

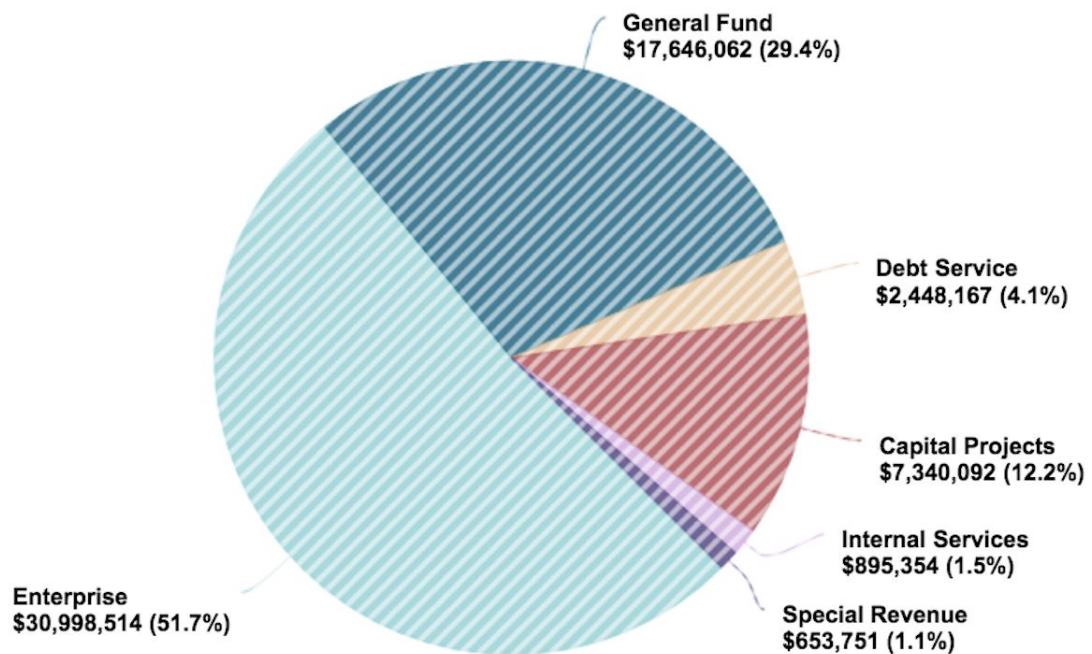
April 25, 2018

Honorable Mayor and City Council:

I am providing herein a copy of the proposed Washington City 2018/2019 fiscal year budget totaling \$59,981,940. The budget reflects projected revenues and expenditures for the General Fund, Enterprise Funds, Capital Improvement Funds, Special Revenue Funds and Debt Service Funds. Washington City is in strong financial condition and the 2018/2019 General Fund has a balanced budget.

Fiscal Year 2018-19 Tentative Budget

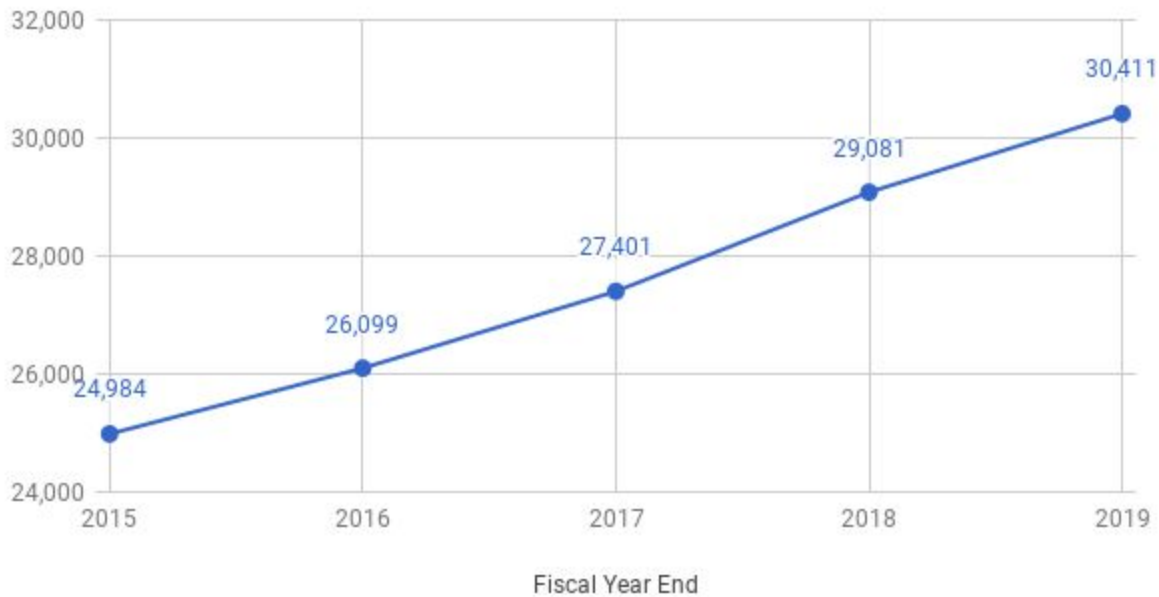
July 1, 2018 - June 30, 2019



Washington City continues to experience strong population growth along with Washington County as a whole. According to the Utah Department of Workforce Services strong population growth is driving economic and employment expansion in the area. Despite the strong population growth employment expansion is growing faster than the workforce and Washington County is currently experiencing a labor shortage with an unemployment rate of only 3.3%¹.

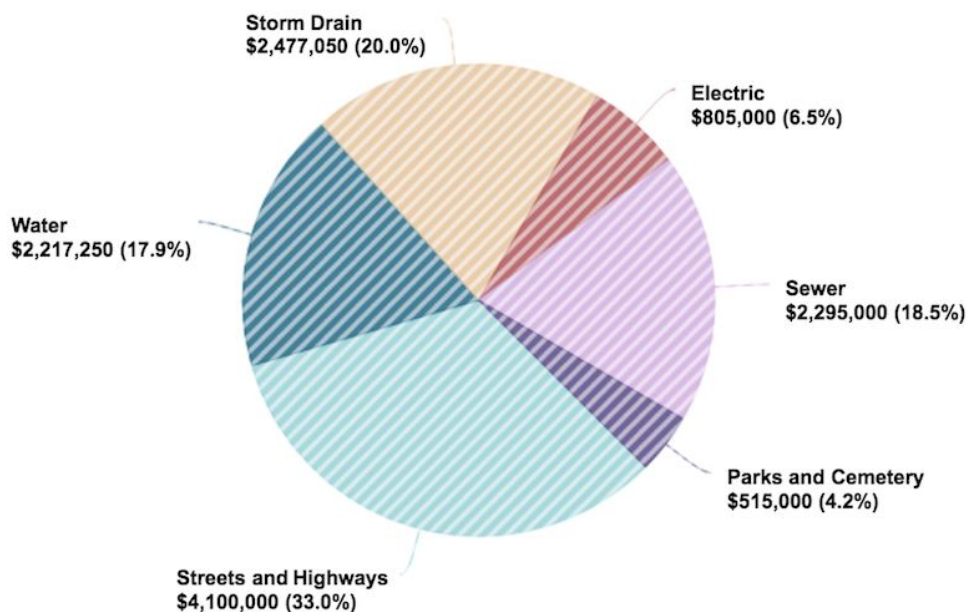
¹ Utah Department of Workforce Services: jobs.utah.gov/wi/insights/county/washington.html

Washington City Population Estimates



In 2019 we are anticipating a slight decline in the housing market as interest rates rise, however development continues to be a strong part of our growth. The 2019 tentative budget includes projections for approximately 475 residential permits. We look forward to welcoming roughly 1,300 citizens to our community. The City has experienced residential growth averaging over 4% since 2013 which brings a number of challenges along with the economic prosperity.

The City is committed to meeting the ongoing infrastructure needs of our current residences as well as being prepared to serve our future residents by investing over \$12 million dollars in the 2019 budget toward capital improvements.



The ongoing population growth and the current labor conditions have made it difficult for the City to maintain staffing levels in core functions such as police officers, building inspectors, and journeyman power lineman. In an effort to address some of these challenges a performance pay plan was adopted by the Council in 2016. For the 2019 fiscal year a base rate of 1.6% has been set based on the Core Personal Consumption Expenditures (PCE) index for inflation. The matrix as proposed would allow for full-time wage increases ranging between 1.6% and 4.0% depending on the employee's annual performance evaluation scores. Based on historical trends 89% of full-time employees will fall within the first two tiers.

FY 2019

019

Washington City Pay For Performance						
Performance Score						
<3		3.00-3.59	3.60-4.00	4.01-4.59	4.60-5.0	
Performance Adjustment						
Employee pay rate falls below pay plan maximum. Increases are added to the Base Pay.		0.00%	1.60%	2.40%	3.20%	4.00%
Base Multiplier	1.60%	-	1.00	1.50	2.00	2.50
Lump sum payout.		Upon reaching the maximum of the pay range, all future performance increases will be awarded as a one-time lump sum payment that is not added to the employees annual base pay.				

We continue to monitor the market to be aware of the market based salaries, wages and benefits and work with Personnel Systems, Inc, in the evaluation of our wage and pay structure and recognize that pay is only one component of employee compensation.

Healthcare and retirement are also major components employee compensation. Funding to maintain health care benefits has been included in the 2019 budget and covers the healthcare premium renewal increase of 9.5%. We are happy to report that there were no budget impacts related to pension contributions for Utah Retirement Systems.

In fiscal year 2018 administration began working with the City Council to develop a Sustainable Revenue Model for the General Fund.

Sustainable Revenue Model

What	Why	How
A model to establish a long-term approach to financial management of revenue allocation in the General fund.	Financial Stability Resource Continuity Debt Management Promotes long-term and strategic thinking Mitigate the impact of an economic downturn	Set expected revenue coverage levels Align elastic revenue sources with elastic functions Align inelastic revenue sources to core services

The Sustainable Revenue policy is still in development and not part of the 2019 tentative budget but we anticipate a formalized policy during the course of 2019.

Strategic Priorities

In 2017, the Washington City Council adopted a revised strategic plan for the community. This plan is updated regularly to reflect the values and priorities of the community. The strategic plan is evaluated as we set our budget each year in order to properly fund the objectives of the plan. The 2019 fiscal year budget continues the process of funding the accomplishment of our Strategic Plan priorities. Below are a few examples of how the 2019 budget supports the priorities of the Strategic Plan.

Washington City will promote “Economic Development and Growth” by providing funding for a full-time position in Economic Development and continued funding for our strategic partnerships with Buxton and the Economic Development Corporation of Utah.

We will “encourage our citizenry to stay engaged and educated concerning city finances” by continuing funding for the City’s Financial Transparency Dashboard hosted by OpenGov and providing quarterly financial information in the City newsletter.

“Our city festivals, parades, holidays and events are important in maintaining the community environment and quality of life we enjoy”. The 2019 budget supports this emphasis by providing funding for the following celebrations: Cotton Days, Taste of Washington, Veterans Day, Christmas In Dixie, and the Pioneer Day celebration.

We will “maintain high levels of service in all public safety divisions” through the hiring of two new police officers that will serve as School Resource Officers for Crimson Cliffs High School, Middle School, and Washington Fields Intermediate School. Restructuring and consolidation of part-time and volunteer positions within the Fire Department will allow for the hiring of three additional full-time positions.

We will “improve the city infrastructure by planning ahead of our needs in regards to growth” by updating our Capital Facilities plans. City infrastructure and services will be improved as a result of our \$12,409,300 of capital infrastructure investment included in the budget.

We will “continue to develop and enhance our parks and trails system” through the completion of the Warm Springs park and trailhead.

And finally, we will work to maintain our “positive interaction between the city and its’ citizens by recommending a placeholder to fund a few positions to meet the growing demands of our ever expanding community.

General Fund Priority	Hire Date	Positions	Status FTE Count
1	July 2018	Police Officer/School Resource Officer	Full-time
2	January 2019	Police Officer/School Resource Officer	Full-time
3	July 2018	Building Inspector	Part-time
4	January 2019	Building Department Administrative Support Assistant	Part-time
5	January 2019	Leisure Services Coordinating Assistant	Part-time
6	January 2018	Acquatics Coordinator	Full-time
7	July 2018	Public Works Inspector	Full-time
8	January 2019	Front Desk Utility Clerk (PT converting to full-time)	Full-time
9	July 2019	Legal Administrative Support Assistant	Part-time
10	January 2019	Economic Development Director	Full-time
11	January 2018	Public Works Inspector	Full-time
NA	January 2019	Journeyman Lineman	Full-time
NA	January 2019	Water Operator 1	Full-time
Totals		13	11

Budget Summary

The total proposed budget for the 2019 fiscal year budget year is \$59,981,940. This is an increase of approximately 3.69% from the 2018 amended budget.

Fund Type	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Enterprise	20,614,841	31,620,516	30,998,514
General Fund	15,510,912	18,041,694	17,646,062
Debt Service	11,345,130	2,508,987	2,448,167
Capital Projects	4,000,906	4,354,142	7,340,092
Internal Services	567,823	687,254	895,354
Special Revenue	76,428	633,613	653,751
Total	52,116,039	57,846,206	59,981,940

General Fund Revenue

General Fund Revenue in the tentative budget totals \$17,646,062. A decrease of \$395,632 or 2.19% from the 2018 amended budget. This reduction is attributed to a projected decline in building related revenue.

Taxes make up the largest share of the General Fund Revenue accounting for 59.4% of revenue. Sales and Use taxes are projected to increase by 3.09% or \$231,660 as a result of growth, there are no tax increases proposed for the 2019 fiscal year.

Charges for Services represent the second largest revenue source making up 25.8% of revenue. This revenue source is projected to see a 7.03% decrease or \$343,424. This decrease is attributed to a projected decline in housing development, reduction of one-time revenues in the Fire department that were received in 2018 and a reduction in Golf Course revenue as a result of partial closures to facilitate course improvements that are scheduled for fiscal year 2019 .

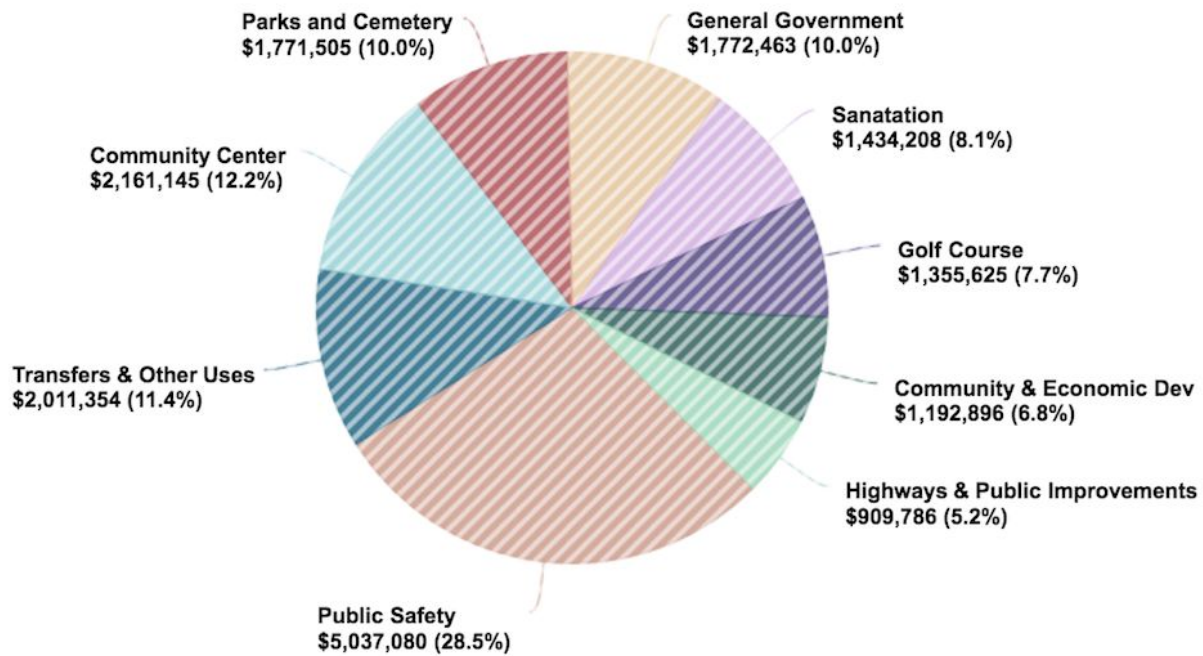
Intergovernmental Revenue represents the third largest revenue source for the General Fund comprising of 6.6% of total revenue. This revenue source consists of State and Federal shared revenue, such as grant funds and Class C road funds. Revenue is projected to increase by 3.99% from the 2018 amended budget.

The fourth largest revenue source is licenses and permits, accounting for 5.1% of the total General Fund revenues. The majority of this revenue source is derived from the issuance of building permits. New residential housing permits are projected to reach 475 permits during the 2019 fiscal year.

General Fund Revenue	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Taxes	9,389,809	10,244,089	10,485,674
Charges for Services	4,384,624	4,887,934	4,544,510
Intergovernmental Revenue	1,201,229	1,118,880	1,163,468
Licenses and Permits	887,882	1,162,500	902,532
Fines and Forfeitures	301,275	275,000	302,000
Miscellaneous Revenue	366,987	210,958	150,206
Contributions and Transfers	66,709	142,333	97,672
Total	16,598,515	18,041,694	17,646,062

General Fund Expenditures

The General Fund is used to account for the many service type activities provided by the City such as police, fire, parks and recreation, land development, and administrative activities for the City. The chart and table that follows provides a summary of general fund expenditures by department.



General Fund Expenditures	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Public Safety	4,471,899	4,922,812	5,037,080
Transfers & Other Uses	1,719,504	3,079,602	2,011,354
Community Center	2,183,744	2,417,033	2,161,145
Parks and Cemetery	1,569,884	1,669,001	1,771,505
General Government	1,394,764	1,406,286	1,772,463
Sanitation	1,382,552	1,479,650	1,434,208
Golf Course	1,234,304	1,270,242	1,355,625
Community & Economic Dev	788,134	960,673	1,192,896
Highways & Public Improvements	766,128	836,395	909,786
Total	15,510,912	18,041,694	17,646,062

Total General Fund expenditures decreased by 2.19% from the 2018. This is due to a reduction in the appropriation to fund balance. An appropriation to fund balance occurs when anticipated revenue collections exceed anticipated expenditures. Utah State Code limits the amount of fund balance reserves to 25% of revenues. The proposed 2019 budget includes an appropriation to fund balance of \$506,168 which would bring the City's unassigned fund balance to 24.5% of revenue.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Special revenue funds are sometimes created to segregate and identify for interim accounting purposes, expenditures relating to certain revenues received (such as the creation of a special revenue fund for state allocated road money or impact fees collected).

RAP Tax Fund

In April 2016 the City Council created a Special Revenue Fund called RAP Tax to account for various activities related to funding Utah's publicly owned or operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations. The revenue source for this fund is a voter approved county-wide sales tax of 0.1 percent on taxable sales. The County distributes the tax as follows: 15 % retained by Washington County and administered by a seven member board appointed by the County to disburse the funds to cultural organizations. The remaining 85% is disbursed to local agencies and the county, 67% by population and 33% by point of sale. Revenues received within this fund are committed to expenditures for publicly owned or operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations as defined in Section 59-12-702 of the Utah State Code.

The City Council reviews requests for disbursement of RAP tax funds in July and January of each fiscal year. In fiscal year 2018 RAP Tax funds were used to help support Brigham's Playhouse and the Veterans Park renovation project. The annual budget is set anticipated authorization by Council of all RAP tax funds collected. For fiscal year 2019 this amount is \$653,751.

RAP Tax Special Revenue Fund	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Tentative
RAP Tax Local Grants	60,000	76,428	74,113	653,751
Capital Projects	0	0	559,500	0
Capital Equipment Purchase	34,333	0	0	0
Total	94,333	76,428	633,613	653,751

Washington City Foundation 501c3

In August of 2016 the City Council authorized the creation of a Special Revenue Fund called the Washington City Foundation to account for various activities related to the award of grants and other qualified tax-exempt funding and donations made to the foundation as a 501c3 organization.

The foundation was created as a means for Washington City to seek additional revenue resources that are not available to the City directly. It is anticipated that the City will use the foundation to seek grants and contributions for public safety, emergency preparedness and health and human services. There are no funds included in the tentative budget for the Washington City Foundation.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City currently has three Debt Service Funds. Two of the funds, the Municipal Building Authority and the Coral Canyon Special Service District are considered blended component units which means they are a legally separate organization but because they have the same governing board (City Council) and the primary purpose is to benefit the primary government (Washington City) they are treated just as though they were funds of the City.

There are no new bonds planned for the 2019 fiscal year.

Debt Service Funds	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Coral Canyon SSD	8,972,302	912,011	812,409
Municipal Building Authority	1,210,147	1,212,509	1,255,668
Debt Service Fund	1,162,681	384,467	380,090
Total	11,345,130	2,508,987	2,448,167

Capital Project Funds

Capital Project Funds are capital improvement funds used to account for financial resources for the acquisition or construction of major capital facilities for governmental type activities such as roads, parks, and public safety. These funds are used to build projects that are maintained by departments found in the General Fund of the City. Capital improvements related to enterprise funds such as water, sewer and power, are budgeted for within the individual enterprise funds. The financial resources of capital project funds come from several different sources, including general obligation bonds, sales and use tax bonds, grants from state and federal government, impact fees and appropriations from the general fund.

Washington City defines a capital project in the Capital Budget as follows: Capital improvements involve the construction, purchase or renovation of buildings, parks, streets or other physical structures. A capital improvement must have a useful life of five or more years. A capital project must also have a cost of \$50,000 or more unless the significant functionality can be demonstrated to warrant inclusion as a capital project. A capital improvement is not a recurring capital outlay item (such as a motor vehicle) or a maintenance expense (such as fixing a leaking roof or painting park benches). Acquisition of equipment is not a capital project unless it is an integral part of the cost of a capital project.

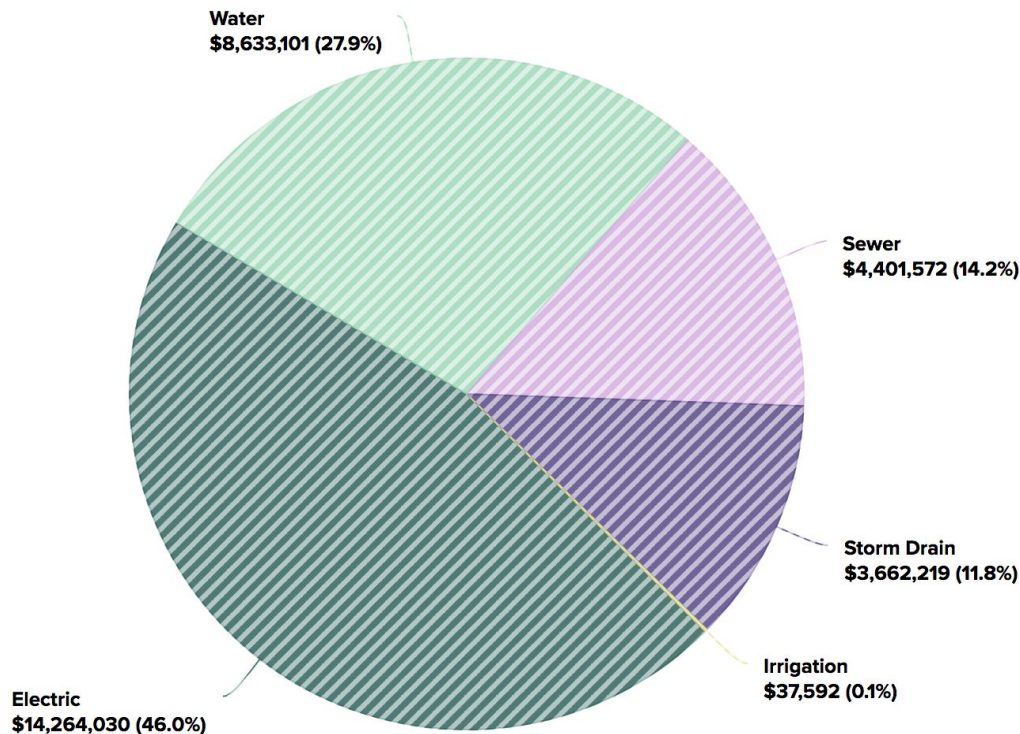
The budget for Capital Project Funds include new infrastructure as well as transfers to make debt service payments on existing infrastructure. New infrastructure proposed to be funded this year include the Warm Springs park and trailhead, Merrill Road and Washington Parkway Phase 1.

Capital Project Funds	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Capital Project Streets	2,124,304	2,619,471	5,311,707
Capital Project Leisure Srv	1,001,936	1,515,231	1,770,333
Capital Project Public Safety	833,180	177,852	216,553
Capital Project General	41,485	41,588	41,499
Total	4,000,906	4,354,142	7,340,092

Enterprise Funds

Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the government's

council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.



Enterprise Funds	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Electric	11,895,705	15,832,633	14,264,030
Water	5,825,825	9,253,213	8,633,101
Sewer	1,908,678	3,358,753	4,401,572
Storm Drain	922,120	3,029,304	3,662,219
Irrigation	62,514	146,613	37,592
Total	20,614,841	31,620,516	30,998,514

Water Fund

The purpose of the water fund is to secure, treat and distribute potable water to Washington City residents. The user fees from this fund will generate approximately \$5,875,606 and it is expected that revenue from user fees will continue to increase in correlation with population growth .

Two public works inspector full-time positions have been recommended in the tentative budget to meet the demand of subdivision development. One position is proposed for hire in July 2018 and the second position is recommended for January 2019. The inspector positions will be funded 25% from the water fund. A full-time water operator position is also being recommend with a hire date of January 2019. This position is funded 100% from the Water Fund.

Investments in capital infrastructure as well as equipment is an integral part of providing services to the community. The tentative budget includes a capital investment of \$2,371,250 including the

replacement of three vehicles, acquisition of one new vehicle, replace and upsize the water line on Washington Dam Road, construction of Merrill Road waterline, construction of a warehouse in the Public Works maintenance yard, well rehabilitation and a water meter replacement project.

Sewer Fund

The purpose of the sewer fund is to take care of the expenditures related to the sanitary sewer infrastructure and the cost of treatment, which is done by the St. George Regional Treatment Facility. The Sewer Fund will collect approximately \$1,482,615 in user fees during fiscal year 2019.

Two public works inspector full-time positions have been recommended in the tentative budget to meet the demand of subdivision development. One position is proposed for hire in July 2018 and the second position is recommended for January 2019. The inspector positions will be funded 25% from the sewer fund.

Investments in capital infrastructure as well as equipment is an integral part of providing services to the community. The tentative budget includes a capital investment of \$2,452,000 including the replacement of four vehicles, improvements to the Washington Dam Road sewer trunkline, manhole repair and replacement, Main Street sewer line extension. East sewer lift station, 100 East line replacement, and the Industrial Outfall Phase 2. The Sewer department has also requested to replace their existing jet truck. Acquisition of a new jet truck is estimated around \$400,00. A five year lease purchase is recommended for the replacement of this equipment in the 2019 budget.

Electric Fund

The purpose of the Electric fund is to provide the best possible service and reliability at the lowest possible cost. The Electric Fund is the City's largest Enterprise Fund and will collect approximately \$13,178,850 in user fees for fiscal year 2019. In February of 2018 the Council approved a resolution that authorized a rate increase in March 2018, March 2019 and March of 2019. The rate change more adequately reflects the cost of providing electrical service and provides rates which are more equitable among classes of users. Revenue projects in the tentative budget factor in the effect of these rate changes.

A full-time journeyman lineman position is recommended in the budget with a hire date of January 2019. An additional lineman enables the department to operate two, three man crews. This will allow more work to be completed on the system.

Investments in capital infrastructure as well as equipment is an integral part of providing services to the community. The tentative budget includes a capital investment of \$843,000 including the replacement of one vehicle, 100 South feeder upgrade, Cactus Lane freeway crossing, commercial meter upgrades, fiber optic installations, Graham Manor crossing upgrade, Green Springs Drive distribution feeder, design of the Staheli Substation rebuild, and upgrading the turf farm feeder. The Power Department has also requested the purchase of a backyard derrick estimated around \$150,000. A five year lease purchase is recommended for the replacement of this equipment in the 2019 budget.

Irrigation Fund

The purpose of the irrigation fund is to provide secondary water for outside irrigation, open space and parks. The user fees budgeted in this department do not cover the costs of operation and have not for a number of years. Staff has recommended a new cost of service study to establish a rate which will cover the cost of operation and make the Irrigation Fund self-sustaining.

Using the existing fee schedule, the Irrigation Fund will only collect approximately \$17,730 in fees requiring the general fund to contribute \$19,862 to help cover the cost of operations.

There are no new positions anticipated in this department and no capital projects planned for fiscal year 2019.

Stormwater Fund

The purpose of the stormwater fund is to provide the infrastructure and maintenance of the storm system, to safely, effectively and in full compliance of regulations carry off and dispose of runoff water. The user fees from this fund will generate approximately \$1,078,083 in revenue.

Two public works inspector full-time positions have been recommended in the tentative budget to meet the demand of subdivision development. One position is proposed for hire in July 2018 and the second position is recommended for January 2019. The inspector positions will be funded 25% from the stormwater fund.

Investments in capital infrastructure as well as equipment is an integral part of providing services to the community. The tentative budget includes a capital investment of \$2,584,050 including the replacement of one vehicle, acquisition of two new vehicles, stormwater lines for Merrill Road, connection lines for joint project with the Flood Control Authority and Natural Resources Conservation Service (NRCS), 100 East piping design, Y drain piping, Federal Emergency Management Agency (FEMA) Preventive Disaster Mitigation(PDM) project. The PDM project includes \$1 million dollars in funding from FEMA and \$360,000 of funding from the Flood Control Authority.

Internal Service Funds

Internal Service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Washington City has one internal service fund.

Fleet Fund

The Fleet fund is used to manage, maintain, repair and dispose of vehicles and equipment in the city fleet. The Fleet fund also oversees the city fueling station including a natural gas fueling station that is also open to the public. This fund functions on a cost-reimbursement basis.

In 2018 the City Council adopted a formal Fleet Replacement Model. The model is a 10 year rolling plan to fund the replacement of fleet used by the General Fund. Criteria has been set to replace police patrol vehicles every 7 years or 105,000 miles and the remaining fleet every 10 years or 150,000. The model sets basic priority for vehicle replacement. The acting Fleet Manager has been given the authority to make the final decision of which vehicles will ultimately be replaced each year. The annual purchase of vehicles will be funded by an internal loan between an Enterprise fund and the Fleet Fund over a 5 year period. The interest rate and formal loan will be established each year in accordance with Utah Code 10-6-132.

The tentative budget includes the replacement of six vehicles in accordance with the Fleet Replacement Model. The anticipated internal loan will be for \$230,000 from the Storm Drain Fund. The budget also includes the addition of one new vehicle to accommodate the new hires in the Police department. Funding for the new vehicle is provide by the General fund through an operating transfer. There are no new positions anticipated in this department and no capital projects planned for fiscal year 2019.

Internal Service Funds	2016-17 Actual	2017-18 Budget	2018-19 Tentative
Fleet	567,823	687,254	895,354
Total	567,823	687,254	895,354

After careful consideration of all revenue sources and conservative forecasts for future revenues, the tentative budget is presented to the City Council as being funded within the scope of anticipated revenues and without the use of fund balance for the General Fund. The budget as proposed will continue the significant work that has come to be expected by our citizens as we strive to meet their needs and fulfill our personal commitments to provide high quality services to all those who live or visit our community.

I want to acknowledge the many hours of work by our staff on this budget and especially the guidance and leadership provided by the Mayor and Council, as they have worked to set priorities and policy to guide this budget process.



Roger Carter, City Manager

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
10	General Fund			
31	Taxes			
3110	Property Taxes-current			
10-31-3110-3110	Current Year Property Tax	2,381,705.71	2,528,289.00	2,566,214.00
3110	Property Taxes-current	2,381,705.71	2,528,289.00	2,566,214.00
3120	Property Taxes-delinquent			
10-31-3120-3120	Delinquent Prior Years' Taxes	111,578.56	95,000.00	95,000.00
3120	Property Taxes-delinquent	111,578.56	95,000.00	95,000.00
3130	General Sales & Use Tax			
10-31-3130-3130	General Sales Tax (state)	4,402,004.68	4,900,000.00	5,071,500.00
10-31-3130-3131	State Sales Tax - Highway	1,052,964.47	1,200,000.00	1,217,160.00
3130	General Sales & Use Tax	5,454,969.15	6,100,000.00	6,288,660.00
3140	Franchise Taxes			
10-31-3140-3140	Energy Use Tax	251,979.46	280,000.00	285,000.00
10-31-3140-3141	Energy Use Tax (washington)	554,365.20	582,000.00	650,000.00
10-31-3140-3142	Energy Use Tax - Natural Gas	249,159.51	260,000.00	245,000.00
10-31-3140-3143	Franchise Tax-baja Broadband	69,030.59	75,000.00	60,000.00
10-31-3140-3144	Telecommunication Tax	119,449.83	90,000.00	90,000.00
3140	Franchise Taxes	1,243,984.59	1,287,000.00	1,330,000.00
3170	Fee-in-lieu Of Prsnl Prty Tx			
10-31-3170-3170	Fee Assessment Tax	192,479.53	230,000.00	200,000.00
3170	Fee-in-lieu Of Prsnl Prty Tx	192,479.53	230,000.00	200,000.00
3190	Penaltyinterest On Taxes			
10-31-3190-3190	Interest Earned On Tax	5,091.11	3,800.00	5,800.00
3190	Penaltyinterest On Taxes	5,091.11	3,800.00	5,800.00
31	Taxes	9,389,808.65	10,244,089.00	10,485,674.00
32	Licenses & Permits			
3210	Business Licensespermits			
10-32-3210-3210	Business Licenses	76,572.50	78,000.00	78,000.00
10-32-3210-3211	Alcohol & Beverage License	7,000.00	7,500.00	7,500.00
3210	Business Licensespermits	83,572.50	85,500.00	85,500.00
3220	Non-business Licprmts			
10-32-3220-3220	Conditional Use Permit Fees	9,264.00	10,000.00	6,000.00
10-32-3220-3221	Building Permits	721,257.24	980,000.00	723,500.00
10-32-3220-3225	Animal Licenses	11,065.00	12,000.00	9,850.00
10-32-3220-3226	Encroachment Permit	62,723.00	75,000.00	77,682.00
3220	Non-business Licprmts	804,309.24	1,077,000.00	817,032.00
32	Licenses & Permits	887,881.74	1,162,500.00	902,532.00
33	Intergovernmental Revenue			
3310	Federal Grants			

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-33-3310-3310	Federal Grants	0.00	0.00	0.00
10-33-3310-3312	Federal Grants Public Safety	67,388.57	59,183.00	36,546.00
3310	Federal Grants	67,388.57	59,183.00	36,546.00
3320	Federal Shared Revenue			
10-33-3320-3320	Federal Shared Revenue	0.00	0.00	0.00
3320	Federal Shared Revenue	0.00	0.00	0.00
3340	State Grants			
10-33-3340-3340	State Grants	25,000.00	0.00	0.00
10-33-3340-3341	State Grants Public Safety	10,468.91	800.00	0.00
3340	State Grants	35,468.91	800.00	0.00
3350	State Shared Revenue			
10-33-3350-3356	Class C Road Fund	1,075,520.39	1,035,000.00	1,104,922.00
	Allotment			
10-33-3350-3358	State Liquor Fund Allotment	22,851.41	23,897.00	22,000.00
3350	State Shared Revenue	1,098,371.80	1,058,897.00	1,126,922.00
33	Intergovernmental Revenue	1,201,229.28	1,118,880.00	1,163,468.00
34	Charges For Services			
3410	General Government			
10-34-3410-3411	Court Costs, Fees & Charges	2,885.15	2,000.00	2,000.00
10-34-3410-3412	Grama Fees	2,374.60	100.00	100.00
10-34-3410-3413	ZoningSubdivisionDev Fees	104,942.21	80,000.00	40,000.00
10-34-3410-3414	Plan Check Fees	180,535.76	400,000.00	325,500.00
10-34-3410-3419	Administrative Fees	14,500.00	60,000.00	60,000.00
3410	General Government	305,237.72	542,100.00	427,600.00
3420	Public Safety			
10-34-3420-3421	Special Police Services	14,690.92	11,000.00	51,840.00
10-34-3420-3426	Special Fire Services	24,820.90	125,134.00	0.00
10-34-3420-3455	Animal Shelter	3,511.00	3,500.00	3,150.00
3420	Public Safety	43,022.82	139,634.00	54,990.00
3440	Sanitation			
10-34-3440-3441	Solid Waste User Fees	1,240,525.13	1,303,000.00	1,284,720.00
10-34-3440-3442	Recycling User Fees	312,725.71	330,000.00	333,300.00
10-34-3440-3446	Ub Delinquent Acct Penalties	7,981.74	5,700.00	6,000.00
3440	Sanitation	1,561,232.58	1,638,700.00	1,624,020.00
3458	Golf Course			
10-34-3458-3451	Golf Course Green Fees	491,459.19	540,000.00	490,000.00
10-34-3458-3452	Golf Course Cart Rentals	264,691.34	312,000.00	234,000.00
10-34-3458-3453	Golf Course Driving Range	50,630.37	52,000.00	56,000.00
10-34-3458-3454	Golf Course Punch Cards	11,341.80	11,000.00	47,000.00
10-34-3458-3456	Golf Course Snack Bar	37,314.21	14,500.00	18,000.00
10-34-3458-3457	Golf Course Merchandise Sales	76,622.31	84,000.00	75,000.00
10-34-3458-3458	Golf Course Multi Month Passes	38,834.16	29,000.00	1,000.00
10-34-3458-3459	Golf Course Advertising Income	0.00	2,000.00	2,000.00
10-34-3458-3496	Lease Revenue	4,000.00	6,000.00	6,000.00
3458	Golf Course	974,893.38	1,050,500.00	929,000.00
3460	Community Center			
10-34-3460-3460	WCCC Memberships Annual	234,602.81	240,000.00	240,000.00
10-34-3460-3461	WCCC Memberships Monthly	274,435.85	261,000.00	261,000.00
10-34-3460-3462	WCCC Aquatics	139,702.84	137,000.00	137,000.00
10-34-3460-3463	WCCC Refunds	-3,395.88	-3,600.00	-3,600.00
10-34-3460-3464	WCCC Sales	272,515.27	273,000.00	273,000.00
10-34-3460-3465	WCCC Preschool	152,730.25	194,000.00	204,000.00
10-34-3460-3466	WCCC Programs	36,057.09	13,000.00	13,000.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-34-3460-3467	WCCC RecreationFitness	228,462.65	225,000.00	225,000.00
10-34-3460-3468	WCCC Special Events	42,150.90	41,000.00	41,000.00
10-34-3460-3469	WCCC Rentals	69,048.05	76,500.00	76,500.00
10-34-3460-3471	WCCC Concessions	400.00	0.00	0.00
3460	Community Center	1,446,709.83	1,456,900.00	1,466,900.00
3470	Parkpublic Property			
10-34-3470-3470	ParkField Rental Fees	12,228.11	10,000.00	10,000.00
3470	Parkpublic Property	12,228.11	10,000.00	10,000.00
3480	Cemeteries			
10-34-3480-3481	Sale - Cemetery Lots	25,200.00	38,000.00	20,000.00
10-34-3480-3483	Interment Charges	15,125.00	14,000.00	14,000.00
10-34-3480-3486	Miscellaneous Services	390.00	100.00	0.00
3480	Cemeteries	40,715.00	52,100.00	34,000.00
34	Charges For Services	4,384,039.44	4,889,934.00	4,546,510.00
35	Fines & Forfeitures			
3510	Fines			
10-35-3510-3511	Fines	301,274.74	275,000.00	302,000.00
3510	Fines	301,274.74	275,000.00	302,000.00
3520	Forfeitures			
10-35-3520-3521	Bail And Bond Forfeitures	0.00	0.00	0.00
3520	Forfeitures	0.00	0.00	0.00
35	Fines & Forfeitures	301,274.74	275,000.00	302,000.00
36	Miscellaneous Revenue			
3610	Interest Earnings			
10-36-3610-3610	Interest Earnings	22,942.59	10,000.00	10,000.00
10-36-3610-3616	WFB Investment Interest	12,107.16	10,463.00	10,463.00
10-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
10-36-3610-3618	WFB Accrued Interest	4,684.05	0.00	0.00
3610	Interest Earnings	39,733.80	20,463.00	20,463.00
3615	Non-operating Rev			
10-36-3615-3615	GainLoss On Investment	-7,203.40	0.00	0.00
3615	Non-operating Rev	-7,203.40	0.00	0.00
3620	Rents			
10-36-3620-3620	Rents- Regan Signs	33,929.01	35,225.00	36,282.00
10-36-3620-3622	Rents-ScutaWireless Tower	35,917.53	26,370.00	27,161.00
3620	Rents	69,846.54	61,595.00	63,443.00
3640	Sale Of Fixed Assets(loss)			
10-36-3640-3640	Sale Of Fixed Assets	185,455.00	7,600.00	10,000.00
3640	Sale Of Fixed Assets(loss)	185,455.00	7,600.00	10,000.00
3650	Sale Of Materials & Supplies			
10-36-3650-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
3650	Sale Of Materials & Supplies	0.00	0.00	0.00
3660	Premiums on Bonds Sold			
10-36-3660-3660	Premiums on Bonds Sold	0.00	0.00	0.00
3660	Premiums on Bonds Sold	0.00	0.00	0.00
3670	Debt Issuance			
10-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	Debt Issuance	0.00	0.00	0.00
3680	OFS-Capital Lease Obligations			

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	OFS-Capital Lease Obligations	0.00	0.00	0.00
3690	Sundry Revenue			
10-36-3690-3690	Miscellaneous Revenue	69,244.51	115,000.00	50,000.00
10-36-3690-3692	Deposit Reconciliation	-2,221.74	0.00	0.00
10-36-3690-3693	Cotton Days	4,303.59	4,300.00	4,300.00
10-36-3690-3695	Public Safety Citizen Programs	0.00	0.00	0.00
3690	Sundry Revenue	71,326.36	119,300.00	54,300.00
36	Miscellaneous Revenue	359,158.30	208,958.00	148,206.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
10-38-3800-3840	Contribution Other Government	49,553.98	10,233.00	0.00
10-38-3800-3890	Use Of Prior Year Fund Balance	0.00	32,428.00	0.00
3800	Contributions & Transfers	49,553.98	42,661.00	0.00
3810	Transf From Other Funds			
10-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
10-38-3810-3811	Transfer From Capital Projects	0.00	0.00	0.00
10-38-3810-3815	Transfer From Enterprise Funds	0.00	0.00	0.00
10-38-3810-3816	Transfer From PubSfty Imp Fee	0.00	93,172.00	93,172.00
10-38-3810-3817	Transfer From Park Imp Fee	0.00	0.00	0.00
10-38-3810-3818	Transfer From Street Imp Fee	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	93,172.00	93,172.00
3870	Contr From Prvt Source			
10-38-3870-3870	Contributions Private Sources	10,909.12	2,000.00	0.00
10-38-3870-3873	Grants From Private Sources	2,500.00	2,500.00	2,500.00
10-38-3870-3874	Sponsors	3,745.87	2,000.00	2,000.00
3870	Contr From Prvt Source	17,154.99	6,500.00	4,500.00
38	Contributions & Transfers	66,708.97	142,333.00	97,672.00
	Revenue	16,590,101.12	18,041,694.00	17,646,062.00
41	General Government			
4111	Legislative			
10-41-4111-4110	SalariesRegular	0.00	0.00	0.00
10-41-4111-4120	SalariesPart TimeTemporary	83,942.27	85,500.00	85,500.00
10-41-4111-4130	Employee Benefits	15,917.85	16,510.00	16,510.00
10-41-4111-4140	Overtime	0.00	0.00	0.00
10-41-4111-4210	Dues And Memberships	14,404.50	15,260.00	16,500.00
10-41-4111-4211	Books And Subscriptions	35.00	200.00	200.00
10-41-4111-4230	Conference & Travel	12,648.10	12,000.00	12,000.00
10-41-4111-4240	Office Expense & Supplies	576.85	800.00	800.00
10-41-4111-4241	Postage	61.08	100.00	100.00
10-41-4111-4250	Equipment- Supplies & Maint.	0.00	200.00	200.00
10-41-4111-4254	Fleet Charges	0.00	0.00	0.00
10-41-4111-4260	Equipment	0.00	0.00	2,700.00
10-41-4111-4290	Telephone	653.02	675.00	675.00
10-41-4111-4310	Professional & Technical	300.00	0.00	0.00
10-41-4111-4331	Youth City Council	1,055.99	6,250.00	6,250.00
10-41-4111-4346	Administrative Costs	-53,574.00	-71,316.00	-71,705.00
10-41-4111-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-41-4111-4620	Miscellaneous Service	0.00	0.00	0.00
10-41-4111-4641	Expendable Materials	3,246.61	3,100.00	3,100.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-41-4111-4740	Capital Equipment Purchase	0.00	0.00	0.00
4111	Legislative	79,267.27	69,279.00	72,830.00
4121	Judicial			
10-41-4121-4110	SalariesRegular	55,321.37	73,880.00	51,908.00
10-41-4121-4120	SalariesPart TimeTemporary	42,242.44	39,741.00	53,261.00
10-41-4121-4130	Employee Benefits	61,377.81	71,834.00	66,498.00
10-41-4121-4140	Overtime	0.00	0.00	0.00
10-41-4121-4210	Dues And Memberships	0.00	100.00	100.00
10-41-4121-4211	Books And Subscriptions	642.35	500.00	500.00
10-41-4121-4230	Conference & Travel	2,480.35	2,300.00	2,300.00
10-41-4121-4240	Office Expense & Supplies	2,878.30	4,700.00	2,000.00
10-41-4121-4254	Fleet Charges	0.00	0.00	0.00
10-41-4121-4260	Equipment	1,134.00	1,500.00	1,500.00
10-41-4121-4290	Telephone	593.40	750.00	750.00
10-41-4121-4310	Professional & Technical	4,859.99	5,500.00	5,500.00
10-41-4121-4311	Legal Fees	70,160.00	76,600.00	84,000.00
10-41-4121-4315	Jury & Witness Fees	977.32	900.00	1,000.00
10-41-4121-4550	Bank Charges	5,455.83	6,000.00	6,000.00
10-41-4121-4610	Miscellaneous Supplies	65.87	500.00	500.00
10-41-4121-4630	Refunds	0.00	0.00	0.00
10-41-4121-4640	Grant Expense	0.00	9,288.00	0.00
10-41-4121-4740	Capital Equipment Purchase	0.00	0.00	0.00
4121	Judicial	248,189.03	294,093.00	275,817.00
4131	City Manager			
10-41-4131-4110	SalariesRegular	61,095.37	69,965.00	70,980.00
10-41-4131-4120	SalariesPart TimeTemporary	1,045.90	0.00	0.00
10-41-4131-4130	Employee Benefits	32,589.52	37,883.00	39,692.00
10-41-4131-4140	Overtime	0.00	0.00	0.00
10-41-4131-4210	Dues And Memberships	1,188.00	1,200.00	1,200.00
10-41-4131-4211	Books And Subscriptions	37.39	200.00	200.00
10-41-4131-4230	Conference & Travel	6,310.15	5,200.00	5,200.00
10-41-4131-4240	Office Expense & Supplies	469.76	300.00	300.00
10-41-4131-4250	Equipment- Supplies & Maint.	0.00	400.00	400.00
10-41-4131-4251	Fuel & Oil	4,400.00	4,800.00	4,800.00
10-41-4131-4254	Fleet Charges	0.00	0.00	0.00
10-41-4131-4260	Equipment	0.00	0.00	0.00
10-41-4131-4290	Telephone	805.39	550.00	550.00
10-41-4131-4310	Professional & Technical	0.00	100.00	140.00
10-41-4131-4346	Administrative Costs	-43,532.00	-61,922.00	-62,767.00
10-41-4131-4610	Miscellaneous Supplies	0.00	300.00	300.00
10-41-4131-4740	Capital Equipment Purchase	0.00	0.00	0.00
4131	City Manager	64,409.48	58,976.00	60,995.00
4134	Human Resources			
10-41-4134-4110	SalariesRegular	43,498.31	55,711.00	57,547.00
10-41-4134-4120	SalariesPart TimeTemporary	1,494.16	0.00	0.00
10-41-4134-4130	Employee Benefits	23,829.64	32,382.00	34,342.00
10-41-4134-4140	Overtime	0.00	0.00	0.00
10-41-4134-4210	Dues And Memberships	199.00	199.00	199.00
10-41-4134-4211	Books And Subscriptions	645.48	5,450.00	5,950.00
10-41-4134-4220	Public Notices	0.00	300.00	300.00
10-41-4134-4230	Conference & Travel	0.00	0.00	500.00
10-41-4134-4240	Office Expense & Supplies	594.43	1,640.00	1,940.00
10-41-4134-4241	Postage	93.50	300.00	300.00
10-41-4134-4250	Equipment- Supplies & Maint.	72.31	350.00	600.00
10-41-4134-4254	Fleet Charges	0.00	0.00	0.00
10-41-4134-4260	Equipment	472.49	400.00	1,930.00
10-41-4134-4290	Telephone	0.00	0.00	0.00
10-41-4134-4310	Professional & Technical	35,212.29	32,815.00	32,625.00
10-41-4134-4346	Administrative Costs	-101,117.00	-141,543.00	-151,942.00
10-41-4134-4510	Insurance	138,978.54	138,030.00	152,553.00
10-41-4134-4610	Miscellaneous Supplies	5,637.82	9,000.00	8,995.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-41-4134-4740	Capital Equipment Purchase	0.00	0.00	0.00
4134	Human Resources	149,610.97	135,034.00	145,839.00
4138	Utility Billing			
10-41-4138-4110	SalariesRegular	3,537.25	3,661.00	21,997.00
10-41-4138-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4138-4130	Employee Benefits	2,560.62	2,436.00	18,567.00
10-41-4138-4140	Overtime	0.00	0.00	0.00
10-41-4138-4210	Dues And Memberships	0.00	0.00	0.00
10-41-4138-4211	Books And Subscriptions	0.00	100.00	100.00
10-41-4138-4230	Conference & Travel	228.48	500.00	500.00
10-41-4138-4240	Office Expense & Supplies	434.38	500.00	500.00
10-41-4138-4241	Postage	62,525.64	80,000.00	74,000.00
10-41-4138-4250	Equipment- Supplies & Maint.	96.08	200.00	350.00
10-41-4138-4251	Fuel & Oil	0.00	0.00	0.00
10-41-4138-4254	Fleet Charges	0.00	0.00	0.00
10-41-4138-4260	Equipment	2,373.11	1,000.00	1,000.00
10-41-4138-4290	Telephone	420.00	420.00	420.00
10-41-4138-4310	Professional & Technical	43,059.64	60,000.00	55,000.00
10-41-4138-4346	Administrative Costs	-109,789.00	-155,014.00	-154,767.00
10-41-4138-4550	Bank Charges	156,997.93	225,000.00	165,000.00
10-41-4138-4610	Miscellaneous Supplies	0.00	150.00	200.00
10-41-4138-4740	Capital Equipment Purchase	0.00	0.00	0.00
4138	Utility Billing	162,444.13	218,953.00	182,867.00
4139	Information Technology			
10-41-4139-4110	SalariesRegular	71,000.70	84,412.00	91,166.00
10-41-4139-4120	SalariesPart TimeTemporary	4,411.35	0.00	0.00
10-41-4139-4130	Employee Benefits	44,878.01	51,521.00	55,908.00
10-41-4139-4140	Overtime	0.00	0.00	0.00
10-41-4139-4210	Dues And Memberships	100.00	100.00	100.00
10-41-4139-4211	Books And Subscriptions	20.58	380.00	380.00
10-41-4139-4230	Conference & Travel	7,650.51	10,900.00	10,000.00
10-41-4139-4240	Office Expense & Supplies	1,003.61	2,700.00	2,700.00
10-41-4139-4250	Equipment- Supplies & Maint.	578.24	1,000.00	1,500.00
10-41-4139-4251	Fuel & Oil	296.16	500.00	500.00
10-41-4139-4254	Fleet Charges	0.00	0.00	0.00
10-41-4139-4260	Equipment	26,468.91	19,700.00	19,900.00
10-41-4139-4290	Telephone	2,533.11	3,740.00	3,180.00
10-41-4139-4310	Professional & Technical	7,681.35	11,309.00	11,745.00
10-41-4139-4346	Administrative Costs	-67,513.00	-95,642.00	-100,352.00
10-41-4139-4610	Miscellaneous Supplies	782.87	1,000.00	1,300.00
10-41-4139-4740	Capital Equipment Purchase	0.00	0.00	0.00
4139	Information Technology	99,892.40	91,620.00	98,027.00
4141	Finance			
10-41-4141-4110	SalariesRegular	60,977.68	70,053.00	70,680.00
10-41-4141-4120	SalariesPart TimeTemporary	5,903.86	3,337.00	0.00
10-41-4141-4130	Employee Benefits	35,839.81	41,403.00	43,505.00
10-41-4141-4140	Overtime	0.00	0.00	0.00
10-41-4141-4210	Dues And Memberships	609.00	900.00	1,190.00
10-41-4141-4211	Books And Subscriptions	221.60	300.00	475.00
10-41-4141-4220	Public Notices	288.90	400.00	400.00
10-41-4141-4230	Conference & Travel	6,942.45	6,670.00	10,530.00
10-41-4141-4240	Office Expense & Supplies	3,023.82	2,500.00	4,000.00
10-41-4141-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-41-4141-4251	Fuel & Oil	0.00	0.00	0.00
10-41-4141-4254	Fleet Charges	0.00	0.00	0.00
10-41-4141-4260	Equipment	1,652.00	1,000.00	500.00
10-41-4141-4290	Telephone	931.68	720.00	720.00
10-41-4141-4310	Professional & Technical	57,239.15	62,201.00	63,176.00
10-41-4141-4346	Administrative Costs	-70,027.00	-96,718.00	-99,192.00
10-41-4141-4550	Bank Charges	9.72	600.00	300.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-41-4141-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-41-4141-4740	Capital Equipment Purchase	0.00	0.00	0.00
4141	Finance	103,612.67	93,366.00	96,284.00
4143	Treasurer			
10-41-4143-4110	SalariesRegular	16,048.32	16,271.00	16,282.00
10-41-4143-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4143-4130	Employee Benefits	8,522.75	8,650.00	8,980.00
10-41-4143-4140	Overtime	0.00	0.00	0.00
10-41-4143-4210	Dues And Memberships	0.00	200.00	200.00
10-41-4143-4211	Books And Subscriptions	20.58	100.00	100.00
10-41-4143-4230	Conference & Travel	75.00	500.00	500.00
10-41-4143-4240	Office Expense & Supplies	15.85	200.00	200.00
10-41-4143-4241	Postage	0.00	0.00	200.00
10-41-4143-4250	Equipment- Supplies & Maint.	0.00	300.00	300.00
10-41-4143-4251	Fuel & Oil	1,010.36	1,100.00	1,000.00
10-41-4143-4254	Fleet Charges	0.00	0.00	0.00
10-41-4143-4260	Equipment	2,138.42	500.00	500.00
10-41-4143-4310	Professional & Technical	153.33	150.00	150.00
10-41-4143-4346	Administrative Costs	-11,337.00	-14,291.00	-14,803.00
10-41-4143-4550	Bank Charges	125.92	0.00	500.00
10-41-4143-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-41-4143-4740	Capital Equipment Purchase	0.00	0.00	0.00
4143	Treasurer	16,773.53	13,680.00	14,109.00
4144	Recorder			
10-41-4144-4110	SalariesRegular	69,175.31	71,254.00	74,210.00
10-41-4144-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4144-4130	Employee Benefits	44,862.09	45,867.00	48,926.00
10-41-4144-4140	Overtime	0.00	0.00	0.00
10-41-4144-4210	Dues And Memberships	605.00	500.00	510.00
10-41-4144-4211	Books And Subscriptions	20.58	100.00	100.00
10-41-4144-4220	Public Notices	2,711.47	1,500.00	1,500.00
10-41-4144-4230	Conference & Travel	4,651.86	5,000.00	5,000.00
10-41-4144-4240	Office Expense & Supplies	929.74	2,000.00	2,000.00
10-41-4144-4241	Postage	2,391.88	2,000.00	2,000.00
10-41-4144-4250	Equipment- Supplies & Maint.	0.00	500.00	500.00
10-41-4144-4251	Fuel & Oil	0.00	300.00	300.00
10-41-4144-4254	Fleet Charges	0.00	0.00	0.00
10-41-4144-4260	Equipment	472.49	2,200.00	2,200.00
10-41-4144-4290	Telephone	0.00	0.00	0.00
10-41-4144-4310	Professional & Technical	4,965.69	7,600.00	7,600.00
10-41-4144-4346	Administrative Costs	-55,757.00	-88,764.00	-90,735.00
10-41-4144-4481	Elections	0.00	30,000.00	10,000.00
10-41-4144-4482	Princess Pageant	7,468.61	5,000.00	5,000.00
10-41-4144-4630	Refunds	0.00	0.00	0.00
10-41-4144-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4144-4790	Other Projects	0.00	0.00	0.00
4144	Recorder	82,497.72	85,057.00	69,111.00
4145	Attorney			
10-41-4145-4110	SalariesRegular	42,714.11	43,485.00	44,227.00
10-41-4145-4120	SalariesPart TimeTemporary	0.00	0.00	17,680.00
10-41-4145-4130	Employee Benefits	21,522.07	20,414.00	26,435.00
10-41-4145-4140	Overtime	0.00	0.00	0.00
10-41-4145-4210	Dues And Memberships	348.00	2,273.00	2,273.00
10-41-4145-4211	Books And Subscriptions	-1.53	650.00	650.00
10-41-4145-4230	Conference & Travel	602.21	4,900.00	4,900.00
10-41-4145-4240	Office Expense & Supplies	302.99	300.00	300.00
10-41-4145-4250	Equipment- Supplies & Maint.	0.00	200.00	200.00
10-41-4145-4251	Fuel & Oil	4,400.00	4,800.00	4,800.00
10-41-4145-4254	Fleet Charges	0.00	0.00	0.00
10-41-4145-4260	Equipment	0.00	500.00	4,380.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-41-4145-4290	Telephone	949.15	900.00	900.00
10-41-4145-4310	Professional & Technical	153.33	1,500.00	1,500.00
10-41-4145-4346	Administrative Costs	-28,630.00	-40,882.00	-41,332.00
10-41-4145-4610	Miscellaneous Supplies	0.00	100.00	100.00
10-41-4145-4740	Capital Equipment Purchase	0.00	0.00	0.00
4145	Attorney	42,360.33	39,140.00	67,013.00
4150	Non-Departmental			
10-41-4150-4110	SalariesRegular	10,495.17	15,926.00	0.00
10-41-4150-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-41-4150-4130	Employee Benefits	5,854.07	9,368.00	0.00
10-41-4150-4140	Overtime	0.00	120.00	0.00
10-41-4150-4220	Public Notices	0.00	0.00	0.00
10-41-4150-4240	Office Expense & Supplies	1,356.53	5,100.00	3,200.00
10-41-4150-4250	Equipment- Supplies & Maint.	818.70	100.00	0.00
10-41-4150-4251	Fuel & Oil	0.00	0.00	500.00
10-41-4150-4254	Fleet Charges	0.00	900.00	500.00
10-41-4150-4260	Equipment	0.00	0.00	0.00
10-41-4150-4270	Building & Grounds	25,597.85	21,970.00	9,834.00
10-41-4150-4280	Utilities	83,697.87	88,300.00	88,300.00
10-41-4150-4290	Telephone	21,081.55	41,000.00	42,000.00
10-41-4150-4310	Professional & Technical	14,618.57	22,470.00	22,650.00
10-41-4150-4311	Legal Fees	110.00	0.00	0.00
10-41-4150-4340	Other Contractual Services	25,360.00	28,490.00	29,050.00
10-41-4150-4346	Administrative Costs	-233,650.00	-320,306.00	-307,730.00
10-41-4150-4510	Insurance	322,868.79	330,000.00	330,000.00
10-41-4150-4550	Bank Charges	0.00	0.00	0.00
10-41-4150-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-41-4150-4640	Grant Expense	0.00	0.00	0.00
10-41-4150-4641	City Celebrations	39,363.60	40,000.00	45,250.00
10-41-4150-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4150-4790	Other Projects	11,033.64	7,000.00	15,000.00
10-41-4150-4850	Lease Purchase	17,100.12	16,650.00	17,105.00
4150	Non-Departmental	345,706.46	307,088.00	295,659.00
4160	Governmental Bldgs			
10-41-4160-4110	SalariesRegular	0.00	0.00	88,402.00
10-41-4160-4120	SalariesPart TimeTemporary	0.00	0.00	144,168.00
10-41-4160-4130	Employee Benefits	0.00	0.00	67,079.00
10-41-4160-4140	Overtime	0.00	0.00	0.00
10-41-4160-4150	Uniforms	0.00	0.00	1,048.00
10-41-4160-4210	Dues And Memberships	0.00	0.00	0.00
10-41-4160-4211	Books And Subscriptions	0.00	0.00	600.00
10-41-4160-4230	Conference & Travel	0.00	0.00	0.00
10-41-4160-4240	Office Expense & Supplies	0.00	0.00	500.00
10-41-4160-4250	Equipment- Supplies & Maint.	0.00	0.00	18,788.00
10-41-4160-4251	Fuel & Oil	0.00	0.00	2,330.00
10-41-4160-4254	Fleet Charges	0.00	0.00	4,000.00
10-41-4160-4260	Equipment	0.00	0.00	0.00
10-41-4160-4270	Building & Grounds	0.00	0.00	4,293.00
10-41-4160-4290	Telephone	0.00	0.00	1,440.00
10-41-4160-4310	Professional & Technical	0.00	0.00	0.00
10-41-4160-4480	Special Department Supplies	0.00	0.00	61,264.00
10-41-4160-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-41-4160-4790	Other Projects	0.00	0.00	0.00
4160	Governmental Bldgs	0.00	0.00	393,912.00
41	General Government	1,394,763.99	1,406,286.00	1,772,463.00
42	Public Safety			
4210	Police			
10-42-4210-4110	SalariesRegular	1,391,239.75	1,521,108.00	1,637,931.00
10-42-4210-4120	SalariesPart TimeTemporary	124,253.04	131,870.00	177,344.00
10-42-4210-4130	Employee Benefits	956,535.99	1,051,605.00	1,149,544.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-42-4210-4140	Overtime	83,807.48	75,063.00	77,000.00
10-42-4210-4150	Uniforms	21,183.82	21,000.00	23,200.00
10-42-4210-4210	Dues And Memberships	1,177.50	1,100.00	1,200.00
10-42-4210-4230	Conference & Travel	16,969.27	18,300.00	19,300.00
10-42-4210-4240	Office Expense & Supplies	7,691.05	7,700.00	8,500.00
10-42-4210-4250	Equipment- Supplies & Maint.	88,171.32	10,000.00	43,000.00
10-42-4210-4251	Fuel & Oil	66,283.96	70,000.00	76,000.00
10-42-4210-4254	Fleet Charges	0.00	66,000.00	35,000.00
10-42-4210-4260	Equipment	44,927.93	59,491.00	66,438.00
10-42-4210-4270	Building & Grounds	8,347.54	10,000.00	13,800.00
10-42-4210-4280	Utilities	19,799.20	21,000.00	17,800.00
10-42-4210-4290	Telephone	24,241.24	27,000.00	21,000.00
10-42-4210-4310	Professional & Technical	146,377.47	135,000.00	112,700.00
10-42-4210-4312	Dispatch Services	201,656.37	229,176.00	253,587.00
10-42-4210-4319	VetLab Service	1,409.03	1,000.00	1,000.00
10-42-4210-4610	Miscellaneous Supplies	0.00	500.00	500.00
10-42-4210-4620	Miscellaneous Service	113.87	500.00	500.00
10-42-4210-4640	Grant Expense	27,051.82	11,000.00	0.00
10-42-4210-4642	Public Safety Citizen Programs	0.00	300.00	300.00
10-42-4210-4740	Capital Equipment Purchase	80,452.67	6,000.00	0.00
10-42-4210-4790	Other Projects	1,010.53	1,300.00	1,300.00
4210	Police	3,312,700.85	3,476,013.00	3,736,944.00
4220	Fire			
10-42-4220-4110	SalariesRegular	440,917.38	477,928.00	481,645.00
10-42-4220-4120	SalariesPart TimeTemporary	129,145.10	127,750.00	88,235.00
10-42-4220-4130	Employee Benefits	272,518.68	293,312.00	321,628.00
10-42-4220-4140	Overtime	16,179.13	40,000.00	30,780.00
10-42-4220-4150	Uniforms	13,548.70	13,200.00	13,200.00
10-42-4220-4210	Dues And Memberships	2,988.66	1,000.00	1,000.00
10-42-4220-4211	Books And Subscriptions	2,508.91	1,000.00	1,000.00
10-42-4220-4230	Conference & Travel	4,610.07	9,000.00	6,200.00
10-42-4220-4240	Office Expense & Supplies	3,010.95	3,500.00	3,000.00
10-42-4220-4250	Equipment- Supplies & Maint.	43,970.28	30,383.00	36,883.00
10-42-4220-4251	Fuel & Oil	16,334.97	19,375.00	19,375.00
10-42-4220-4254	Fleet Charges	0.00	13,000.00	1,613.00
10-42-4220-4260	Equipment	30,407.74	22,500.00	22,500.00
10-42-4220-4270	Building & Grounds	7,036.37	7,500.00	7,500.00
10-42-4220-4280	Utilities	15,665.27	16,726.00	16,726.00
10-42-4220-4290	Telephone	5,961.75	7,625.00	7,625.00
10-42-4220-4310	Professional & Technical	26,709.34	21,900.00	21,900.00
10-42-4220-4312	Dispatch Services	63,628.30	76,392.00	84,529.00
10-42-4220-4320	Fire Response Compensation	30,167.82	36,000.00	36,000.00
10-42-4220-4450	PS Special Department Supplies	17,691.23	4,500.00	4,500.00
10-42-4220-4550	Bank Charges	0.00	0.00	0.00
10-42-4220-4610	Miscellaneous Supplies	2,666.30	2,325.00	1,125.00
10-42-4220-4640	Grant Expense	13,530.89	22,637.00	0.00
10-42-4220-4740	Capital Equipment Purchase	0.00	106,074.00	0.00
10-42-4220-4790	Other Projects	0.00	0.00	0.00
10-42-4220-4810	Principal On Bonds	0.00	0.00	0.00
10-42-4220-4820	Interest On Bonds	0.00	0.00	0.00
10-42-4220-4850	Lease Purchase	0.00	93,172.00	93,172.00
4220	Fire	1,159,197.84	1,446,799.00	1,300,136.00
42	Public Safety	4,471,898.69	4,922,812.00	5,037,080.00
44	Highways & Public Improvements			
4411	Streets			
10-44-4411-4110	SalariesRegular	305,627.00	346,718.00	366,381.00
10-44-4411-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
10-44-4411-4130	Employee Benefits	224,310.52	250,739.00	273,445.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-44-4411-4140	Overtime	1,520.40	5,510.00	5,500.00
10-44-4411-4150	Uniforms	2,438.55	3,200.00	3,200.00
10-44-4411-4210	Dues And Memberships	0.00	400.00	400.00
10-44-4411-4220	Public Notices	433.54	500.00	500.00
10-44-4411-4230	Conference & Travel	4,799.07	6,150.00	6,150.00
10-44-4411-4240	Office Expense & Supplies	1,097.40	1,700.00	1,950.00
10-44-4411-4250	Equipment- Supplies & Maint.	64,783.09	27,000.00	11,200.00
10-44-4411-4251	Fuel & Oil	29,544.21	30,000.00	30,000.00
10-44-4411-4254	Fleet Charges	0.00	24,000.00	40,000.00
10-44-4411-4260	Equipment	1,211.48	11,250.00	13,700.00
10-44-4411-4270	Building & Grounds	3,188.24	4,135.00	2,120.00
10-44-4411-4280	Utilities	6,532.71	8,850.00	9,350.00
10-44-4411-4290	Telephone	2,774.64	1,590.00	3,990.00
10-44-4411-4310	Professional & Technical	74,116.43	54,653.00	47,400.00
10-44-4411-4410	Highway Supplies	37,175.36	53,000.00	50,500.00
10-44-4411-4550	Bank Charges	0.00	0.00	0.00
10-44-4411-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-44-4411-4621	Solid Waste Collection	6,574.90	7,000.00	7,000.00
10-44-4411-4740	Capital Equipment Purchase	0.00	0.00	37,000.00
10-44-4411-4790	Other Projects	0.00	0.00	0.00
10-44-4411-4810	Principal On Bonds	0.00	0.00	0.00
10-44-4411-4815	Bond Refunding Escrow Payment	0.00	0.00	0.00
10-44-4411-4820	Interest On Bonds	0.00	0.00	0.00
10-44-4411-4850	Lease Purchase	0.00	0.00	0.00
4411	Streets	766,127.54	836,395.00	909,786.00
4423	Waste Collection			
10-44-4423-4344	Solid Waste Service Fees	1,133,632.05	1,161,000.00	1,143,320.00
10-44-4423-4345	Recycling Service Fees	245,072.52	312,000.00	286,638.00
10-44-4423-4523	Uncollectable Accts	3,847.03	6,650.00	4,250.00
4423	Waste Collection	1,382,551.60	1,479,650.00	1,434,208.00
44	Highways & Public Improvements	2,148,679.14	2,316,045.00	2,343,994.00
45	Parks & Rec, Public Property			
4510	Parks			
10-45-4510-4110	SalariesRegular	372,321.95	424,579.00	455,603.00
10-45-4510-4120	SalariesPart TimeTemporary	102,246.60	121,472.00	138,853.00
10-45-4510-4130	Employee Benefits	278,656.89	308,889.00	347,521.00
10-45-4510-4140	Overtime	125.98	2,596.00	12,000.00
10-45-4510-4211	Books And Subscriptions	0.00	250.00	250.00
10-45-4510-4230	Conference & Travel	2,986.72	3,000.00	3,000.00
10-45-4510-4240	Office Expense & Supplies	3,678.63	3,000.00	3,000.00
10-45-4510-4250	Equipment- Supplies & Maint.	110,000.87	59,000.00	75,000.00
10-45-4510-4251	Fuel & Oil	24,144.99	35,000.00	35,000.00
10-45-4510-4254	Fleet Charges	0.00	23,000.00	0.00
10-45-4510-4260	Equipment	17,669.58	12,000.00	12,000.00
10-45-4510-4261	Recreation Equipment	19,753.87	20,000.00	20,000.00
10-45-4510-4270	Building & Grounds	86,927.47	82,000.00	82,000.00
10-45-4510-4280	Utilities	241,261.66	250,000.00	250,000.00
10-45-4510-4290	Telephone	2,493.27	3,000.00	3,000.00
10-45-4510-4310	Professional & Technical	9,904.80	10,000.00	10,000.00
10-45-4510-4317	Contracted Labor	6,900.00	10,000.00	10,000.00
10-45-4510-4487	Fertilizer	81,806.67	80,000.00	80,000.00
10-45-4510-4550	Bank Charges	0.00	0.00	0.00
10-45-4510-4610	Miscellaneous Supplies	3,856.48	3,500.00	3,500.00
10-45-4510-4630	Refunds	0.00	0.00	0.00
10-45-4510-4640	Grant Expense	25,000.00	0.00	0.00
10-45-4510-4740	Capital Equipment Purchase	0.00	25,000.00	25,000.00
10-45-4510-4790	Other Projects	65,962.73	50,000.00	50,000.00
10-45-4510-4810	Principal On Bonds	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-45-4510-4820	Interest On Bonds	0.00	0.00	0.00
10-45-4510-4850	Lease Purchase	16,944.84	17,160.00	17,160.00
4510	Parks	1,472,644.00	1,543,446.00	1,632,887.00
4558	Golf Course Maintenance			
10-45-4558-4110	SalariesRegular	236,570.14	241,530.00	245,889.00
10-45-4558-4120	SalariesPart TimeTemporary	95,830.71	110,000.00	130,000.00
10-45-4558-4130	Employee Benefits	162,364.24	165,939.00	177,987.00
10-45-4558-4140	Overtime	0.00	0.00	0.00
10-45-4558-4210	Dues And Memberships	565.00	600.00	600.00
10-45-4558-4230	Conference & Travel	119.42	312.00	500.00
10-45-4558-4240	Office Expense & Supplies	2,082.86	1,500.00	3,000.00
10-45-4558-4250	Equipment- Supplies & Maint.	89,505.78	75,000.00	82,000.00
10-45-4558-4251	Fuel & Oil	33,686.77	32,000.00	35,000.00
10-45-4558-4254	Fleet Charges	0.00	7,000.00	5,948.00
10-45-4558-4260	Equipment	0.00	0.00	0.00
10-45-4558-4270	Building & Grounds	1,430.69	2,200.00	2,200.00
10-45-4558-4271	Sod	0.00	5,000.00	5,000.00
10-45-4558-4280	Utilities	46,465.34	55,000.00	55,000.00
10-45-4558-4290	Telephone	3,577.03	3,100.00	3,800.00
10-45-4558-4310	Professional & Technical	1,541.45	3,000.00	5,000.00
10-45-4558-4313	Lease Pay - Carts	100,111.23	102,000.00	102,000.00
10-45-4558-4480	Special Department Supplies	0.00	0.00	0.00
10-45-4558-4487	Fertilizer	46,957.37	42,000.00	35,000.00
10-45-4558-4488	Seed	15,301.00	15,000.00	25,000.00
10-45-4558-4610	Miscellaneous Supplies	770.00	840.00	840.00
10-45-4558-4620	Miscellaneous Service	0.00	0.00	0.00
10-45-4558-4740	Capital Equipment Purchase	0.00	0.00	16,000.00
10-45-4558-4790	Other Projects	10,000.00	10,000.00	15,000.00
10-45-4558-4810	Principal on Bonds	0.00	0.00	0.00
10-45-4558-4820	Interest on Bonds	20,438.92	18,249.00	16,010.00
10-45-4558-4850	Lease Purchase	29,656.92	29,745.00	29,745.00
4558	Golf Course Maintenance	896,974.87	920,015.00	991,519.00
4559	Golf Course Club House			
10-45-4559-4110	SalariesRegular	113,388.52	113,983.00	104,537.00
10-45-4559-4120	SalariesPart TimeTemporary	39,984.67	42,431.00	53,603.00
10-45-4559-4130	Employee Benefits	60,199.55	60,330.00	72,666.00
10-45-4559-4140	Overtime	0.00	0.00	0.00
10-45-4559-4210	Dues And Memberships	1,199.00	1,300.00	1,300.00
10-45-4559-4230	Conference & Travel	0.00	200.00	200.00
10-45-4559-4240	Office Expense & Supplies	1,174.15	1,000.00	1,200.00
10-45-4559-4250	Equipment- Supplies & Maint.	1,020.68	3,000.00	4,000.00
10-45-4559-4251	Fuel & Oil	0.00	200.00	200.00
10-45-4559-4254	Fleet Charges	0.00	0.00	0.00
10-45-4559-4260	Equipment	5,688.46	3,000.00	4,000.00
10-45-4559-4270	Building & Grounds	2,062.38	4,883.00	2,500.00
10-45-4559-4280	Utilities	17,057.30	18,000.00	18,000.00
10-45-4559-4290	Telephone	2,388.17	3,000.00	3,000.00
10-45-4559-4310	Professional & Technical	2,539.01	2,500.00	2,500.00
10-45-4559-4333	Credit Card Fee	21,086.38	18,000.00	18,000.00
10-45-4559-4523	Uncollectable Accts	0.00	0.00	0.00
10-45-4559-4535	Advertising - Golf Course	4,740.00	4,400.00	4,400.00
10-45-4559-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-45-4559-4620	Miscellaneous Service	0.00	0.00	0.00
10-45-4559-4691	Food Costs	14,528.30	14,000.00	14,000.00
10-45-4559-4692	Merchandise Purchase	50,272.30	60,000.00	60,000.00
10-45-4559-4790	Other Projects	0.00	0.00	0.00
4559	Golf Course Club House	337,328.87	350,227.00	364,106.00
4560	Community Center			
10-45-4560-4110	SalariesRegular	355,151.31	371,374.00	331,058.00
10-45-4560-4120	SalariesPart TimeTemporary	239,502.58	264,137.00	304,000.00
10-45-4560-4130	Employee Benefits	247,354.84	256,583.00	237,809.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-45-4560-4140	Overtime	0.00	1,757.00	2,000.00
10-45-4560-4210	Dues And Memberships	3,455.01	3,620.00	3,620.00
10-45-4560-4211	Books And Subscriptions	144.67	0.00	0.00
10-45-4560-4220	Public Notices	0.00	0.00	0.00
10-45-4560-4230	Conference & Travel	3,469.63	4,860.00	4,860.00
10-45-4560-4240	Office Expense & Supplies	21,924.84	28,300.00	26,800.00
10-45-4560-4250	Equipment- Supplies & Maint.	1,203.01	3,200.00	3,200.00
10-45-4560-4251	Fuel & Oil	1,119.98	1,330.00	0.00
10-45-4560-4254	Fleet Charges	0.00	2,000.00	0.00
10-45-4560-4260	Equipment	9,503.00	23,900.00	13,000.00
10-45-4560-4280	Utilities	349,168.82	353,000.00	353,000.00
10-45-4560-4290	Telephone	14,316.35	14,500.00	14,500.00
10-45-4560-4310	Professional & Technical	15,765.52	15,610.00	15,610.00
10-45-4560-4314	Marketing Expense	41,750.84	39,420.00	39,420.00
10-45-4560-4317	Contracted Labor	0.00	0.00	0.00
10-45-4560-4480	Special Department Supplies	2,522.77	2,715.00	2,865.00
10-45-4560-4550	Bank Charges	19,286.94	17,000.00	17,000.00
10-45-4560-4630	Refunds	0.00	0.00	0.00
10-45-4560-4640	Grant Expense	0.00	0.00	0.00
10-45-4560-4692	Merchandise Purchase	14,913.68	16,100.00	17,600.00
10-45-4560-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-45-4560-4795	Capital Projects	0.00	0.00	0.00
10-45-4560-4850	Lease Purchase	44,796.24	43,593.00	44,508.00
4560	Community Center	1,385,350.03	1,462,999.00	1,430,850.00
4561	Community Center			
	Concessions			
10-45-4561-4120	SalariesPart TimeTemporary	274.69	0.00	0.00
10-45-4561-4130	Employee Benefits	24.99	0.00	0.00
10-45-4561-4260	Equipment	0.00	0.00	0.00
10-45-4561-4290	Telephone	0.00	0.00	0.00
10-45-4561-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-45-4561-4691	Food Costs	789.56	0.00	0.00
4561	Community Center	1,089.24	0.00	0.00
	Concessions			
4562	Community Center			
	Aquatics			
10-45-4562-4110	SalariesRegular	0.00	0.00	0.00
10-45-4562-4120	SalariesPart TimeTemporary	222,489.34	233,000.00	249,000.00
10-45-4562-4130	Employee Benefits	17,265.45	17,366.00	19,049.00
10-45-4562-4140	Overtime	0.00	0.00	0.00
10-45-4562-4210	Dues And Memberships	673.00	1,410.00	1,410.00
10-45-4562-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4562-4230	Conference & Travel	300.00	500.00	500.00
10-45-4562-4250	Equipment- Supplies & Maint.	10,879.65	14,250.00	14,250.00
10-45-4562-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4562-4252	Chemicals	36,789.86	34,000.00	39,000.00
10-45-4562-4260	Equipment	14,927.30	60,321.00	16,770.00
10-45-4562-4290	Telephone	0.00	0.00	0.00
10-45-4562-4310	Professional & Technical	0.00	0.00	0.00
10-45-4562-4317	Contracted Labor	0.00	0.00	0.00
10-45-4562-4480	Special Department Supplies	7,667.56	5,450.00	5,450.00
10-45-4562-4740	Capital Equipment Purchase	0.00	0.00	0.00
4562	Community Center	310,992.16	366,297.00	345,429.00
	Aquatics			
4563	Community Center			
	Maintenance			
10-45-4563-4110	SalariesRegular	0.00	0.00	0.00
10-45-4563-4120	SalariesPart TimeTemporary	95,758.37	112,720.00	0.00
10-45-4563-4130	Employee Benefits	7,802.97	8,049.00	0.00
10-45-4563-4140	Overtime	0.00	0.00	0.00
10-45-4563-4210	Dues And Memberships	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-45-4563-4211	Books And Subscriptions	540.00	540.00	0.00
10-45-4563-4230	Conference & Travel	0.00	0.00	0.00
10-45-4563-4250	Equipment- Supplies & Maint.	58,875.09	54,830.00	21,550.00
10-45-4563-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4563-4260	Equipment	2,653.97	35,457.00	3,150.00
10-45-4563-4270	Building & Grounds	21,784.83	23,689.00	23,173.00
10-45-4563-4290	Telephone	0.00	0.00	0.00
10-45-4563-4310	Professional & Technical	0.00	500.00	0.00
10-45-4563-4480	Special Department Supplies	514.00	1,048.00	0.00
10-45-4563-4740	Capital Equipment Purchase	0.00	0.00	0.00
4563	Community Center Maintenance	187,929.23	236,833.00	47,873.00
4565	Community Center Preschool			
10-45-4565-4110	SalariesRegular	0.00	0.00	0.00
10-45-4565-4120	SalariesPart TimeTemporary	87,404.85	112,500.00	120,000.00
10-45-4565-4130	Employee Benefits	6,793.06	7,428.00	9,180.00
10-45-4565-4140	Overtime	0.00	0.00	0.00
10-45-4565-4210	Dues And Memberships	0.00	0.00	0.00
10-45-4565-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4565-4230	Conference & Travel	0.00	0.00	0.00
10-45-4565-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-45-4565-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4565-4260	Equipment	4,755.20	5,020.00	4,900.00
10-45-4565-4290	Telephone	0.00	0.00	0.00
10-45-4565-4310	Professional & Technical	0.00	0.00	0.00
10-45-4565-4317	Contracted Labor	0.00	0.00	0.00
10-45-4565-4480	Special Department Supplies	7,896.35	9,400.00	9,600.00
10-45-4565-4740	Capital Equipment Purchase	0.00	0.00	0.00
4565	Community Center Preschool	106,849.46	134,348.00	143,680.00
4566	Community Center Programs			
10-45-4566-4110	SalariesRegular	0.00	0.00	0.00
10-45-4566-4120	SalariesPart TimeTemporary	12,993.79	4,000.00	4,000.00
10-45-4566-4130	Employee Benefits	1,061.47	1,224.00	306.00
10-45-4566-4140	Overtime	0.00	0.00	0.00
10-45-4566-4210	Dues And Memberships	0.00	0.00	0.00
10-45-4566-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4566-4230	Conference & Travel	0.00	0.00	0.00
10-45-4566-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-45-4566-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4566-4260	Equipment	449.00	0.00	0.00
10-45-4566-4290	Telephone	0.00	0.00	0.00
10-45-4566-4310	Professional & Technical	0.00	0.00	0.00
10-45-4566-4317	Contracted Labor	1,640.00	2,300.00	2,300.00
10-45-4566-4480	Special Department Supplies	2,232.58	1,600.00	1,600.00
10-45-4566-4740	Capital Equipment Purchase	0.00	0.00	0.00
4566	Community Center Programs	18,376.84	9,124.00	8,206.00
4567	Community Center RecFitness			
10-45-4567-4110	SalariesRegular	0.00	0.00	0.00
10-45-4567-4120	SalariesPart TimeTemporary	74,803.30	85,300.00	86,200.00
10-45-4567-4130	Employee Benefits	5,872.96	6,503.00	6,594.00
10-45-4567-4140	Overtime	0.00	0.00	0.00
10-45-4567-4210	Dues And Memberships	0.00	0.00	0.00
10-45-4567-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4567-4230	Conference & Travel	0.00	0.00	0.00
10-45-4567-4250	Equipment- Supplies &	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-45-4567-4251	Maint.			
10-45-4567-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4567-4260	Equipment	6,250.33	10,000.00	7,500.00
10-45-4567-4290	Telephone	0.00	0.00	0.00
10-45-4567-4310	Professional & Technical	0.00	0.00	0.00
10-45-4567-4317	Contracted Labor	0.00	0.00	0.00
10-45-4567-4480	Special Department Supplies	9,263.13	8,500.00	8,500.00
10-45-4567-4740	Capital Equipment Purchase	0.00	0.00	0.00
4567	Community Center	96,189.72	110,303.00	108,794.00
	RecFitness			
4568	Community Center Special			
	Event			
10-45-4568-4110	SalariesRegular	0.00	0.00	0.00
10-45-4568-4120	SalariesPart TimeTemporary	32,465.45	22,571.00	0.00
10-45-4568-4130	Employee Benefits	2,551.82	1,994.00	0.00
10-45-4568-4140	Overtime	0.00	0.00	0.00
10-45-4568-4210	Dues And Memberships	0.00	0.00	0.00
10-45-4568-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4568-4230	Conference & Travel	0.00	0.00	0.00
10-45-4568-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-45-4568-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4568-4260	Equipment	0.00	2,500.00	0.00
10-45-4568-4290	Telephone	0.00	0.00	0.00
10-45-4568-4310	Professional & Technical	0.00	0.00	0.00
10-45-4568-4480	Special Department Supplies	28,315.99	35,620.00	42,000.00
10-45-4568-4691	Food Costs	1,413.59	1,400.00	2,000.00
10-45-4568-4740	Capital Equipment Purchase	0.00	0.00	0.00
4568	Community Center Special	64,746.85	64,085.00	44,000.00
	Event			
4569	Community Center Rentals			
10-45-4569-4110	SalariesRegular	0.00	0.00	0.00
10-45-4569-4120	SalariesPart TimeTemporary	7,603.00	21,088.00	25,000.00
10-45-4569-4130	Employee Benefits	587.60	1,881.00	1,913.00
10-45-4569-4140	Overtime	0.00	0.00	0.00
10-45-4569-4210	Dues And Memberships	0.00	0.00	0.00
10-45-4569-4211	Books And Subscriptions	0.00	0.00	0.00
10-45-4569-4230	Conference & Travel	0.00	0.00	0.00
10-45-4569-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-45-4569-4251	Fuel & Oil	0.00	0.00	0.00
10-45-4569-4260	Equipment	1,151.99	6,225.00	1,550.00
10-45-4569-4290	Telephone	0.00	0.00	0.00
10-45-4569-4310	Professional & Technical	0.00	0.00	0.00
10-45-4569-4480	Special Department Supplies	2,878.27	3,850.00	3,850.00
10-45-4569-4691	Food Costs	0.00	0.00	0.00
10-45-4569-4740	Capital Equipment Purchase	0.00	0.00	0.00
4569	Community Center Rentals	12,220.86	33,044.00	32,313.00
4590	Cemeteries			
10-45-4590-4110	SalariesRegular	45,706.99	49,269.00	49,404.00
10-45-4590-4120	SalariesPart TimeTemporary	470.51	4,000.00	12,000.00
10-45-4590-4130	Employee Benefits	29,962.13	33,782.00	35,507.00
10-45-4590-4140	Overtime	0.00	204.00	2,000.00
10-45-4590-4230	Conference & Travel	0.00	500.00	500.00
10-45-4590-4240	Office Expense & Supplies	0.00	300.00	300.00
10-45-4590-4250	Equipment- Supplies & Maint.	9,063.73	8,000.00	9,500.00
10-45-4590-4251	Fuel & Oil	2,567.40	5,500.00	5,500.00
10-45-4590-4254	Fleet Charges	0.00	1,500.00	1,407.00
10-45-4590-4260	Equipment	0.00	0.00	0.00
10-45-4590-4270	Building & Grounds	2,271.59	12,000.00	12,000.00
10-45-4590-4280	Utilities	267.64	500.00	500.00
10-45-4590-4310	Professional & Technical	0.00	4,000.00	4,000.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
10-45-4590-4487	Fertilizer	5,040.09	6,000.00	6,000.00
10-45-4590-4630	Refunds	700.00	0.00	0.00
10-45-4590-4740	Capital Equipment Purchase	0.00	0.00	0.00
10-45-4590-4790	Other Projects	1,190.00	0.00	0.00
10-45-4590-4850	Lease Purchase	0.00	0.00	0.00
4590	Cemeteries	97,240.08	125,555.00	138,618.00
45	Parks & Rec, Public Property	4,987,932.21	5,356,276.00	5,288,275.00
46	Community & Economic Dev			
4610	Community Development			
10-46-4610-4110	SalariesRegular	391,372.56	425,000.00	457,116.00
10-46-4610-4120	SalariesPart TimeTemporary	23,423.10	51,500.00	90,500.00
10-46-4610-4130	Employee Benefits	233,939.92	286,616.00	285,347.00
10-46-4610-4140	Overtime	0.00	3,600.00	4,000.00
10-46-4610-4210	Dues And Memberships	1,171.00	4,465.00	4,965.00
10-46-4610-4211	Books And Subscriptions	931.51	1,340.00	1,340.00
10-46-4610-4220	Public Notices	5,066.88	5,000.00	5,000.00
10-46-4610-4230	Conference & Travel	2,131.93	5,600.00	8,800.00
10-46-4610-4240	Office Expense & Supplies	5,972.08	6,300.00	9,910.00
10-46-4610-4250	Equipment- Supplies & Maint.	5,111.71	600.00	4,100.00
10-46-4610-4251	Fuel & Oil	5,785.77	6,800.00	8,500.00
10-46-4610-4254	Fleet Charges	0.00	7,000.00	6,600.00
10-46-4610-4260	Equipment	5,868.96	11,725.00	20,070.00
10-46-4610-4290	Telephone	3,982.27	6,150.00	7,850.00
10-46-4610-4310	Professional & Technical	22,856.84	39,000.00	41,000.00
10-46-4610-4610	Miscellaneous Supplies	467.08	1,000.00	2,750.00
10-46-4610-4630	Refunds	0.00	0.00	0.00
10-46-4610-4740	Capital Equipment Purchase	5,455.00	0.00	0.00
4610	Community Development	713,536.61	861,696.00	957,848.00
4652	Economic Development			
10-46-4652-4110	SalariesRegular	3,018.91	6,539.00	97,234.00
10-46-4652-4120	SalariesPart TimeTemporary	448.26	0.00	0.00
10-46-4652-4130	Employee Benefits	2,333.28	4,838.00	52,714.00
10-46-4652-4140	Overtime	0.00	0.00	0.00
10-46-4652-4210	Dues And Memberships	18,743.00	13,400.00	7,900.00
10-46-4652-4211	Books And Subscriptions	19.64	0.00	0.00
10-46-4652-4220	Public Notices	0.00	0.00	0.00
10-46-4652-4230	Conference & Travel	2,574.12	2,700.00	2,700.00
10-46-4652-4240	Office Expense & Supplies	306.62	0.00	0.00
10-46-4652-4250	Equipment- Supplies & Maint.	0.00	0.00	0.00
10-46-4652-4251	Fuel & Oil	0.00	0.00	0.00
10-46-4652-4254	Fleet Charges	0.00	0.00	0.00
10-46-4652-4260	Equipment	0.00	0.00	0.00
10-46-4652-4290	Telephone	0.00	0.00	0.00
10-46-4652-4310	Professional & Technical	44,300.00	67,000.00	70,000.00
10-46-4652-4610	Miscellaneous Supplies	0.00	0.00	0.00
10-46-4652-4630	Refunds	0.00	0.00	0.00
10-46-4652-4643	Economic Development	2,853.31	4,500.00	4,500.00
10-46-4652-4740	Capital Equipment Purchase	0.00	0.00	0.00
4652	Economic Development	74,597.14	98,977.00	235,048.00
46	Community & Economic Dev	788,133.75	960,673.00	1,192,896.00
48	Transfers & Other Uses			
4810	Trnsfr To Other Funds			
10-48-4810-4911	Transfer To Mba	10.00	0.00	0.00
10-48-4810-4912	Trnsfr to Other Funds	192,939.92	195,404.00	194,810.00
4810	Trnsfr To Other Funds	192,949.92	195,404.00	194,810.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
4830	Contr To Other Funds			
10-48-4830-4920	Contribution Capital Projects	0.00	0.00	0.00
10-48-4830-4923	Contribution CP Street	1,511,978.00	1,405,995.00	1,217,160.00
10-48-4830-4925	Contribution Community Cntr	0.00	0.00	0.00
10-48-4830-4926	Contribution to Fleet	0.00	0.00	73,354.00
10-48-4830-4927	Contribution to Golf Course	0.00	0.00	0.00
10-48-4830-4928	Contribution to Irrigation	14,575.91	28,935.00	19,862.00
4830	Contr To Other Funds	1,526,553.91	1,434,930.00	1,310,376.00
4850	Local Grants			
10-48-4850-4851	RAP Tax Contributions	0.00	0.00	0.00
4850	Local Grants	0.00	0.00	0.00
4880	Appr. Increase Fund Blnc			
10-48-4880-4980	Appr Increase In Fund Balance	0.00	1,449,268.00	506,168.00
4880	Appr. Increase Fund Blnc	0.00	1,449,268.00	506,168.00
48	Transfers & Other Uses	1,719,503.83	3,079,602.00	2,011,354.00
	Expense	15,510,911.61	18,041,694.00	17,646,062.00
10	General Fund	1,079,189.51	0.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
21	RAP Tax Special Revenue			
	Fund			
36	Miscellaneous Revenue			
3610	Interest Earnings			
21-36-3610-3610	Interest Earnings	4,003.23	5,000.00	2,251.00
21-36-3610-3616	WFB Investment Interest	0.00	0.00	0.00
3610	Interest Earnings	4,003.23	5,000.00	2,251.00
3615	Non-operating Rev			
21-36-3615-3615	GainLoss On Investment	0.00	0.00	0.00
3615	Non-operating Rev	0.00	0.00	0.00
36	Miscellaneous Revenue	4,003.23	5,000.00	2,251.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
21-38-3800-3890	Use Of Prior Year Fund	0.00	228,613.00	261,600.00
	Balance			
3800	Contributions & Transfers	0.00	228,613.00	261,600.00
3810	Transf From Other Funds			
21-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
3840	Contr other Governments			
21-38-3840-3841	RAP Tax Contributions	354,804.19	400,000.00	389,900.00
3840	Contr other Governments	354,804.19	400,000.00	389,900.00
38	Contributions & Transfers	354,804.19	628,613.00	651,500.00
	Revenue	358,807.42	633,613.00	653,751.00
45	Parks & Rec, Public			
	Property			
4500	Parks,Rec & Public Prprty			
21-45-4500-4740	Capital Equipment Purchase	0.00	0.00	0.00
21-45-4500-4795	Capital Projects	0.00	559,500.00	0.00
4500	Parks,Rec & Public Prprty	0.00	559,500.00	0.00
45	Parks & Rec, Public	0.00	559,500.00	0.00
	Property			
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
21-48-4800-4980	Appr Increase In Fund	0.00	0.00	0.00
	Balance			
4800	Transfers & Other Uses	0.00	0.00	0.00
4813	Transfer To General Fund			
21-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
4850	Local Grants			
21-48-4850-4851	RAP Tax Grants	76,428.00	74,113.00	653,751.00
4850	Local Grants	76,428.00	74,113.00	653,751.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
48	Transfers & Other Uses	76,428.00	74,113.00	653,751.00
	Expense	76,428.00	633,613.00	653,751.00
21	RAP Tax Special Revenue Fund	282,379.42	0.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
22	Washington City			
	Foundation			
38	Contributions & Transfers			
3840	Contr other Governments			
22-38-3840-3840	Contribution Other Government	0.00	0.00	0.00
3840	Contr other Governments	0.00	0.00	0.00
3870	Contr From Prvt Source			
22-38-3870-3870	Contributions Private Sources	1,150.00	0.00	0.00
22-38-3870-3873	Grants From Private Sources	0.00	0.00	0.00
3870	Contr From Prvt Source	1,150.00	0.00	0.00
38	Contributions & Transfers	1,150.00	0.00	0.00
	Revenue	1,150.00	0.00	0.00
41	General Government			
4100	General Government			
22-41-4100-4310	Professional & Technical	0.00	0.00	0.00
4100	General Government	0.00	0.00	0.00
41	General Government	0.00	0.00	0.00
42	Public Safety			
4200	Public Safety			
22-42-4200-4270	Building & Grounds	0.00	0.00	0.00
4200	Public Safety	0.00	0.00	0.00
42	Public Safety	0.00	0.00	0.00
48	Transfers & Other Uses			
4880	Appr. Increase Fund Blnc			
22-48-4880-4980	Appr Increase In Fund Balance	0.00	0.00	0.00
4880	Appr. Increase Fund Blnc	0.00	0.00	0.00
48	Transfers & Other Uses	0.00	0.00	0.00
	Expense	0.00	0.00	0.00
22	Washington City	1,150.00	0.00	0.00
	Foundation			

General Ledger
Budget Worksheet
Proposed



Washington City

Where Dixie Begins

User: kruesch
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Period 01 - 15
Fiscal Year 2019

Account Number	Description	Prior Year Actual	Current Budget	Proposed
36	Debt Service Fund			
36	Miscellaneous Revenue			
3610	Interest Earnings			
36-36-3610-3610	Interest Earnings	657.95	0.00	0.00
3610	Interest Earnings	657.95	0.00	0.00
3670	Debt Issuance			
36-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	Debt Issuance	0.00	0.00	0.00
3680	OFS-Capital Lease Obligations			
36-36-3680-3680	Capital Lease Obligations	601,848.30	0.00	0.00
3680	OFS-Capital Lease Obligations	601,848.30	0.00	0.00
36	Miscellaneous Revenue	602,506.25	0.00	0.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
36-38-3800-3890	Use Of Prior Year Fund Balance	0.00	0.00	0.00
3800	Contributions & Transfers	0.00	0.00	0.00
3810	Transf From Other Funds			
36-38-3810-3810	Transfer From Other Funds	469,866.03	384,467.00	380,090.00
36-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	469,866.03	384,467.00	380,090.00
38	Contributions & Transfers	469,866.03	384,467.00	380,090.00
	Revenue	1,072,372.28	384,467.00	380,090.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
36-48-4800-4980	Appr Increase In Fund Balance	0.00	0.00	0.00
4800	Transfers & Other Uses	0.00	0.00	0.00
4810	Trnsfr To Other Funds			
36-48-4810-4912	Trnsfr to Other Funds	691,535.98	0.00	0.00
4810	Trnsfr To Other Funds	691,535.98	0.00	0.00
4813	Transfer To General Fund			
36-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
48	Transfers & Other Uses	691,535.98	0.00	0.00
83	Debt Service			
4700	Debt Service			
36-83-4700-4550	Bank Charges	4,000.00	3,000.00	3,000.00
36-83-4700-4810	Principal on Bonds	395,000.00	319,000.00	324,000.00
36-83-4700-4820	Interest on Bonds	72,144.95	62,467.00	53,090.00
36-83-4700-4830	Cost of Issuance	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
4700	Debt Service	471,144.95	384,467.00	380,090.00
83	Debt Service	471,144.95	384,467.00	380,090.00
	Expense	1,162,680.93	384,467.00	380,090.00
36	Debt Service Fund	-90,308.65	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
37	Municipal Building Authority			
36	Miscellaneous Revenue			
3610	Interest Earnings			
37-36-3610-3610	Interest Earnings	7,235.33	0.00	0.00
3610	Interest Earnings	7,235.33	0.00	0.00
3670	Debt Issuance			
37-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	Debt Issuance	0.00	0.00	0.00
36	Miscellaneous Revenue	7,235.33	0.00	0.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
37-38-3800-3890	Use Of Prior Year Fund Balance	0.00	0.00	0.00
3800	Contributions & Transfers	0.00	0.00	0.00
3810	Transf From Other Funds			
37-38-3810-3810	Transfer From Other Funds	1,055,553.06	1,020,105.00	1,063,858.00
37-38-3810-3813	Transfer From General Fund	153,694.89	192,404.00	191,810.00
3810	Transf From Other Funds	1,209,247.95	1,212,509.00	1,255,668.00
38	Contributions & Transfers	1,209,247.95	1,212,509.00	1,255,668.00
	Revenue	1,216,483.28	1,212,509.00	1,255,668.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
37-48-4800-4980	Appr Increase In Fund Balance	0.00	0.00	0.00
4800	Transfers & Other Uses	0.00	0.00	0.00
4813	Transfer To General Fund			
37-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
48	Transfers & Other Uses	0.00	0.00	0.00
81	Municipal Building Authority			
4700	Debt Service			
37-81-4700-4550	Bank Charges	8,200.00	9,100.00	9,100.00
37-81-4700-4610	Miscellaneous Supplies	0.00	0.00	0.00
37-81-4700-4620	Miscellaneous Service	10.00	10.00	10.00
37-81-4700-4795	Capital Projects	0.00	0.00	0.00
37-81-4700-4810	Principal On Bonds	974,000.00	998,000.00	1,021,000.00
37-81-4700-4820	Interest On Bonds	227,937.40	205,399.00	225,558.00
37-81-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	Debt Service	1,210,147.40	1,212,509.00	1,255,668.00
81	Municipal Building Authority	1,210,147.40	1,212,509.00	1,255,668.00

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual</u>	<u>Current Budget</u>	<u>Proposed</u>
	Expense	1,210,147.40	1,212,509.00	1,255,668.00
37	Municipal Building Authority	6,335.88	0.00	0.00

General Ledger
Budget Worksheet
Proposed



Washington City

Where Dixie Begins

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019

Account Number	Description	Prior Year Actual	Current Budget	Proposed
38	Coral Canyon SSD			
31	Taxes			
3110	Property Taxes-current			
38-31-3110-3111	Current Property Tax - Ssd	824,686.70	877,833.00	812,409.00
3110	Property Taxes-current	824,686.70	877,833.00	812,409.00
3120	Property Taxes-delinquent			
38-31-3120-3121	Delinquent Py Taxes - Ssd	7,446.89	2,500.00	0.00
3120	Property Taxes-delinquent	7,446.89	2,500.00	0.00
3170	Fee-in-lieu Of Prsnl Prty Tx			
38-31-3170-3171	Fee Assessment Tax - Ssd	34,060.42	26,302.00	0.00
3170	Fee-in-lieu Of Prsnl Prty Tx	34,060.42	26,302.00	0.00
3190	Penaltyinterest On Taxes			
38-31-3190-3191	Interest Earned On Tax - Ssd	847.89	250.00	0.00
3190	Penaltyinterest On Taxes	847.89	250.00	0.00
31	Taxes	867,041.90	906,885.00	812,409.00
36	Miscellaneous Revenue			
3610	Interest Earnings			
38-36-3610-3610	Interest Earnings	7,883.72	5,126.00	0.00
3610	Interest Earnings	7,883.72	5,126.00	0.00
3660	Premiums on Bonds Sold			
38-36-3660-3660	Premiums on Bonds Sold	541,718.00	0.00	0.00
3660	Premiums on Bonds Sold	541,718.00	0.00	0.00
3670	Debt Issuance			
38-36-3670-3670	Debt Issuance	7,370,000.00	0.00	0.00
3670	Debt Issuance	7,370,000.00	0.00	0.00
36	Miscellaneous Revenue	7,919,601.72	5,126.00	0.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
38-38-3800-3890	Use Of Prior Year Fund	0.00	0.00	0.00
	Balance			
3800	Contributions & Transfers	0.00	0.00	0.00
38	Contributions & Transfers	0.00	0.00	0.00
	Revenue	8,786,643.62	912,011.00	812,409.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
38-48-4800-4980	Appr Increase In Fund	0.00	51,484.00	0.00
	Balance			
4800	Transfers & Other Uses	0.00	51,484.00	0.00
48	Transfers & Other Uses	0.00	51,484.00	0.00
82	Coral Canyon Special Srvc			
	Dist			

Account Number	Description	Prior Year Actual	Current Budget	Proposed
4700	Debt Service			
38-82-4700-4310	Professional & Technical	0.00	0.00	0.00
38-82-4700-4346	Administrative Costs	19,214.04	21,302.00	21,484.00
38-82-4700-4550	Bank Charges	2,500.00	2,500.00	2,500.00
38-82-4700-4610	Miscellaneous Supplies	0.00	0.00	0.00
38-82-4700-4620	Miscellaneous Service	0.00	0.00	0.00
38-82-4700-4810	Principal On Bonds	8,625,000.00	625,000.00	595,000.00
38-82-4700-4815	Bond Refunding Escrow	0.00	0.00	0.00
	Payment			
38-82-4700-4820	Interest On Bonds	240,272.28	211,725.00	193,425.00
38-82-4700-4830	Cost of Issuance	85,315.52	0.00	0.00
4700	Debt Service	8,972,301.84	860,527.00	812,409.00
82	Coral Canyon Special Srv	8,972,301.84	860,527.00	812,409.00
	Dist			
	Expense	8,972,301.84	912,011.00	812,409.00
38	Coral Canyon SSD	-185,658.22	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
41	Capital Project Streets			
36	Miscellaneous Revenue			
3610	Interest Earnings			
41-36-3610-3610	Interest Earnings	691.71	0.00	0.00
41-36-3610-3616	WFB Investment Interest	7,866.06	6,531.00	6,531.00
41-36-3610-3617	WFB Impact Fee Interest	17,367.72	16,459.00	16,459.00
41-36-3610-3618	WFB Accrued Interest	5,778.44	0.00	0.00
3610	Interest Earnings	31,703.93	22,990.00	22,990.00
3615	Non-operating Rev			
41-36-3615-3615	GainLoss On Investment	-13,922.31	0.00	0.00
3615	Non-operating Rev	-13,922.31	0.00	0.00
3670	Debt Issuance			
41-36-3670-3670	Debt Issuance	0.00	0.00	0.00
3670	Debt Issuance	0.00	0.00	0.00
3690	Sundry Revenue			
41-36-3690-3690	Miscellaneous Revenue	1,181.22	0.00	0.00
3690	Sundry Revenue	1,181.22	0.00	0.00
36	Miscellaneous Revenue	18,962.84	22,990.00	22,990.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
41-38-3800-3870	Contributions Private Sources	0.00	0.00	0.00
41-38-3800-3890	Use Of Prior Year Fund	0.00	0.00	2,565,171.00
	Balance			
3800	Contributions & Transfers	0.00	0.00	2,565,171.00
3810	Transf From Other Funds			
41-38-3810-3811	Transfer From Capital	0.00	0.00	0.00
	Projects			
41-38-3810-3813	Transfer From General Fund	229,036.02	206,075.00	0.00
41-38-3810-3833	Contribution From General	229,977.51	0.00	0.00
	Fund			
3810	Transf From Other Funds	459,013.53	206,075.00	0.00
3830	Contr From Other Funds			
41-38-3830-3831	Contribution Gf Highway	1,052,964.47	1,199,920.00	1,217,160.00
	Tax			
3830	Contr From Other Funds	1,052,964.47	1,199,920.00	1,217,160.00
38	Contributions & Transfers	1,511,978.00	1,405,995.00	3,782,331.00
39	Special Fund Revenue			
3610	Interest Earnings			
41-39-3610-3911	Interest Earnings Impact Fees	11,100.74	5,861.00	5,861.00
3610	Interest Earnings	11,100.74	5,861.00	5,861.00
3900	Special Fund Revenue			
41-39-3900-3910	Impact Fee Revenue	1,551,902.39	1,184,625.00	1,500,525.00
3900	Special Fund Revenue	1,551,902.39	1,184,625.00	1,500,525.00
39	Special Fund Revenue	1,563,003.13	1,190,486.00	1,506,386.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
	Revenue	3,093,943.97	2,619,471.00	5,311,707.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
41-48-4800-4980	Appr Increase In Fund Balance	0.00	676,398.00	0.00
4800	Transfers & Other Uses	0.00	676,398.00	0.00
4810	Trnsfr To Other Funds			
41-48-4810-4912	Trnsfr to Other Funds	271,913.76	275,073.00	271,707.00
4810	Trnsfr To Other Funds	271,913.76	275,073.00	271,707.00
4813	Transfer To General Fund			
41-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
48	Transfers & Other Uses	271,913.76	951,471.00	271,707.00
71	Capital Projects Street			
4400	Highwayspublic Imprvmt			
41-71-4400-4421	Street Maintenance	472,374.45	700,000.00	700,000.00
41-71-4400-4620	Miscellaneous Service	0.00	0.00	0.00
41-71-4400-4701	Street Projects	793,396.31	50,000.00	1,000,000.00
41-71-4400-4740	Capital Equipment Purchase	0.00	0.00	240,000.00
41-71-4400-4940	Impact Fee Expense	586,619.70	918,000.00	3,100,000.00
4400	Highwayspublic Imprvmt	1,852,390.46	1,668,000.00	5,040,000.00
71	Capital Projects Street	1,852,390.46	1,668,000.00	5,040,000.00
	Expense	2,124,304.22	2,619,471.00	5,311,707.00
41	Capital Project Streets	969,639.75	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
42	Capital Project Public Safety			
36	Miscellaneous Revenue			
3610	Interest Earnings			
42-36-3610-3610	Interest Earnings	10.59	0.00	0.00
3610	Interest Earnings	10.59	0.00	0.00
3680	OFS-Capital Lease Obligations			
42-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	OFS-Capital Lease Obligations	0.00	0.00	0.00
3690	Sundry Revenue			
42-36-3690-3690	Miscellaneous Revenue	0.00	0.00	0.00
3690	Sundry Revenue	0.00	0.00	0.00
36	Miscellaneous Revenue	10.59	0.00	0.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
42-38-3800-3890	Use Of Prior Year Fund Balance	0.00	33,393.00	33,594.00
3800	Contributions & Transfers	0.00	33,393.00	33,594.00
3810	Transf From Other Funds			
42-38-3810-3810	Transfer From Other Funds	691,535.98	0.00	0.00
42-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	691,535.98	0.00	0.00
38	Contributions & Transfers	691,535.98	33,393.00	33,594.00
39	Special Fund Revenue			
3610	Interest Earnings			
42-39-3610-3911	Interest Earnings Impact Fees	1,475.65	84.00	84.00
3610	Interest Earnings	1,475.65	84.00	84.00
3900	Special Fund Revenue			
42-39-3900-3910	Impact Fee Revenue	198,652.74	144,375.00	182,875.00
3900	Special Fund Revenue	198,652.74	144,375.00	182,875.00
39	Special Fund Revenue	200,128.39	144,459.00	182,959.00
	Revenue	891,674.96	177,852.00	216,553.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
42-48-4800-4980	Appr Increase In Fund Balance	0.00	0.00	0.00
4800	Transfers & Other Uses	0.00	0.00	0.00
4810	Trnsfr To Other Funds			
42-48-4810-4912	Trnsfr to Other Funds	174,253.72	84,680.00	84,406.00
4810	Trnsfr To Other Funds	174,253.72	84,680.00	84,406.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
4813	Transfer To General Fund			
42-48-4813-4910	Transfer To General Fund	0.00	93,172.00	93,172.00
4813	Transfer To General Fund	0.00	93,172.00	93,172.00
48	Transfers & Other Uses	174,253.72	177,852.00	177,578.00
72	Capital Projects Public Safety			
4200	Public Safety			
42-72-4200-4620	Miscellaneous Service	0.00	0.00	0.00
42-72-4200-4705	Fire Projects	0.00	0.00	0.00
42-72-4200-4706	Police Station	0.00	0.00	0.00
42-72-4200-4740	Capital Equipment Purchase	658,926.30	0.00	0.00
42-72-4200-4940	Impact Fee Expense	0.00	0.00	38,975.00
4200	Public Safety	658,926.30	0.00	38,975.00
72	Capital Projects Public Safety	658,926.30	0.00	38,975.00
	Expense	833,180.02	177,852.00	216,553.00
42	Capital Project Public Safety	58,494.94	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
43	Capital Project Leisure			
	Srvc			
36	Miscellaneous Revenue			
3610	Interest Earnings			
43-36-3610-3610	Interest Earnings	237.03	0.00	0.00
43-36-3610-3616	WFB Investment Interest	0.00	0.00	0.00
43-36-3610-3617	WFB Impact Fee Interest	5,514.65	3,333.00	3,333.00
43-36-3610-3618	WFB Accrued Interest	915.59	0.00	0.00
3610	Interest Earnings	6,667.27	3,333.00	3,333.00
3615	Non-operating Rev			
43-36-3615-3615	GainLoss On Investment	-2,452.88	0.00	0.00
3615	Non-operating Rev	-2,452.88	0.00	0.00
3680	OFS-Capital Lease			
	Obligations			
43-36-3680-3680	Capital Lease Obligations	0.00	0.00	0.00
3680	OFS-Capital Lease	0.00	0.00	0.00
	Obligations			
3690	Sundry Revenue			
43-36-3690-3690	Miscellaneous Revenue	26.65	0.00	0.00
3690	Sundry Revenue	26.65	0.00	0.00
36	Miscellaneous Revenue	4,241.04	3,333.00	3,333.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
43-38-3800-3870	Contributions Private Sources	0.00	0.00	0.00
43-38-3800-3890	Use Of Prior Year Fund	0.00	115,698.00	0.00
	Balance			
3800	Contributions & Transfers	0.00	115,698.00	0.00
3810	Transf From Other Funds			
43-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
43-38-3810-3811	Transfer From Capital	0.00	0.00	0.00
	Projects			
43-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
3830	Contr From Other Funds			
43-38-3830-3833	Contribution From General Fund	0.00	0.00	0.00
3830	Contr From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	0.00	115,698.00	0.00
39	Special Fund Revenue			
3610	Interest Earnings			
43-39-3610-3911	Interest Earnings Impact Fees	2,520.55	0.00	0.00
3610	Interest Earnings	2,520.55	0.00	0.00
3900	Special Fund Revenue			
43-39-3900-3910	Impact Fee Revenue	1,665,000.00	1,387,500.00	1,757,500.00
43-39-3900-3930	Cemetery Maintenance Fee	8,000.00	8,700.00	9,500.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
3900	Special Fund Revenue	1,673,000.00	1,396,200.00	1,767,000.00
39	Special Fund Revenue	1,675,520.55	1,396,200.00	1,767,000.00
	Revenue	1,679,761.59	1,515,231.00	1,770,333.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
43-48-4800-4980	Appr Increase In Fund Balance	0.00	0.00	211,997.00
4800	Transfers & Other Uses	0.00	0.00	211,997.00
4810	Trnsfr To Other Funds			
43-48-4810-4912	Trnsfr to Other Funds	998,436.16	1,000,231.00	1,043,336.00
4810	Trnsfr To Other Funds	998,436.16	1,000,231.00	1,043,336.00
4813	Transfer To General Fund			
43-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
48	Transfers & Other Uses	998,436.16	1,000,231.00	1,255,333.00
73	Capital Projects Leisure Srv			
4500	Parks,Rec & Public Prprty			
43-73-4500-4620	Miscellaneous Service	0.00	0.00	0.00
43-73-4500-4702	Park Projects	0.00	0.00	0.00
43-73-4500-4704	Cemetery Projects	0.00	0.00	0.00
43-73-4500-4740	Capital Equipment Purchase	0.00	0.00	0.00
43-73-4500-4940	Impact Fee Expense	3,500.00	515,000.00	515,000.00
4500	Parks,Rec & Public Prprty	3,500.00	515,000.00	515,000.00
73	Capital Projects Leisure Srv	3,500.00	515,000.00	515,000.00
	Expense	1,001,936.16	1,515,231.00	1,770,333.00
43	Capital Project Leisure Srv	677,825.43	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
44	Capital Project Property			
	Acq.			
36	Miscellaneous Revenue			
3610	Interest Earnings			
44-36-3610-3610	Interest Earnings	425.82	0.00	0.00
44-36-3610-3616	WFB Investment Interest	0.00	0.00	0.00
44-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
3610	Interest Earnings	425.82	0.00	0.00
3615	Non-operating Rev			
44-36-3615-3615	GainLoss On Investment	0.00	0.00	0.00
3615	Non-operating Rev	0.00	0.00	0.00
3690	Sundry Revenue			
44-36-3690-3690	Miscellaneous Revenue	0.00	0.00	0.00
3690	Sundry Revenue	0.00	0.00	0.00
36	Miscellaneous Revenue	425.82	0.00	0.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
44-38-3800-3890	Use Of Prior Year Fund	0.00	0.00	0.00
	Balance			
3800	Contributions & Transfers	0.00	0.00	0.00
3810	Transf From Other Funds			
44-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
44-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	0.00	0.00	0.00
39	Special Fund Revenue			
3610	Interest Earnings			
44-39-3610-3911	Interest Earnings Impact Fees	0.00	0.00	0.00
3610	Interest Earnings	0.00	0.00	0.00
39	Special Fund Revenue	0.00	0.00	0.00
	Revenue	425.82	0.00	0.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
44-48-4800-4980	Appr Increase In Fund	0.00	0.00	0.00
	Balance			
4800	Transfers & Other Uses	0.00	0.00	0.00
4810	Trnsfr To Other Funds			
44-48-4810-4912	Trnsfr to Other Funds	0.00	0.00	0.00
4810	Trnsfr To Other Funds	0.00	0.00	0.00
4813	Transfer To General Fund			
44-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
48	Transfers & Other Uses	0.00	0.00	0.00
74	Capital Projects Property Acq			
4900	Miscellaneous Exp			
44-74-4900-4620	Miscellaneous Service	0.00	0.00	0.00
44-74-4900-4706	Property Acquisition	0.00	0.00	0.00
44-74-4900-4795	Capital Projects	0.00	0.00	0.00
4900	Miscellaneous Exp	0.00	0.00	0.00
74	Capital Projects Property Acq	0.00	0.00	0.00
	Expense	0.00	0.00	0.00
44	Capital Project Property Acq.	425.82	0.00	0.00

General Ledger
Budget Worksheet
Proposed



Washington City

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Period 01 - 15
Fiscal Year 2019

Account Number	Description	Prior Year Actual	Current Budget	Proposed
45	Capital Project General			
36	Miscellaneous Revenue			
3610	Interest Earnings			
45-36-3610-3610	Interest Earnings	514.06	213.00	213.00
45-36-3610-3616	WFB Investment Interest	4,192.00	4,680.00	4,680.00
45-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
45-36-3610-3618	WFB Accrued Interest	1,195.14	0.00	0.00
3610	Interest Earnings	5,901.20	4,893.00	4,893.00
3615	Non-operating Rev			
45-36-3615-3615	GainLoss On Investment	-2,529.76	0.00	0.00
3615	Non-operating Rev	-2,529.76	0.00	0.00
3690	Sundry Revenue			
45-36-3690-3690	Miscellaneous Revenue	0.00	0.00	0.00
3690	Sundry Revenue	0.00	0.00	0.00
36	Miscellaneous Revenue	3,371.44	4,893.00	4,893.00
38	Contributions & Transfers			
3800	Contributions & Transfers			
45-38-3800-3870	Contributions Private Sources	0.00	0.00	0.00
45-38-3800-3890	Use Of Prior Year Fund	0.00	36,695.00	36,606.00
	Balance			
3800	Contributions & Transfers	0.00	36,695.00	36,606.00
3810	Transf From Other Funds			
45-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
45-38-3810-3811	Transfer From Capital	0.00	0.00	0.00
	Projects			
45-38-3810-3813	Transfer From General Fund	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	0.00	36,695.00	36,606.00
39	Special Fund Revenue			
3610	Interest Earnings			
45-39-3610-3911	Interest Earnings Impact Fees	0.00	0.00	0.00
3610	Interest Earnings	0.00	0.00	0.00
39	Special Fund Revenue	0.00	0.00	0.00
	Revenue	3,371.44	41,588.00	41,499.00
48	Transfers & Other Uses			
4800	Transfers & Other Uses			
45-48-4800-4980	Appr Increase In Fund	0.00	0.00	0.00
	Balance			
4800	Transfers & Other Uses	0.00	0.00	0.00
4810	Trnsfr To Other Funds			
45-48-4810-4912	Trnsfr to Other Funds	41,560.42	41,588.00	41,499.00
4810	Trnsfr To Other Funds	41,560.42	41,588.00	41,499.00
4813	Transfer To General Fund			

Account Number	Description	Prior Year Actual	Current Budget	Proposed
45-48-4813-4910	Transfer To General Fund	0.00	0.00	0.00
4813	Transfer To General Fund	0.00	0.00	0.00
48	Transfers & Other Uses	41,560.42	41,588.00	41,499.00
75	Capital Projects General			
4100	General Government			
45-75-4100-4620	Miscellaneous Service	0.00	0.00	0.00
45-75-4100-4707	General Fund Capital	-75.04	0.00	0.00
	Projects			
4100	General Government	-75.04	0.00	0.00
75	Capital Projects General	-75.04	0.00	0.00
	Expense	41,485.38	41,588.00	41,499.00
45	Capital Project General	-38,113.94	0.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
51	Water			
36	Miscellaneous Revenue			
3610	Interest Earnings			
51-36-3610-3610	Interest Earnings	7,168.12	2,210.00	3,333.00
51-36-3610-3616	WFB Investment Interest	61,756.26	67,809.00	67,809.00
51-36-3610-3617	WFB Impact Fee Interest	2,654.03	1,663.00	1,663.00
51-36-3610-3618	WFB Accrued Interest	18,583.88	0.00	0.00
3610	Interest Earnings	90,162.29	71,682.00	72,805.00
3615	Non-operating Rev			
51-36-3615-3615	GainLoss On Investment	-37,917.28	0.00	0.00
3615	Non-operating Rev	-37,917.28	0.00	0.00
3710	Water Operating Rev			
51-36-3710-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
51-36-3710-3690	Miscellaneous Revenue	9,892.58	0.00	5,000.00
3710	Water Operating Rev	9,892.58	0.00	5,000.00
3715	Water Non-operating Rev			
51-36-3715-3640	Sale Of Fixed Assets	0.00	0.00	9,000.00
3715	Water Non-operating Rev	0.00	0.00	9,000.00
36	Miscellaneous Revenue	62,137.59	71,682.00	86,805.00
37	Enterprise Revenue			
3710	Water Operating Rev			
51-37-3710-3711	Metered Water Sales	2,503,297.85	2,715,632.00	2,854,778.00
51-37-3710-3712	Secondary Water Sales	64,687.96	60,000.00	65,000.00
51-37-3710-3713	Hydrant Meter Usage	167,120.95	151,156.00	107,694.00
51-37-3710-3714	Water Surcharge	236,247.94	233,292.00	246,217.00
51-37-3710-3715	Connection Fee	114,581.15	93,750.00	126,350.00
51-37-3710-3716	Reconnect Fees	1,575.00	2,350.00	2,500.00
51-37-3710-3717	Delinquent Account Penalties	27,668.56	36,524.00	27,093.00
51-37-3710-3718	Metered Base Charges	2,279,485.49	2,250,014.00	2,381,395.00
51-37-3710-3719	Hydrant Base Charges	58,961.68	56,780.00	64,579.00
3710	Water Operating Rev	5,453,626.58	5,599,498.00	5,875,606.00
37	Enterprise Revenue	5,453,626.58	5,599,498.00	5,875,606.00
38	Contributions & Transfers			
3715	Water Non-operating Rev			
51-38-3715-3871	Contributionsub Improvements	2,595,652.25	0.00	0.00
51-38-3715-3873	Grants from Private Sources	0.00	0.00	0.00
51-38-3715-3890	Use Of Prior Year Fund Balance	0.00	0.00	1,520,871.00
3715	Water Non-operating Rev	2,595,652.25	0.00	1,520,871.00
3800	Contributions & Transfers			
51-38-3800-3830	Contr from Other Funds	0.00	0.00	0.00
51-38-3800-3840	Contribution Other Government	0.00	0.00	0.00
3800	Contributions & Transfers	0.00	0.00	0.00
38	Contributions & Transfers	2,595,652.25	0.00	1,520,871.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
39	Special Fund Revenue			
3610	Interest Earnings			
51-39-3610-3911	Interest Earnings Impact Fees	7,847.57	4,119.00	4,119.00
3610	Interest Earnings	7,847.57	4,119.00	4,119.00
3715	Water Non-operating Rev			
51-39-3715-3910	Impact Fee Revenue	1,048,105.53	795,375.00	1,145,700.00
3715	Water Non-operating Rev	1,048,105.53	795,375.00	1,145,700.00
39	Special Fund Revenue	1,055,953.10	799,494.00	1,149,819.00
	Revenue	9,167,369.52	6,470,674.00	8,633,101.00
50	Water Treatment			
5110	Water Operating Exp			
51-50-5110-4110	SalariesRegular	96,341.31	91,135.00	100,985.00
51-50-5110-4120	SalariesPart TimeTemporary	0.00	0.00	0.00
51-50-5110-4130	Employee Benefits	56,394.74	52,399.00	73,055.00
51-50-5110-4140	Overtime	990.95	2,000.00	2,000.00
51-50-5110-4150	Uniforms	736.04	1,100.00	1,100.00
51-50-5110-4210	Dues And Memberships	20.58	1,100.00	1,100.00
51-50-5110-4230	Conference & Travel	1,219.54	3,000.00	3,200.00
51-50-5110-4240	Office Expense & Supplies	0.00	300.00	350.00
51-50-5110-4250	Equipment- Supplies & Maint.	8,870.29	0.00	1,000.00
51-50-5110-4251	Fuel & Oil	3,687.22	5,000.00	5,500.00
51-50-5110-4254	Fleet Charges	0.00	13,000.00	4,500.00
51-50-5110-4260	Equipment	73.48	500.00	2,000.00
51-50-5110-4270	Building & Grounds	10,671.52	10,840.00	6,425.00
51-50-5110-4280	Utilities	390,157.31	491,800.00	493,900.00
51-50-5110-4290	Telephone	1,494.15	1,900.00	2,350.00
51-50-5110-4310	Professional & Technical	11,221.20	11,320.00	21,884.00
51-50-5110-4430	Water Purchase Sandhollow	942,496.64	990,000.00	1,199,000.00
51-50-5110-4432	Water PurchaseQuail LakeRaw	200,349.07	210,000.00	210,000.00
51-50-5110-4480	Special Department Supplies	48,512.41	50,650.00	59,000.00
51-50-5110-4550	Bank Charges	5,995.00	0.00	0.00
51-50-5110-4620	Miscellaneous Service	0.00	0.00	0.00
51-50-5110-4790	Other Projects	15,141.30	458,000.00	173,700.00
51-50-5110-4810	Principal On Bonds	0.00	85,800.00	85,800.00
5110	Water Operating Exp	1,794,372.75	2,479,844.00	2,446,849.00
5150	Water Non-oper Exp			
51-50-5150-4740	Capital Equipment Purchase	0.00	0.00	0.00
51-50-5150-4795	Capital Projects	0.00	0.00	0.00
51-50-5150-4800	Depreciation	20,127.47	35,000.00	35,000.00
51-50-5150-4820	Interest On Bonds	88,667.94	69,244.00	68,215.00
51-50-5150-4850	Lease Purchase	902.10	2,778.00	2,856.00
5150	Water Non-oper Exp	109,697.51	107,022.00	106,071.00
50	Water Treatment	1,904,070.26	2,586,866.00	2,552,920.00
51	Water Distribution			
5110	Water Operating Exp			
51-51-5110-4110	SalariesRegular	657,537.63	717,329.00	782,549.00
51-51-5110-4120	SalariesPart TimeTemporary	23,402.90	19,672.00	17,214.00
51-51-5110-4130	Employee Benefits	448,878.04	479,762.00	534,057.00
51-51-5110-4140	Overtime	3,624.28	8,110.00	8,000.00
51-51-5110-4150	Uniforms	2,960.50	3,435.00	4,235.00
51-51-5110-4210	Dues And Memberships	345.00	1,600.00	1,600.00
51-51-5110-4230	Conference & Travel	3,435.78	12,100.00	12,700.00
51-51-5110-4240	Office Expense & Supplies	1,157.36	1,400.00	1,950.00
51-51-5110-4250	Equipment- Supplies & Maint.	35,029.31	500.00	5,000.00
51-51-5110-4251	Fuel & Oil	22,643.74	25,000.00	27,000.00
51-51-5110-4254	Fleet Charges	0.00	16,000.00	26,000.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
51-51-5110-4260	Equipment	15,947.35	16,850.00	30,950.00
51-51-5110-4270	Building & Grounds	3,280.59	3,900.00	8,400.00
51-51-5110-4280	Utilities	32,389.64	11,350.00	11,050.00
51-51-5110-4290	Telephone	4,780.37	4,390.00	8,350.00
51-51-5110-4310	Professional & Technical	29,125.00	45,300.00	47,850.00
51-51-5110-4346	Administrative Costs	269,010.00	298,227.00	300,675.00
51-51-5110-4431	District Surcharge	239,919.42	250,000.00	260,000.00
51-51-5110-4480	Special Department Supplies	79,889.17	80,500.00	97,000.00
51-51-5110-4523	Uncollectable Accts	8,337.00	2,000.00	2,000.00
51-51-5110-4550	Bank Charges	6,255.00	0.00	0.00
51-51-5110-4610	Miscellaneous Supplies	0.00	0.00	0.00
51-51-5110-4620	Miscellaneous Service	0.00	0.00	0.00
51-51-5110-4790	Other Projects	170,174.05	277,220.00	533,550.00
51-51-5110-4810	Principal On Bonds	0.00	304,200.00	304,200.00
5110	Water Operating Exp	2,058,122.13	2,578,845.00	3,024,330.00
5150	Water Non-oper Exp			
51-51-5150-4740	Capital Equipment Purchase	33,766.66	117,000.00	154,000.00
51-51-5150-4795	Capital Projects	83,878.87	0.00	910,000.00
51-51-5150-4800	Depreciation	1,265,188.71	1,150,000.00	1,150,000.00
51-51-5150-4820	Interest On Bonds	252,023.30	245,502.00	241,851.00
51-51-5150-4830	Cost of Issuance	120,670.70	0.00	0.00
51-51-5150-4910	Transfer To General Fund	0.00	0.00	0.00
51-51-5150-4912	Trnsfr to Other Funds	0.00	175,000.00	0.00
51-51-5150-4940	Impact Fee Expense	108,103.88	2,400,000.00	600,000.00
5150	Water Non-oper Exp	1,863,632.12	4,087,502.00	3,055,851.00
51	Water Distribution	3,921,754.25	6,666,347.00	6,080,181.00
	Expense	5,825,824.51	9,253,213.00	8,633,101.00
51	Water	3,341,545.01	-2,782,539.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
Printed: 4/24/2018 1:36:31 PM
Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
52	Sewer			
36	Miscellaneous Revenue			
3610	Interest Earnings			
52-36-3610-3610	Interest Earnings	23,156.95	1,378.00	1,378.00
52-36-3610-3616	WFB Investment Interest	67,730.81	75,963.00	75,963.00
52-36-3610-3617	WFB Impact Fee Interest	24,016.27	25,711.00	25,711.00
52-36-3610-3618	WFB Accrued Interest	23,669.78	0.00	0.00
3610	Interest Earnings	138,573.81	103,052.00	103,052.00
3615	Non-operating Rev			
52-36-3615-3615	GainLoss On Investment	-46,872.90	0.00	0.00
3615	Non-operating Rev	-46,872.90	0.00	0.00
3620	Rents			
52-36-3620-3624	Rental Income	0.00	0.00	0.00
3620	Rents	0.00	0.00	0.00
3720	Sewer Operating Rev			
52-36-3720-3650	Sale Of Materials & Supplies	0.00	0.00	43,000.00
52-36-3720-3690	Miscellaneous Revenue	551.87	0.00	0.00
3720	Sewer Operating Rev	551.87	0.00	43,000.00
3725	Sewer Non-operating Rev			
52-36-3725-3640	Sale Of Fixed Assets	14,648.89	39,000.00	34,000.00
3725	Sewer Non-operating Rev	14,648.89	39,000.00	34,000.00
36	Miscellaneous Revenue	106,901.67	142,052.00	180,052.00
37	Enterprise Revenue			
3720	Sewer Operating Rev			
52-37-3720-3717	Delinquent Account Penalties	11,646.97	12,000.00	8,379.00
52-37-3720-3721	Sewer Charges	1,574,688.33	1,298,588.00	1,402,986.00
52-37-3720-3722	Inspection Fee	71,900.00	56,250.00	71,250.00
3720	Sewer Operating Rev	1,658,235.30	1,366,838.00	1,482,615.00
37	Enterprise Revenue	1,658,235.30	1,366,838.00	1,482,615.00
38	Contributions & Transfers			
3725	Sewer Non-operating Rev			
52-38-3725-3871	ContributionsSub	1,633,819.50	0.00	0.00
	Improvements			
52-38-3725-3873	Grants from Private Sources	0.00	0.00	0.00
52-38-3725-3890	Use Of Prior Year Fund	0.00	0.00	2,272,278.00
	Balance			
3725	Sewer Non-operating Rev	1,633,819.50	0.00	2,272,278.00
3800	Contributions & Transfers			
52-38-3800-3830	Contr of Other Funds	0.00	0.00	0.00
52-38-3800-3840	Contribution Other	0.00	0.00	0.00
	Government			
3800	Contributions & Transfers	0.00	0.00	0.00
38	Contributions & Transfers	1,633,819.50	0.00	2,272,278.00
39	Special Fund Revenue			

Account Number	Description	Prior Year Actual	Current Budget	Proposed
3610	Interest Earnings			
52-39-3610-3911	Interest Earnings Impact Fees	3,965.50	1,127.00	1,127.00
3610	Interest Earnings	3,965.50	1,127.00	1,127.00
3725	Sewer Non-operating Rev			
52-39-3725-3910	Impact Fee Revenue	552,877.77	367,500.00	465,500.00
3725	Sewer Non-operating Rev	552,877.77	367,500.00	465,500.00
39	Special Fund Revenue	556,843.27	368,627.00	466,627.00
	Revenue	3,955,799.74	1,877,517.00	4,401,572.00
52	Sewer			
5210	Sewer Operating Exp			
52-52-5210-4110	SalariesRegular	502,400.98	545,661.00	567,773.00
52-52-5210-4120	SalariesPart TimeTemporary	21,672.62	14,342.00	13,041.00
52-52-5210-4130	Employee Benefits	354,976.19	372,664.00	396,470.00
52-52-5210-4140	Overtime	2,564.22	4,160.00	4,160.00
52-52-5210-4150	Uniforms	1,301.23	2,600.00	2,300.00
52-52-5210-4210	Dues And Memberships	0.00	700.00	700.00
52-52-5210-4230	Conference & Travel	2,324.04	5,240.00	5,560.00
52-52-5210-4240	Office Expense & Supplies	1,286.42	1,500.00	1,950.00
52-52-5210-4250	Equipment- Supplies & Maint.	19,552.05	2,000.00	3,500.00
52-52-5210-4251	Fuel & Oil	13,818.30	14,000.00	15,000.00
52-52-5210-4254	Fleet Charges	0.00	25,000.00	31,142.00
52-52-5210-4260	Equipment	10,639.19	11,250.00	6,700.00
52-52-5210-4270	Building & Grounds	4,507.98	4,790.00	2,890.00
52-52-5210-4280	Utilities	30,343.07	41,100.00	42,300.00
52-52-5210-4290	Telephone	3,092.37	3,090.00	4,850.00
52-52-5210-4310	Professional & Technical	35,620.43	46,800.00	38,600.00
52-52-5210-4346	Administrative Costs	96,075.00	106,510.00	107,386.00
52-52-5210-4480	Special Department Supplies	40,904.62	55,250.00	55,250.00
52-52-5210-4523	Uncollectable Accts	2,278.45	0.00	0.00
52-52-5210-4550	Bank Charges	0.00	0.00	0.00
52-52-5210-4610	Miscellaneous Supplies	0.00	0.00	0.00
52-52-5210-4620	Miscellaneous Service	0.00	0.00	0.00
52-52-5210-4790	Other Projects	0.00	0.00	0.00
52-52-5210-4810	Principal On Bonds	0.00	0.00	0.00
5210	Sewer Operating Exp	1,143,357.16	1,256,657.00	1,299,572.00
5250	Sewer Non-oper Exp			
52-52-5250-4740	Capital Equipment Purchase	0.00	229,000.00	157,000.00
52-52-5250-4795	Capital Projects	144,544.25	50,000.00	820,000.00
52-52-5250-4800	Depreciation	620,776.84	580,000.00	580,000.00
52-52-5250-4820	Interest On Bonds	0.00	0.00	0.00
52-52-5250-4830	Cost of Issuance	0.00	0.00	0.00
52-52-5250-4850	Lease Purchase	0.00	0.00	70,000.00
52-52-5250-4910	Transfer To General Fund	0.00	0.00	0.00
52-52-5250-4912	Trnsfr to Other Funds	0.00	18,096.00	0.00
52-52-5250-4940	Impact Fee Expense	0.00	1,225,000.00	1,475,000.00
5250	Sewer Non-oper Exp	765,321.09	2,102,096.00	3,102,000.00
52	Sewer	1,908,678.25	3,358,753.00	4,401,572.00
	Expense	1,908,678.25	3,358,753.00	4,401,572.00
52	Sewer	2,047,121.49	-1,481,236.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
53	Electric			
36	Miscellaneous Revenue			
3610	Interest Earnings			
53-36-3610-3610	Interest Earnings	2,568.30	0.00	0.00
53-36-3610-3616	WFB Investment Interest	75,758.62	86,924.00	86,924.00
53-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
53-36-3610-3618	WFB Accrued Interest	21,697.94	0.00	0.00
3610	Interest Earnings	100,024.86	86,924.00	86,924.00
3615	Non-operating Rev			
53-36-3615-3615	GainLoss On Investment	-44,699.02	0.00	0.00
3615	Non-operating Rev	-44,699.02	0.00	0.00
3730	Elec. Operating Rev			
53-36-3730-3650	Sale Of Materials & Supplies	0.00	0.00	0.00
53-36-3730-3690	Miscellaneous Revenue	78,122.43	150,000.00	125,000.00
53-36-3730-3692	Deposit Reconciliation	-7.65	0.00	0.00
3730	Elec. Operating Rev	78,114.78	150,000.00	125,000.00
3735	Elec. Non-operating Rev			
53-36-3735-3640	Sale Of Fixed Assets	0.00	56,552.00	36,000.00
3735	Elec. Non-operating Rev	0.00	56,552.00	36,000.00
36	Miscellaneous Revenue	133,440.62	293,476.00	247,924.00
37	Enterprise Revenue			
3730	Elec. Operating Rev			
53-37-3730-3716	Reconnect Fee	19,225.00	25,000.00	25,000.00
53-37-3730-3717	Delinquent Account Penalties	60,180.76	70,000.00	70,000.00
53-37-3730-3731	Electric SalesTaxable	0.00	0.00	0.00
53-37-3730-3732	Electric SalesNon-taxable	0.00	0.00	0.00
53-37-3730-3733	Green PowerTaxable	0.00	0.00	0.00
53-37-3730-3735	Connection Fees	186,241.30	175,000.00	150,100.00
53-37-3730-3736	Vendor Discount	11,416.20	12,500.00	12,500.00
53-37-3730-3737	Pole Attachment Fees	3,042.00	3,266.00	3,250.00
53-37-3730-3738	Temp power-construction	11,650.00	9,700.00	11,500.00
53-37-3730-3739	Street Lighting	11,652.00	12,219.00	12,500.00
3730	Elec. Operating Rev	303,407.26	307,685.00	284,850.00
3731	Electric Sales Taxable			
53-37-3731-3731	Taxable Usage Residential	6,208,896.55	6,525,000.00	6,814,000.00
53-37-3731-3732	Taxable Base Residential	1,394,561.94	1,425,000.00	1,480,000.00
53-37-3731-3733	Taxable Green Pwr Residential	798.00	724.00	1,000.00
53-37-3731-3741	Taxable Usage Commercial	2,243,602.23	2,300,000.00	2,307,000.00
53-37-3731-3742	Taxable Base Commercial	118,724.50	125,000.00	122,000.00
53-37-3731-3744	Taxable Demand Commercial	807,761.13	975,000.00	948,000.00
53-37-3731-3745	Taxable Usage Industrial	12,131.05	12,530.00	14,000.00
53-37-3731-3746	Taxable Base Industrial	900.00	900.00	1,000.00
53-37-3731-3747	Taxable Demand Industrial	8,276.85	7,348.00	12,000.00
3731	Electric Sales Taxable	10,795,652.25	11,371,502.00	11,699,000.00
3732	Electric Sales Non Taxable			
53-37-3732-3731	Usage Residential	1,943.70	2,558.00	3,000.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
53-37-3732-3732	Base Residential	660.00	833.00	1,000.00
53-37-3732-3741	Usage Commercial	737,312.28	770,000.00	771,000.00
53-37-3732-3742	Base Commercial	40,452.50	45,000.00	41,000.00
53-37-3732-3744	Demand Commercial	349,577.76	363,132.00	379,000.00
3732	Electric Sales Non Taxable	1,129,946.24	1,181,523.00	1,195,000.00
37	Enterprise Revenue	12,229,005.75	12,860,710.00	13,178,850.00
38	Contributions & Transfers			
3735	Elec. Non-operating Rev			
53-38-3735-3871	ContributionsSub	1,607,472.00	0.00	0.00
	Improvements			
53-38-3735-3890	Use Of Prior Year Fund	0.00	0.00	302,256.00
	Balance			
3735	Elec. Non-operating Rev	1,607,472.00	0.00	302,256.00
3800	Contributions & Transfers			
53-38-3800-3840	Contribution Other	0.00	0.00	0.00
	Government			
3800	Contributions & Transfers	0.00	0.00	0.00
3810	Transf From Other Funds			
53-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	1,607,472.00	0.00	302,256.00
39	Special Fund Revenue			
3610	Interest Earnings			
53-39-3610-3911	Interest Earnings Impact Fees	173.45	0.00	0.00
3610	Interest Earnings	173.45	0.00	0.00
3735	Elec. Non-operating Rev			
53-39-3735-3910	Impact Fee Revenue	558,166.00	550,000.00	535,000.00
3735	Elec. Non-operating Rev	558,166.00	550,000.00	535,000.00
39	Special Fund Revenue	558,339.45	550,000.00	535,000.00
	Revenue	14,528,257.82	13,704,186.00	14,264,030.00
53	Electric			
4700	Debt Service			
53-53-4700-4830	Cost of Issuance	0.00	0.00	0.00
4700	Debt Service	0.00	0.00	0.00
5310	Elec. Operating Exp			
53-53-5310-4001	System Maintenance	89,346.25	0.00	0.00
53-53-5310-4002	New Construction Expense	94,190.32	135,000.00	110,000.00
53-53-5310-4003	Pool Project	355,570.95	492,000.00	525,000.00
53-53-5310-4004	Centralst. George (138 Line)	438,025.58	450,000.00	465,000.00
53-53-5310-4005	Resource (IPP)	32,822.68	30,000.00	32,500.00
53-53-5310-4006	Crsp Power	68,340.43	70,000.00	70,000.00
53-53-5310-4007	Morgan Stanley	3,309,850.94	3,550,000.00	3,450,000.00
53-53-5310-4008	Transmission	686,767.84	730,000.00	750,000.00
53-53-5310-4009	Uamps Expenses	14,047.04	75,000.00	22,500.00
53-53-5310-4010	Horse Butte Wind Fixed	159,052.78	171,000.00	175,000.00
53-53-5310-4011	Payson Power Production	872,643.99	950,000.00	1,000,000.00
53-53-5310-4012	Wind	42,918.98	43,000.00	45,000.00
53-53-5310-4013	Px Purchase	0.00	0.00	0.00
53-53-5310-4014	Payson Power Project	835,297.81	870,000.00	850,000.00
53-53-5310-4015	All In Pool	155,100.80	135,000.00	130,000.00
53-53-5310-4016	Government And Public	15,504.89	15,000.00	17,000.00
	Affairs			
53-53-5310-4017	Connect Fee Expense	28,795.74	50,000.00	50,000.00
53-53-5310-4018	Washington Gen Production	40,869.55	0.00	0.00
53-53-5310-4019	Washington Gen Fixed Costs	316,031.02	325,000.00	330,000.00
53-53-5310-4021	Natural Gas Project	41,858.91	35,000.00	75,000.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
53-53-5310-4022	Rebate Program	21,029.09	20,000.00	20,000.00
53-53-5310-4023	Waste Heat	288,821.40	410,000.00	375,000.00
53-53-5310-4024	Veyo Waste Heat	113,656.83	65,000.00	65,000.00
53-53-5310-4025	Horse Butte Wind Production	55,618.94	55,000.00	28,000.00
53-53-5310-4110	SalariesRegular	981,895.45	1,090,608.00	1,173,175.00
53-53-5310-4120	SalariesPart TimeTemporary	30,991.40	36,685.00	22,775.00
53-53-5310-4130	Employee Benefits	590,950.75	600,204.00	676,062.00
53-53-5310-4140	Overtime	26,993.40	35,170.00	37,500.00
53-53-5310-4150	Uniforms	11,738.23	10,000.00	12,500.00
53-53-5310-4210	Dues And Memberships	390.00	500.00	600.00
53-53-5310-4211	Books And Subscriptions	162.03	500.00	500.00
53-53-5310-4230	Conference & Travel	5,241.72	10,000.00	11,500.00
53-53-5310-4240	Office Expense & Supplies	4,215.72	12,000.00	12,000.00
53-53-5310-4250	Equipment- Supplies & Maint.	53,736.49	32,500.00	32,500.00
53-53-5310-4251	Fuel & Oil	22,067.04	22,500.00	25,000.00
53-53-5310-4254	Fleet Charges	0.00	30,000.00	15,000.00
53-53-5310-4260	Equipment	4,894.69	31,000.00	300.00
53-53-5310-4270	Building & Grounds	2,143.49	2,000.00	19,000.00
53-53-5310-4280	Utilities	53,600.52	65,000.00	65,000.00
53-53-5310-4290	Telephone	10,132.54	10,000.00	12,480.00
53-53-5310-4310	Professional & Technical	127,044.03	148,100.00	240,500.00
53-53-5310-4346	Administrative Costs	332,981.00	596,454.00	601,344.00
53-53-5310-4480	Special Department Supplies	0.00	12,490.00	10,000.00
53-53-5310-4483	Safety EquipTraining	12,592.19	14,000.00	15,000.00
53-53-5310-4523	Uncollectable Accts	40,723.89	0.00	0.00
53-53-5310-4550	Bank Charges	2,500.00	3,000.00	3,000.00
53-53-5310-4610	Miscellaneous Supplies	19.13	5,000.00	5,000.00
53-53-5310-4620	Miscellaneous Service	0.00	0.00	0.00
53-53-5310-4790	Other Projects	5,096.20	5,000.00	5,000.00
53-53-5310-4810	Principal On Bonds	0.00	475,000.00	487,000.00
5310	Elec. Operating Exp	10,396,272.67	11,923,711.00	12,067,736.00
5350	Elec. Non-oper Exp			
53-53-5350-4020	ContractsOther Cities Exp	0.00	0.00	0.00
53-53-5350-4740	Capital Equipment Purchase	0.00	96,000.00	38,000.00
53-53-5350-4790	Other Projects	0.00	0.00	0.00
53-53-5350-4795	Capital Projects	474,477.85	2,504,250.00	800,000.00
53-53-5350-4800	Depreciation	821,170.52	975,000.00	975,000.00
53-53-5350-4820	Interest On Bonds	173,930.50	149,405.00	137,960.00
53-53-5350-4850	Lease Purchase	29,853.03	184,267.00	245,334.00
53-53-5350-4910	Transfer To General Fund	0.00	0.00	0.00
53-53-5350-4912	Trnsfr to Other Funds	0.00	0.00	0.00
53-53-5350-4940	Impact Fee Expense	0.00	0.00	0.00
5350	Elec. Non-oper Exp	1,499,431.90	3,908,922.00	2,196,294.00
53	Electric	11,895,704.57	15,832,633.00	14,264,030.00
	Expense	11,895,704.57	15,832,633.00	14,264,030.00
53	Electric	2,632,553.25	-2,128,447.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
55	Irrigation			
36	Miscellaneous Revenue			
3610	Interest Earnings			
55-36-3610-3610	Interest Earnings	0.00	0.00	0.00
55-36-3610-3616	WFB Investment Interest	0.00	0.00	0.00
55-36-3610-3617	WFB Impact Fee Interest	0.00	0.00	0.00
3610	Interest Earnings	0.00	0.00	0.00
3615	Non-operating Rev			
55-36-3615-3615	GainLoss On Investment	0.00	0.00	0.00
3615	Non-operating Rev	0.00	0.00	0.00
3750	Irr. Operating Rev			
55-36-3750-3690	Miscellaneous Revenue	24.11	0.00	0.00
3750	Irr. Operating Rev	24.11	0.00	0.00
3755	Irr. Non-operating Rev			
55-36-3755-3640	Sale Of Fixed Assets	0.00	0.00	0.00
3755	Irr. Non-operating Rev	0.00	0.00	0.00
36	Miscellaneous Revenue	24.11	0.00	0.00
37	Enterprise Revenue			
3750	Irr. Operating Rev			
55-37-3750-3751	Irrigation Dues	17,820.00	17,730.00	17,730.00
3750	Irr. Operating Rev	17,820.00	17,730.00	17,730.00
37	Enterprise Revenue	17,820.00	17,730.00	17,730.00
38	Contributions & Transfers			
3755	Irr. Non-operating Rev			
55-38-3755-3813	Transfer From General Fund	14,575.91	28,935.00	19,862.00
55-38-3755-3871	ContributionsSub	761,390.75	0.00	0.00
	Improvements			
55-38-3755-3890	Use Of Prior Year Fund	0.00	0.00	0.00
	Balance			
3755	Irr. Non-operating Rev	775,966.66	28,935.00	19,862.00
38	Contributions & Transfers	775,966.66	28,935.00	19,862.00
39	Special Fund Revenue			
3610	Interest Earnings			
55-39-3610-3911	Interest Earnings Impact Fees	0.00	0.00	0.00
3610	Interest Earnings	0.00	0.00	0.00
39	Special Fund Revenue	0.00	0.00	0.00
	Revenue	793,810.77	46,665.00	37,592.00
55	Irrigation			
5510	Irr. Operating Exp			
55-55-5510-4110	SalariesRegular	15,483.47	16,277.00	16,350.00
55-55-5510-4130	Employee Benefits	14,437.90	14,536.00	15,442.00
55-55-5510-4140	Overtime	547.19	0.00	0.00
55-55-5510-4150	Uniforms	0.00	0.00	0.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
55-55-5510-4230	Conference & Travel	0.00	0.00	0.00
55-55-5510-4240	Office Expense & Supplies	0.00	0.00	0.00
55-55-5510-4250	Equipment- Supplies & Maint.	0.00	300.00	300.00
55-55-5510-4251	Fuel & Oil	0.00	500.00	500.00
55-55-5510-4254	Fleet Charges	0.00	0.00	0.00
55-55-5510-4260	Equipment	0.00	0.00	0.00
55-55-5510-4290	Telephone	0.00	0.00	0.00
55-55-5510-4310	Professional & Technical	700.00	15,000.00	5,000.00
55-55-5510-4346	Administrative Costs	0.00	0.00	0.00
55-55-5510-4480	Special Department Supplies	1,646.62	0.00	0.00
55-55-5510-4523	Uncollectable Accts	510.00	0.00	0.00
55-55-5510-4620	Miscellaneous Service	0.00	0.00	0.00
55-55-5510-4790	Other Projects	0.00	0.00	0.00
5510	Irri. Operating Exp	33,325.18	46,613.00	37,592.00
5550	Irri. Non-oper Exp			
55-55-5550-4740	Capital Equipment Purchase	0.00	0.00	0.00
55-55-5550-4800	Depreciation	29,188.54	100,000.00	0.00
55-55-5550-4910	Transfer To General Fund	0.00	0.00	0.00
5550	Irri. Non-oper Exp	29,188.54	100,000.00	0.00
55	Irrigation	62,513.72	146,613.00	37,592.00
	Expense	62,513.72	146,613.00	37,592.00
55	Irrigation	731,297.05	-99,948.00	0.00

General Ledger
Budget Worksheet
Proposed

User: kruesch
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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
57	Storm Drain			
36	Miscellaneous Revenue			
3610	Interest Earnings			
57-36-3610-3610	Interest Earnings	1,283.42	1,000.00	1,000.00
57-36-3610-3616	WFB Investment Interest	31,971.65	36,545.00	36,545.00
57-36-3610-3617	WFB Impact Fee Interest	15,195.16	14,919.00	14,919.00
57-36-3610-3618	WFB Accrued Interest	11,895.52	0.00	0.00
3610	Interest Earnings	60,345.75	52,464.00	52,464.00
3615	Non-operating Rev			
57-36-3615-3615	GainLoss On Investment	-24,895.96	0.00	0.00
3615	Non-operating Rev	-24,895.96	0.00	0.00
3770	Storm Operating Rev			
57-36-3770-3690	Miscellaneous Revenue	4,265.52	0.00	0.00
3770	Storm Operating Rev	4,265.52	0.00	0.00
3775	Storm Non-operating Rev			
57-36-3775-3640	Sale Of Fixed Assets	2,699.89	39,000.00	45,000.00
3775	Storm Non-operating Rev	2,699.89	39,000.00	45,000.00
36	Miscellaneous Revenue	42,415.20	91,464.00	97,464.00
37	Enterprise Revenue			
3770	Storm Operating Rev			
57-37-3770-3717	Delinquent Account Penalties	4,622.50	5,000.00	3,600.00
57-37-3770-3771	Storm Drain User Fee	986,747.21	1,014,533.00	1,014,533.00
57-37-3770-3772	Grading Permits	38,140.77	34,000.00	59,950.00
3770	Storm Operating Rev	1,029,510.48	1,053,533.00	1,078,083.00
37	Enterprise Revenue	1,029,510.48	1,053,533.00	1,078,083.00
38	Contributions & Transfers			
3775	Storm Non-operating Rev			
57-38-3775-3833	Contribution From General Fund	0.00	0.00	0.00
57-38-3775-3870	Contributions Private Sources	0.00	0.00	1,447,980.00
57-38-3775-3871	ContributionsSub Improvements	1,465,714.19	0.00	0.00
57-38-3775-3873	Grants from Private Sources	0.00	0.00	0.00
57-38-3775-3890	Use Of Prior Year Fund Balance	0.00	0.00	283,588.00
3775	Storm Non-operating Rev	1,465,714.19	0.00	1,731,568.00
3800	Contributions & Transfers			
57-38-3800-3840	Contribution Other Government	0.00	0.00	0.00
3800	Contributions & Transfers	0.00	0.00	0.00
3810	Transf From Other Funds			
57-38-3810-3810	Transfer From Other Funds	0.00	0.00	0.00
3810	Transf From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	1,465,714.19	0.00	1,731,568.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
39	Special Fund Revenue			
3610	Interest Earnings			
57-39-3610-3911	Interest Earnings Impact Fees	3,286.19	2,072.00	2,072.00
3610	Interest Earnings	3,286.19	2,072.00	2,072.00
3775	Storm Non-operating Rev			
57-39-3775-3910	Impact Fee Revenue	442,022.90	400,000.00	753,032.00
3775	Storm Non-operating Rev	442,022.90	400,000.00	753,032.00
39	Special Fund Revenue	445,309.09	402,072.00	755,104.00
	Revenue	2,982,948.96	1,547,069.00	3,662,219.00
57	Storm Drain			
5710	Storm Operating Exp			
57-57-5710-4110	SalariesRegular	177,583.29	199,065.00	216,611.00
57-57-5710-4120	SalariesPart TimeTemporary	0.00	4,290.00	4,173.00
57-57-5710-4130	Employee Benefits	122,171.57	137,026.00	157,103.00
57-57-5710-4140	Overtime	377.10	1,010.00	1,000.00
57-57-5710-4150	Uniforms	279.21	1,000.00	1,000.00
57-57-5710-4230	Conference & Travel	1,570.27	4,800.00	5,500.00
57-57-5710-4240	Office Expense & Supplies	1,180.47	1,700.00	1,950.00
57-57-5710-4250	Equipment- Supplies & Maint.	9,358.96	50.00	5,000.00
57-57-5710-4251	Fuel & Oil	7,276.52	12,000.00	8,000.00
57-57-5710-4254	Fleet Charges	0.00	10,450.00	15,000.00
57-57-5710-4260	Equipment	6,329.05	5,750.00	4,700.00
57-57-5710-4270	Building & Grounds	3,125.96	3,940.00	2,110.00
57-57-5710-4280	Utilities	2,874.99	3,900.00	3,700.00
57-57-5710-4290	Telephone	4,019.15	2,160.00	3,070.00
57-57-5710-4310	Professional & Technical	21,250.46	38,830.00	38,794.00
57-57-5710-4340	Other Contractual Services	179,700.00	185,000.00	192,000.00
57-57-5710-4346	Administrative Costs	38,430.00	42,604.00	42,958.00
57-57-5710-4480	Special Department Supplies	2,095.43	63,000.00	55,500.00
57-57-5710-4523	Uncollectable Accts	1,511.29	0.00	0.00
57-57-5710-4610	Miscellaneous Supplies	0.00	0.00	0.00
57-57-5710-4620	Miscellaneous Service	0.00	0.00	0.00
5710	Storm Operating Exp	579,133.72	716,575.00	758,169.00
5750	Storm Non-oper Exp			
57-57-5750-4740	Capital Equipment Purchase	0.00	67,000.00	107,000.00
57-57-5750-4795	Capital Projects	7,276.46	999,000.00	1,447,980.00
57-57-5750-4800	Depreciation	333,741.01	320,000.00	320,000.00
57-57-5750-4910	Transfer To General Fund	0.00	0.00	0.00
57-57-5750-4912	Trnsfr to Other Funds	0.00	0.00	0.00
57-57-5750-4940	Impact Fee Expense	1,968.50	926,729.00	1,029,070.00
5750	Storm Non-oper Exp	342,985.97	2,312,729.00	2,904,050.00
57	Storm Drain	922,119.69	3,029,304.00	3,662,219.00
	Expense	922,119.69	3,029,304.00	3,662,219.00
57	Storm Drain	2,060,829.27	-1,482,235.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



Account Number	Description	Prior Year Actual	Current Budget	Proposed
61	Fleet			
06	Fleet			
3400	Charges for Services			
61-06-3400-3400	Charges for Services	292,989.79	246,350.00	324,000.00
61-06-3400-3477	Sales	0.00	0.00	0.00
3400	Charges for Services	292,989.79	246,350.00	324,000.00
06	Fleet	292,989.79	246,350.00	324,000.00
36	Miscellaneous Revenue			
3620	Rents			
61-36-3620-3625	VehicleEquip Leases	17,499.96	19,000.00	26,000.00
3620	Rents	17,499.96	19,000.00	26,000.00
3640	Sale Of Fixed Assets(loss)			
61-36-3640-3640	Sale of Fixed Assets	0.00	0.00	0.00
3640	Sale Of Fixed Assets(loss)	0.00	0.00	0.00
3650	Sale Of Materials & Supplies			
61-36-3650-3651	Sales - CNG Public	18,865.22	12,000.00	19,500.00
61-36-3650-3652	Sales - CNG City	27,536.84	24,000.00	16,000.00
61-36-3650-3653	Sales - Unleaded City	111,784.37	130,000.00	135,000.00
61-36-3650-3654	Sales - Diesel City	65,966.96	57,709.00	71,500.00
3650	Sale Of Materials & Supplies	224,153.39	223,709.00	242,000.00
3690	Sundry Revenue			
61-36-3690-3690	Miscellaneous Revenue	1,389.00	0.00	230,000.00
3690	Sundry Revenue	1,389.00	0.00	230,000.00
36	Miscellaneous Revenue	243,042.35	242,709.00	498,000.00
38	Contributions & Transfers			
3810	Transf From Other Funds			
61-38-3810-3813	Transfer From General Fund	0.00	0.00	73,354.00
61-38-3810-3815	Transfer From Enterprise Funds	0.00	193,096.00	0.00
3810	Transf From Other Funds	0.00	193,096.00	73,354.00
3830	Contr From Other Funds			
61-38-3830-3830	Contr from Other Funds	0.00	0.00	0.00
61-38-3830-3833	Contribution From General Fund	0.00	0.00	0.00
3830	Contr From Other Funds	0.00	0.00	0.00
38	Contributions & Transfers	0.00	193,096.00	73,354.00
	Revenue	536,032.14	682,155.00	895,354.00
06	Fleet			
0610	Fleet Operating Exp			
61-06-0610-4110	SalariesRegular	140,438.18	105,000.00	151,714.00
61-06-0610-4130	Employee Benefits	91,981.43	70,321.00	102,784.00
61-06-0610-4140	Overtime	0.00	0.00	500.00

Account Number	Description	Prior Year Actual	Current Budget	Proposed
61-06-0610-4150	Uniforms	1,513.73	1,730.00	1,730.00
61-06-0610-4211	Books And Subscriptions	0.00	0.00	0.00
61-06-0610-4220	Public Notices	0.00	0.00	0.00
61-06-0610-4230	Conference & Travel	350.00	1,000.00	3,000.00
61-06-0610-4240	Office Expense & Supplies	67.18	700.00	700.00
61-06-0610-4250	Equipment- Supplies & Maint.	131,057.85	100,000.00	121,690.00
61-06-0610-4251	Fuel & Oil	2,660.12	3,000.00	3,000.00
61-06-0610-4254	Fleet Charges	0.00	7,500.00	0.00
61-06-0610-4260	Equipment	3,714.00	0.00	2,000.00
61-06-0610-4270	Building & Grounds	2,365.40	1,650.00	1,500.00
61-06-0610-4280	Utilities	11,844.43	12,000.00	13,000.00
61-06-0610-4290	Telephone	113.44	400.00	500.00
61-06-0610-4310	Professional & Technical	2,187.29	11,150.00	10,946.00
61-06-0610-4346	Administrative Costs	19,215.00	21,302.00	21,481.00
61-06-0610-4480	Special Department Supplies	2,532.55	1,000.00	8,000.00
61-06-0610-4550	Bank Charges	1,226.83	0.00	0.00
61-06-0610-4610	Miscellaneous Supplies	0.00	0.00	0.00
61-06-0610-4620	Miscellaneous Service	0.00	0.00	0.00
61-06-0610-4693	Supplies for Resale - CNG	22,225.83	16,000.00	22,476.00
61-06-0610-4694	Supplies for Resale - Gasoline	77,573.41	70,994.00	89,000.00
61-06-0610-4695	Supplies for Resale - Diesel	43,145.32	50,411.00	50,000.00
61-06-0610-4790	Other Projects	0.00	0.00	0.00
61-06-0610-4820	Intrest on Bonds	0.00	0.00	3,333.00
0610	Fleet Operating Exp	554,211.99	474,158.00	607,354.00
0650	Fleet Non Operating Exp			
61-06-0650-4740	Capital Equipment Purchase	0.00	193,096.00	268,000.00
61-06-0650-4800	Depreciation	13,610.65	20,000.00	20,000.00
61-06-0650-4910	Transfer To General Fund	0.00	0.00	0.00
0650	Fleet Non Operating Exp	13,610.65	213,096.00	288,000.00
06	Fleet	567,822.64	687,254.00	895,354.00
	Expense	567,822.64	687,254.00	895,354.00
61	Fleet	-31,790.50	-5,099.00	0.00

General Ledger
Budget Worksheet
Proposed

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Period 01 - 15
Fiscal Year 2019



<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual</u>	<u>Current Budget</u>	<u>Proposed</u>
Revenue Total		65,658,954.45	49,866,702.00	59,981,940.00
Expense Total		52,116,038.94	57,846,206.00	59,981,940.00
Grand Total		13,542,915.51	-7,979,504.00	0.00

City of Washington City, Utah

Capital Improvement Plan

2018 thru 2023

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	Priority	2018	2019	2020	2021	2022	2023	Total
Leisure Service									
North of Nisson Park Mill creek Trail Extension	09-LS-001	3				700,000			700,000
Leisure Srvc Impact Fee Fund						350,000			350,000
Trails Grants						350,000			350,000
Warm Springs (boilers) Park/Trailhead	09-LS-002	1	850,000						850,000
Leisure Srvc Impact Fee Fund			850,000						850,000
Veterans Park	16-LS-001	1	600,000						600,000
RAP Tax			600,000						600,000
Virgin River Trail East Extension	16-LS-002	2		200,000					200,000
Grant				100,000					100,000
Leisure Srvc Impact Fee Fund				100,000					100,000
Veterans Park Phase 2	21-LS-003	3				2,500,000			2,500,000
RAP Tax						2,500,000			2,500,000
Leisure Service Total			1,450,000	200,000		3,200,000			4,850,000
Power									
Rebuild of Staheli Substation	01-19	1		100,000	2,450,000				2,550,000
Electric Available Funds				100,000	1,960,000				2,060,000
Electric Impact Fee Fund					490,000				490,000
Parkway (Green Springs) Substation	09-18	1	2,075,000						2,075,000
Electric Available Funds			2,075,000						2,075,000
Beuna Vista Feeder	10-18	1	93,250						93,250
Electric Available Funds			93,250						93,250
Green Springs Drive Distribution Feeder	1-18	2		225,000					225,000
Electric Rate Stabilization				225,000					225,000
Parkway/Main St. Fiber	18-PR-04	2	37,000						37,000
Electric Available Funds			37,000						37,000
SCADA Hardware & Software Upgrade	18-PR-05	1	55,000						55,000
Electric Available Funds			55,000						55,000
Purgatory Tap Metering Structure	18-PR-06	3	44,000						44,000
Electric Available Funds			44,000						44,000
Telegraph T-Line Fiber	18-PR-07	2	200,000						200,000
Electric Available Funds			200,000						200,000
Commerical AMR Meter Installation	19-PR-02	3		55,000	60,000				115,000
Electric Available Funds				55,000	60,000				115,000
100 South Feeder Upgrade	19-PR-03	1		115,000					115,000
Electric Available Funds				55,000					55,000
Electric Impact Fee Fund				60,000					60,000
Cactus Lane Freeway Crossing Upgrade	19-PR-04	2		125,000					125,000
Electric Available Funds				125,000					125,000

Department	Project #	Priority	2018	2019	2020	2021	2022	2023	Total
Turf Farm Feeder Upgrade	19-PR-05	1		90,000					90,000
Electric Available Funds				90,000					90,000
Graham Manor Crossing Upgrade	19-PR-06	3		40,000					40,000
Electric Available Funds				20,000					20,000
Electric Impact Fee Fund				20,000					20,000
1100 E to 300 E Underbuild Upgrade	21-PR-01	3				350,000			350,000
Electric Available Funds						175,000			175,000
Electric Impact Fee Fund						175,000			175,000
Buena Vista Fiber Installation	21-PR-02	3				125,000			125,000
Electric Available Funds						125,000			125,000
Power Total			2,504,250	750,000	2,510,000	475,000			6,239,250

Sewer

Merrill Road Sewerline	18-SW-01	2		550,000					550,000
Sewer Unassigned Funds				550,000					550,000
Industrial Outfall Phase 2	18-SW-02	2		225,000					225,000
Sewer Impact Fee Fund				225,000					225,000
Main St Extension	18-SW-04	3	50,000						50,000
Sewer Unassigned Funds			50,000						50,000
100 East line replacement	19-SW-01	2		350,000					350,000
Sewer Unassigned Funds				350,000					350,000
Washington Dam Trunk Line	19-SW-02	3		1,000,000					1,000,000
Sewer Impact Fee Fund				1,000,000					1,000,000
East Lift Station	19-SW-03	3		900,000					900,000
Sewer Impact Fee Fund				900,000					900,000
Main Street Trunkline	20-SW-03	3			1,000,000				1,000,000
Sewer Impact Fee Fund					1,000,000				1,000,000
Warner Valley Sewer	21-SW-01	3				1,000,000			1,000,000
Sewer Total			50,000	3,025,000	1,000,000	1,000,000			5,075,000

Storm Drain

Merrill Road Storm Drain WAF-7	18-SD-06	2		697,000					697,000
Storm Drain Impact Fee				697,000					697,000
Connection to NRCS ARP-04	18-SD-08	1		257,000					257,000
Storm Drain Impact Fee				257,000					257,000
South Fields Trunk WAF-03	18-SD-10	n/a		15,000					15,000
Street Impact Fee Fund			15,000						15,000
FEMA PDM 2016	19-SD-003	n/a	30,000	1,417,980					1,447,980
FEDERAL AGENCIES			1,085,985						1,085,985
Flood Control Authority			361,995						361,995
Y-Drain WAF-09	19-SD-01	2		34,487	310,387				344,874
NRCS					310,387				310,387
Storm Drain Impact Fee				34,487					34,487
Gypsum Rehab	19-SD-02	1		775,000					775,000
Flood Control Authority				27,125					27,125
NRCS				503,750					503,750
STATE AGENCIES				244,125					244,125
Stucki Rehab	19-SD-04	1		982,000					982,000

Department	Project #	Priority	2018	2019	2020	2021	2022	2023	Total
<i>Flood Control Authority</i>			255,300						255,300
<i>NRCS</i>			638,300						638,300
<i>STATE AGENCIES</i>			88,400						88,400
Warner Rehab	19-SD-05	1		673,000					673,000
<i>Flood Control Authority</i>			23,550						23,550
<i>NRCS</i>			437,450						437,450
<i>STATE AGENCIES</i>			212,000						212,000
100 East Old Town MLC-09	19-SD-07	2		40,070	500,875				540,945
<i>Storm Drain Available Funds</i>				40,070	500,875				540,945
Cherokee Springs MLC-08	19-SD-08	1		20,000	255,000				275,000
<i>Developer Funded</i>				275,000					275,000
Dan Properties MLC-06	19-SD-09	1		491,000					491,000
<i>Developer Funded</i>				491,000					491,000
White Sage Detention	19-SD-102	5	20,000	750,000					770,000
<i>Developer Funded</i>			750,000						750,000
<i>Storm Drain Impact Fee</i>				20,000					20,000
1900 East WAD-8	20-SD-01	5			20,000	810,000			830,000
<i>Storm Drain Impact Fee</i>					20,000	810,000			830,000
Storm Drain Total			50,000	6,152,537	1,086,262	810,000			8,098,799

Streets & Highway

Highway Maintenance	07-ST-06	1	700,000	700,000	700,000	1,000,000	1,000,000	1,000,000	5,100,000
<i>C/P Streets</i>			700,000	700,000	700,000	1,000,000	1,000,000	1,000,000	5,100,000
Interchange 11	16-ST-03	1	300,000		22,000,000				22,300,000
<i>MPO Funds</i>					2,000,000				2,000,000
<i>Street Impact Fee Fund</i>			300,000						300,000
<i>UDOT</i>					20,000,000				20,000,000
Merrill Road	17-ST-01	2	380,000	2,500,000					2,880,000
<i>C/P Streets</i>				1,000,000					1,000,000
<i>COG</i>			300,000						300,000
<i>Street Impact Fee Fund</i>			80,000	1,500,000					1,580,000
Main Street Extension	19-ST-01	4		500,000					500,000
<i>Street Impact Fee Fund</i>				500,000					500,000
3090 So. Widening	19-ST-02	3		100,000	1,500,000				1,600,000
<i>Street Impact Fee Fund</i>				600,000	1,000,000				1,600,000
Washington Parkway / Northern Corridor Phase 1	19-ST-04	3	75,000	6,000,000					6,075,000
<i>MPO Funds</i>				4,000,000					4,000,000
<i>Street Impact Fee Fund</i>			75,000	500,000					575,000
<i>UDOT</i>				1,500,000					1,500,000
3650 So Signal	20-ST-01	3			300,000				300,000
<i>C/P Streets</i>					300,000				300,000
3090 S Signal	20-ST-02	2			250,000				250,000
<i>Street Impact Fee Fund</i>					250,000				250,000
Sunrise Valley Road Construction	20-ST-03	3			750,000				750,000
<i>Street Impact Fee Fund</i>					750,000				750,000
Washington Dam Road Phase 3	21-ST-01	1				1,500,000			1,500,000
<i>Developer Funded</i>						1,000,000			1,000,000
<i>Street Impact Fee Fund</i>						500,000			500,000
Main Street Realignment	21-ST-03	3				3,000,000			3,000,000
<i>Street Impact Fee Fund</i>						1,000,000			1,000,000
<i>TBD</i>						2,000,000			2,000,000

Department	Project #	Priority	2018	2019	2020	2021	2022	2023	Total
Telegraph Medians	22-ST-03	4					180,000		180,000
<i>Street Impact Fee Fund</i>							180,000		180,000
Washington Fields Road Phase 7	23-ST-01	4						2,250,000	2,250,000
<i>Donors</i>								2,000,000	2,000,000
<i>Street Impact Fee Fund</i>								250,000	250,000
Streets & Highway Total			1,455,000	9,800,000	25,500,000	5,500,000	1,180,000	3,250,000	46,685,000
Water									
Red Cliffs Storage Tank and Transmission Line	17-WR-01	1	2,000,000						2,000,000
<i>Water Impact Fee Fund</i>			2,000,000						2,000,000
Merrill Road Waterline	18-WR-01	1		300,000					300,000
<i>Water Impact Fee Fund</i>				300,000					300,000
Wash Dam Rd Upsize Phase 1	19-WR-01	4		310,000					310,000
<i>Water Available Funds</i>				310,000					310,000
Water Warehouse	19-WR-02	n/a		600,000					600,000
<i>Water Available Funds</i>				600,000					600,000
South Tank	21-WR-02	3				2,000,000			2,000,000
<i>Water Impact Fee Fund</i>						2,000,000			2,000,000
20 East	21-WR-03	3				200,000			200,000
<i>Water Impact Fee Fund</i>						200,000			200,000
Wash Dam Rd Upsize Phase 2	21-WR-04	4			40,000	250,000			290,000
<i>Water Impact Fee Fund</i>					40,000	250,000			290,000
Warner Valley System	21-WR-05	4				1,000,000			1,000,000
<i>Bond</i>						1,000,000			1,000,000
Warner Tank and Booster	22-WR-02	4					2,500,000		2,500,000
<i>Bond</i>							2,500,000		2,500,000
Fields RD to Airport	23-WR-01	4						2,000,000	2,000,000
<i>Water Impact Fee Fund</i>								2,000,000	2,000,000
Water Total			2,000,000	1,210,000	40,000	3,450,000	2,500,000	2,000,000	11,200,000
GRAND TOTAL			7,509,250	21,137,537	30,136,262	14,435,000	3,680,000	5,250,000	82,148,049

Report criteria:

All Categories
 All Contacts
 All Departments
 All Priority Levels
 All Projects
 All Source Types
 Status: Active
 Type: D or E or L or M or N or S or Z

MEMO

To: Washington City

From: Utah Local Governments Trust

Date: April 24, 2018

Re: Medical Insurance

Washington City currently offers three benefit plans to eligible employees. Two of the plans are traditional and one is a high deductible health plan (HDHP). By introducing the HDHP, and by increasing enrollment in this plan, the City has diversified their benefits package and should begin to see a decline in their medical loss ratio (MLR). Healthcare providers track the MLR as an indicator of utilization. This data is then analyzed by underwriters to determine future renewal premiums. This is just one way the City has taken proactive measures to contain costs.

Other measures have been taken to mitigate healthcare expenses. As Washington City's medical broker, the Trust works closely with the City to implement cost containment strategies, along with benchmarking against benefits offered by other cities in the region. The illustration below compares Washington City's core benefits with their municipal counterparts in southern Utah.

Entity	Traditional Plan (City Paid)	Two or More Plans	High Deductible Plan
Washington City	Yes	Yes	Yes
City 1	Yes / No	Yes	Yes
City 2	Yes	Yes	Yes
City 3	No	No	Yes
City 4	Yes	No	No
City 5	Yes	No	No
City 6	Yes	No	No
City 7	Yes	No	No
City 8	Yes	No	No

Washington City's proactive approach in managing healthcare costs is evident as compared with neighboring cities. Further, use of the healthcare provider's cost savings tools, employee education, and benchmarking will continue to be key components in our long-term approach of keeping healthcare costs at a minimum for the City.

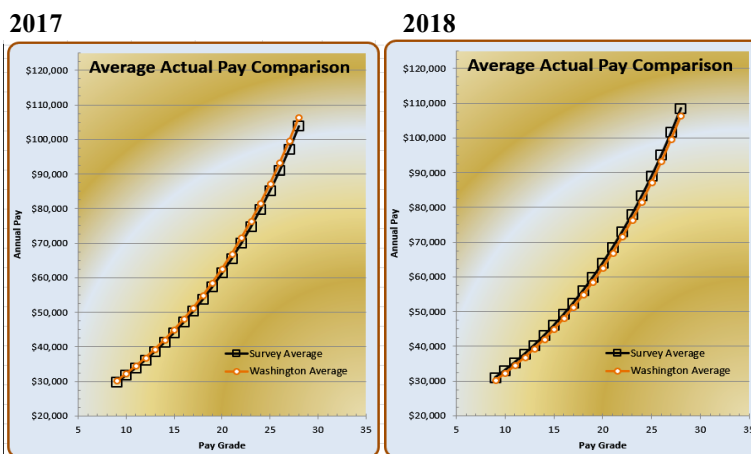
April 23, 2018

Ruth Holyoak
Human Resource Director
111 North 100 East
Washington City, UT 84780

Dear Mayor, Council, City Manager, Finance Director and Human Resource Director:

The FY2017/2018 market review has been completed. This year's analysis includes the comparative data from your competitive market area considered and labeled as "Local" which includes Cedar City, Hurricane, Iron County, Ivins, LaVerkin Santa Clara, St. George and Washington County.

Here is a brief summary of this year's results. We examined the current pay in the Utah public sector by comparing to the selected localities. The results of this analysis revealed the following:



1. When looking at the comparative relationship between actual current pay, the city has lost a little ground. The local group statistically moved the average actual pay of employees deeper into their pay ranges so that when comparing peer to peer the city slightly trails by -2.2%. Ebb and flow in making peer to peer comparisons is likely the influence of all the market's mode of pay advancements, including the influence of general attrition.

2. Based upon these results there is no reason to alter the city's philosophy or pay progression methodology. The objective of advancing employees to the midpoint is still consistent with our assumptions about market practice. That assumption is that the market practice is for employers to advance employees in pay more rapidly between minimum and midpoint in order to achieve a more stable relationship and provide a market competitive pay rate. Once the employee has arrived at the midpoint of a pay plan and assuming that the pay range is competitive, that employee will theoretically have a more difficult time finding a better opportunity with competing employers.

Having reviewed these outcomes, 2018 recommendations are as follows:

1. Consider adjustments on a case-by-case basis as may become motivated by recruitment issues.
 2. Make no adjustments to pay ranges. Current ranges are competitive. If an exception occurs it will likely be related to a market sensitive condition on a state-wide or regional basis, i.e., law enforcement, power or building inspection.
- and
3. Continue the consideration for adjusting employees whose pay falls below the range midpoint, conditioned upon acceptable performance.

Best Regards,

Mike Swallow
HR Consultant
Personnel Systems & Services