

May 12, 2010

Honorable Mayor and City Council:

I am providing herein a copy of the proposed Washington City 2010/11 fiscal year budget. The budget reflects projected revenues and expenditures for the General Fund, Enterprise Funds, Capital Improvement Funds, and other department funds. The budget is balanced as required by Utah State law.

### **Revenues**

We are anticipating within this budget that the economy will still continue to struggle as it attempts to pick up some momentum through this economic recession and its subsequent recovery period. The greatest impact of this slow down continues to be in the sales tax collection of the city; this tax is anticipated to remain flat for the upcoming fiscal year. Property tax will remain flat, with no anticipated change to the property tax rate. Housing starts have stabilized this past year and we are anticipating a very flat housing market. We are anticipating new construction of 185 single-family residential homes for FY 2011; this represents a 2.4% growth rate for the city. Charges for service are anticipated higher this year along with intergovernmental funds, due to grant funding to the public safety department as well as increases in Class "C" road funding. These two revenues sources added to our anticipated flat revenue sources, give an overall increase this year in the General Fund of 5.5% compared to fiscal year 2010.

We will continue this year to use approximately \$500,000 in fund balance revenues to balance the General Fund budget. Washington City continues to have healthy fund balance revenues and the use of these funds brings us closer to compliance with the statutory cap on fund balance totals.

### **Capital Budget**

Capital projects anticipated to be funded this year include: maintenance work on city hall, building of the natural gas fueling station, payment on our finance software conversion, work on the Virgin River park, electrical distribution upgrades, electrical warehouse, sewer trunk line upsizing for the South Mountain project, Washington Fields storm drain project, water line work, pump replacement, and street projects which include Virgin River bridge, 300 East and Telegraph. Each of these capital projects continue to achieve the objectives outlined in the Washington City Strategic Plan. All capital projects have funds identified and in place for their completion.

## **Personnel**

This budget does not anticipate the hiring of any new personnel, with the exception of a “grant funded” position within the Public Safety department. All wages continue to be frozen within this budget, as has occurred in the previous two budget cycles. This budget reflects the elimination of approximately 7 full time positions and 10 full time equivalent positions, that occurred this previous year. This budget does reflect the changes to state retirement which was enacted in the last legislative session.

## **Expenditures**

The General Fund expenditures show an increase over original FY 2010 budget of 5.5%, this is due to the community center transfer which was made but not budgeted for in the original 2010 budget. The proposed FY 2011 budget submitted herein will actually have a 4.7% decrease from 2010 actual budget. Each of the General Fund departments has cut approximately 4% from their previous year’s budget. This budget represents the third year that departments have been asked to reduce their overall operational costs.

All enterprise and special revenue departments have presented their budgets in accordance with the guidelines they have received. These departments have forecasted very conservatively their needed revenue and expenditures for the upcoming fiscal year in accordance with funds available, department objectives, and recognized business practices. All enterprise and special revenue fund departments show positive or balanced retained earnings with the exception of the Irrigation Fund and the Golf Course Fund.

All of the items noted above resulted in a 2010/11 General Fund budget of \$10,921,019. The combined General, Special, and Enterprise Fund budgets total \$36,968,879 and the Capital Project Fund total is \$3,557,003. Total Washington City budget for 2010/11 is \$40,525,882.

This budget does reflect increased service levels in roads and storm water. All other service levels are maintained from previous levels. This budget continues with a tradition of strong fiscal conservatism which has benefited us in the past and continues to be instrumental in navigating through the current economic challenge.

I want to acknowledge the many hours of work by our staff on this budget and especially the guidance and leadership provided the city by the Mayor and Council and the time they have devoted to this budget process.

Roger Carter  
City Manager

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>EQUITY</u>				
<u>TAXES:</u>				
10-31-10	CURRENT YEAR GENERAL PROPERTY	1,702,313	1,832,500	1,810,000
10-31-11	FEE ASSESSMENT TAX	252,269	190,000	180,000
10-31-15	ENERGY USE TAX	115,704	130,000	135,000
10-31-16	ENERGY USE TAX (Washington)	482,285	481,000	470,000
10-31-20	DELINQUENT PRIOR YEARS' TAXES	56,617	20,000	65,000
10-31-21	INTEREST EARNED ON TAX	5,614	2,000	5,500
10-31-30	GENERAL SALES TAX (STATE)	2,721,106	2,750,000	2,650,000
10-31-31	STATE SALES TAX - HIGHWAY	680,755	770,000	662,500
10-31-41	FRANCHISE TAX-BAJA BROADBAND	52,864	43,000	52,000
10-31-45	ENERGY USE TAX - QUESTAR	193,971	80,000	165,000
10-31-46	TELECOMMUNICATION TAX	147,684	145,000	140,000
	TAXES: Totals:	6,411,182	6,443,500	6,335,000

LICENSES & PERMITS:

10-32-14	BUSINESS LICENSES	56,614	47,000	45,000
10-32-15	CONDITIONAL USE PERMIT FEES	3,869	3,920	3,670
10-32-18	ALCOHOL & BEVERAGE LICENSE	7,000	7,000	6,500
10-32-21	BUILDING PERMITS	269,682	266,102	279,407
10-32-22	EXCAVATION PERMITS	0	0	0
10-32-23	ENCROACHMENT PERMIT	9,945	0	10,000
10-32-25	ANIMAL LICENSES	10,790	10,000	10,000
	LICENSES & PERMITS: Totals:	357,900	334,022	354,577

INTERGOVERNMENTAL REVENUE:

10-33-10	FEDERAL GRANTS (FIRE)	68,121	0	0
10-33-11	FEDERAL GRANTS (POLICE)	0	0	95,120
10-33-20	FEDERAL SHARED REVENUE	0	0	0
10-33-41	STATE GRANTS	5,836	0	0
10-33-42	FIRE DEPARTMENT GRANTS(State)	3,345	0	0
10-33-45	COMMUNITY BEAUTIFICATION GRANT	0	0	0
10-33-50	STATE FLOOD RELIEF	0	0	0
10-33-56	CLASS "C" ROAD FUND ALLOTMENT	643,528	473,285	610,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>INTERGOVERNMENTAL REVENUE: (Cont.)</u>				
10-33-58	STATE LIQUOR FUND ALLOTMENT	26,952	28,000	22,000
10-33-60	FEMA FLOOD RELIEF FUNDS	0	0	0
INTERGOVERNMENTAL REVENUE: Totals:		747,782	501,285	727,120
<u>CHARGES FOR SERVICES:</u>				
10-34-11	COURT COSTS, FEES & CHARGES	70	0	0
10-34-12	GRAMA FEES	280	100	100
10-34-14	PLAN CHECK FEES	58,402	57,556	60,433
10-34-20	POLICE ADMINISTRATIVE FEES	5,231	3,500	3,500
10-34-21	EMT TRAINING COURSE FEES	0	0	0
10-34-30	C/D ADMINISTRATIVE FEES	5,700	5,694	5,694
10-34-31	SUBDIVISION FEES	9,845	14,175	7,063
10-34-32	ZONE CHANGE FEES	1,293	1,130	1,235
10-34-33	DEVELOPMENT FEES	3,842	2,493	2,357
10-34-40	CREDIT CARD REVENUE	0	0	0
10-34-41	ADMINISTRATIVE FEES	21,309	16,000	30,000
10-34-43	SOLID WASTE COLLECTION CHARGES	0	730,680	799,801
10-34-55	ANIMAL SHELTER	9,031	4,000	5,000
10-34-60	UB DELINQUENT ACCT PENALTIES	0	0	0
10-34-72	PARK/BALLFIELD RENTAL FEES	17,782	12,500	8,000
10-34-81	SALE - CEMETERY LOTS	18,000	15,000	17,000
10-34-83	INTERMENT CHARGES	7,700	6,000	8,000
10-34-91	MISCELLANEOUS SERVICES	447	0	0
CHARGES FOR SERVICES: Totals:		158,932	868,828	948,183
<u>FINES &amp; FORFEITURES:</u>				
10-35-10	FINES & BAIL	310,772	300,000	300,000
FINES & FORFEITURES: Totals:		310,772	300,000	300,000
<u>MISCELLANEOUS REVENUE:</u>				
10-36-10	INTEREST EARNINGS	67,595	80,000	10,000
10-36-20	RENTS- REGAN SIGNS	24,900	24,000	28,641
10-36-21	LEASE RADIO SITE(Cherry Creek)	13,596	14,400	15,504
10-36-22	LEASE/SCUTA/WIRELESS TOWER	18,571	20,300	21,440
10-36-40	SALE OF FIXED ASSETS	113,547	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>MISCELLANEOUS REVENUE: (Cont.)</u>				
10-36-80	RESTITUTION	942	0	0
10-36-90	MISCELLANEOUS REVENUE	41,457	10,000	35,000
10-36-91	FIRE DEPARTMENT REIMBURSEMENT:	0	0	0
	MISCELLANEOUS REVENUE: Totals:	280,608	148,700	110,585

CONTRIBUTIONS:

10-38-69	CONTRIBUTIONS FROM IRRIGATION	5,000	5,000	5,000
10-38-71	CONTRIBUTIONS FROM WATER	200,000	200,000	200,000
10-38-72	CONTRIBUTIONS FROM SEWER	150,000	150,000	150,000
10-38-74	TRANSFER FROM GOLF COURSE	75,000	75,000	75,000
10-38-75	CONTRIBUTIONS/ELEC. FUND	55,000	55,000	55,000
10-38-77	TRANSFER FROM STREET IMP. FEE	258,788	260,348	329,892
10-38-78	TRANSFER FROM FIRE IMP. FEE	94,513	93,670	94,660
10-38-79	TRANSFER FROM CAPITAL PROJECTS	983	0	0
10-38-81	TRANSFER FROM MBA	0	0	0
10-38-82	CONTRIBUTION FROM STORM DRAIN	0	75,000	75,000
10-38-85	GRANTS FROM PRIVATE SOURCES	8,418	0	0
10-38-86	TRANSFER FROM PARK/REC IMP FEE	748,360	323,432	635,621
10-38-90	PRIOR YEAR SURPLUS	0	518,498	525,381
	CONTRIBUTIONS: Totals:	1,596,062	1,755,948	2,145,554

OTHER

10-39-84	FIRE CONTRIBUTIONS	0	0	0
10-39-87	EMT FUND DONATIONS	0	0	0
10-39-88	ANIMAL DONATIONS	185	0	0
10-39-89	INSURANCE REFUND	100	0	0
10-39-93	STLA MP13 PAYMENT	0	0	0
10-39-94	VETERAN MONUMENT DONATIONS	0	0	0
10-39-95	COTTON DAYS	4,775	0	0
	OTHER Totals:	5,060	0	0

LEGISLATIVE COUNCIL

10-41-11	SALARIES/REGULAR	0	0	0
10-41-12	SALARIES/PART TIME/TEMPORARY	115,722	114,000	85,500
10-41-13	EMPLOYEE BENEFITS	21,941	21,977	16,791

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>LEGISLATIVE COUNCIL (Cont.)</u>				
10-41-14	OTHER BENEFITS	0	0	0
10-41-20	DUES AND MEMBERSHIPS	9,147	9,147	9,500
10-41-21	BOOKS AND SUBSCRIPTIONS	0	50	50
10-41-23	CONFERENCE AND TRAVEL	9,534	13,025	12,725
10-41-24	OFFICE EXP./SUPPLIES/POSTAGE	612	800	800
10-41-25	POSTAGE	0	50	50
10-41-28	TELEPHONE	714	675	675
10-41-61	MISCELLANEOUS	11,632	1,000	3,500
	LEGISLATIVE COUNCIL Totals:	169,302	160,724	129,591
<u>JUDICIAL</u>				
10-42-11	SALARIES/REGULAR	46,588	45,520	45,520
10-42-12	SALARIES/PART TIME/TEMPORARY	10,895	36,341	36,341
10-42-13	EMPLOYEE BENEFITS	19,605	38,237	41,688
10-42-14	OTHER BENEFITS	0	0	0
10-42-21	MEMBERSHIPS AND SUBSCRIPTIONS	31	270	270
10-42-23	CONFERENCE AND TRAVEL	879	1,500	1,000
10-42-24	OFFICE EXP./SUPP./POSTAGE	4,022	3,450	3,500
10-42-28	TELEPHONE	478	1,000	550
10-42-31	PROF/TECH SERVICES	1,627	3,500	3,555
10-42-33	JUDICIAL GRANTS	0	0	0
10-42-43	LEGAL FEES	56,131	55,000	60,000
10-42-55	JURY & WITNESS FEES	1,853	3,000	2,000
10-42-59	REFUND	0	0	0
10-42-61	MISCELLANEOUS	5	500	500
10-42-65	BAILIFF	0	0	0
10-42-74	EQUIPMENT PURCHASE	0	2,200	1,000
	JUDICIAL Totals:	142,114	190,518	195,924
<u>CITY MANAGER</u>				
10-43-11	SALARIES/REGULAR	77,797	67,615	58,890
10-43-13	EMPLOYEE BENEFITS	32,202	26,473	24,237
10-43-14	OVERTIME	0	0	0
10-43-20	BOOKS AND SUBSCRIPTIONS	393	600	600
10-43-21	DUES AND MEMBERSHIPS	1,039	1,000	1,198
10-43-23	CONFERENCE AND TRAVEL	3,446	6,000	3,559
10-43-24	OFFICE EXP./SUPPLIES/POSTAGE	990	800	300
10-43-25	EQUIPMENT/SUPPLY/MAINTENANCE	182	400	300

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>CITY MANAGER (Cont.)</u>				
10-43-27	FUEL & OIL	4,800	4,800	4,800
10-43-28	TELEPHONE	1,315	2,000	1,100
10-43-31	PROF/TECH SERVICES	0	0	150
10-43-61	MISCELLANEOUS	0	0	100
10-43-74	EQUIPMENT PURCHASE	188	300	300
	CITY MANAGER Totals:	122,352	109,988	95,534

CITY RECORDER

10-44-11	SALARIES/REGULAR	93,066	93,739	93,739
10-44-12	SALARIES/TEMPORARY	0	0	0
10-44-13	EMPLOYEE BENEFITS	46,310	46,938	51,214
10-44-14	OVERTIME	0	0	0
10-44-20	BOOKS AND SUBSCRIPTIONS	0	0	0
10-44-21	DUES AND MEMBERSHIPS	255	210	260
10-44-22	PUBLIC NOTICES	616	3,500	2,500
10-44-23	CONFERENCE AND TRAVEL	1,896	3,000	2,500
10-44-24	OFFICE EXPENSE/SUPPLIES	1,645	1,500	1,900
10-44-25	EQUIPMENT/SUPPLY/MAINTENANCE	23	100	500
10-44-26	POSTAGE	500	700	1,000
10-44-27	FUEL & OIL	148	300	300
10-44-28	TELEPHONE	0	0	0
10-44-31	PROFESSIONAL/TECH SERVICES	4,258	6,550	5,270
10-44-40	PRINCESS PAGEANT	5,901	5,000	5,000
10-44-59	REFUNDS	0	0	0
10-44-65	ELECTIONS	0	14,805	0
10-44-74	EQUIPMENT PURCHASE	830	275	1,600
10-44-75	SPECIAL PROJECTS	0	0	0
	CITY RECORDER Totals:	155,448	176,617	165,783

CITY TREASURER

10-45-11	SALARIES/REGULAR	43,280	44,177	12,215
10-45-12	SALARIES/PART TIME/TEMPORARY	0	0	0
10-45-13	EMPLOYEE BENEFITS	23,222	23,712	6,954
10-45-14	OVERTIME	2	500	0
10-45-19	BANK CHARGES	62,966	55,000	500
10-45-20	BOOKS AND SUBSCRIPTIONS	0	100	150
10-45-21	DUES AND MEMBERSHIPS	365	500	350
10-45-23	CONFERENCE AND TRAVEL	2,294	3,000	2,950

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>CITY TREASURER (Cont.)</u>				
10-45-24	OFFICE EXPENSE/SUPPLIES	9,211	9,000	750
10-45-25	EQUIPMENT/SUPPLY/MAINTENANCE	466	500	250
10-45-26	POSTAGE	200	400	0
10-45-27	FUEL & OIL	0	0	0
10-45-31	PROFESSIONAL/TECH SERVICES	57,961	60,000	0
10-45-61	MISCELLANEOUS	276	450	0
10-45-74	EQUIPMENT PURCHASE	3,191	4,500	0
	CITY TREASURER Totals:	203,434	201,839	24,119

HUMAN RESOURCES

10-46-11	SALARIES/REGULAR	26,328	26,369	26,369
10-46-12	SALARIES/TEMPORARY	0	0	0
10-46-13	EMPLOYEE BENEFITS	24,533	25,274	27,921
10-46-14	OVERTIME	0	0	0
10-46-20	BOOKS AND SUBSCRIPTIONS	2,560	3,375	3,200
10-46-21	DUES AND MEMBERSHIPS	160	250	160
10-46-22	PUBLIC NOTICES	1,495	5,000	2,500
10-46-23	CONFERENCE AND TRAVEL	280	1,500	500
10-46-24	OFFICE EXPENSE/SUPPLIES	1,497	5,250	2,995
10-46-25	EQUIPMENT/SUPPLY/MAINTENANCE	275	650	600
10-46-26	POSTAGE	0	350	350
10-46-28	TELEPHONE	0	0	0
10-46-31	PROFESSIONAL/TECH SERVICES	24,288	36,375	33,125
10-46-51	INSURANCE	108,660	186,000	143,000
10-46-61	MISCELLANEOUS	14,694	20,150	13,450
10-46-74	EQUIPMENT PURCHASE	220	250	200
	HUMAN RESOURCES Totals:	204,990	310,793	254,370

FINANCE

10-47-11	SALARIES/REGULAR	97,677	102,576	43,891
10-47-12	SALARIES/TEMPORARY	0	0	0
10-47-13	EMPLOYEE BENEFITS	52,247	55,545	25,320
10-47-14	OVERTIME	116	0	0
10-47-19	BANK CHARGES	451	150	1,000
10-47-20	BOOKS AND SUBSCRIPTIONS	177	250	100
10-47-21	DUES AND MEMBERSHIPS	235	250	300
10-47-22	PUBLIC NOTICES	0	500	0
10-47-23	CONFERENCE AND TRAVEL	1,355	3,000	2,600

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>FINANCE (Cont.)</u>				
10-47-24	OFFICE EXPENSE/SUPPLY	3,968	5,150	4,750
10-47-25	EQUIP. SUPPLIES/MAINTENANCE	255	300	300
10-47-27	FUEL & OIL	0	0	0
10-47-28	TELEPHONE	0	480	900
10-47-31	PROFESSIONAL AND TECHNICAL	40,183	33,000	52,600
10-47-61	MISCELLANEOUS SUPPLIES	0	0	0
10-47-74	EQUIPMENT PURCHASES	1,199	2,260	750
	FINANCE Totals:	197,863	203,461	132,511

ADMINISTRATIVE SERVICES

10-48-11	SALARIES/REGULAR	2,048	4,071	4,071
10-48-12	SALARIES/TEMPORARY	0	0	0
10-48-13	EMPLOYEE BENEFITS	1,176	2,352	2,574
10-48-14	OVERTIME	0	0	0
10-48-22	BANK CHARGES	0	500	500
10-48-23	PUBLIC NOTICES	31	0	0
10-48-24	OFFICE EXP./SUPPLIES/POSTAGE	17,033	12,000	6,000
10-48-25	EQUIP/SUPP/MAINTENANCE	1,251	1,500	1,500
10-48-26	BUILDING AND GROUNDS	31,084	22,400	22,400
10-48-27	EXPENDABLE MATERIALS	44,599	36,500	25,500
10-48-28	TELEPHONE	14,476	19,400	19,400
10-48-29	UTILITIES	54,052	56,000	56,000
10-48-31	PROFESSIONAL AND TECHNICAL	37,852	36,508	36,508
10-48-42	OTHER CONTRACTUAL SERVICES	16,954	17,171	17,171
10-48-43	LEGAL FEES	243,597	238,000	238,000
10-48-44	SOLID WASTE SERVICE FEES	0	671,531	671,531
10-48-51	INSURANCE	280,971	280,000	260,000
10-48-52	SPECIAL PROJECTS	27,238	35,000	24,235
10-48-61	MISCELLANEOUS	1,227	0	0
10-48-74	EQUIPMENT PURCHASES	0	0	0
	ADMINISTRATIVE SERVICES Totals:	773,589	1,432,933	1,385,390

INFORMATION TECHNOLOGY

10-49-11	SALARIES/REGULAR	115,130	116,501	37,326
10-49-12	SALARIES/PART TIME/TEMPORARY	0	0	18,252
10-49-13	EMPLOYEE BENEFITS	54,525	55,403	20,130
10-49-14	OVERTIME	0	0	0
10-49-20	BOOKS AND SUBSCRIPTIONS	115	450	300

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>INFORMATION TECHNOLOGY (Cont.)</u>				
10-49-21	DUES AND MEMBERSHIPS	75	100	200
10-49-23	CONFERENCE AND TRAVEL	1,694	3,000	2,800
10-49-24	OFFICE EXPENSE/SUPPLIES	0	1,800	1,600
10-49-25	EQUIPMENT/SUPPLY/MAINTENANCE	76	1,000	900
10-49-27	FUEL & OIL	23	800	800
10-49-28	TELEPHONE	2,386	1,800	1,800
10-49-31	PROFESSIONAL/TECH SERVICES	8,283	24,255	9,755
10-49-61	MISCELLANEOUS	128	800	700
10-49-74	EQUIPMENT PURCHASE	13,613	32,900	29,200
	INFORMATION TECHNOLOGY Totals:	196,048	238,809	123,763

UTILITY DEPARTMENT

10-51-11	SALARIES/REGULAR	0	0	31,688
10-51-12	SALARIES/PART TIME/TEMPORARY	0	0	0
10-51-13	EMPLOYEE BENEFITS	0	0	23,449
10-51-14	OVERTIME	0	0	800
10-51-19	BANK CHARGES	0	0	70,800
10-51-20	BOOKS AND SUBSCRIPTIONS	0	0	0
10-51-21	DUES AND MEMBERSHIPS	0	0	0
10-51-23	CONFERENCE AND TRAVEL	0	0	1,500
10-51-24	OFFICE EXPENSE/SUPPLIES	0	0	7,361
10-51-25	EQUIPMENT/SUPPLY/MAINTENANCE	0	0	500
10-51-26	POSTAGE	0	0	35,650
10-51-27	FUEL & OIL	0	0	0
10-51-31	PROFESSIONAL/TECH SERVICES	0	0	21,080
10-51-61	MISCELLANEOUS	0	0	0
10-51-74	EQUIPMENT PURCHASE	0	0	700
	UTILITY DEPARTMENT Totals:	0	0	193,528

COMMUNITY DEVELOPMENT

10-52-11	SALARIES/REGULAR	340,949	298,568	264,171
10-52-12	SALARIES/TEMPORARY	21,600	21,600	21,600
10-52-13	EMPLOYEE BENEFITS	171,470	144,944	130,542
10-52-14	OVERTIME	0	0	0
10-52-20	BOOKS AND SUBSCRIPTIONS	620	921	942
10-52-21	MEMBERSHIPS AND DUES	169	2,340	2,055
10-52-22	PUBLIC NOTICES	4,289	7,000	5,000
10-52-23	CONFERENCE AND TRAVEL	1,663	6,500	7,010

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>COMMUNITY DEVELOPMENT (Cont.)</u>				
10-52-24	OFFICE EXP/SUPP/MAINTENANCE	2,167	6,650	6,900
10-52-25	EQUIP/SUPP/MAINTENANCE	1,007	6,600	5,100
10-52-27	FUEL & OIL	2,794	6,180	3,300
10-52-28	TELEPHONE	4,347	6,600	3,050
10-52-31	PROF/TECH SERVICES	22,532	46,800	33,700
10-52-61	MISCELLANEOUS	174	1,800	500
10-52-62	EQUIPMENT PURCHASE	8,729	6,445	4,485
10-52-65	REFUNDS	30	0	0
	COMMUNITY DEVELOPMENT Totals:	582,540	562,948	488,355
<u>ECONOMIC DEVELOPMENT</u>				
10-53-11	SALARIES/REGULAR	76,492	81,132	81,132
10-53-12	SALARIES/TEMPORARY	0	0	0
10-53-13	EMPLOYEE BENEFITS	28,704	33,150	36,052
10-53-14	OVERTIME	0	0	0
10-53-20	BOOKS AND SUBSCRIPTIONS	0	200	0
10-53-21	MEMBERSHIPS AND SUBSCRIPTIONS	13,181	11,314	11,314
10-53-22	PUBLIC NOTICES	83	400	400
10-53-23	CONFERENCE AND TRAVEL	1,757	2,500	1,700
10-53-24	OFFICE EXP/SUPP/POSTAGE	1,045	1,450	1,350
10-53-25	EQUIP/SUPP/MAINTENANCE	0	0	0
10-53-27	FUEL & OIL	0	300	300
10-53-28	TELEPHONE	954	900	900
10-53-31	PROF/TECH SERVICES	3,500	7,000	2,800
10-53-61	MISCELLANEOUS	297	2,450	480
10-53-65	REFUNDS	0	0	0
10-53-74	EQUIPMENT PURCHASE	0	1,350	0
	ECONOMIC DEVELOPMENT Totals:	126,013	142,146	136,428
<u>POLICE DEPT</u>				
10-55-11	SALARIES/REGULAR	1,042,391	994,986	1,028,578
10-55-12	SALARIES/TEMPORARY	17,854	22,600	22,600
10-55-13	EMPLOYEE BENEFITS	578,001	606,327	619,877
10-55-14	OVERTIME	52,589	58,000	62,000
10-55-15	UNIFORMS	9,853	13,000	13,000
10-55-21	MEMBERSHIPS AND SUBSCRIPTIONS	1,460	1,200	1,500
10-55-23	CONFERENCE AND TRAVEL	10,357	15,000	15,000
10-55-24	OFFICE EXP/SUPP/POSTAGE	7,579	8,000	8,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>POLICE DEPT (Cont.)</u>				
10-55-25	EQUIP/SUPP/MAINTENANCE	34,436	21,000	24,050
10-55-26	BUILDING AND GROUNDS	8,885	2,000	9,000
10-55-27	FUEL & OIL	38,667	47,000	36,000
10-55-28	TELEPHONE	21,199	14,000	18,000
10-55-29	UTILITIES	7,656	9,000	9,500
10-55-31	PROF/TECH SERVICES	92,406	87,000	92,047
10-55-33	GRANTS	149	0	2,300
10-55-35	DISPATCH FEES	85,393	86,000	94,890
10-55-43	LEGAL FEES	0	0	0
10-55-61	MISCELLANEOUS SUPPLIES	114	600	500
10-55-62	MISC. SERVICE	1,933	6,000	1,000
10-55-74	EQUIPMENT PURCHASE	44,703	61,000	61,000
10-55-75	SPECIAL PROJECTS	1,575	3,000	3,000
	POLICE DEPT Totals:	2,057,200	2,055,713	2,121,842
<u>ANIMAL WELFARE SERVICES</u>				
10-56-11	SALARIES/REGULAR	40,342	77,652	77,652
10-56-12	SALARIES/TEMPORARY	0	0	0
10-56-13	EMPLOYEE BENEFITS	23,513	49,519	54,136
10-56-14	OVERTIME	0	1,000	1,000
10-56-15	UNIFORMS	1,372	900	900
10-56-21	MEMBERSHIPS AND SUBSCRIPTIONS	30	80	80
10-56-23	CONFERENCE AND TRAVEL	20	2,000	1,500
10-56-24	OFFICE EXP/SUPP/POSTAGE	1,165	600	1,000
10-56-25	EQUIP/SUPP/MAINTENANCE	655	1,000	1,500
10-56-26	BUILDINGS AND GROUNDS	189	800	800
10-56-27	FUEL & OIL	2,464	5,200	4,000
10-56-28	TELEPHONE	1,502	1,200	1,200
10-56-29	UTILITIES	4,578	2,800	3,200
10-56-31	PROF/TECH SERVICES	350	0	0
10-56-43	LEGAL FEES	0	0	0
10-56-62	MISC. SERVICE	448	600	500
10-56-74	EQUIPMENT PURCHASE	0	2,000	1,800
10-56-75	SPECIAL PROJECTS	2,983	4,000	9,000
10-56-76	VET/LAB SERVICE	629	500	900
10-56-77	ANIMAL SUPPLIES/FOOD	0	200	200
	ANIMAL WELFARE SERVICES Totals:	80,240	150,051	159,368

Acct No	Account Description	2008-09	2009-10	2010-11
		Actual	Adopted Budget	Tentative Budget
<b>GENERAL FUND</b>				
<b>FIRE SERVICES</b>				
10-57-11	SALARIES/REGULAR	252,130	246,462	243,663
10-57-12	SALARIES/TEMPORARY	1,890	0	10,000
10-57-13	EMPLOYEE BENEFITS	113,791	115,730	132,651
10-57-14	FIRE RESPONSE COMPENSATION	61,431	70,000	70,000
10-57-15	UNIFORMS	9,363	10,000	7,000
10-57-20	BANK TRUSTEE FEE	2,500	0	0
10-57-21	MEMBERSHIPS AND DUES	230	2,000	1,000
10-57-22	BOOKS AND SUBSCRIPTIONS	972	600	600
10-57-23	CONFERENCE AND TRAVEL	7,469	12,000	8,000
10-57-24	OFFICE EXP/SUPP/POSTAGE	1,367	3,500	3,500
10-57-25	EQUIP/SUPP/MAINTENANCE	78,819	22,000	22,000
10-57-26	BUILDING AND GROUNDS	3,241	5,000	5,000
10-57-27	FUEL & OIL	11,552	15,800	14,800
10-57-28	TELEPHONE	6,127	5,600	6,000
10-57-29	UTILITIES	12,565	9,000	10,500
10-57-31	PROF/TECH SERVICES	16,207	17,500	15,000
10-57-33	GRANTS	0	0	0
10-57-35	DISPATCH SERVICES	28,464	31,000	31,630
10-57-48	SPECIAL DEPARTMENT SUPPLIES	9	1,500	0
10-57-61	MISCELLANEOUS	33	500	500
10-57-74	EQUIPMENT PURCHASE	8,888	12,000	14,000
10-57-75	SPECIAL PROJECTS	482	0	500
10-57-81	PRINCIPAL ON BONDS	64,000	66,000	70,000
10-57-82	INTEREST ON BONDS	30,513	27,670	24,660
	<b>FIRE SERVICES Totals:</b>	<b>712,043</b>	<b>673,862</b>	<b>691,004</b>

**STREETS AND HIGHWAYS**

10-61-11	SALARIES/REGULAR	265,562	275,901	265,565
10-61-12	SALARIES/TEMPORARY	0	0	0
10-61-13	EMPLOYEE BENEFITS	160,397	168,533	178,596
10-61-14	OVERTIME	0	0	2,000
10-61-20	BANK TRUSTEE FEE	4,290	2,500	2,500
10-61-21	MEMBERSHIPS AND SUBSCRIPTIONS	530	500	500
10-61-22	PUBLIC NOTICES	859	1,000	1,000
10-61-23	CONFERENCE AND TRAVEL	1,380	7,500	6,000
10-61-24	OFFICE EXP/SUPP/POSTAGE	3,102	2,500	2,000
10-61-25	EQUIP/SUPP/MAINTENANCE	24,957	40,000	30,000
10-61-26	BUILDING & GROUNDS	2,123	2,330	2,087
10-61-27	FUEL & OIL	31,982	45,000	35,000
10-61-28	TELEPHONE	3,844	2,800	3,760
10-61-29	UTILITIES	2,176	4,000	3,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>STREETS AND HIGHWAYS (Cont.)</u>				
10-61-31	PROF/TECH SERVICES	51,567	103,000	38,000
10-61-44	SOLID WASTE COLLECTION	0	4,800	1,800
10-61-48	HIGHWAY SUPPLIES	68,759	80,000	74,000
10-61-49	HIGHWAY PROJECTS	0	0	0
10-61-61	MISCELLANEOUS	0	0	72,000
10-61-74	EQUIPMENT PURCHASE	218,184	40,000	0
10-61-81	PRINCIPAL ON BONDS	128,700	136,500	136,500
10-61-82	INTEREST ON BONDS	130,088	123,848	121,392
10-61-83	LEASE PURCHASE EXPENSE	0	0	0
	STREETS AND HIGHWAYS Totals:	1,098,500	1,040,712	975,700
<u>CITY SHOP</u>				
10-62-11	SALARIES/REGULAR	77,441	77,761	77,761
10-62-13	EMPLOYEE BENEFITS	32,170	35,063	37,941
10-62-14	OVER TIME	0	0	0
10-62-21	BOOKS AND SUBSCRIPTIONS	0	0	0
10-62-23	CONFERENCE AND TRAVEL	0	0	200
10-62-24	OFFICE EXP./SUPPLIES/POSTAGE	0	200	200
10-62-25	EQUIP. SUPPLIES/MAINTENANCE	1,863	2,000	2,000
10-62-27	FUEL & OIL	5,185	5,000	5,000
10-62-28	TELEPHONE	63	200	0
10-62-29	UTILITIES	5,778	4,000	5,200
10-62-31	PROF/TECH SERVICES	0	0	0
10-62-48	SPECIAL DEPARTMENT SUPPLIES	6,526	6,000	5,750
10-62-61	MISCELLANEOUS	0	0	0
10-62-74	EQUIPMENT PURCHASE	2,061	0	8,750
	CITY SHOP Totals:	131,087	130,224	142,802
<u>PARK SERVICES</u>				
10-68-11	SALARIES/REGULAR	257,521	255,434	255,107
10-68-12	SALARIES/TEMPORARY	61,612	85,000	85,000
10-68-13	EMPLOYEE BENEFITS	149,773	151,688	161,622
10-68-14	OVERTIME	125	2,000	2,000
10-68-20	BANK TRUSTEE FEES	1,210	0	0
10-68-21	BOOKS AND SUBSCRIPTIONS	225	500	500
10-68-23	CONFERENCE AND TRAVEL	2,168	2,500	2,500
10-68-24	OFFICE EXP/SUPP/POSTAGE	878	1,000	1,000
10-68-25	EQUIP/SUPP/MAINTENANCE	78,763	80,000	75,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>PARK SERVICES (Cont.)</u>				
10-68-26	BUILDING AND GROUNDS SUPPLIES	30,152	20,000	20,000
10-68-27	FUEL & OIL	15,519	24,000	27,000
10-68-28	TELEPHONE	4,750	4,000	2,000
10-68-29	UTILITIES	131,703	130,000	140,000
10-68-39	PROFESSIONAL & TECHNICAL	3,032	8,000	8,000
10-68-48	RECREATION EQUIPMENT	11,104	5,000	5,000
10-68-57	FERTILIZER	39,239	55,000	55,000
10-68-61	MISCELLANEOUS	131	500	500
10-68-65	REFUNDS	250	0	0
10-68-73	IMPROVE/OTHER THAN BLDGS	85,623	65,000	26,174
10-68-74	EQUIPMENT PURCHASE	6,190	15,000	20,000
10-68-81	DEBT SERVICE - PRINCIPAL	36,300	38,500	38,500
10-68-82	DEBT SERVICE - INTEREST	36,692	34,932	34,239
10-68-90	VETERAN'S MEMORIAL EXPENSE	0	0	0
	PARK SERVICES Totals:	952,960	978,054	959,142

CEMETERY

10-69-11	SALARIES/REGULAR	44,976	43,323	43,323
10-69-12	SALARIES/TEMPORARY	11,508	12,000	12,000
10-69-13	EMPLOYEE BENEFITS	23,141	23,794	25,880
10-69-14	OVERTIME	0	1,000	1,000
10-69-23	CONFERENCE AND TRAVEL	0	500	500
10-69-24	OFFICE EXP/SUPP/POSTAGE	31	100	100
10-69-25	EQUIP/SUPP/MAINTENANCE	7,285	6,000	5,000
10-69-26	BUILDING AND GROUNDS	2,411	2,000	1,300
10-69-27	FUEL & OIL	1,275	5,000	6,000
10-69-39	PROFESSIONAL & TECH SERVICES	320	0	0
10-69-57	FERTILIZER	2,935	5,000	5,000
10-69-60	INTERMENT/WEEKEND	0	0	0
10-69-65	REFUNDS	650	0	600
10-69-73	IMPROVE/OTHER THAN BLDGS	0	0	0
10-69-74	EQUIPMENT PURCHASE	0	0	800
10-69-75	SPECIAL PROJECTS	0	0	0
10-69-83	LEASE-TRACKHOE-PRIN./INT.	0	0	0
	CEMETERY Totals:	94,532	98,717	101,503

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FUND</u>				
<u>TRANSFERS</u>				
10-90-10	TRANSFER TO CAP. PROJ. FUND	0	0	0
10-90-11	TRANSFER TO MBA	658,708	724,174	730,328
10-90-12	TRANSFERS TO GOLF COURSE	0	0	0
10-90-13	TRANSFERS TO IRRIGATION DEPT.	0	0	0
10-90-15	TRANSFER TO TRAIL SYSTEM C/P	0	0	0
10-90-17	TRANSFER TO C/P FIRE	0	0	0
10-90-18	TRANSFER TO C/P GENERAL	0	0	0
10-90-19	TRANSFER TO STREET C/P	680,755	770,000	662,500
10-90-30	TRANSFERS TO OTHER FUNDS	1,577,387	0	1,051,534
10-90-80	APPROP. INCREASE IN FUND BAL	0	0	0
	TRANSFERS Totals:	2,916,850	1,494,174	2,444,362
	GENERAL FUND Revenue Totals:	9,868,298	10,352,283	10,921,019
	GENERAL FUND Expenditure Totals:	10,917,105	10,352,283	10,921,019
	GENERAL FUND Totals: (	1,048,807)	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND - STREET</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
24-36-10	INTEREST INCOME STREET	30,708	15,000	350
24-36-11	INTEREST INCOME STREET IMPCT	4,105	5,000	1,200
24-36-12	LAND OWNER COST PARTICIPATION	0	0	0
	MISCELLANEOUS REVENUE: Totals:	34,813	20,000	1,550
<u>CONTRIBUTIONS:</u>				
24-38-10	TRANS FROM GENERAL FUND	0	0	0
24-38-20	TRANSFER FROM STREET IMP. FEE	0	0	0
24-38-30	TRANSFER FROM OTHER CAP PROJ	0	0	0
24-38-90	TRANSFER FROM GF	0	0	0
24-38-91	TRANS FROM GF 1/4% HIGHWAY TAX	680,755	770,000	662,500
	CONTRIBUTIONS: Totals:	680,755	770,000	662,500
<u>OTHER</u>				
24-39-10	PRIOR YEAR FUND BALANCE	0	193,068	428,342
24-39-82	STREET IMPACT FEES	507,162	477,280	462,500
24-39-90	MISCELLANEOUS REVENUE	19,877	0	0
	OTHER Totals:	527,039	670,348	890,842
<u>EXPENDITURES</u>				
24-40-10	TRANSFERS TO GENERAL FUND	258,788	260,348	329,892
24-40-20	STREET MAINTENANCE	521,230	700,000	700,000
24-40-21	STREET IMPACT FEE EXPENSE	418,122	500,000	525,000
24-40-22	STREET PROJECTS	4,575	0	0
24-40-91	TRANSFER TO OTHER CP	0	0	0
	EXPENDITURES Totals:	1,202,715	1,460,348	1,554,892

---

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND - STREET</u>				
	CAP. PROJ. FUND - STREET Revenue Totals:	1,242,607	1,460,348	1,554,892
	CAP. PROJ. FUND - STREET Expenditure Totals:	1,202,715	1,460,348	1,554,892
	CAP. PROJ. FUND - STREET Totals:	39,892	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND/LEISURE SRVCS</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
25-36-10	INTEREST INCOME PARK PROPERTY	18,896	15,000	11,000
25-36-11	INTEREST INCOME PARK/REC IMPCT	15,059	15,000	2,000
25-36-14	INTEREST INCOME CEMETERY #3884	7,985	9,000	1,200
25-36-15	INTEREST INCOME TRAILS #3590	6,676	7,000	0
25-36-90	MISCELLANEOUS REVENUE	0	0	0
	MISCELLANEOUS REVENUE: Totals:	48,616	46,000	14,200
<u>CONTRIBUTIONS:</u>				
25-38-90	TRANSFER FROM GENERAL FUND	0	0	0
25-38-91	TRANSFER FROM OTHER CP ACCT	0	0	0
25-38-92	TRANSFER FROM OTHER FUNDS	0	0	0
25-38-95	TRANS FROM PARK/REC IMP. FEE	0	0	0
	CONTRIBUTIONS: Totals:	0	0	0
<u>OTHER</u>				
25-39-10	PRIOR YEAR FUND BALANCE	0	0	774,921
25-39-30	CEMETERY MAINTENANCE FEE	5,200	6,500	6,500
25-39-83	PARKS & REC IMPACT FEES	538,080	500,000	740,000
	OTHER Totals:	543,280	506,500	1,521,421
<u>EXPENDITURES</u>				
25-40-10	TRANSFERS TO GENERAL FUND	748,360	323,432	635,621
25-40-20	LEISURE SERVICE CAPITAL PRJCTS	288,837	0	900,000
25-40-21	PARKS/REC IMPACT FEE EXPENSE	20,000	50,000	0
25-40-22	TRAILS	287,779	125,000	0
25-40-23	GRANT EXPENSE	0	0	0
25-40-24	CEMETERY PROJECTS	137,081	0	0
25-40-30	PINEVIEW PARK	0	0	0
25-40-40	CONSTRUCTION	0	0	0
	EXPENDITURES Totals:	1,482,057	498,432	1,535,621

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND/LEISURE SRVCS</u>				
Department 25-90				
25-90-10	APPR INCREASE IN FUND BALANCE	0	54,068	0
	Department 25-90 Totals:	0	54,068	0
CAP. PROJ. FUND/LEISURE SRVCS Revenue Totals:				
		591,896	552,500	1,535,621
CAP. PROJ. FUND/LEISURE SRVCS Expenditure Totals:				
		1,482,057	552,500	1,535,621
CAP. PROJ. FUND/LEISURE SRVCS Totals: ( 890,161 )				
		0	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ/FIRE STATION IMP FEE</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
32-36-11	INTEREST INCOME FIRE STN IMPCT	7,630	7,000	1,200
32-36-20	BOND PROCEEDS	0	0	0
	MISCELLANEOUS REVENUE: Totals:	7,630	7,000	1,200
<u>CONTRIBUTIONS:</u>				
32-38-90	TRANSFER FROM GENERAL FUND	0	0	0
	CONTRIBUTIONS: Totals:	0	0	0
<u>OTHER</u>				
32-39-10	PRIOR YEAR FUND BALANCE	0	54,670	56,460
32-39-86	FIRE STATION IMPACT FEE	35,200	32,000	37,000
32-39-90	MISCELLANEOUS REVENUE	0	0	0
	OTHER Totals:	35,200	86,670	93,460
<u>EXPENDITURES</u>				
32-40-10	TRANSFERS TO GENERAL FUND	94,513	93,670	94,660
32-40-15	COST OF ISSUANCE	0	0	0
32-40-20	FIRE STATION IMPACT FEE	0	0	0
32-40-21	FIRE CAPITAL EQUIPMENT PURCHAS	0	0	0
32-40-35	STATION/SALES TAX REV. BOND	0	0	0
	EXPENDITURES Totals:	94,513	93,670	94,660
<u>Department 32-90</u>				
32-90-10	APPR INCREASE IN FUND BALANCE	0	0	0
	Department 32-90 Totals:	0	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ/FIRE STATION IMP FEE</u>				
CAP. PROJ/FIRE STATION IMP FEE Revenue Totals:		42,830	93,670	94,660
P. PROJ/FIRE STATION IMP FEE Expenditure Totals:		94,513	93,670	94,660
CAP. PROJ/FIRE STATION IMP FEE Totals: (		51,683)	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>PROPERTY ACQUISITION</u>				
<u>MISCELLANEOUS REVENUE:</u>				
37-36-10	INTEREST EARNED PROP. ACQ.	1,824	1,000	600
37-36-90	MISCELLANEOUS REVENUE	0	0	0
	MISCELLANEOUS REVENUE: Totals:	1,824	1,000	600
<u>CONTRIBUTIONS:</u>				
37-38-90	TRANSFERS FROM GENERAL FUND	0	0	0
	CONTRIBUTIONS: Totals:	0	0	0
<u>Source 37-39</u>				
37-39-10	PRIOR YEAR FUND BALANCE	0	0	0
	Source 37-39 Totals:	0	0	0
<u>EXPENDITURES</u>				
37-40-10	TRANSFER TO GENERAL FUND	0	0	0
37-40-20	PROPERTY ACQUISITION	0	0	0
	EXPENDITURES Totals:	0	0	0
<u>Department 37-90</u>				
37-90-10	APPR INCREASE IN FUND BALANCE	0	1,000	600
	Department 37-90 Totals:	0	1,000	600
	PROPERTY ACQUISITION Revenue Totals:	1,824	1,000	600
	PROPERTY ACQUISITION Expenditure Totals:	0	1,000	600
	PROPERTY ACQUISITION Totals:	1,824	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND - GENERAL</u>				
<u>MISCELLANEOUS REVENUE:</u>				
45-36-03	INTEREST INCOME - 4156	23,940	10,800	3,500
	MISCELLANEOUS REVENUE: Totals:	23,940	10,800	3,500
<u>CONTRIBUTIONS:</u>				
45-38-10	USE OF PRIOR YEAR FUND BALANCE	0	230,430	367,730
45-38-91	TRANSFER FROM GENERAL FUND	0	0	0
45-38-93	TRANSFER FROM OTHER CAP PROJ	0	0	0
	CONTRIBUTIONS: Totals:	0	230,430	367,730
<u>OTHER</u>				
45-39-10	PRIOR YEAR FUND BALANCE	0	0	0
	OTHER Totals:	0	0	0
<u>EXPENDITURES</u>				
45-40-10	TRANSFER TO GENERAL FUND	0	0	0
45-40-20	GENERAL FUND CAPITAL PROJECTS	0	0	371,230
45-40-30	TRANSFERS TO OTHER CP	0	0	0
45-40-61	OTHER EXPENDITURES	10,317	15,000	0
45-40-62	NEW CITY YARD	225,581	186,230	0
45-40-72	CAP. PROJ.CITY OFFICE BLDG	102,097	40,000	0
	EXPENDITURES Totals:	337,995	241,230	371,230
<u>Department 45-90</u>				
45-90-10	APPR. INCREASE IN FUND BALANCE	0	0	0
	Department 45-90 Totals:	0	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CAP. PROJ. FUND - GENERAL</u>				
	CAP. PROJ. FUND - GENERAL Revenue Totals:	23,940	241,230	371,230
	CAP. PROJ. FUND - GENERAL Expenditure Totals:	337,995	241,230	371,230
	CAP. PROJ. FUND - GENERAL Totals: (	314,055)	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>INTERNAL DEBT SERVICE FUND</u>				
<u>MISCELLANEOUS REVENUE</u>				
46-36-10	INTEREST EARNINGS	5,042	3,600	1,900
	MISCELLANEOUS REVENUE Totals:	5,042	3,600	1,900
<u>CONTRIBUTIONS:</u>				
46-38-90	TRANSFER FROM GENERAL FUND	0	0	0
	CONTRIBUTIONS: Totals:	0	0	0
<u>Source 46-39</u>				
46-39-90	USE OF BEGINNING FUND BALANCE	0	0	0
	Source 46-39 Totals:	0	0	0
<u>Department 46-40</u>				
46-40-40	DISBURSEMENT OF LOAN PROCEEDS	0	0	0
	Department 46-40 Totals:	0	0	0
<u>Department 46-90</u>				
46-90-90	APPR. INCREASE IN FUND BALANCE	0	3,600	1,900
	Department 46-90 Totals:	0	3,600	1,900
INTERNAL DEBT SERVICE FUND OTHER EXPENDITURES				
	TRANSFERS/OTHER Revenue Totals:	5,042	3,600	1,900
INTERNAL DEBT SERVICE FUND OTHER EXPENDITURES				
	TRANSFERS/OTHER Expenditure Totals:	0	3,600	1,900

---

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>INTERNAL DEBT SERVICE FUND</u>				
	INTERNAL DEBT SERVICE FUND			
	OTHER			
	EXPENDITURES			
	TRANSFERS/OTHER Totals:	5,042	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>MUNICIPAL BUILDING AUTHORITY</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
47-36-10	INTEREST EARNINGS	15,163	2,520	500
47-36-15	LEASE REVENUE	0	0	0
47-36-20	BOND PROCEEDS	0	0	0
47-36-30	TRANSFERS FROM GENERAL FUND	658,708	724,174	730,328
	MISCELLANEOUS REVENUE: Totals:	673,871	726,694	730,828
<u>OTHER</u>				
47-39-90	USE OF BEGINNING FUND BALANCE	0	0	0
	OTHER Totals:	0	0	0
<u>EXPENDITURES</u>				
47-40-10	TRANSFER TO GENERAL FUND	0	0	0
47-40-15	CAPITAL EXPENDITURES	0	0	0
47-40-20	BANK TRUSTEE FEES	5,110	2,520	2,520
47-40-61	MISCELLANEOUS	97	0	100
47-40-81	DEBT SERVICE - PRINCIPAL	402,000	423,000	443,000
47-40-82	DEBT SERVICE - INTEREST	315,861	301,174	285,208
47-40-83	DEBT SERVICE - PRINC. (PARK)	110,000	0	0
47-40-84	DEBT SERVICE - INT. (PARK)	2,695	0	0
	EXPENDITURES Totals:	835,763	726,694	730,828
MUNICIPAL BUILDING AUTHORITY Revenue Totals:		673,871	726,694	730,828
MUNICIPAL BUILDING AUTHORITY Expenditure Totals:		835,763	726,694	730,828
MUNICIPAL BUILDING AUTHORITY Totals: (		161,892)	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>CORAL CANYON S.S.D.</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
48-36-10	INTEREST EARNINGS	9,602	8,500	750
48-36-11	FEE ASSESSMENT TAX	51,243	20,000	50,000
48-36-20	BOND PROCEEDS	0	0	0
48-36-25	DELINQUENT PRIOR YEARS' TAXES	12,218	7,500	9,000
48-36-30	PROPERTY TAX INCOME	639,655	666,137	651,536
48-36-35	INTEREST EARNED ON TAX	1,233	1,000	1,000
48-36-40	ASSESSMENT - SUNCOR	0	0	23,262
48-36-50	USAGE OF BEGINNING FUND BAL.	0	37,916	0
	MISCELLANEOUS REVENUE: Totals:	713,951	741,053	735,548
<u>EXPENDITURES</u>				
48-40-20	BANK TRUST FEE	3,000	2,500	2,500
48-40-30	COST OF ISSUANCE	0	0	0
48-40-40	CAPITAL EXPENDITURES	0	0	0
48-40-61	MISCELLANEOUS	0	0	0
48-40-81	DEBT SERVICE - PRINCIPAL	105,000	205,000	210,000
48-40-82	DEBT SERVICE - INTEREST	541,395	533,553	523,048
	EXPENDITURES Totals:	649,395	741,053	735,548
<u>Department 48-90</u>				
48-90-10	APPR. INCREASE FUND BALANCE	0	0	0
	Department 48-90 Totals:	0	0	0
	CORAL CANYON S.S.D. Revenue Totals:	713,951	741,053	735,548
	CORAL CANYON S.S.D. Expenditure Totals:	649,395	741,053	735,548
	CORAL CANYON S.S.D. Totals:	64,556	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>COMMUNITY CENTER</u>				
<u>MISCELLANEOUS REVENUE:</u>				
49-36-10	INTEREST EARNINGS	0	0	0
49-36-90	MISC. COMMUNITY CNTR REVENUE	16,311	1,500	500
49-36-91	MISC. RECREATION REVENUE	0	2,300	0
49-36-95	DEPOSIT RECONCILLIATION	116	500	500
	MISCELLANEOUS REVENUE: Totals:	16,427	4,300	1,000

FUND REVENUE

49-37-10	CONCESSIONS	116,329	183,000	139,000
49-37-11	MEMBERSHIPS	400,349	500,000	532,000
49-37-12	DAILY PASS SALES	217,868	300,000	281,605
49-37-13	SPECIAL EVENTS	22,930	20,000	58,990
49-37-14	RENTAL FEES	84,845	105,000	99,541
49-37-15	PROGRAM/CLASS REVENUE	182,855	145,000	131,312
49-37-16	MERCHANDISE SALES	29,609	40,200	36,950
49-37-17	DAYCARE REVENUE	2,860	15,000	19,000
49-37-18	PRESCHOOL	0	118,000	102,700
49-37-19	VENDING MACHINE REVENUE	13,165	15,000	0
49-37-20	SPONSORS	0	5,000	11,950
49-37-40	SWIM PROGRAM REVENUE	21,952	25,000	27,200
49-37-51	ADULT SPORTS REVENUE	20,721	15,000	18,500
49-37-52	YOUTH SPORTS REVENUE	61,118	65,000	67,500
49-37-53	FITNESS REVENUE	3,049	7,500	7,400
	FUND REVENUE Totals:	1,177,650	1,558,700	1,533,648

CONTRIBUTIONS:

49-38-36	GRANTS	0	0	0
49-38-90	TRANSFER FROM GENERAL FUND	1,577,387	0	1,051,534
	CONTRIBUTIONS: Totals:	1,577,387	0	1,051,534

EXPENDITURES

49-40-11	SALARIES/REGULAR	333,813	376,537	376,542
49-40-12	SALARIES/TEMPORARY	877,419	942,815	793,730
49-40-13	EMPLOYEE BENEFITS	238,737	245,279	276,532
49-40-14	OVERTIME	0	0	0
49-40-19	BANK CHARGES	8,226	14,000	20,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>COMMUNITY CENTER</u>				
<u>EXPENDITURES (Cont.)</u>				
49-40-20	BOOKS AND SUBSCRIPTIONS	477	250	225
49-40-21	DUES AND MEMBERSHIPS	0	1,250	1,177
49-40-22	PUBLIC NOTICES	171	0	0
49-40-23	CONFERENCE AND TRAVEL	2,419	3,000	3,525
49-40-24	OFFICE EXPENSE/SUPPLY	30,135	27,000	27,532
49-40-25	EQUIP. SUPPLIES/MAINTENANCE	58,992	45,000	46,450
49-40-26	BUILDING AND GROUNDS	7,626	10,700	17,773
49-40-27	FUEL & OIL	928	2,000	2,000
49-40-28	TELEPHONE	19,385	20,724	20,000
49-40-29	UTILITIES	391,238	420,354	395,000
49-40-31	PROFESSIONAL AND TECHNICAL	30,709	21,000	20,346
49-40-32	MARKETING EXPENSE	79,262	85,000	77,160
49-40-33	GRANTS	0	0	0
49-40-39	COMMUNITY CENTER PROGRAMS	33,081	19,500	16,630
49-40-40	SWIM PROGRAM	237	6,200	2,900
49-40-42	CONCESSION PURCHASES	81,200	114,700	100,550
49-40-44	MERCHANDISE PURCHASE	0	32,800	29,863
49-40-45	PRESCHOOL	0	4,350	6,948
49-40-46	CHEMICALS	25,004	39,316	33,363
49-40-47	POOL MAINTENANCE	2,099	5,600	10,600
49-40-48	POOL SPECIAL DEPT SUPPLIES	14,843	7,000	6,670
49-40-50	RECREATION EQUIPMENT	16,000	15,000	4,700
49-40-51	ADULT SPORTS/ SPORTS	1,190	2,550	4,550
49-40-52	YOUTH SPORTS PROGRAMS	6,330	4,850	4,000
49-40-53	SPORT CAMPS & TOURNAMENTS	2,307	2,000	0
49-40-54	SPECIAL EVENTS	31,003	25,000	44,816
49-40-55	REFEREES/FITNESS INSTRUCTORS	157,011	196,666	105,000
49-40-56	PROGRAM/CLASS INSTRUCTORS	0	0	102,300
49-40-57	RENTALS	0	0	4,500
49-40-58	FITNESS EQUIPMENT	0	0	18,300
49-40-65	REFUNDS	595	0	500
49-40-74	EQUIPMENT PURCHASES	7,078	6,000	12,000
	EXPENDITURES Totals:	2,457,515	2,696,441	2,586,182
	COMMUNITY CENTER Revenue Totals:	2,771,464	1,563,000	2,586,182
	COMMUNITY CENTER Expenditure Totals:	2,457,515	2,696,441	2,586,182
	COMMUNITY CENTER Totals:	313,949	( 1,133,441 )	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>WATER FUND</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
51-36-10	INTEREST EARNINGS	17,762	26,000	10,000
51-36-51	DIGITIZED MAPS	0	0	0
51-36-90	MISCELLANEOUS	14,163	0	1,000
	MISCELLANEOUS REVENUE: Totals:	31,925	26,000	11,000
<u>ENTERPRISE REVENUE</u>				
51-37-10	METERED WATER SALES	3,318,988	3,618,184	3,705,965
51-37-11	SECONDARY WATER SALES	97,145	120,000	130,000
51-37-19	HYDRANT METER USAGE	80,057	50,000	50,000
51-37-40	SALE OF MATERIALS	0	0	0
51-37-41	SALE OF FIXED ASSETS	( 6,859 )	0	0
51-37-50	RECONNECT FEES	3,950	2,700	5,000
51-37-55	CONNECTION FEE	38,822	36,000	27,750
51-37-60	DELINQUENT ACCOUNT PENALTIES	30,405	31,000	31,000
	ENTERPRISE REVENUE Totals:	3,562,508	3,857,884	3,949,715
<u>CONTRIBUTIONS:</u>				
51-38-10	CONTRIBUTIONS/SUB IMPROVEMENTS	476,443	0	0
	CONTRIBUTIONS: Totals:	476,443	0	0
<u>NON-OPERATING REVENUE</u>				
51-39-10	PRIOR YEAR SURPLUS	0	1,640,640	1,078,719
51-39-12	INTEREST INCOME WTR IMPACT FEE	81,010	100,000	5,000
51-39-13	INTEREST INCOME WATER ACQ IMP	0	0	0
51-39-20	IMPACT WATER FEES	375,665	339,360	397,750
	NON-OPERATING REVENUE Totals:	456,675	2,080,000	1,481,469
<u>DISTRIBUTION</u>				
51-40-11	SALARIES/REGULAR	448,601	433,596	435,140
51-40-12	SALARIES/PART TIME/TEMPORARY	0	0	0

Acct No	Account Description	2008-09	2009-10	2010-11
		Actual	Adopted Budget	Tentative Budget
<b>WATER FUND</b>				
<b>DISTRIBUTION (Cont.)</b>				
51-40-13	EMPLOYEE BENEFITS	231,511	229,389	251,641
51-40-14	OVERTIME	2	8,000	5,000
51-40-19	INTEREST EXP ON CUST DEPOSITS	98	0	0
51-40-21	MEMBERSHIP AND SUBSCRIPTIONS	1,405	1,000	1,500
51-40-22	BANK TRUST FEES	15,750	15,000	15,000
51-40-23	CONFERENCE/TRAVEL/TRAINING	2,360	7,000	6,000
51-40-24	OFFICE EXP/SUPP/POSTAGE	3,313	2,000	2,000
51-40-25	EQUIP/SUPP/MAINTENANCE	6,306	15,000	15,000
51-40-26	BUILDING AND GROUNDS	2,292	2,330	2,076
51-40-27	FUEL AND OIL	19,593	24,000	18,000
51-40-28	TELEPHONE	6,421	7,290	6,596
51-40-29	UTILITIES	24,491	29,150	27,880
51-40-31	PROF/TECH SERVICES	15,563	32,000	55,800
51-40-33	UNCOLLECTABLE ACCTS	12,096	1,000	0
51-40-48	SPECIAL DEPT SUPPLIES	28,188	60,000	40,000
51-40-61	MISCELLANEOUS	0	0	0
51-40-74	EQUIPMENT PURCHASE	8,498	0	74,500
51-40-75	SPECIAL PROJECTS	79,844	96,948	27,750
51-40-77	DISTRICT SURCHARGE	187,250	190,000	190,000
51-40-78	SANDHOLLOW WATER	0	0	0
51-40-80	DEPRECIATION	884,196	0	0
51-40-81	DEBT SERVICE - PRINCIPAL	0	317,072	387,107
51-40-82	DEBT SERVICE - INTEREST	335,253	259,318	375,818
	DISTRIBUTION Totals:	2,313,031	1,730,093	1,936,808

**TREATMENT**

51-50-11	SALARIES/REGULAR	107,587	106,932	106,932
51-50-12	SALARIES/TEMPORARY	0	0	0
51-50-13	EMPLOYEE BENEFITS	54,684	55,663	60,744
51-50-14	OVERTIME	0	3,000	3,000
51-50-21	MEMBERSHIPS AND SUBSCRIPTIONS	0	500	500
51-50-22	BANK TRUST FEES	5,500	5,000	5,000
51-50-23	CONFERENCE AND TRAVEL	2,435	5,000	4,000
51-50-24	OFFICE EXP./SUPPLIES/POSTAGE	1,429	1,000	1,000
51-50-25	EQUIPMENT/SUPPLY/MAINTENANCE	1,649	6,000	4,000
51-50-26	BUILDING AND GROUNDS	3,001	7,330	1,823
51-50-27	FUEL & OIL	3,975	6,500	5,000
51-50-28	TELEPHONE	1,579	1,840	1,840
51-50-29	UTILITIES	335,345	367,400	352,200
51-50-31	PROFESSIONAL/TECH SERVICES	7,417	20,000	20,000
51-50-48	SPECIAL DEPARTMENT SUPPLIES	65,592	60,000	60,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>WATER FUND</u>				
<u>TREATMENT (Cont.)</u>				
51-50-74	EQUIPMENT PURCHASE	0	0	12,000
51-50-75	SPECIAL PROJECTS	23,398	75,000	0
51-50-77	WATER PURCHASE/QUAIL LAKE/RAW	277,325	305,748	312,000
51-50-79	WATER PURCHASE SANDHOLLOW	448,490	500,000	500,000
51-50-80	DEPRECIATION	23,196	0	0
51-50-81	DEBT SERVICE - PRINCIPAL	0	125,428	125,773
51-50-82	DEBT SERVICE - INTEREST	118,426	43,903	43,756
	TREATMENT Totals:	1,481,028	1,696,244	1,619,568
<u>NON-OPERATING EXPENSE</u>				
51-80-32	WATER PROJECTS	0	1,050,000	620,948
51-80-49	WATER IMPACT FEE EXPENSE	118,719	1,030,000	818,719
	NON-OPERATING EXPENSE Totals:	118,719	2,080,000	1,439,667
<u>TRANSFERS</u>				
51-90-10	TRANSFER TO GENERAL FUND	0	0	0
51-90-11	TRANSFER TO GF/COST ALLOCATION	200,000	200,000	200,000
51-90-12	APPR. INCREASE FUND BALANCE	0	0	0
51-90-13	APPR. RSTRCTD FUND BALANCE	0	0	0
	TRANSFERS Totals:	200,000	200,000	200,000
	WATER FUND Revenue Totals:	4,527,551	5,963,884	5,442,184
	WATER FUND Expenditure Totals:	4,112,778	5,706,337	5,196,043
	WATER FUND Totals:	414,773	257,547	246,141

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>SEWER FUND</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
52-36-10	INTEREST EARNINGS	9,256	14,000	14,000
52-36-90	MISCELLANEOUS	2,813	0	0
	MISCELLANEOUS REVENUE: Totals:	12,069	14,000	14,000
<u>ENTERPRISE REVENUE</u>				
52-37-10	SEWER CHARGES	1,155,878	1,190,571	1,347,133
52-37-21	REGIONAL TREATMENT PLANT	0	0	0
52-37-40	SALE OF MATERIALS	0	0	0
52-37-41	SALE OF FIXED ASSETS	( 6,779 )	0	0
52-37-55	INSPECTION FEE	25,600	24,000	27,750
52-37-60	DELINQUENT ACCOUNT PENALTIES	30,405	30,000	30,000
	ENTERPRISE REVENUE Totals:	1,205,104	1,244,571	1,404,883
<u>CONTRIBUTIONS</u>				
52-38-10	CONTRIBUTIONS/SUB IMPROVEMENTS	404,385	0	0
	CONTRIBUTIONS Totals:	404,385	0	0
<u>NON-OPERATING REVENUE</u>				
52-39-10	PRIOR YEAR SURPLUS	0	1,273,000	330,000
52-39-12	INTEREST INCOME SEWER IMPV	18,537	30,000	3,000
52-39-13	INTEREST INCOME SEWER IMP FLDS	56,736	80,000	12,000
52-39-20	IMPACT SEWER FEES	71,659	52,000	214,415
52-39-22	FIELDS SEWER IMPACT FEE	93,848	172,000	0
	NON-OPERATING REVENUE Totals:	240,780	1,607,000	559,415
<u>EXPENDITURES</u>				
52-40-11	SALARIES/REGULAR	365,045	377,953	361,969
52-40-12	SALARIES/PART TIME/TEMPORARY	0	0	0
52-40-13	EMPLOYEE BENEFITS	195,154	205,593	216,025
52-40-14	OVERTIME	2	6,000	3,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<b>SEWER FUND</b>				
<b>EXPENDITURES (Cont.)</b>				
52-40-21	MEMBERSHIP AND SUBSCRIPTIONS	153	300	300
52-40-22	BANK FEES	0	0	0
52-40-23	CONFERENCE AND TRAVEL	1,031	5,000	3,000
52-40-24	OFFICE EXP/SUPP/POSTAGE	2,513	4,000	2,000
52-40-25	EQUIP/SUPP/MAINTENANCE	5,399	10,000	16,000
52-40-26	BUILDING AND GROUNDS	2,123	2,330	2,105
52-40-27	FUEL AND OIL	12,054	15,000	10,000
52-40-28	TELEPHONE	5,139	6,300	6,060
52-40-29	UTILITIES	18,446	28,700	21,110
52-40-31	PROF/TECH SERVICES	37,258	37,000	30,000
52-40-33	UNCOLLECTABLE ACCTS	6,961	1,500	0
52-40-41	REGIONAL PLANT-SEWER	0	0	0
52-40-48	SPECIAL DEPT SUPPLIES	9,671	30,000	60,000
52-40-61	MISCELLANEOUS	0	0	0
52-40-74	EQUIPMENT PURCHASE	963	7,500	267,500
52-40-75	SPECIAL PROJECTS	9	105,474	0
52-40-80	DEPRECIATION	380,790	0	0
52-40-81	DEBT SERVICE - PRINCIPAL	0	167,000	180,000
52-40-82	DEBT SERVICE - INTEREST	45,552	43,040	39,700
	EXPENDITURES Totals:	1,088,263	1,052,690	1,218,769

**NON-OPERATING EXPENSE**

52-80-32	SEWER PROJECTS	0	600,000	80,000
52-80-42	WASTEWATER IMPACT FEE	0	0	0
52-80-49	IMPACT FEE EXPENSES	0	725,000	0
52-80-52	IMPACT FEE EXPENSE (FIELDS)	0	0	250,000
	NON-OPERATING EXPENSE Totals:	0	1,325,000	330,000

**TRANSFERS**

52-90-10	TRANSFER TO GENERAL FUND	0	0	0
52-90-11	TRANSFER TO GF/COST ALLOCATION	150,000	150,000	150,000
52-90-12	APPR. INCREASE FUND BALANCE	0	0	0
52-90-13	APPR. RSTRCTD FUND BALANCE	0	252,000	0
	TRANSFERS Totals:	150,000	402,000	150,000

---

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>SEWER FUND</u>				
	SEWER FUND Revenue Totals:	1,862,338	2,865,571	1,978,298
	SEWER FUND Expenditure Totals:	1,238,263	2,779,690	1,698,769
	SEWER FUND Totals:	624,075	85,881	279,529

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>ELECTRIC FUND</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
53-36-10	INTEREST EARNINGS	53,574	80,000	25,000
53-36-20	CONTRACT/OTHER CITIES	0	0	0
53-36-85	BOND DISCOUNT	0	0	0
53-36-90	MISCELLANEOUS	222,404	75,000	150,000
53-36-95	DEPOSIT RECONCILIATION	( 996 )	0	0
	MISCELLANEOUS REVENUE: Totals:	274,982	155,000	175,000
<u>ENTERPRISE REVENUE</u>				
53-37-10	ELECTRIC SALES/TAXABLE	8,254,875	9,625,290	9,540,955
53-37-11	ELECTRIC SALES/NON-TAXABLE	662,257	736,328	766,203
53-37-12	VENDOR DISCOUNT	6,232	6,500	6,700
53-37-13	GREEN POWER/TAXABLE	960	1,000	800
53-37-14	GREEN POWER/NON TAXABLE	0	0	0
53-37-17	SHUT-OFF NOTICE FEE	96,490	105,000	100,000
53-37-21	CONNECTION FEES	28,170	30,000	92,000
53-37-22	TEMP.POWER-CONSTRUCTION	4,800	5,000	6,000
53-37-25	POLE ATTACHMENT FEES	2,958	0	2,990
53-37-40	SALE OF MATERIALS	0	0	0
53-37-41	SALE OF FIXED ASSETS	0	0	0
53-37-50	RECONNECT FEE	102,006	112,000	80,000
53-37-60	DELINQUENT ACCOUNT PENALTIES	90,266	105,000	100,000
	ENTERPRISE REVENUE Totals:	9,249,014	10,726,118	10,695,648
<u>CONTRIBUTIONS:</u>				
53-38-10	CONTRIBUTIONS/SUB IMPROVEMENTS	27,000	0	0
	CONTRIBUTIONS: Totals:	27,000	0	0
<u>NON-OPERATING REVENUE</u>				
53-39-10	PRIOR YEAR SURPLUS	0	0	300,000
53-39-11	INTEREST EARNED POWER IMPCT	20,499	30,000	1,000
53-39-20	IMPACT FEES	538,405	600,000	300,000

Acct No	Account Description	2008-09	2009-10	2010-11
		Actual	Adopted Budget	Tentative Budget
<u>ELECTRIC FUND</u>				
<u>NON-OPERATING REVENUE (Cont.)</u>				
	NON-OPERATING REVENUE Totals:	558,904	630,000	601,000
<u>EXPENDITURES</u>				
53-40-11	SALARIES/REGULAR	632,292	764,020	833,877
53-40-12	SALARIES/PART TIME/TEMPORARY	0	0	0
53-40-13	EMPLOYEE BENEFITS	278,785	354,269	436,192
53-40-14	OVERTIME	14,938	12,000	6,000
53-40-19	INTEREST EXP ON CUST DEPOSITS	3,931	3,500	0
53-40-20	BANK TRUST FEES	3,714	1,200	1,200
53-40-21	DUES AND MEMBERSHIPS	956	1,200	1,200
53-40-22	BOOKS AND SUBSCRIPTIONS	0	1,500	1,500
53-40-23	CONFERENCE AND TRAVEL	7,196	15,000	10,000
53-40-24	OFFICE EXP/SUPP/POSTAGE	4,069	7,000	7,000
53-40-25	EQUIP/SUPP/MAINTENANCE	9,861	15,000	15,000
53-40-26	BUILDING AND GROUNDS	115	1,000	1,000
53-40-27	FUEL AND OIL	13,691	20,000	15,000
53-40-28	TELEPHONE	16,427	15,000	16,000
53-40-29	UTILITIES	11,763	10,000	14,000
53-40-31	PROF/TECH SERVICES	5,704	45,000	40,000
53-40-32	SYSTEM MAINTENANCE	37,019	60,000	60,000
53-40-33	UNCOLLECTABLE ACCTS.	77,450	7,500	7,500
53-40-34	NSF CHECKS - UNCOLLECTABLE	1,569	0	0
53-40-35	NEW CONSTRUCTION EXPENSE	64,341	75,000	75,000
53-40-36	POOL PROJECT	329,603	600,000	150,000
53-40-37	CENTRAL/ST. GEORGE (138 LINE)	459,066	430,000	430,000
53-40-38	RESOURCE (IPP)	62,559	100,000	75,000
53-40-39	CRSP POWER	58,960	70,000	70,000
53-40-40	IPP CALLBACK	3,251,361	3,500,000	4,100,000
53-40-41	TRANSMISSION	326,612	450,000	450,000
53-40-42	UAMPS EXPENSES	20,363	95,000	95,000
53-40-43	HORSE BUTTE WIND	0	0	200,000
53-40-44	PAYSON POWER PRODUCTION	1,268,022	1,260,000	1,100,000
53-40-45	WIND	58,593	45,000	45,000
53-40-46	PX PURCHASE	0	200,000	200,000
53-40-47	PAYSON POWER PROJECT	703,019	740,000	740,000
53-40-48	ALL IN POOL	287,300	480,000	150,000
53-40-50	SAFETY EQUIPMENT/TRAINING	10,326	15,000	15,000
53-40-52	GOVERNMENT AND PUBLIC AFFAIRS	32,805	43,000	43,000
53-40-55	CONNECT FEE EXPENSE	13,101	55,000	55,000
53-40-56	WASHINGTON GEN PRODUCTION	266,386	550,000	250,000
53-40-57	WASHINGTON GEN FIXED COSTS	393,435	360,000	430,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>ELECTRIC FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
53-40-60	CONTRACTS/OTHER CITIES	0	0	0
53-40-61	MISCELLANEOUS	1,556	7,000	7,000
53-40-74	EQUIPMENT PURCHASE	0	0	44,500
53-40-75	SPECIAL PROJECTS	22,931	60,948	35,000
53-40-80	DEPRECIATION	457,946	0	0
53-40-81	DEBT SERVICE - PRINCIPAL	0	310,000	310,000
53-40-82	DEBT SERVICE - INTEREST	290,002	298,805	284,385
53-40-84	LEASE PURCHASE	6,209	22,025	22,025
53-40-91	CITY YARD PROJECT	0	0	80,948
53-40-93	DEPOSIT RECONCILIATION	0	0	0
	EXPENDITURES Totals:	9,503,976	11,099,967	10,922,327
<u>NON-OPERATING EXPENSE</u>				
53-80-49	IMPACT FEE EXPENSES	0	0	0
53-80-50	POWER SYSTEM IMPROVEMENTS	0	0	300,000
	NON-OPERATING EXPENSE Totals:	0	0	300,000
<u>TRANSFERS</u>				
53-90-10	TRANSFER TO GF/LEASE MBA	55,000	55,000	55,000
53-90-11	TRANSFER TO GF/COST ALLOCATION	0	0	0
53-90-12	APPR. INCREASE FUND BALANCE	0	0	0
53-90-13	APPR. RSTRCTD FUND BALANCE	0	0	0
	TRANSFERS Totals:	55,000	55,000	55,000
	ELECTRIC FUND Revenue Totals:	10,109,900	11,511,118	11,471,648
	ELECTRIC FUND Expenditure Totals:	9,558,976	11,154,967	11,277,327
	ELECTRIC FUND Totals:	550,924	356,151	194,321

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>IRRIGATION FUND</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
55-36-10	INTEREST EARNINGS	0	0	0
55-36-90	MISCELLANEOUS	90	0	0
	MISCELLANEOUS REVENUE: Totals:	90	0	0
<u>ENTERPRISE REVENUE</u>				
55-37-10	IRRIGATION ASSESSMENT	16,205	16,000	16,000
55-37-30	TRANSFER FROM OTHER FUNDS	0	0	0
55-37-41	SALE OF FIXED ASSETS	0	0	0
	ENTERPRISE REVENUE Totals:	16,205	16,000	16,000
<u>Source 55-38</u>				
55-38-10	CONTRIBUTIONS/SUB IMPROVEMENT	0	0	0
	Source 55-38 Totals:	0	0	0
<u>OTHER</u>				
55-39-10	PRIOR YEAR SURPLUS	0	0	0
	OTHER Totals:	0	0	0
<u>EXPENDITURES</u>				
55-40-11	SALARIES/REGULAR	27,368	45,461	47,122
55-40-13	EMPLOYEE BENEFITS	13,504	25,959	31,999
55-40-14	OVERTIME	0	0	0
55-40-23	CONFERENCE AND TRAVEL	0	200	0
55-40-24	OFFICE EXP/SUPP/POSTAGE	0	200	0
55-40-25	EQUIPMENT/SUPPLY/MAINTENANCE	0	0	0
55-40-27	FUEL & OIL	0	1,000	200
55-40-28	TELEPHONE	0	0	0
55-40-30	BAD DEBT EXPENSE	0	0	0
55-40-31	PROF/TECH SERVICES	0	0	0
55-40-48	SPECIAL DEPT SUPPLIES	1,683	3,000	3,000

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>IRRIGATION FUND</u>				
<u>EXPENDITURES (Cont.)</u>				
55-40-74	EQUIPMENT PURCHASE	0	0	0
55-40-75	SPECIAL PROJECTS	0	0	0
55-40-80	DEPRECIATION	25,586	0	0
	EXPENDITURES Totals:	68,141	75,820	82,321
<u>TRANSFERS</u>				
55-90-11	TRANSFER TO GF/COST ALLOCATION	5,000	5,000	5,000
	TRANSFERS Totals:	5,000	5,000	5,000
	IRRIGATION FUND Revenue Totals:	16,295	16,000	16,000
	IRRIGATION FUND Expenditure Totals:	73,141	80,820	87,321
	IRRIGATION FUND Totals:	( 56,846 )	( 64,820 )	( 71,321 )

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>STORM DRAIN FUND</u>				
<u>MISCELLANEOUS REVENUE:</u>				
57-36-10	INTEREST EARNINGS	977	1,500	7,000
57-36-90	MISCELLANEOUS REVENUE	0	0	0
	MISCELLANEOUS REVENUE: Totals:	977	1,500	7,000
<u>ENTERPRISE REVENUE:</u>				
57-37-10	USER FEE	519,402	540,240	551,677
57-37-23	GRADING PERMITS	3,088	8,000	2,000
57-37-41	SALE OF FIXED ASSETS	0	0	0
57-37-60	DELINQUENT ACCOUNT PENALTIES	0	0	0
	ENTERPRISE REVENUE: Totals:	522,490	548,240	553,677
<u>CONTRIBUTIONS:</u>				
57-38-10	CONTRIBUTIONS/SUB IMPROVEMENTS	104,991	0	0
57-38-12	CONTRIBUTION FROM GF	0	0	0
	CONTRIBUTIONS: Totals:	104,991	0	0
<u>NON-OPERATING REVENUE</u>				
57-39-10	PRIOR YEAR SURPLUS	0	1,078,000	2,039,882
57-39-11	LAND OWNER COST PARTICIPATION	0	0	0
57-39-12	INTEREST INCOME IMPACT FEE	6,722	12,000	3,000
57-39-20	STORM WATER IMPACT FEES	110,136	160,000	115,750
57-39-90	TRANSFER FROM STREET IMP FEE	0	0	0
	NON-OPERATING REVENUE Totals:	116,858	1,250,000	2,158,632
<u>EXPENDITURES:</u>				
57-40-11	SALARIES/REGULAR	40,373	41,082	23,745
57-40-13	EMPLOYEE BENEFITS	23,148	23,614	15,268
57-40-14	OVERTIME	0	0	0
57-40-23	CONFERENCE AND TRAVEL	300	1,000	1,000
57-40-24	OFFICE EXP./SUPPLIES/POSTAGE	1,254	1,000	1,000
57-40-25	EQUIPMENT/SUPPLY/MAINTENANCE	155	500	500
57-40-26	BUILDING & GROUNDS	2,123	2,330	2,079

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>STORM DRAIN FUND</u>				
EXPENDITURES: (Cont.)				
57-40-27	FUEL & OIL	104	800	500
57-40-28	TELEPHONE	3,067	3,400	2,690
57-40-29	UTILITIES	1,269	1,450	1,375
57-40-30	UNCOLLECTABLE ACCTS	1,764	250	0
57-40-31	PROF/TECH SERVICES	22,189	10,000	30,000
57-40-48	SPECIAL DEPARTMENT SUPPLIES	2,017	2,500	5,000
57-40-74	EQUIPMENT PURCHASE	0	0	68,000
57-40-80	DEPRECIATION	90,058	0	0
	EXPENDITURES: Totals:	187,821	87,926	151,157
<u>NON-OPERATING EXPENSE</u>				
57-80-32	STORM DRAIN PROJECT	0	1,000,000	1,908,632
57-80-41	IMPACT FEE EXPENSE	0	250,000	250,000
	NON-OPERATING EXPENSE Totals:	0	1,250,000	2,158,632
<u>OTHER</u>				
57-90-10	TRANSFER TO GENERAL FUND	0	75,000	75,000
57-90-12	APPR. INCREASE FUND BALANCE	0	0	0
57-90-13	APPR. RSTRCTD FUND BALANCE	0	0	0
	OTHER Totals:	0	75,000	75,000
	STORM DRAIN FUND Revenue Totals:	745,316	1,799,740	2,719,309
	STORM DRAIN FUND Expenditure Totals:	187,821	1,412,926	2,384,789
	STORM DRAIN FUND Totals:	557,495	386,814	334,520

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GOLF COURSE FUND</u>				
<u>EQUITY</u>				
<u>MISCELLANEOUS REVENUE:</u>				
58-36-10	INTEREST EARNED	1,400	1,000	1,000
58-36-20	ADVERTISING INCOME	0	500	7,000
58-36-80	RESTITUTION	300	0	0
58-36-85	BOND DISCOUNT	0	0	0
58-36-90	MISCELLANEOUS	320	0	0
	MISCELLANEOUS REVENUE: Totals:	2,020	1,500	8,000
<u>ENTERPRISE REVENUE</u>				
58-37-20	CONCESSIONS -GOLF COURSE	0	0	0
58-37-21	GOLF LESSONS	0	0	0
58-37-22	GREEN FEES	694,387	850,000	750,000
58-37-23	DRIVING RANGE	66,131	75,000	80,000
58-37-24	CART RENTALS	178,257	240,000	225,000
58-37-26	PUNCH CARDS	78,447	150,000	130,000
58-37-27	CLUB HOUSE - RENTAL	0	0	0
58-37-31	UTILITIES-SNACKBAR	300	500	500
58-37-32	SNACK BAR LEASE	5,326	5,500	5,500
58-37-33	ADVERTISING-SCORE CARDS	0	0	0
58-37-41	SALE OF FIXED ASSETS	1,993	0	0
	ENTERPRISE REVENUE Totals:	1,024,841	1,321,000	1,191,000
<u>CONTRIBUTIONS:</u>				
58-38-10	TRANSFER FROM GENERAL FUND	0	0	0
	CONTRIBUTIONS: Totals:	0	0	0
<u>OTHER</u>				
58-39-10	PRIOR YEAR SURPLUS	0	0	0
	OTHER Totals:	0	0	0

Acct No	Account Description	2008-09	2009-10	2010-11
		Actual	Adopted Budget	Tentative Budget
<b>GOLF COURSE FUND</b>				
<b>EXPENDITURES</b>				
58-40-11	SALARIES/REGULAR	274,331	276,339	273,762
58-40-12	SALARIES/TEMPORARY	72,196	70,000	60,000
58-40-13	EMPLOYEE BENEFITS	146,630	149,099	168,504
58-40-14	OVERTIME	0	0	0
58-40-19	BANK CHARGES	10	0	0
58-40-20	BANK TRUST FEE	0	0	0
58-40-21	MEMBERSHIP & SUBSCRIPTION	316	500	500
58-40-22	CONFERENCE & TRAVEL	50	200	100
58-40-23	OFFICE EXP/SUPP/POSTAGE	4,229	4,000	4,000
58-40-24	EQUIP/SUPP/MAINTENANCE	81,300	80,000	60,000
58-40-25	BLDG GOLF COURSE CLUB HOUSE	217	0	0
58-40-26	GROUNDS-GOLF COURSE	279	2,000	1,000
58-40-27	FUEL & OIL	37,772	45,000	38,000
58-40-28	TELEPHONE	2,233	1,500	2,000
58-40-29	UTILITIES	50,131	55,000	60,000
58-40-30	LEASE PAY - CARTS	99,357	99,200	99,200
58-40-31	PROFESSIONAL & TECHNICAL	5,926	8,500	8,300
58-40-32	FERTILIZERS/CHEMICALS	61,031	62,000	50,000
58-40-34	NSF-UNCOLLECTABLES	0	0	0
58-40-40	GRASS-GOLF COURSE	3,093	4,000	4,000
58-40-42	ADVERTISING - GOLF COURSE	0	0	0
58-40-50	COST ALLOC & LEASE PAYMENT	0	0	0
58-40-61	MISCELLANEOUS	840	0	0
58-40-74	EQUIPMENT PURCHASE	0	0	0
58-40-75	SPECIAL PROJECTS	0	0	0
58-40-80	DEPRECIATION	172,174	0	0
58-40-81	DEBT SERVICE - PRINCIPAL	0	0	0
58-40-82	DEBT SERVICE - INTEREST	0	0	0
58-40-89	LEASE PURCHASE ZFNB	21,493	129,500	129,500
	EXPENDITURES Totals:	1,033,608	986,838	958,866

**CLUB HOUSE EXPENDITURES**

58-81-11	SALARIES/REGULAR	169,287	166,949	166,949
58-81-12	SALARIES/TEMPORARY	12,375	13,000	13,000
58-81-13	EMPLOYEE BENEFITS	81,186	81,759	88,988
58-81-14	OVERTIME	11	0	0
58-81-15	NSF- UNCOLLECTABLE	0	0	0
58-81-19	CREDIT CARD FEE	16,755	10,000	17,000
58-81-21	MEMBERSHIP & SUBSCRIPTION	641	1,000	1,000
58-81-22	CONFERENCE & TRAVEL	80	1,000	400
58-81-23	OFFICE EXP/SUPP/POSTAGE	667	1,300	1,300

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GOLF COURSE FUND</u>				
<u>CLUB HOUSE EXPENDITURES (Cont.)</u>				
58-81-24	EQUIPMENT/SUPPLIES/MAINTENANCE	2,346	3,400	3,400
58-81-25	BLDG GOLF COURSE CLUB HOUSE	836	2,600	2,600
58-81-27	FUEL & OIL	0	500	250
58-81-28	TELEPHONE	3,070	2,900	2,900
58-81-29	UTILITIES	13,154	12,000	13,000
58-81-31	PROFESSIONAL & TECHNICAL	0	0	0
58-81-42	ADVERTISING - GOLF COURSE	1,140	3,000	2,500
58-81-61	MISCELLANEOUS	0	0	0
58-81-74	EQUIPMENT PURCHASE	71	2,000	2,000
58-81-75	SPECIAL PROJECTS	6,434	6,000	0
	CLUB HOUSE EXPENDITURES Totals:	308,053	307,408	315,287
<u>TRANSFERS</u>				
58-90-11	TRANSFER TO GF/COST ALLOCATION	75,000	75,000	75,000
58-90-12	APPR. INCREASE FUND BALANCE	0	0	0
	TRANSFERS Totals:	75,000	75,000	75,000
	GOLF COURSE FUND Revenue Totals:	1,026,861	1,322,500	1,199,000
	GOLF COURSE FUND Expenditure Totals:	1,416,661	1,369,246	1,349,153
	GOLF COURSE FUND Totals:	( 389,800 )	( 46,746 )	( 150,153 )

---

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL FIXED ASSETS</u>				
<u>EQUITY</u>				
	GENERAL FIXED ASSETS Totals:	0	0	0

Acct No	Account Description	2008-09 Actual	2009-10 Adopted Budget	2010-11 Tentative Budget
<u>GENERAL LONG TERM DEBT</u>				
<u>EQUITY</u>				
	GENERAL LONG TERM DEBT Totals:	0	0	0
	Grand Totals:	<u>( 340,714 )</u>	<u>( 158,614 )</u>	<u>833,037</u>

---

Report Criteria:  
Account.Acct No = All  
Account Detail

---