

Nibley City 2013/2014 Budget Overview



General Changes

The overall vision of staff for this budget is to make the budget easier to read and understand for the council and public and easier for staff to manage. Therefore, staff proposes making numerous changes to the document as follows:

The names of several accounts are being changed to more accurately reflect the use of those funds.

There are many unused ledger accounts throughout the budget that are being deleted.

Duplicate ledger accounts are being consolidated in many cases.

Some accounts are being split into more than one account where appropriate. For example, the Travel account has often included costs for training, so a Training account is being added in most departments and the Travel funds are being separated out from funds that were actually being used for training.

Accounts that recur in multiple departments are being made uniform with each other. For example, Engineering is an expense that occurs in many departments; however, it was accounted for differently in different departments. Accounts are being created in departments that are uniformly named and numbered to allow for clearer tracking of expenditures.

Some other general changes that occur throughout the departments relate to staffing costs. In the salaries and wages accounts in each department, the budgeted amount is being adjusted to include a COLA of 2% in all Salary Categories, as well as amounts for the usual merit pay increases and a 5-10% contingency that has historically been budgeted.

All benefits amounts have been adjusted to include changes to IRS HSA contribution limits and state retirement rates, which increased by about 7.5%. An additional adjustment was not made for healthcare premium costs because those costs only increased 1.1%.

In reference to property tax values and rates, the County Assessor should have completed valuations in the last week in May and the County Auditor will then calculate tax rates and release those in the first week in June.

The budget document provided to the council has columns, the first column shows the Current Year-to-date Actual amounts received or expended. The next column shows what the council approved last year to be budgeted for the 12/13 budget year, the third

column shows a calculation the accounting software does based on a formula it uses to analyze activity so far this year in relation to the budgeted amount to project potential final amounts – this formula is not necessarily accurate in every case due to them many factors that affect receipts and expenditures, but is sometimes useful. And the fourth column shows the proposed future-year FY13/14 budget amounts.

NOTES REGARDING SPECIFIC LINE ITEMS IN THE BUDGET

Revenue

Taxes

10-31-110 Property Taxes – The estimated property tax revenue will be calculated after the rate is released by the County in June. Initial comments from the county indicate valuations are unlikely to decrease. The practice of the city has been to adjust the property tax rate every other year, but the council may want to consider adjusting the rate every year in order to maintain a consistent funding level.

10-31-120 Property Taxes – Delinquent – the first draft of the budget increased this amount, however it is now being changed back to be the same amount as was budgeted this year. After updating this year's numbers based on actual receipts, the projected revenue for next year has been adjusted down from the original \$500,000 to \$475,000 as it is this year.

10-31-130 Sales Tax – Most of the revenue for this year is now posted, bringing the total received so far to more than \$400,000. Two additional months of revenue will still be posted, which should bring the revenue amount to the budgeted amount, which is what we are projecting for next year.

10-31-140, 141,142, 143 Franchise Taxes – These are taxes paid by utility customers/companies for utilities operated in the city.

10-31-160 Restaurant Taxes – The first budget projected \$10,000 but the budget has been revised down based on actual receipts.

Licenses and Permits

10-32-210 Building Permits – We estimated building related revenues and expenditures last year based on 50 new homes being constructed. So far this fiscal year, there have been 41 new home permits issued, 2 commercial permits and 19 others, such as basement finishes or outbuildings. We plan to again base the FY 13-14 budget on 50 homes. There were 49 house permits last calendar year and 79 total permits. The building permit fee on a home averages more than \$1,100 per home. On top of the

budgeted amount for home permits, an additional amount is being budgeted for all other permits as well. The first draft of the budget listed \$100,000 for the anticipated revenue, but this was based on current year revenues and not based on what it would be with 50 houses. Current year revenues included two commercial permits that increased revenue significantly, which should not be used to estimate next year's revenue. This number is being scaled back to \$70,000 again to reflect what it would be with 50 houses plus an additional amount from a small number of other permits.

10-32-250 Animal Licenses – note revenue in relation to 10-54-360 Animal Control costs. Zion's CFFP recommends we double the fee and therefore the revenue to cover the animal control enforcement costs. If it is the Council's direction to raise the fee, a resolution changing the fee will need to be adopted. The proposed fees in the resolution would increase to \$15 for altered animals and \$25 for unaltered animals. Based on those fees, it is anticipated that the city would receive about \$7,500 per year, up from about \$5,500 per year received now. The balance of the revenue in this account, about \$1,500 per year, comes from fees associated with dog violations. We charge \$40.00 if animal control picks up a dog and then \$15/day while the dog is in our kennel.

Intergovernmental Revenue

10-33-270 and 10-33-360 - Beer Tax Funds is the correct name of the funds also shown as "state liquor fund" – we will remove both of these because we are having the state send the funds directly to the County rather than sending them to us and having us pass them on to the Sheriff's Office. Our contract with the Sheriff dictates that the Sheriff's Office is entitled to these funds anyway and we simply pass them through.

10-33-320 Grant – State – We anticipate receiving an additional \$17,500 in Grants from the CIB- \$5000 for the impact fee study and \$12,500 for the CFFP. If these reimbursements are received in this fiscal year, which we expect, they would not need to appear in next year's budget. However, we also have applied for \$62,500 in additional grant money for the Sewer and Stormwater Master Plans.

10-33-322 Children's Theater Grants – We anticipate receiving \$1,500 in revenue next year due to a new \$500 RAPZ grant to be awarded, in addition to the usual \$500 Rocky Mountain Power Grant and \$500 Utah Arts Council Grant. This year's RMP grant was higher than usual at \$2,000 but it is not anticipated to continue at that higher rate.

10-33-341 Econ Dev Grant –We should receive \$4000 in reimbursement from the CIB for the ED study during this fiscal year and the project is done so it will not need to be budgeted in next year's budget. This did not show in the first draft of the budget but has been re-entered.

10-33-345 CIB Grant – the first version of the budget showed anticipated revenue of \$17,500. This is grant money for the Impact Fee Study and CFFP. This revenue is anticipated to be received in the next 10 days, so it has been moved to the current year budget. It was also moved into the Water, Sewer and Park Funds as revenue because those are the funds out of which we budgeted to pay for the studies.

10-33-350 Class B&C Roads – this is the city's share of taxes from gasoline sales. The second version of the budget has a revised number based on actual receipts.

10-33-355 – RAPZ Grant - We anticipate receiving \$145,000 this year in RAPZ Grant Revenue. This includes all of the grants from the past three years that have not actually been received yet. These funds are budgeted to be expended through the parks department for Heritage Park 10-70-910, which is detailed in the Capital Improvement Budget.

Charges for Services

10-34-410 Comm Center-Dispatch – This is revenue from a \$2 per residence per month charge to pay for the countywide dispatch center. It is passed on to through 10-54-440.

10-34-420 P&Z Review Fee – changed name to more accurately reflect source. Most of this revenue is from a \$25 planning review related to new business license applications, but it also includes planning reviews related to CUPs and accessory buildings. The revised budget has been changed to more accurately reflect expected revenue.

10-34-422 Development Fees Reimbursement – these are fees paid by developers for engineering reviews etc. These fees are passed through to those professionals for services rendered. The revised budget has increased revenue based on actual receipts.

10-34-430 Refuse Collection Charges – anticipate increasing to \$328,000 based on 3% growth

10-34-440 Soccer Field Use Charges – Changed name from Soccer Recreation Program. This is the fee the city charges soccer teams for field use. Adjusted anticipated revenue to \$3,000 based on actual receipts this year.

10-34-442 and 443 Baseball and Softball revenue - adding expected revenue in next year's budget. \$8000 for baseball and \$2000 for softball

10-34-460 General Parks & Bldg Fees – revenue from park/pavilion rentals

10-34-461 Community Center Rents - Revenue from council chambers rentals

10-34-681 Variance Request – Moved to Charges for services from Misc. Rev.

Fines and Forfeitures

10-35-530 Renamed from Court Costs to use for Mendon Court Revenue – revenue estimated at \$5,000.

Miscellaneous Revenue

10-36-580 Interest-Zions Bond Fund – eliminated unused line

10-36-610 Interest Earned – Interest earned on only the General Fund portion of money invested. Expected revenue has been modified slightly.

10-36-612 History Book Sales–Direction on sales, marketing, donations of books etc.

10-36-660 Heritage Days revenue – increased from \$3,500 to \$5,000 as we expect higher revenues due to sponsors.

10-36-661 Youth Council Revenue – revenue was higher than anticipated

10-36-662 Nibley Royalty – increasing anticipated revenue to \$1,000 due to higher participation rates.

10-36-681 Variance Request – Moved to Charges for Services 10-34-681

10-36-690 Misc. Revenue – Plan to evaluate current year receipts and reallocate into specific categories if appropriate

10-36-695 Ashbury Infrastructure – This is revenue received from Ashbury Development to complete infrastructure improvements. Additional revenue is not anticipated next year.

10-36-800 Recreation Grant – Plan to budget these \$2,000 in granted funds in Parks Budget for Frisbee Golf Course at Sunrise Basins.

Contributions and Transfers

10-38-720 From Road Impact Fee Fund – Budgeting to receive \$23,350. This is reimbursement to the general fund for money the city pre-paid for 3200 S Road improvements and is based on receiving Road Impact Fees of \$23,350 (\$467 impact fee x 50 houses). See account 59-37-790 for reference. Since the last version of these notes, the current year amount of \$17,000 has been transferred.

10-38-890 Appropriate-Fund Balance – This account is used to appropriate money from the General Fund balance of residual funds left over from previous years or for other purposes. The balance showing on this line for next year's budget includes funds being

carried over from the following budget lines: 10-36-695, 10-48-257, 10-60-590, 10-60-610, 10-60-616, 10-70-630.

Special Fund Revenue

10-39-700, 701 and 702 - These are the amounts charged to the enterprise funds to reimburse the General Fund for services paid through the General Fund, such as administrative staff, facilities, vehicles etc. The amounts were increased in next year's budget by the amounts suggested by the CFFP for shop, vehicle repair and fuel expenses. Those amounts were \$15,000 more from Water, \$7,700 from Sewer and \$30,000 from Stormwater. The amounts for sewer and stormwater are slightly different from the first draft of the budget. After further review, staff identified that some of the charges being suggested by the CFFP may have already been included in the existing administrative transfer, which increased the sewer number slightly and decreased the stormwater charge by about half. After additional consultation with Zion's Bank, they are comfortable with these new numbers.

Department Expenditures

City Council

10-41 Changed name from Legislative to City Council

10-41-110 Salaries – Includes Councilmember and Mayor stipends

10-41-230 Travel – splitting out into training also, account 10-42-330

10-41-240 Office Supplies – Removing category in future year budget

Court

10-42-110 Salaries – Adjusting per annual changes. Including adjustment for Judges salary increase that is being mandated by the state, which requires judge pay to increase to at least \$10,110 from the \$9,600 it currently is. The recommendation is to increase it to \$12,000 per year. This account includes 65% of the court clerk's salary and funds for a court-night assistant clerk.

10-42-130 Benefits – adjusted based on premium/contribution changes and salary changes.

10-42-230 Travel – splitting out into training also.

10-42-240 and 250 Office Supplies and Expense and Equipment Supplies and Maint. Combining both into one. Budgeted amount has been revised down slightly.

10-42-320 Adding Contracted Services for Witness Fees and Interpreter

10-42-600 Mendon City Court – anticipate Mendon’s 50% share of residual Mendon Court revenue will be \$2,500.

10-42-610 Bailiff – the first draft of the budget did not show a budgeted amount. This version has corrected that to show \$2,500.

10-42-740 Capital Outlay – removed

Administrative

10-43-110 Salaries – Adjusting per annual changes - This category includes salaries for the city manager, 35% of the court clerk, the janitor, the assistant recorder, the front desk clerk, the treasurer and the accounts payable clerk. The amount increased by approximately \$15,000 from the first draft of the budget to pay for another part-time front office clerk to cover afternoons.

10-43-130 Benefits - adjusted based on premium/contribution changes and salary changes

10-43-230 Travel – splitting out into training also

10-43-240 Office Supplies – deleting “& Expense” from account name and corrected balance, which was too high in first draft.

10-43-250 Equipment – deleting “Supplies & Maint” from account name and lowered amount of budget

10-43-280 Telephone – moving costs to Non-departmental, except for cell phone allowance for city manager

10-43-300 Memberships and Dues – adjusting amount in next year’s budget to consolidate membership costs previously paid through other accounts. Adjusted amount to \$4000.

10-43-310 Changed name to Professional Services

10-43-311 Added Legal with amounts based on break outs

10-43-400 Department Expenditures – this account previously was budgeted at \$20,000. The new amount is \$40,000 because several similar accounts are being consolidated into this one, including 10-48-400 Dept Exp, 10-50-515 Emergency Account, 10-50-620 Misc and 10-68-400 Dept Exp.

10-43-610 Misc Supplies – combining with 240 Office Supplies

Legal

10-44 Eliminating Department –see below

10-44-310 Prof and Tech – The previous amount has been split out into new and separate Engineering and Legal accounts in Admin, Planning, Pub. Works, Streets, Sewer, Water, Parks, Storm etc. based on which department is using which of the services.

10-44-311 Moved Prosecution charges to court section 10-42-311

Elections

10-47-310 Professional and Technical – Elections expenses need to be budgeted for next year. These costs are estimated to be approximately \$4,000.

Public Works

10-48-000 Public Works –removed unused account

10-48-110 Salaries – Adjusting per annual changes and adding 50% of Austen’s salary as new building inspector. The other half of his wages are in the Parks Department. This category also includes salaries for Public Works Director and Commercial Building Inspector.

10-48-130 Benefits – adjusting based on premium/contribution changes

10-48-240 Office Supplies – lowered amount based on actual expenses

10-48-257 River Repair – Carrying over balance of \$40,000 to next year.

10-48-280 Telephone – Phone allowances for Bill and Austen - full-year amount for Bill and half of Austen’s – budgeting at \$1,000.

10-48-310 Added Professional Services - \$500

10-48-311 Added Legal Expense - \$500

10-48-330 Added training at \$3,000 to cover training conferences plus to cover new building inspector’s (Austen) building inspector testing and books (\$1,000)

10-48-370 Software – added new category for building permit software

10-48-514 Added Engineering Expense - \$500

10-48-370 Software – Adding \$1,200 for Bldg. Insp. iWorq software upgrade

10-48-740 Capital Outlay – Equipment – Budget \$40,000, including \$25,000 for Truck for new building inspector and \$7,000 to fence public works yard and \$8,000 for new fuel tanks and containment systems.

Non-Departmental

10-50-243 Postage – added new category to track postage costs – lowered amount based on recalculation of needs.

10-50-280 Telephone/Internet – Consolidated this category from Admin and others and added internet to the description as well because it is a package purchase for both.

10-50-511 Building Lease – This is debt service paid through the Municipal Building Authority for payment on the bond for the new city hall. The first draft of the budget did not indicate the amount, which should be \$43,000.

10-50-512 ULCT – Removing and moving funds to 10-43-300 Membership and Dues in Admin Department

10-50-513 Sewer Study – Removing from this section but budgeting it in 52-72-730 at \$70,000 for next year.

10-50-514 Engineering & GIS – Renamed to Engineering Expense – the first draft of the budget had no funds budgeted here. It has now been budgeted at the same amount as last year, which was \$15,000.

10-50-515 Emergency Account – Removing and reallocate funds to Admin Office Supplies for consolidation purposes

10-50-517 Web Admin/Newsletter – Separating into two separate sections. These are two separate functions but were previously combined when they were completed by the same person. Two individuals now perform these services.

10-50-525 Health Benefits – Removing – These were funds for a supplemental insurance formerly provided but the funds are now rolled into the health benefits accounts in each department and used for HSA contributions.

10-50-620 Misc – removing and move funds to 10-43-400 Admin Department Expenditures to eliminate duplication.

Public Safety

10-54-110 Crossing Guard Salaries – Adjusting per annual changes, includes pay for 6 crossing guards

10-54-320 Sheriff Contract Services – Changed name and number from 330 Law Enf. The amount listed in the first draft was incorrect. It has now been corrected to \$50,000.

10-54-330 Law Enforcement – Renaming to Sheriff Contract

10-54-340 Fire Protection – This is the contract with Hyrum City Fire Department

10-54-350 First Responders – The first draft of the budget did not show our city's contribution to the First Responder Fund. It now shows at \$19,933.

10-54-360 Animal Control – Sheriff's contract is \$14,560 of this amount. The first draft of the budget showed the amount incorrectly budgeted as \$30,000. It has been corrected down to half of that to more closely match the actual cost.

10-54-440 Communication Center – 911 Dispatch Center fees – the first draft of the budget was \$31,000. This version was increased to \$35,000 as it was budgeted this year, which is anticipated to be closer to the actual expense.

10-54-610 and 620 Misc Supplies and Services – Removing

10-54-745 Trans to EMS Fund – Changed to 0. Not re-appropriating balance. This was for one-time vehicle acquisition.

Streets

10-60-110 Salaries – Adjusting per annual changes and adding \$9,000 for seasonal employee whose salary was previously paid out of Park's budget. This budget will also include pay for 50% of one regular employee (BJ) and 25% of another regular employee (Brok), in addition to the one seasonal employee.

10-60-130 Benefits – adjusting based on premium/contribution changes

10-60-230 Travel – splitting out into training also

10-60-240 Office Supplies - \$100

10-60-270 Utilities – Electricity costs for Crossing Guard Lights

10-60-275 Utilities –Street Lights – increased budget to \$34,100 to cover new street lights.

10-60-280 Telephone – adding amounts for cell phone allowance for BJ (1/2=\$360) and Brok (1/4=\$180) budget \$500.00

10-60-310 Added Professional Services - \$500

10-60-311 Added Legal with amounts based on break outs

10-60-514 Added Engineering with amounts based on break outs - \$500

10-60-450 Snow Removal – Increasing budgeted amount to \$14,000 to pay for Redmond salt due to improved performance of new product tested this year.

10-60-590 Sidewalk Projects – Carrying over balance from 2600 S project to next year in order to complete project in coordination with High School construction etc. Carry over balance will be \$15,000, which is the remaining balance from the original \$40,000.

10-60-610 Chip and Seal Maint. – Renaming to “Road Maintenance” Increasing budget to \$225,000, which includes \$200,000 based on CFFP recommendation and also carrying over balance remaining to do overlays next year.

10-60-611 Streetlights – no longer carrying over budget for next year for completion of installation of street lights on 3200 S because they should be done this year.

10-60-616 3200 South Landscape – Carryover balance for next year

10-60-617 Ashbury Development – Re-budgeting remaining balance of revenue remaining in 10-36-395 to complete infrastructure improvements.

10-60-740 Capital Outlay - Equipment - \$10,000 for Street Dept’s share of new excavator

Sanitation

10-62-310 Added Professional Services - \$500

10-62-320 Renaming from Contract Services to Refuse Collection Services – increase to \$321,000 based on 3% growth – We keep \$0.25 per billing for an admin charge.

10-62-322 Recycle Site Upgrade – increasing allocation to \$20,000 due to larger bins provided by Logan City that will require different construction design/method and more concrete, which has increased the cost.

10-62-400 Dept Exp – Removed, not used

10-62-514 Added Engineering Expense with amounts based on break outs - \$500

Shop Expenses

10-65-750 Shop Expenses Renumbering and renaming as 10-65-260 Repair & Maintenance

Planning & Zoning

10-68-110 Salaries – Adjusting per annual changes – this includes pay for the city planner and for planning and zoning commissioners.

10-68-130 Benefits – adjusting based on premium/contribution changes

10-68-230 Travel – staying at \$1,500

10-68-240 Office Supply – Reducing to \$500 from \$2,000 and putting difference in Training

10-68-280 Telephone – add one cell phone allowance - \$720

10-68-310 Added Professional Services - \$500

10-68-311 Added Legal with amounts based on break outs \$500

10-68-330 Added Training - \$1,500

10-68-400 Dept Exp – Remove, and put money into Engineering

10-68-514 Added Engineering Expense with amounts based on break outs \$1,500

10-68-621 County Planning Assessment – our city, and most others in the county, contracts with the county for professional planning assistance.

10-68-622 ED Plan – not budgeted for next year, one-time expense. The first draft of the budget did not show this line but it has now been re-entered.

Recreation

10-69-110 Salaries – renaming and renumbering Rec Director stipend from 10-69-500

10-69-130 Benefits – adding \$350 for required benefits, SS, Medicare, workers comp

10-69-248 Recreation Programs – reduced to \$1,000 from \$4,000 last year based on actual expenditures this year.

10-69-249 Movie in the Park – the amount in the first draft of the budget was a typo. It has now been corrected to match last year's amount.

10-69-400 Dept. Exp – Removed

10-69-500 Rec Director – pay of \$4,000 per year for the Recreation Director – moved to a new category for Salaries in 10-69-110

10-69-501 Youth Soccer – Removed

10-69-510 Baseball – increasing budget to match revenue -\$8,000

10-69-511 Softball – increasing budget to match revenue - \$2,000

10-69-600 Department Expenditures – remove duplicate listing

Parks

10-70-110 Salaries – Adjusting per annual changes and dropping by \$10,000 due to one seasonal employee being moved to streets department budget. This includes pay for half of the salary for the Park Superintendent (Rod), salary for 1.5 regular employees (Skyler and half of Austen) and two seasonal employees.

10-70-130 Benefits – adjusting based on premium/contribution changes

10-70-230 Travel – splitting out into training also, leave \$1,000

10-70-240 Office Supply – no money was previously budgeted in this category but there is now \$1,000 budgeted.

10-70-270 Utilities – increasing to \$5,000 due to addition of another irrigation pump

10-70-280 Telephone – Should include phone allowance for ½ Rod, ½ Austen, and all of Skyler's \$720

10-70-330 Training - \$1,000

10-70-400 Dept Exp. – Remove

10-70-630 Neighborhood Park 250 West – Carry over remaining money to next year

10-70-695 Morgan Farm –Richard has a wish list and we think it adds up to \$4,000

10-70-700 Historic City Hall – was called Park Building-roof – 0 for next year

10-70-740 Capital Outlay- Equipment – The first version of the budget showed \$12,000, including \$10,000 for Parks Dept's share of excavator and \$2,000 for frisbee golf Course at Sunrise Basins. It is now \$10,000 because Frisbee golf equipment is being purchased in the current fiscal year.

10-70-750 Capital Outlay – Removed

10-70-910 Trans to Cap Imp –\$145,000 from RAPZ Grant

Library

10-71-480 Library Expenditure – contribution to Hyrum Library

Community Development

10-75-661 Children's Theater – Budget \$3,500 for next year to include \$2,000 city contribution and three \$500 grants from RAPZ, Rocky Mountain Power and Utah Arts Council. This year's budget was adjusted to \$3,100 to include \$1,100 from the city and \$2,000 grant from RMP received this year. The Theatre staff sent a request for additional funds, which was forwarded to the council last Friday. In consultation with the Mayor, staff and the Mayor propose to increase the city contribution by \$900.

10-75-662 Youth Council – the first draft of the budget did not show any funds allocated. This version now shows \$5,500, which is the same amount as budgeted last year.

10-75-664 Nibley Royalty – corrected type from 100 to 1000

Debt Service

10-80 Debt Service – Removing, no longer being used

Municipal Building Authority

20-30-400 Interest Subsidy – These funds may go away next year due to Federal Sequestration

Special Revenue Fund

This fund is being deactivated because it should no longer be used.

First Responder Fund

~~24-36-389 Appropriate Fund Balance – these are funds being carried over from the previous year for ambulance equipping. We no longer need to appropriate funds.~~

24-36-601 Nibley Contribution and 24-36-602– these amount were recalculated based on taking the total costs, minus grants funds, and then multiplying that number by 0.7566 for Nibley and 0.2434 for Millville, which are the population ratios for the cities. The Millville amount is then charged to that city.

24-36-680 Transfer from General Fund – This was the \$20,000 that was contributed from the General Fund into the First Responder fund in FY 12/13 to help pay for outfitting the new ambulance. Additional funds are not being contributed next year.

24-40-110 Salaries and Wages – the first draft of the budget inadvertently showed a doubled amount in the account. The correct amount is \$6,500.

24-40-215 Stipend – Removed, duplicate account

24-40-230 Travel – splitting out to training - \$3,300 each

24-40-240 Office Supplies – new category. Was previously called Supplies-Medical

24-40-245 Supplies Medical – new account number at \$2,000 instead of \$11,000.

24-40-247 Uniforms – added new category and budgeted at \$1,000

24-40-250 Equipment Maint – renumbered as 24-40-244 at same amount.

24-40-251 Vehicle Repair – Added new account and budgeted \$500.

24-40-253 Vehicle Fuel – Added new account and budgeted \$3,600.

24-40-330 Adding Training at \$3,300 – increased to \$5,500 based on First Responders Budget – these funds are reimbursed through grants.

24-40-400 Dept Exp – being reclassified to 24-40-240 Supplies

24-40-510 Insurance – Added \$2,000 to insure ambulance

24-40-740 Capital Outlay Equipment – The remaining balance is not being carried over as previously stated. Any remaining balance will become part of the fund balance.

Capital Projects Fund

This function is not actively used. The Capital Expenditure Budget attachment is used in its place.

Water Department

51-36-610 Interest – combining with 51-37-610 and budget at \$5,000

51-36-690 Misc. Revenue – combining with 51-36-692, 694 & 696 and moving to 51-37-690 Misc. Revenue and budget at \$10,000

51-37-601 Appropriate Fund Balance - \$595,000 – includes \$540,000 residual of bond proceeds plus \$30,000 for well from prior-year appropriation and new appropriation of \$25,000 for Water Line Upsizing - see 51-40-730 below.

51-37-710 – budget \$550,000, based on projected sales based on past year.

51-37-750 – Connection Fee – This is a \$700 per connection to install meter. Budgeting at \$35,000 based on 50 houses

51-37-760 Water Deposits – Removing

51-37-792 Trans from Impact Fees - \$110,000 for Johnson Road water line upgrade(\$50,000) and for well construction(\$60,000).

51-40-110 Salaries – Adjusting per annual changes. Includes pay for two full-time employees (Justin and Josh)

51-40-115 Compensated Absences Adjust–Removed, should be on balance sheet only

51-40-130 Benefits – adjusting based on premium/contribution changes, lowered from first version to be closer to actuals.

51-40-230 Travel – splitting out into training also (section 330) and budgeting \$1,500 in each account

51-40-243 Blue Stakes – combined with 51-40-255

51-40-245 Parts – remove

51-40-250 Repairs Vehicles – Budget \$10,000

51-40-255 Maintenance- General – Adjusted back down to \$60,000 as was budgeted last year. It was previously set at \$100,000 per CFFP recommendation but was lowered in the final budget to because Johnson Road upgrade was moved to account 51-40-730.

51-40-260 Bldg and Grounds – Removing

51-40-280 Telephone – Budget at \$1,500

51-40-300 Add Dues and Membership and Budget at \$1,000

51-40-310 Professional Services – budget \$1,000

51-40-330 Training – add and budget \$1,500

51-40-335 Water Share Assessments – increase budget to \$15,000 due to more shares secured through development.

51-40-440 Water Deposit Refunds – Remove, City doesn't charge deposit

51-40-442 Water Testing – increase budget to \$3,000 based on growth

51-40-443 Water Shares – rebudget \$25,000, includes \$13,000 balloon payment on Walt Young Shares purchased

51-40-514 Engineering Expense, used to be GL 450, budget at \$5,000

51-40-650 Depreciation – Remove, should only show on balance sheet

51-40-730 Capital Outlay – Improvements – budget \$25,000 for upsizing of water lines and \$50,000 for Johnson Road upgrade This is the upgrade/installation of 12 inch water line on Johnson Road (per Water Master Plan priority #3).

51-40-731 450 W Water Line - Remove

51-40-740 – Capital Outlay – Equipment – Was \$65,000 in first draft of budget to pay for= \$25,000 for new pickup truck, \$10,000 for water department's share of excavator, \$26,000 for emergency generator, \$4,000 for waterline locator. It is now \$35,000 because generator and water line locator are being paid for out of current year funds.

51-40-745 Canal Mapping – Remove

51-40-746 Well Construction – Increased to \$641,000 to match combination of bond funds, impact fee funds and appropriated funds.

51-40-750 Capital Outlay – Special Project – Remove

51-40-810 Debt Service Principal– Budget \$64,000 for principle on new debt service on \$850K bond . Corrected payment amount.

51-40-815 Key Bank Bond – remove, was for bond issuance costs

51-40-820 Debt Service Interest - budget \$15,000 for interest on new debt service on \$850K bond

51-40-910 Admin Charge to General Fund – Increasing by \$15,000 per CFFP.

Sewer Department:

52-38-345 CIB Grant – \$35,000 - This is new anticipated revenue based a new grant request submitted to the CIB in May 2013 for the Sewer Master Plan.

52-38-601 Appropriate Fund Balance – Carrying over funds to next year if not expended by year end – these are funds appropriated for telemetry upgrades related to new well

52-38-710 Sewer Service Fees – budgeting \$700,000 for next year based on actual receipts.

52-72-110 Salaries – Adjusting per annual changes. Includes pay for one full-time equivalent employee, half of two employees (Rod and Brok)

52-72-130 Benefits – adjusting based on premium/contribution changes

52-72-115 Compensated Absences – Removing, should only be on balance sheet

52-72-230 Travel – Splitting out into training also and budgeting \$1,000 in each account for continuing education and certification for three employees.

52-72-243 Blue Stakes – integrating into -255 Maintenance

52-72-255 Maintenance – increase budget by \$10,000 to \$60,000, which includes \$50,000 for pipe cleaning and camera inspections and \$10,000 for other repairs/maintenance etc.

52-72-275 Wastewater Treatment – decreasing budget to \$234,000 based on current usage

52-72-280 Telephone – budget for cell allowance for half of two employees (half for Rod and half for Brok) budget \$500.00

52-72-310 Engineering – being renumbered as 514

52-72-410 Admin – Rename and renumber 300 to Dues and Memberships at \$300

52-72-411 Legal – renumbering as 311 and budget \$500

52-72-514 Engineering – increase to \$5,000

52-72-610 Misc Supplies – inactivate, use Maintenance account

52-72-611 Lift Station and Force Main – inactivate, use Maintenance

52-72-620 Misc Services – Inactivate, use Maintenance

52-72-630 Depreciation – remove, should only show on balance sheet

52-72-635 Debt Service Reserves – budget \$1,000

52-72-636 Sewer Reserve Fund – budget \$20,000

52-72-637 Repair and Replace Reserve – budget \$10,000

52-72-730 Capital Outlay- Improvements – budget \$70,000 for Sewer Master Plan

52-72-740 Capital Outlay- Equipment – budget \$25,000, including \$10,000 for sewer dept's share of mini excavator and \$12,500 for sewer's half-share of new truck.

52-72-750 Sewer Construction – re-budget funds to next year if not expended by year end – these are funds appropriated for telemetry upgrades related to new well. Corrected amount from first draft.

52-72-751 Land Purchase – inactivate

52-72-760 CDBG – inactivate

52-72-810 Debt Service- principal – rebudget at \$120,000

52-72-910 Admin Charge to General Fund – Increase budget to \$128,024 per CFFP recommendation and recalculation.

Storm Water Department:

53-37-345 CIB Grant – \$27,500 - This is new anticipated revenue based a new grant request submitted to the CIB in May 2013 for the Stormwater Master Plan.

53-37-411 Storm System Cleaning – Change name to Stormwater Inspection Fee and Budget at \$5,000 – based on increasing the Infrastructure Inspection Fee from \$45 to \$100 fee per lot to pay for Stormwater staff to inspect SW plans and control measures before and during subdivision development. The first half of this fee, which already exists, currently goes to pay for the building inspector. The existing inspection fee pays for additional streetsweeping during construction of the home, however, we are not currently charging for the costs related to inspections necessary during construction of the subdivision.

53-37-601 Appropriate Fund Balance – This is a new line item added to appropriate funds left over from previous years to help balance this year’s budget.

53-37-710 Utility Service Fees – Budget \$115,000 - ***Assumes monthly SW Fee INCREASE to \$6.00*** It is also proposed to established a formula for commercial users.

53-40-110 Salaries – Adjusting per annual changes. Includes pay for half of one employee (BJ) and 25% of another employee (Brok).

53-40-130 Benefits – adjusting based on premium/contribution changes

53-40-230 Travel – splitting out into training also and budgeting \$500 in each account

53-40-250 Equip Maint – removing

53-40-255 Maintenance- General – Budget at \$16,000, adding an extra \$10,000 per CFFP for system repair and replacement

53-40-280 Telephone – adding amounts for cell phone allowance for BJ (1/2=\$360) and Brok (1/4=\$180) budget \$600.00

53-40-730 Capital Outlay- Improvements - Stormwater Master Plan - \$55,000

53-40-740 Capital Outlay- Equipment – \$10,000 SW share of mini excavator

53-40-910 – Adjusting budget to \$28,450 instead of \$56,117 based recalculation of CFFP recommendation.

Water Impact Fee Fund

55-37-345 CIB Grant – Adding account to show grant revenue in the current year for impact fee and CFFP.

55-37-790 Water Impact Fees – Budget \$97,500 = 50 house x \$1950 impact fee

55-40-601 Impact Fee Study – Changing name to studies because this is where we will pay for the impact fee study and the CFFP.

55-40-620 Misc – remove

55-40-750 West Side Well – budget \$300,000 for well – we budgeted 200,000 last year but with another year of impact fees paid, we could now use more impact fees.

55-40-760 Reserve for Future Expenditure – Remove

55-40-800 Key Bank Bond - Remove

~~55-40-810 Debt Service - Principal – \$58,819 = 60% of water impact fee that can be paid on debt service.~~ This debt service is being paid through the water department.

55-40-811 Reservoir Construction – removed due to completed project

Park Impact Fee Fund:

56-37-345 CIB Grant – Adding account to show grant revenue in the current year for impact fee and CFFP.

56-37-601 Beginning Balance – Changed name to Appropriate Fund Balance and appropriated \$300,000 for park property purchase. We budgeted 220,000 last year but with another year of impact fees paid, we could now use more impact fees.

56-37-690 CIB Grant – Adding account to show grant revenue for impact fee and CFFP

56-37-691 Loan from Sewer Impact Fund – budget \$295,000 – less is necessary from the sewer fund due to last year's receipts plus higher expected revenue this year

56-37-790 Park Impact Fees – Budget for \$225,000 based on new impact fee of \$4,500 x 50 houses

56-40-601 Impact Fee Study – Changing name to studies because this is where we will pay for the impact fee study and the CFFP.

56-40-751 Heritage Park Ball Diamond – Carrying over \$20,000

56-40-755 Property Purchase – Carrying over \$800,000

Sewer Impact Fee Fund

57-37-345 CIB Grant – Adding account to show grant revenue in the current year for impact fee and CFFP.

57-37-601 Changed name to Appropriate Fund Balance and appropriated \$294,000

57-37-790 Sewer Impact Fees – Budget to receive \$86,250 = 50 houses x \$1725 impact fee

57-40-601 Impact Fee Study - Changing name to studies because this is where we will pay for the impact fee study and the CFFP.

57-40-801 Loan to park impact fund – \$294,000, was 527,000 but we have more park impact fees now and wouldn't need to borrow as much.

57-40-810 Debt Service Principal - \$86,000

57-40-811 Reservoir Construction – Removed unused account

Storm Water Fund

58-37-601 Appropriate Fund Balance - \$37,000

58-37-790 Change name to SW Basin Construction Fee and budget to receive \$75,000 from Sunrise and Maple View subdivisions

58-40-620 Changed name to Heritage Basin 2600 S – Budget \$26,000 for design and initial construction

58-40-625 Sunrise Ret Basin – Budget \$86,000 for sidewalks and plantings for east-side basins

Road Impact Fee Fund

59-37-790 Road Impact Fees – Budget to receive \$23,350 = \$467 impact fee x 50 houses

59-40-910 Transfer to Gen Fund - \$23,350

Suggestions from CFFP

Stormwater:

-fee increase to \$6/month, plus formula for commercial, effective 7/1/13, this would increase revenue by approximately \$40,000 per year.

-See Account # 53-37-710

-future annual increases to stormwater rate of \$.25/year

-investigate impact fee

-complete Stormwater master plan

-budget \$10,000 annually for system repair/replacement

-See Account # 53-40-255

-transfer funds of \$15,366 from SW to Shop to pay for fuel and vehicles – these costs are currently being subsidized by the general fund

-See Account # 53-40-910 for money being transferred out of SW and Account # 10-39-702 for money being transferred into General Fund

-transfer funds of \$14,700 from SW to Parks to pay for maintenance of basins – these costs are currently being subsidized by the general fund

-See Account # 53-40-910 for money being transferred out of SW and Account # 10-39-702 for money being transferred into General Fund

Water:

-Budget \$40,000 annually for water repair and replacement costs

-See Account # 51-40-255

-Transfer \$15,366 from Water to Shop for fuel and vehicle costs - these costs are currently being subsidized by the general fund

-See Account # 51-40-910 for money being transferred out of SW and Account # 10-39-700 for money being transferred into General Fund

Sewer:

-Complete a sewer master plan

-Transfer \$7,683 from Sewer to Shop for fuel and vehicle costs - these costs are currently being subsidized by the general fund

General Fund:

-Raise animal license fees to cover Animal Control services – The current fees are \$10-15. This fee, plus fines and penalties, generates approximately \$7,500 per year, which is about half of the Animal Control costs. License fees would have to be doubled to cover the costs. Other cities charge: Smithfield \$12-22, Hyrum \$8-15, N. Logan \$10-20, Logan \$10-25. The proposed fee would increase to \$15 for altered animals and \$25 for unaltered animals.

-Evaluate Recreation Fees