6,612	5,750	5,717	(895)	-13.54%
220 Public Notices	1,790	2,000	1,850	2,000	0	0.00%
230 Travel	10,181	12,500	11,500	12,300	(200)	-1.60%
235 Elections	3,955	0	0	4,000	4,000	
240 Office Supplies	6,950	7,930	7,930	8,000	70	0.88%
241 Cash Drawer - Over/Short	0	100	0	100	0	0.00%
245 Postage	3,535	4,000	3,500	4,000	0	0.00%
246 Uniforms	0	0	0	0	0	
250 Operating Supplies	0	0	0	0	0	
253 Vehicle & Equip. Repairs/Maint.	3,235	1,150	1,100	1,150	0	0.00%
260 Bldg. & Grounds Supplies & Maint.	0	0	0	0	0	
270 Utilities	356	300	375	300	0	0.00%
280 Telephone	15,563	16,080	16,080	16,328	248	1.54%
281 Pager/Cell Phone	1,300	1,358	1,300	1,358	0	0.00%
282 Rentals & Leases	445	400	400	496	96	24.00%
Total Materials & Supplies	\$52,642	\$52,430	\$49,785	\$55,749	3,319	6.33%
Services						
310 Data Processing Services*	37,015	44,457	44,457	53,641	9,184	20.66%
311 Solid Waste Disposal Contract	225,746	235,483	235,000	235,483	0	0.00%
320 Engineering Services	3,960	3,000	4,500	3,000	0	0.00%
325 Credit/Debit Card Fees*	18,082	16,000	18,500	20,000	4,000	25.00%
330 Legal Services	25,452	12,500	25,000	12,000	(500)	-4.00%
340 Accounting & Auditing Services	10,127	7,650	7,500	7,650	0	0.00%
350 Medical & Drug Testing Services	0	70	35	70	0	0.00%
360 Education & Training Services	5,265	7,845	6,000	7,035	(810)	-10.33%
370 Other Prof. & Technical Services*	24,190	24,920	22,000	22,800	(2,120)	-8.51%
371 Code Codification	3,296	3,500	2,500	3,500	0	0.00%
Total Services	\$353,133	\$355,425	\$365,492	\$365,179	9,754	2.74%
Other Charges						
510 Insurance & Surety Bonds	56,020	45,866	43,486	42,495	(3,371)	-7.35%
520 Bad Debt*	10,084	5,000	5,000	5,000	0	0.00%
540 Donations & Contributions	850	900	800	900	0	0.00%
541 SC Princess Pageant Donation / Youth CC	0	0	0	0	0	
542 CEC Annual Assessment	6,280	6,280	6,280	6,280	0	0.00%
543 Volunteer Recognition Dinner	1,625	2,000	1,558	2,000	0	0.00%
Total Other Charges	\$74,859	\$60,046	\$57,124	\$56,675	(3,371)	-5.61%
Capital Outlay						
720 Land/Buildings	0	0	0	0	0	
730 Improvements Other than Buildings	0	0	0	0	0	
740 Capital Equipment	0	0	0	0	0	
Total Capital Outlay	\$0	\$0	\$0	\$0	0	
Debt Service						
810 Principal on Bonds	215,000	225,000	225,000	230,000	5,000	2.22%
820 Interest on Bonds	240,744	232,144	232,144	223,200	(8,944)	-3.85%
825 Lease Payments	0	0	0	0	0	
830 Paying Agent Fees	4,000	1,000	3,250	1,500	500	50.00%
Total Debt Service	\$459,744	\$458,144	\$460,394	\$454,700	(3,444)	-0.75%

Intragov & Intergovt. Charges

990	Transfer to Restricted G.F. Reserve	0	0	0	0	0	
925	Transfer to Flood Fund	0	0	0	0	0	
930	Transfer to Streetscape Proj. Fund	0	0	0	0	0	
991	Transfer to City Hall	0	0	0	0	0	
999	Contingency	14,448	5,419	13,500	7,000	1,581	29.18%
	Total Intragov. & Intergovt. Charges	\$14,448	\$5,419	\$13,500	\$7,000	1,581	29.18%
	Total Administrative Services	\$1,191,912	\$1,154,982	\$1,163,770	\$1,115,163	(\$39,819)	-3.45%

General Fund-Public Safety (Dept. 4220)

	<u>Actual</u> <u>2009-2010</u>	<u>Budgeted</u> <u>2010-2011</u>	<u>Projected</u> <u>2010-2011</u>	<u>Budgeted</u> <u>2011-2012</u>	<u>Variance</u>	<u>% Change</u> <u>Wildlands Im;</u>
Salaries & Wages						
110 Salaries & Wages Perm-F/T	503,652	484,099	484,099	484,099	0	0.00%
115 Volunteer Stipend	19,560	22,000	20,330	22,000	0	0.00%
120 Salaries & Wages Perm-P/T	25,378	25,042	25,378	25,042	(0)	0.00%
125 Salaries & Wages Overtime	31,295	14,503	24,250	14,503	(0)	0.00%
131 FICA/Medacare	43,051	40,632	40,632	41,578	946	2.33%
132 Retirement Contributions	105,227	126,495	126,495	128,934	2,439	1.93%
133 Medical Insurance Premiums	155,808	151,005	151,005	154,359	3,354	2.22%
135 LT Disability	2,830	2,905	2,905	2,905	(0)	-0.01%
141 Workers Compensation	9,867	12,125	12,125	12,744	619	5.11%
143 Term Life Insurance	4,920	6,240	6,240	6,240	0	0.00%
Total Salaries & Wages	\$901,588	\$885,046	\$893,459	\$892,404	\$7,358	0.83%
Materials & Supplies						
210 Books, Subscript & Memberships	867	500	500	500	0	0.00%
230 Travel	3,395	2,000	2,725	3,000	1,000	50.00%
240 Office Expense & Postage	1,588	1,500	1,500	1,500	0	0.00%
246 Uniforms	1,577	3,000	1,750	5,000	2,000	66.67%
250 Operating Supplies	1,264	1,500	1,000	1,500	0	0.00%
251 Fuel	26,496	15,000	24,000	17,500	2,500	16.67%
252 Wild Lands Fire Fuel	2,111	7,500	6,000	7,500	0	0.00%
253 Vehicle & Equipment Repairs/Maint	16,783	10,000	16,000	10,000	0	0.00%
255 Crime Prevention	0	500	0	500	0	0.00%
260 Bldg & Grounds Supplies & Maint.	222	800	500	800	0	0.00%
270 Utilities	8,823	8,000	7,000	8,000	0	0.00%
280 Telephone	3,873	2,800	3,000	2,800	0	0.00%
281 Pager/Cell Phones	11,983	9,000	10,000	9,000	0	0.00%
Total Materials & Supplies	\$78,982	\$62,100	\$73,975	\$67,600	\$5,500	8.86%
Services						
320 Engineering Services	0	0	0	0	0	0.00%
360 Education & Training Services	2,687	3,000	8,000	5,000	2,000	66.67%
370 Other Prof & Technical Services	17,530	14,000	9,000	14,000	0	0.00%
Total Services	\$20,217	\$17,000	\$17,000	\$19,000	\$2,000	11.76%
Special Dept. Materials & Supplies						
450 Special Public Safety-Police	10,995	12,500	9,000	12,500	0	0.00%
452 Special Public Safety-Fire/EMS	18,526	11,000	19,000	12,500	1,500	13.64%
453 Special Public Safety-BLM	9,073	0	0	0	0	0.00%
454 Special Public Safety-Animal Control	805	1,000	250	500	(500)	-50.00%
456 Special Public Safety-Code Enforcement	300	500	300	500	0	0.00%
457 Special Public Safety-EMS Training	0	0	0	0	0	0.00%
Total Special Dept. Materials & Supplies	\$39,699	\$25,000	\$28,550	\$26,000	\$1,000	4.00%
Capital Outlay						
720 Land/Buildings	1,750	0	37,515	0	0	0.00%
730 Improvements Other than Buildings	1,831	0	0	0	0	0.00%
740 Capital Equipment (Outlay)	0	0	0	5,000	5,000	0.00%
Total Capital Outlay	\$3,581	\$0	\$37,515	\$5,000	\$5,000	0.00%
Debt Service						
810 Principal on Bonds	0	0	0	0	0	0.00%
820 Interest on Bonds	22,508	0	0	17,745	17,745	0.00%
825 Lease Payments	68,855	91,363	91,363	73,618	(17,745)	-19.42%
830 Paying Agent Fees	0	0	0	0	0	0.00%
Total Debt Service	\$91,363	\$91,363	\$91,363	\$91,363	\$0	0.00%
Intragov & Intergovt. Charges						
980 Pin Officer - St. George	30,046	30,046	30,046	30,046	0	0.00%
985 County Dispatch	49,727	49,032	49,032	49,727	695	1.42%
990 Transfer to Restricted G.F. Reserve	0	0	0	0	0	0.00%
Total Charges	\$79,773	\$79,078	\$79,078	\$79,773	\$695	0.88%
Total Public Safety	\$1,215,203	\$1,159,587	\$1,220,940	\$1,181,140	\$21,553	1.86%

General Fund-Building Inspection & Planning (Dept. 4240)

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Salaries & Wages						
110 Salaries & Wages	58,108	\$65,250	\$65,250	\$65,250	0	0.00%
120 Salaries / Wages - PT	4,927	\$10,608	\$10,608	\$13,104	2,496	23.53%
125 Salaries & Wages Perm-O/T	0	\$1,828	\$500	\$1,828	0	0.00%
131 FICA/Medicare	4,755	5,803	5,803	5,994	191	3.29%
132 Retirement Contributions	6,554	8,724	8,724	8,724	0	0.00%
133 Medical Insurance Premiums	13,889	16,153	16,153	16,512	359	2.22%
135 LT Disability	882	392	392	392	0	0.00%
141 Workers Compensation	1,429	1,706	1,706	1,719	13	0.77%
143 Term Life Insurance	198	238	238	238	0	0.00%
Total Salaries & Wages	\$90,742	\$110,701	\$109,374	\$113,760	\$3,059	2.76%
Materials & Supplies						
210 Books, subscriptions, & memberships	883	1,000	885	1,000	0	0.00%
220 Public Notices	4	500	100	850	350	
230 Travel	1,101	1,000	1,101	1,250	250	25.00%
240 Office Supplies	318	500	400	750	250	50.00%
245 Postage	22	100	50	100	0	0.00%
246 Uniforms	179	0	180	100	100	
248 Building Maintenance Supplies	101	0	101	100	100	
250 Operating Supplies	559	900	800	1,000	100	11.11%
251 Fuel	768	700	650	1,250	550	78.57%
253 Vehicle & Equipment Repairs & Maint.	78	380	100	1,280	900	236.84%
260 Bldg, Grnds Supplies & Maint	9,254	8,000	8,000	12,000	4,000	50.00%
270 Utilities	27,778	27,500	27,000	27,500	0	0.00%
281 Pager/Cell Phone	931	700	700	1,200	500	71.43%
Total Materials & Supplies	\$41,976	\$41,280	\$40,067	\$48,360	\$7,100	17.20%
Services						
360 Education & Training Services	1,651	1,500	1,477	1,800	300	20.00%
370 Other Professional & Tech. Services	13,435	6,500	10,000	6,000	(500)	-7.69%
380 Correction of Code Violations	0	0	0	0	0	
Total Services	\$15,086	\$8,000	\$11,477	\$7,800	(\$200)	-2.50%
Capital Outlay						
740 Capital Equipment	0	0	0	0	0	
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Intragov & Intergovt. Charges						
940 Intergovt. Charges (State Surcharge)	373	500	200	500	0	0.00%
Total Charges	\$373	\$500	\$200	\$500	\$0	0.00%
Total Bldg. Inspection & Planning	\$148,177	\$160,481	\$161,118	\$170,440	\$9,959	6.21%

General Fund-Public Services (Dept. 4410)

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Salaries & Wages						
110 Salaries & Wages Perm-F/T	167,464	86,978	159,645	87,264	286	0.33%
120 Salaries & Wages Perm-P/T	0	0	0	0	0	
125 Salaries & Wages Overtime	1,013	1,426	1,250	1,433	6	0.45%
131 FICA/Medicare	12,773	6,654	12,213	6,676	22	0.33%
132 Retirement Contributions	18,998	11,629	18,615	11,667	38	0.33%
133 Medical Insurance Premiums	34,307	19,759	39,204	20,198	438	2.22%
135 LT Disability	369	522	958	524	2	0.33%
141 Works Compensation	1,155	2,080	3,835	2,114	35	1.66%
143 Term Life Insurance	289	386	743	386	0	0.00%
Total Salaries & Wages	\$236,368	\$129,434	\$236,463	\$130,261	\$827	0.64%
Materials & Supplies						
210 Books, Subscript & Memberships	20	0	20	0	0	
220 Public Notices	52	100	0	200	100	100.00%
230 Travel	0	250	0	350	100	40.00%
240 Office Supplies*	1,934	1,998	1,500	1,998	0	0.00%
246 Uniforms*	2,029	2,700	2,000	2,700	0	0.00%
250 Operating Supplies	5,263	3,000	2,750	3,500	500	16.67%
251 Fuel	8,132	9,000	8,750	10,000	1,000	11.11%
253 Vehicle & Equip. Repairs/Maint.	16,320	15,000	12,000	15,000	0	0.00%
260 Bldg. & Grounds Supplies & Maint.*	8,157	9,000	8,500	9,000	0	0.00%
270 Utilities*	5,594	4,500	5,000	5,000	500	11.11%
280 Telephone*	1,364	1,800	1,600	1,800	0	0.00%
281 Pager/Cell Phone*	2,625	2,400	2,400	2,400	0	0.00%
Total Materials & Supplies	\$51,490	\$49,748	\$44,520	\$51,948	\$2,200	4.42%
Services						
310 Data Processing Services	0	0	0	0	0	
311 MPO Annual Assessment	9,000	10,000	9,000	10,000	0	0.00%
320 Engineering Services	1,240	5,000	7,250	10,000	5,000	100.00%
350 Medical & Drug Testing Services*	305	600	410	600	0	0.00%
360 Education & Training Services	478	750	625	1,000	250	33.33%
370 Other Professional & Technical Serv.	50	0	0	0	0	
Total Services	\$11,073	\$16,350	\$17,285	\$21,600	\$5,250	32.11%
Special Dept. Materials & Supplies (M&S)						
410 Crack Sealing M&S	31,530	20,000	17,610	31,530	11,530	57.65%
411 Signs, Barracades & Safety	5,424	6,000	3,250	6,000	0	0.00%
412 Chlp Sealing M&S	0	100,000	96,208	75,000	(25,000)	-25.00%
413 Sidewalk/Curb/Gutter M&S	6,606	7,500	4,000	8,000	500	6.67%
414 Roads M&S	32,210	15,000	10,000	15,000	0	0.00%
415 Storm Water M&S	0	0	500	0	0	
510 Insurance & Surety Bonds	583	0	0	0	0	
Total Materials & Supplies	\$76,353	\$148,500	\$131,068	\$135,530	(\$12,970)	-8.73%
Capital Outlay						
720 Land and Buildings	0	0	0	0	0	
730 Improvements Other than Buildings	4,179	0	71,340	0	0	
740 Capital Equipment Purchases	0	0	0	0	0	
790 Other	0	0	3,462	0	0	
825 Lease	20,495	20,495	20,495	20,495	(0)	
Total Capital Outlay	\$24,674	\$20,495	\$95,297	\$20,495	(\$0)	0.00%
Intragovt & Intergovt. Charges						
990 Transfer to Restricted G.F. Reserve	0	0	0	0	0	
Total Intragovt. & Intergovt. Charges	\$0	\$0	\$0	\$0	\$0	
Total Public Services	\$399,958	\$364,527	\$524,633	\$359,834	(\$4,693)	-1.29%

General Fund-Parks/Trails/Cemetery (Dept. 4510)

	<u>Actual</u>	<u>Budgeted</u>	<u>Projected</u>	<u>Budgeted</u>	<u>Variance</u>	<u>% Change</u>	
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2010-2011</u>	<u>2011-2012</u>			
Salaries & Wages							
110	Salaries & Wages Perm-F/T	122,487	109,886	109,886	111,966	2,080	1.89%
120	Salaries & Wages -P/T	54,884	61,942	61,942	63,456	1,513	2.44%
125	Salaries & Wages Overtime	148	1,099	400	1,120	21	1.89%
131	FICA/Medicare	13,490	12,270	12,270	11,988	(282)	-2.30%
132	Retirement Contributions	15,256	16,904	16,904	17,212	308	1.82%
133	Medical Insurance Premiums	28,652	31,730	31,730	32,434	704	2.22%
135	LT Disability	804	759	759	772	14	1.82%
141	Works Compensation	3,986	2,892	2,892	2,950	59	2.02%
143	Term Life Insurance	198	594	594	594	0	0.00%
	Total Salaries & Wages	\$239,905	\$238,076	\$237,377	\$242,492	\$4,416	1.85%
Materials & Supplies							
210	Books, Subscript & Memberships	140	200	458	200	0	0.00%
220	Public Notices	0	250	0	220	(30)	-12.00%
230	Travel	244	500	400	500	0	0.00%
240	Office Supplies	852	950	750	950	0	0.00%
246	Uniforms	2,320	2,100	1,675	2,100	0	0.00%
250	Equipment-Operating Supplies/Maint.	3,081	3,000	3,250	3,000	0	0.00%
251	Fuel	12,537	9,000	7,750	9,000	0	0.00%
253	Vehicle & Equip. Repairs/Maint.	7,112	6,600	5,500	6,600	0	0.00%
255	League Expenses	1,497	0	0	0	0	0.00%
256	Tournament Expenses	2,235	2,500	2,500	2,500	0	0.00%
260	Bldg. & Grounds Supplies & Maint.	10,001	10,000	9,000	10,000	0	0.00%
265	Streetscape Repairs	5,672	2,000	2,000	2,000	0	0.00%
270	Utilities	41,532	47,500	40,000	47,500	0	0.00%
271	Utilities - Streetscape	4,161	5,500	4,000	5,500	0	0.00%
280	Telephone	0	0	0	0	0	0.00%
281	Pager/Cell Phone	1,465	1,500	1,500	1,500	0	0.00%
	Total Materials & Supplies	\$92,849	\$91,600	\$78,783	\$91,570	(\$30)	-0.03%
Services							
320	Engineering Services	0	0	0	0	0	0.00%
350	Medical & Drug Testing Services	35	200	100	200	0	0.00%
360	Education & Training Services	1,050	1,090	1,125	1,090	0	0.00%
370	Other Prof & Tech Services	605	750	500	750	0	0.00%
372	Sand Hollow ACQ Cent Agree.	33,663	32,000	34,255	32,000	0	0.00%
375	Washington County Mosquito Control	0	4,700	4,700	4,700	0	0.00%
380	Santa Clara River Reserve	0	0	305	0	0	0.00%
381	Santa Clara Arboretum	1,020	1,500	1,735	1,500	0	0.00%
	Total Services	\$36,373	\$40,240	\$42,720	\$40,240	\$0	0.00%
Special Dept. Materials & Supplies (M&S)							
480	Plants & Fertilizers	8,847	8,100	7,500	8,100	0	0.00%
481	Irrigation	3,781	5,000	4,750	5,000	0	0.00%
482	Park Buildings/Playgrounds/Amenities	0	0	0	0	0	0.00%
483	Cemetery M&S	2,212	2,600	2,000	2,600	0	0.00%
484	Trails M&S	843	1,000	1,000	1,000	0	0.00%
485	Heritage Square	1,267	1,250	1,000	1,250	0	0.00%
486	Miscellaneous Equipment/Tools	1,557	1,500	1,000	1,500	0	0.00%
487	Banquet Room - Town Hall	1,350	1,500	1,750	1,500	0	0.00%
488	Tamarisk Removal	110,704	0	2,088	0	0	0.00%
	Total Materials & Supplies	\$130,561	\$20,950	\$21,088	\$20,950	\$0	0.00%
Capital Outlay							
720	Land/Buildings	1,750	0	0	0	0	0.00%
730	Improvements Other than Buildings	1,362	0	0	0	0	0.00%
740	Capital Equipment Purchases	27,890	10,000	9,998	10,000	0	0.00%
	Total Capital Outlay	\$31,002	\$10,000	\$9,998	\$10,000	\$0	0.00%
	Total Parks/Trails/Cemetery	\$530,690	\$400,866	\$389,966	\$405,252	\$4,386	1.09%

General Fund-Economic Development (Dept. 4652)

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Materials & Supplies						
210 Books, Subscript & Memberships	0	0	0	0	0	
230 Travel	0	0	0	0	0	
240 Office Supplies	0	50	0	0	(50)	-100.00%
Total Materials & Supplies	\$0	\$50	\$0	\$0	(\$50)	-100.00%
Services						
360 Education & Training Services	0	0	0	0	0	
370 Other Prof & Tech Services	4,369	5,000	6,000	5,000	0	0.00%
Total Services	\$4,369	\$5,000	\$6,000	\$5,000	\$0	0.00%
Swiss Days						
401 5K Run/Walk	6,481	4,000	7,077	6,000	2,000	50.00%
402 Breakfast	1,769	1,000	1,299	1,250	250	25.00%
403 Vendor's Booths	140	150	0	150	0	0.00%
404 Klds Booths	2,491	1,250	1,849	1,500	250	20.00%
405 Banners	950	1,000	1,350	1,000	0	0.00%
406 Swiss Days Opening Ceremonies	37	50	27	50	0	0.00%
407 Swiss Days Supplies & Postage	0	0	0	50	50	
408 Advertising	6,844	3,000	5,175	3,000	0	0.00%
410 Swiss Days Dinner	2,966	2,000	3,073	3,000	1,000	50.00%
411 Misc. Expense	13,694	6,000	3,331	5,000	(1,000)	-16.67%
413 Swiss Days Entertainment	3,444	1,000	4,813	3,000	2,000	200.00%
414 Swiss Days Parade Expense	121	50	121	100	50	100.00%
415 Swiss Days Table/Chair Rental	331	250	501	500	250	100.00%
417 Donation Expense	0	0	0	0	0	
418 Firework Expense	0	4,000	4,000	4,000	0	0.00%
419 Secretary Wages	0	250	0	\$0	(250)	-100.00%
420 Storage Unit	1,958	1,250	1,780	1,750	500	40.00%
421 Golf Tournament	0	0	0	0	0	
Total Swiss Days	\$41,226	\$25,250	\$34,396	\$30,350	\$5,100	20.20%
Other Charges						
501 Youth City Council	0	1,000	0	0	(1,000)	-100.00%
502 Ghost Tours	2,000	0	2,000	0	0	
503 Art Shows	1,030	1,000	1,000	1,000	0	0.00%
Total Other Charges	\$3,030	\$2,000	\$3,000	\$1,000	(\$1,000)	-50.00%
Sundry Expenses						
601 General Promotional/Advertising	4,325	7,500	13,531	7,500	0	0.00%
602 Banners/Flags	160	0	501	0	0	
Total Sundry Expenses	\$4,485	\$7,500	\$14,032	\$7,500	\$0	0.00%
Total Economic Development	\$53,110	\$39,800	\$57,428	\$43,850	\$4,050	10.18%

WATER FUND (FUND 51)

Summary of Revenues and Expenditures

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Beginning Fund Balance		\$81,371	\$81,371	\$81,371		
REVENUE						
3711 Metered Water Sales	975,005	1,121,119	1,146,942	1,192,942	71,823	6.41%
3712 Well #6 & #7 Sales	130,435	125,000	124,408	125,000	0	0.00%
3713 Hydrant Meter Sales	403	500	500	500	0	0.00%
3714 Water Service Charge	40,868	41,559	41,559	42,210	651	1.57%
3721 Interest Earnings	3,512	5,000	5,000	5,000	0	0.00%
3722 Penalties (Late Fee)	18,957	20,000	22,614	24,000	4,000	20.00%
3723 Connection Fees	6,371	4,000	6,648	7,500	3,500	87.50%
3724 Gain/Loss Disposal of Assets	0	10,000	0	10,000	0	0.00%
3725 Miscellaneous	280	1,000	3,000	1,000	\$0	0.00%
3729 Water Impact Fees	104,765	61,160	61,160	73,392	12,232	20.00%
3731 Water Impact Interest	2,965	5,000	3,000	2,500	(2,500)	-50.00%
3750 Capital Contributions - Subdivisions	0	0	0	0	0	
3790 Fund Balance to be Appropriated	0	0	0	0	0	
7777 Water Bond Proceeds	0	0	0	0	0	
3847 Water Construction Bond	0	0	0	0	0	
3848 Water Impact Fee Reserve	209,361	148,877	119,835	176,598	27,721	18.62%
Total Revenues	\$1,492,921	\$1,543,215	\$1,534,666	\$1,660,642	117,427	7.61%
OPERATING EXPENDITURES						
Salaries, Wages & Benefits						
110 Salaries & Wages Perm-F/T	209,363	222,758	217,058	216,434	(\$6,323)	-2.84%
120 Salaries & Wages Temp-P/T	7,831	0	5,700	0	0	
125 Salaries & Wages Overtime	18,733	3,807	11,663	3,621	(186)	-4.88%
131 FICA & Medicare Taxes	17,938	17,041	17,041	16,557	(\$484)	-2.84%
132 Retirement Contributions	25,853	28,733	28,733	27,888	(\$845)	-2.94%
133 Medical Insurance Premiums	48,220	50,468	50,468	50,062	(\$406)	-0.80%
135 LT Disability	1,195	1,289	1,289	1,252	(38)	-2.94%
141 Workers Compensation	3,300	4,546	4,546	4,606	60	1.32%
143 Term Life Insurance Premiums	437	921	921	891	(30)	-3.23%
Total Salaries, Wages & Benefits:	\$332,870	\$329,563	\$337,419	\$321,311	(8,252)	-2.50%
Materials & Supplies						
210 Books, Subscr. & Memberships	791	750	800	750	0	0.00%
220 Public Notices	0	200	0	0	(200)	-100.00%
230 Travel	0	500	0	500	0	0.00%
240 Office Supplies & Postage*	32	0	0	0	0	
246 Uniforms*	0	0	0	0	0	
250 Operating Supplies	5,197	3,500	1,750	2,500	(1,000)	-28.57%
251 Fuel	8,132	10,000	8,500	8,500	(1,500)	-15.00%
252 Supplies & Meters	0	0	4,932	0	0	
253 Veh & Equip Repairs/Maint.	3,597	5,836	2,452	5,836	0	0.00%
254 Wells 6, 7 & Tank--Operating Costs	3,961	0	21,351	0	0	
260 Bldg & Grounds Supplies/Maint.*	0	0	0	0	0	
270 Utilities*	1,774	2,527	1,500	0	(2,527)	-100.00%
271 Wells 6, 7 & Tank-- Utility Costs	161,310	125,000	130,000	150,000	25,000	20.00%
275 Snow Canyon. Op. Cost-St George	85,672	90,000	82,469	80,000	(10,000)	-11.11%
276 Snow Canyon Major Costs	2,517	0	0	10,000	10,000	
280 Telephone*	0	0	0	0	0	
281 Pager/Cell Phones*	0	1,518	0	0	(1,518)	-100.00%
Total Materials & Supplies	\$272,983	\$239,831	\$253,754	\$258,086	18,255	7.61%
Professional & Technical Services						
310 Data Processing Services*	0	0	0	0	0	
320 Engineering Services	29,010	10,000	5,691	5,000	(5,000)	-50.00%
325 Credit/Debit Card Services*	0	0	0	0	0	
330 Legal Services	776	2,000	495	1,000	(1,000)	-50.00%
340 Accounting & Auditing Services	4,943	5,100	4,900	5,100	0	0.00%
350 Medical & Drug Testing Services*	0	0	0	0	0	
360 Education & Training Services	1,270	1,200	975	1,200	0	0.00%
370 Other Prof & Tech. Services*	9,210	0	3,707	0	0	
Total Prof. & Tech. Services	\$45,209	\$18,300	\$15,768	\$12,300	(6,000)	-32.79%

Special Dept. Materials & Supplies (M&S)						
411 Signs, Barricades & Safety	0	1,000	0	500	(500)	-50.00%
414 Roads M&S	2,588	6,000	2,011	3,000	(3,000)	-50.00%
460 Water Lines and Associated Parts	17,793	20,000	13,844	20,000	0	0.00%
461 Water Meters	18,191	12,000	9,819	10,000	(2,000)	-16.67%
469 SCADA	1,000	2,000	0	1,000	(1,000)	-50.00%
Total Special Dept. Materials & Supplies:	\$39,572	\$41,000	\$25,674	\$34,500	(6,500)	-15.85%
Other Charges						
505 Water Rights Purchases	88	0	0	0	0	
510 Insurance & Surety Bonds	32,085	30,577	28,926	28,330	(2,247)	-7.35%
520 Bad Debt*	0	0	0	0	0	
590 Renewal & Replacement/Dep.	452,397	334,569	334,569	452,397	117,828	35.22%
591 Amortization	0	0	0	0	0	
Total Other Charges	\$484,570	\$365,146	\$363,495	\$480,727	115,581	31.65%
Capital Expenses						
720 Land/Buildings	1,750	0	0	0	0	
730 Improvements other than Buildings	9,515	25,000	7,810	10,000	(15,000)	-60.00%
740 Capital Equipment	7,959	0	0	9,200	9,200	
750 New Well Development	0	0	0	0	0	
751 Irrigation System Development	1,035	0	1,380	0	0	
753 New Develop. Infrastructure Upsize	0	0	0	0	0	
760 Lava Flow Water Line Improvements	0	0	0	0	0	
Total Capital Expenses:	\$20,259	\$25,000	\$9,190	\$19,200	(5,800)	-23.20%
Debt Service						
810 Principal on Bonds	65,752	308,620	308,620	308,620	0	0.00%
820 Interest on Bonds	177,336	139,994	139,994	145,273	5,279	3.77%
825 Lease Payments	0	0	0	0	0	
830 Agent Fees On Bonds	6,100	1,850	6,850	4,600	2,750	148.65%
840 Bond Amortization Expense	0	0	0	0	0	
Total Debt Service	\$249,188	\$450,464	\$455,464	\$458,493	8,029	1.78%
Intergovernmental Charges						
918 Tran. to Public Services Shop	84,926	32,352	32,352	33,815	1,463	4.52%
925 Transfer to Streetscape Proj. Fund	0	0	0	0	0	
940 Water Purchase Compact	0	0	0	0	0	
950 WCWCD Surcharge	0	41,559	41,549	42,210	651	1.57%
955 Impact Fee Reserve	0	0	0	0	0	
976 Retained Earnings	0	0	0	0	0	
Total Intergovernmental Charges:	\$84,926	\$73,911	\$73,901	\$76,025	2,114	2.86%
Total Operating Expenditures	\$1,529,577	\$1,543,215	\$1,534,665	\$1,660,642	117,428	7.61%
Net Resources	(\$36,656)	\$0	\$0	(\$0)		
Ending Fund Balance	\$81,371	\$81,371	\$81,371	\$81,371	(0)	0.00%
Reserved for Encumbrances	\$922,802	\$840,085	\$784,410	\$683,704	(156,381)	-18.61%
Ending Undesignated Fund Balance	\$81,371	\$81,371	\$81,371	\$81,371	(0)	0.00%

SEWER FUND (FUND 52)

Summary of Revenues and Expenditures

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Reg. Retained Unrestricted Earnings		\$203,900	\$203,900	\$212,837		4.38%
REVENUE						
3720 Sewer Fees	597,037	604,032	617,744	613,736	9,704	1.61%
3722 Penalties	11,223	12,000	12,099	12,000	0	0.00%
3724 Gain/Loss Disposal of Assets	0	10,000	0	10,000	0	0.00%
3725 Miscellaneous	0	1,000	1,000	1,000	0	0.00%
3729 Sewer Impact Fee	1,380	9,600	1,200	19,200	9,600	100.00%
3730 Sewer Reserve Fund	0	0	0	0	0	
3731 Sewer Impact Interest	229	2,500	500	2,500	0	0.00%
3735 Sewer Fund Interest Earnings	0	2,500	1,000	2,500	0	
3750 Capital Contributions - Subdivision	0	0	0	0	0	-100.00%
Total Resources	\$609,869	\$641,632	\$633,543	\$660,936	\$19,304	3.01%
Expenditures						
Salaries, Wages & Benefits						
110 Salaries & Wages Perm-F/T	67,895	63,703	62,137	61,181	(2,522)	-3.96%
120 Salaries & Wages Temp P/T	1,566	0	1,566	0	0	
125 Salaries & Wages Overtime.	435	1,025	400	952	(74)	-7.17%
131 FICA & Medicare Taxes	5,285	4,873	4,873	4,680	(193)	-3.96%
132 Retirement Contributions	7,720	8,307	8,307	7,970	(337)	-4.06%
133 Medical Insurance Premiums	14,083	10,514	10,514	13,964	3,450	32.81%
135 LT Disability	361	373	373	358	(15)	-4.06%
141 Workers Compensation	2,228	1236	1,236	1250	14	1.16%
143 Term Life Insurance Premiums	122	255	255	246	(10)	-3.88%
Total Salaries, Wages & Benefits	\$99,695	\$90,287	\$89,661	\$90,600	\$313	0.35%
Materials & Supplies						
210 Books, Subscr & Memberships	16	200	0	200	0	0.00%
220 Public Notices	0	500	0	500	0	0.00%
230 Travel	0	500	0	500	0	0.00%
240 Office Supplies & Postage*	32	0	0	0	0	
246 Uniforms*	0	0	0	0	0	
250 Operating Supplies	118	500	200	1,000	500	100.00%
251 Fuel	5,583	4,000	2,500	4,000	0	0.00%
253 Veh. & Equipment Repairs/Maint.	4,876	5,000	1,600	7,500	2,500	50.00%
260 Bldg. & Grounds Supplies/Maint.*	0	0	0	0	0	
270 Utilities	0	0	0	0	0	
280 Telephone*	0	0	0	0	0	
281 Pager/Cell Phones*	0	0	0	0	0	
Total Materials & Supplies	\$10,625	\$10,700	\$4,300	\$13,700	\$3,000	28.04%
Professional/Technical Services						
310 Data Processing Services*	0	0	0	0	0	
320 Engineering Services	347	0	0	0	0	
325 Credit/Debit Card Services*	0	0	0	0	0	
330 Legal Services	0	1,000	0	1,000	0	0.00%
340 Accounting & Auditing Services	4,943	5,200	4,900	5,100	(100)	-1.92%
350 Medical & Drug Testing Services*	0	0	0	0	0	
360 Education & Training Services	0	700	0	700	0	0.00%
370 Other Prof. & Tech. Services*	2,489	5,000	2,533	2,500	(2,500)	-50.00%
Total Prof. / Tech. Services	\$7,779	\$11,900	\$7,433	\$9,300	(\$2,600)	-21.85%
Special Dept. Materials & Supplies (M&S)						
411 Signs, Barricades & Safety	0	0	0	0	0	
414 Roads M&S	0	0	0	0	0	
464 Sewer Lines and Associated Parts	42	500	351	500	0	0.00%
Total Special Dept. (M&S)	\$42	\$500	\$351	\$500	\$0	0.00%
Other Charges						
510 Insurance & Surety Bonds	27,767	35,735	28,926	28,330	(7,405)	-20.72%
520 Bad Debt*	0	0	0	0	0	
590 Renewal & Replacement	105,348	93,652	105,348	105,348	11,696	12.49%
Total Other Charges	\$133,115	\$129,387	\$134,274	\$133,678	\$4,291	3.32%

Capital Expenses						
720 Land/Buildings	0	0	0	0	0	
730 Improvements other than Buildings	1,831	0	0	0	0	
740 Capital Equipment Purchases	0	0	0	0	0	
790 Other	0	0	0	0	0	
Total Capital Expenses	\$1,831	\$0	\$0	\$0	\$0	\$0
Debt Service						
825 Lease Payments	1,163	27,240	27,240	27,240	0	0.00%
Total Debt Service	\$1,163	\$27,240	\$27,240	\$27,240	\$0	0.00%
Intergovernmental Charges						
918 Transfer to Pub Services-Shop	61,874	29,129	29,129	30,337	1,208	4.15%
945 Sewer Treat. St. George	322,579	332,218	332,218	329,472	(2,746)	-0.83%
960 Transfer to Sewer Impact	300	300	0	0	(300)	-100.00%
965 Transfer to Sewer Impact St. George	0	9,000	0	0	(9,000)	-100.00%
Total Intergovernmental Charges	\$384,753	\$370,647	\$361,347	\$359,809	(\$10,838)	-2.92%
Total Expenditures	\$639,003	\$640,661	\$624,606	\$634,827	(\$5,834)	-0.91%
Net Resources	(\$29,134)	\$971	\$8,937	\$26,109	\$25,138	2588.33%
Ending Fund Balance	\$203,900	\$204,871	\$212,837	\$238,946	\$34,075	16.63%
Reserved for Encumbrances	\$337,358	\$337,958	\$339,158	\$358,358	\$20,400	6.04%
Ending Undesignated Fund Balance	\$203,900	\$204,871	\$212,837	\$238,946	\$34,075	16.63%

ELECTRIC FUND (FUND 53)

Summary of Revenues and Expenditures

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Beginning Fund Balance		\$1,211,233	\$1,211,233	\$1,213,429		0.18%
Revenues						
3709 Turn on Fees	5,145	3,500	4,500	5,000	1,500	42.86%
3710 Power Sales-Tax Exempt	325,624	0	0	0	0	
3711 Power Sales-Taxable	2,720,888	3,561,541	3,440,714	3,467,424	(94,117)	-2.64%
3712 Generator Power Sales - Washington	0	150,000	0	0	(150,000)	-100.00%
3714 Service Charges	302,951	308,700	358,700	442,050	133,350	43.20%
3715 Pole Use Fees	3,803	4,250	4,296	4,296	46	1.08%
3716 Fees-Service & Materials	14,147	50,000	10,000	25,000	(25,000)	-50.00%
3722 Penalties	52,374	50,000	56,466	52,000	2,000	4.00%
3723 Connection Fees	8,023	5,000	11,649	7,500	2,500	50.00%
3724 Gain/Loss Sale of Assets	2,236	0	0	0	0	
3725 Miscellaneous	12,849	10,000	2,500	10,000	0	0.00%
3726 Collections/CheckNet	0	0	0	0	0	
3727 UAMPS Reimbursement	0	0	3,745	4,000	4,000	
3729 Electric Impact Fees	129,228	47,390	56,868	94,780	47,390	100.00%
3731 Electric Impact Interest	2,364	2,500	2,500	2,500	0	0.00%
3750 Capital Contributions - Subdivision	0	60,000	0	0	(60,000)	-100.00%
3762 Electric Fund Interest Earnings	2,325	2,500	2,500	2,500	0	0.00%
3768 Lease Proceeds	0	0	0	0	0	
3781 Appropriated Retained Earnings	0	0	0	0	0	
3848 Electric Impact Fee Reserve	200,693	0	0	0	0	
Total Revenues	\$3,782,628	\$4,255,381	\$3,954,438	\$4,117,050	(\$138,331)	-3.25%
Expenditures						
Salaries, Wages & Benefits						
110 Salaries & Wages Perm-F/T	347,892	287,560	287,560	287,498	(62)	-0.02%
120 Salaries & Wages Temp P/T	7,831	0	0	0	0	
125 Salaries & Wages Overtime	5,511	2,971	3,519	2,841	(130)	-4.36%
131 FICA & Medicare Taxes	27,776	21,998	21,998	21,994	(5)	-0.02%
132 Retirement Contributions	40,949	37,397	37,397	37,389	(8)	-0.02%
133 Medical Insurance Premiums	67,145	60,467	60,467	60,284	(183)	-0.30%
135 LT Disability	1,986	1,678	1,678	1,678	(0)	-0.02%
141 Workers Compensation	8,291	6,152	6,152	6,392	240	3.90%
143 Term Life Insurance Premiums	970	941	941	911	(30)	-3.16%
Total Salaries, Wages & Benefits:	\$508,351	\$419,164	\$419,712	\$418,985	(\$179)	-0.04%
Materials & Supplies						
210 Books, Subsc. & Memberships	28	100	36	100	0	0.00%
220 Public Notices	0	300	0	300	0	0.00%
230 Travel	6,610	14,010	6,622	9,000	(5,010)	-35.76%
240 Office Supplies	483	225	200	225	0	0.00%
246 Uniforms	3,300	4,160	3,186	3,250	(910)	-21.88%
250 Operating Supplies	5,901	7,500	6,635	7,500	0	0.00%
251 Fuel	4,353	7,000	6,792	7,000	0	0.00%
252 Supplies & Meters	1,953	5,000	3,880	5,000	0	0.00%
253 Veh. & Equip. Repairs/Maint	11,825	10,000	7,295	10,000	0	0.00%
254 New Subdivisions Expense	7,047	35,000	0	0	(35,000)	-100.00%
260 Bldg & Grounds Maint.	3,002	1,455	1,455	1,455	0	0.00%
270 Utilities - Generator Building	454	4,000	500	3,000	(1,000)	-25.00%
271 Utilities - Streetscape	5,996	0	4,500	6,300	6,300	
280 Telephone	15	1,800	0	1,800	0	0.00%
281 Pager/Cell Phones	3,614	3,085	3,085	3,085	0	0.00%
Total Materials & Supplies:	\$54,581	\$93,635	\$44,186	\$58,015	(\$35,620)	-38.04%
Professional /Tech. Services						
310 Data Processing*	0	0	0	0	0	
320 Engineering Services	9,606	15,000	2,500	10,000	(5,000)	-33.33%
325 Credit/Debit Card Services*	0	0	0	0	0	
330 Legal Services	1,358	2,500	1,000	0	(2,500)	-100.00%
340 Accounting & Auditing Services	7,415	7,650	4,900	7,650	0	0.00%
350 Medical & Drug Testing Services*	493	300	135	300	0	0.00%
360 Education & Training	2,334	3,150	1,836	3,150	0	0.00%
370 Other Prof. & Tech. Services	5,829	5,000	5,000	7,010	2,010	40.20%
Total Prof. & Tech. Services	\$27,035	\$33,600	\$15,371	\$28,110	(\$5,490)	

Summary of Revenues and Expenditures

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Special Dept. Materials & Supplies (M&S)						
411 Signs, Barracades & Safety	0	0	0	0	0	
466 Power Lines/Poles and Associated Parts	(28,093)	60,000	15,575	25,000	(35,000)	-58.33%
469 SCADA	1,212	5,000	0	5,000	0	0.00%
Total Special Dept. Materials & Supplies:	(\$26,881)	\$65,000	\$15,575	\$30,000	(\$35,000)	-53.85%
Other Chages						
510 Insurance & Surety Bonds	48,129	45,866	43,389	42,495	(3,371)	-7.35%
520 Bad Debt*	0	0	0	0	0	
590 Renewal & Replacement/Dep.	516,442	459,502	516,442	516,442	56,940	12.39%
591 Amortization	0	0	0	0	0	
Total Other Charges	\$564,571	\$505,368	\$559,831	\$558,937	\$53,569	
Generators						
610 Generator Fuel	131,749	240,000	156,000	175,000	(65,000)	-27.08%
620 Generator Lease & Maintenance	0	0	0	0	0	
630 Misc. Expenses for Generators	33,887	30,000	10,000	20,000	(10,000)	-33.33%
Total Other Charges	\$165,636	\$270,000	\$166,000	\$195,000	(\$75,000)	-27.78%
Capital Expenses						
720 Land/Buildings	5,908	0	0	0	0	
730 Improvements other than Buildings	3,138	7,000	0	7,000	0	-86.00%
740 Capital Equipment	0	0	0	0	0	
753 New Development Infrastructure Upsize	26,796	50,000	0	0	(50,000)	-100.00%
790 Other	0	0	0	0	0	
Total Capital Expenses:	\$35,842	\$57,000	\$0	\$7,000	(\$50,000)	-87.72%
Debt Service						
810 Princlpal on Bonds	0	219,000	219,000	219,000	0	0.00%
820 Interest on Bonds	243,275	231,584	231,584	231,584	0	0.00%
825 Lease Payments	0	25,600	25,600	25,600	(0)	0.00%
830 Fiscal Agent Fees on Bond	8,000	6,256	7,750	6,256	0	0.01%
Total Debt. Services:	\$251,275	\$482,439	\$483,934	\$482,440	\$1	0.00%
Intergovernmental Charges						
918 Transfer to Public Services Shop	79,735	28,188	28,188	29,635	1,447	5.13%
925 Transfer to Streetscape Proj. Fund	0	0	0	0	0	
930 Franchise Fee to General Fund	203,502	203,502	203,502	203,502	0	0.00%
950 Power Purchase-UAMPS	1,288,061	2,175,000	2,175,000	2,250,000	75,000	3.45%
951 Power Ownership Costs-UAMPS	1,358,885	0	0	0	0	
952 Line Item Expense-UAMPS	9,552	(150,000)	(159,057)	(150,000)	0	0.00%
953 UAMPS Cost Recovery Charge	0	0	0	0	0	
954 IPP Cost Prepayment	(110,289)	0	0	0	0	
976 Retained Earnings	0	0	0	0	0	
Total Intergovernmental Charges:	\$2,829,446	\$2,256,690	\$2,247,633	\$2,333,137	\$76,447	3.39%
Total Expenditures	\$4,409,856	\$4,182,896	\$3,952,242	\$4,111,624	(\$71,272)	-1.70%
Net Resources	(\$627,228)	\$72,485	\$2,196	\$5,426	(\$67,059)	-92.51%
EndIng Fund Balance	\$1,211,233	\$1,283,718	\$1,213,429	\$1,218,855	(\$64,863)	-5.05%
Reserved For Encumbrances	\$1,157,590	\$1,207,480	\$1,266,848	\$1,364,128	\$156,648	12.97%
EndIng Undesignated Fund Bal.	\$1,211,233	\$1,283,718	\$1,213,429	\$1,218,855	(\$64,863)	-5.05%

STORM WATER FUND (FUND 54)

Summary of Revenues and Expenditures

	Actual 2009-2010	Budgeted 2010-2011	Projected 2010-2011	Budgeted 2011-2012	Variance	% Change
Reg. Retained Unrestricted Earnings		\$0	\$0	\$17,310		
REVENUE						
3714 Storm Water Surcharge Fees	253,495	260,000	255,000	261,120	1,120	0.43%
3720 Storm Water Fees	-83	0	0	250	250	
3721 Interest Earnings	797	500	250	500	0	0.00%
3722 Penalties	2,806	3,000	3,025	3,000	0	0.00%
3729 Storm Water Impact Fees	25,041	10,888	13,065	21,775	10,887	99.99%
3731 Storm Water Impact Fee Interest	74	500	500	250	(250)	-50.00%
3750 Capital Contributions - Subdivision	0	0	0	0	0	
3751 Capital Contributions	0	0	0	4,000	4,000	
3790 Storm Water Impact Fee Fund Balance	25,000	73,439	73,439	52,607	(20,832)	-28.37%
3781 Appropriated Retained Earnings	0	0	0	0	0	
Storm Water Construction Bond	0	0	0	0	0	
Total Resources	\$307,130	\$348,327	\$345,279	\$343,502	(\$4,825)	-1.39%
4/9/2011 20:29						
Expenditures						
Salaries, Wages & Benefits						
110 Salaries & Wages Perm-F/T	44161	62,473	62,473	59,946	(2,527)	-4.05%
120 Salaries & Wages Temp P/T	1566	0	0	0	0	
125 Salaries & Wages Overtime.	323	998	998	924	(74)	-7.38%
131 FICA & Medicare Taxes	3452	4,779	4,779	4,586	(193)	-4.05%
132 Retirement Contributions	4994	8,143	8,143	7,805	(338)	-4.15%
133 Medical Insurance Premiums	9332	13,841	13,841	13,640	(201)	-1.46%
135 LT Disability	237	365	365	350	(15)	-4.15%
141 Workers Compensation	(\$667)	1,205	1,205	1,218	14	1.15%
143 Term Life Insurance Premiums	86	249	249	240	(10)	-3.97%
Total Salaries, Wages , & Benfits	\$63,484	\$92,053	\$92,053	\$86,708	(\$3,345)	
Materials & Supplies						
210 Books, Subscr & Memberships	0	0	500	0	0	
220 Public Notices	0	0	0	0	0	
230 Travel	0	0	0	0	0	
240 Office Supplies & Postage	0	0	0	0	0	
246 Uniforms	0	0	40	0	0	
250 Operating Supplies	1,782	6,000	2,739	6,000	0	0.00%
251 Fuel	0	2,000	1,000	2,000	0	0.00%
253 Veh. & Equipment Repairs/Maint.	2,136	4,000	2,000	2,000	(2,000)	-50.00%
260 Bldg. & Grounds Supplies/Maint.	0	0	0	2,000	2,000	
270 Utilities: Water, Power and Sewer	0	0	0	0	0	
280 Telephone	0	0	0	0	0	
281 Pager/Cell Phones	0	0	0	0	0	
Total Materials & Supplies	\$3,918	\$12,000	\$6,279	\$12,000	\$0	
Professional/Technical Services						
310 Data Processing Services	0	0	0	0	0	
320 Engineering Services	347	10,000	2,000	5,000	(5,000)	-50.00%
325 Credit/Debit Card Services	0	0	0	0	0	
330 Legal Services	0	0	0	0	0	
340 Accounting & Auditing Services	0	0	4,900	0	0	
350 Medical & Drug Testing Services	0	0	0	0	0	
360 Education & Training Services	3,500	0	31	0	0	
370 Other Prof. & Tech. Services	2,989	0	2,533	0	0	
Total Prof/Tech Services	\$6,836	\$10,000	\$9,464	\$5,000	(\$5,000)	
Special Dept. Materials & Supplies (M&S)						
411 Signs, Barricades & Safety	0	0	0	0	0	
414 Roads M&S	0	0	0	0	0	
415 Storm Drain Cleaning	0	5,000	1,000	5,000	0	0.00%
464 Storm Water Culverts and Associated Part	0	0	0	0	0	
Special Dept. Materials & Supplies (M&S)	\$0	\$5,000	\$1,000	\$5,000	\$0	
Other Charges						
510 Insurance & Surety Bonds	4,314	0	0	0	0	
520 Bad Debt	0	0	0	0	0	
590 Renewal & Replacement	77,480	77,317	77,480	77,480	163	0.21%
591 Amortization	0	0	0	0	0	
Total Other Charges	\$81,794	\$77,317	\$77,480	\$77,480	\$163	

Capital Expenses						
720 Land/Buildings	0	0	0	0	0	
730 Improvements other than Buildings	0	10,000	0	0	(10,000)	-100.00%
740 Capital Equipment Purchases	0	0	0	0	0	
790 Other	0	0	0	0	0	
Total Capital Expenses	\$0	\$10,000	\$0	\$0	(10,000)	
Debt Service						
810 Principal on Bonds	0	54,000	54,000	54,000	0	
820 Interest on Bonds	70,944	67,199	67,199	67,199	0	0.00%
825 Lease	0	20,495	20,495	34,115	13,620	66.46%
Total Debt Service	\$70,944	\$141,694	\$141,694	\$155,314	\$13,620	
Intergovernmental Charges						
918 Transfer to Public Service Shop	23,888	0	0	0	0	
Total Intergovernmental Charges	\$23,888	\$0	\$0	\$0	\$0	
Total Expenditures	\$250,864	\$348,064	\$327,969	\$343,502	(\$4,562)	-1.31%
Net Resources	\$56,266	\$263	\$17,310	(\$0)	(\$263)	-100.03%
Ending Fund Balance	\$0	\$263	\$17,310	\$17,310	(\$263)	6476.42%
Reserved for Encumbrances	\$264,308	\$202,257	\$142,383	\$111,801	\$0	-44.72%
Ending Undesignated Fund Balance	\$0	\$263	\$17,310	\$17,310	(\$263)	6476.42%