



# **SANTA CLARA CITY**

**FISCAL YEAR 2017-2018 BUDGET**

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Mayor  
Rick Rosenberg

City Manager  
Edward O. Dickie III



City Council  
Jerry Amundsen  
Herb Basso  
Mary Jo Hafen  
Kenneth Sizemore  
Jarett Waite

May 31, 2017

The Honorable Mayor and  
Members of the City Council:

In accordance with state and local ordinances, we are pleased to present Santa Clara City fiscal year (FY) 2017-2018 budget. The proposed budget is balanced and in compliance with Utah State law. The budget while still conservative contains many projects. The FY 2017-2018 budget is submitted for your review.

RECAP

The past fiscal year we continued to see exciting things happen in our community. A few of the highlights from this past fiscal year: (1) Veterans Memorial was built and dedicated; (2) New Canyon View Park bathrooms were built; (3) New welcome signs to the City were installed; (4) Fire purchased a new brush truck; (5) Parks completed the trail extension from Gubler Park to 400 East; (6) Recognized as Tree City USA for the 9<sup>th</sup> time; (7) Streets saw work on Highway 91 completed; (8) Swiss Days had another successful year with a new layout; (9) Added a new Ms. Santa Clara pageant coordinator; (10) A new gate was installed at the City Yard and the yard was asphalted; (11) The court and building departments hired a part-time code enforcement/warrant officer; (12) The court has handled 1,200 cases; (13) Building has been busy and we have had 157 new home permits pulled.



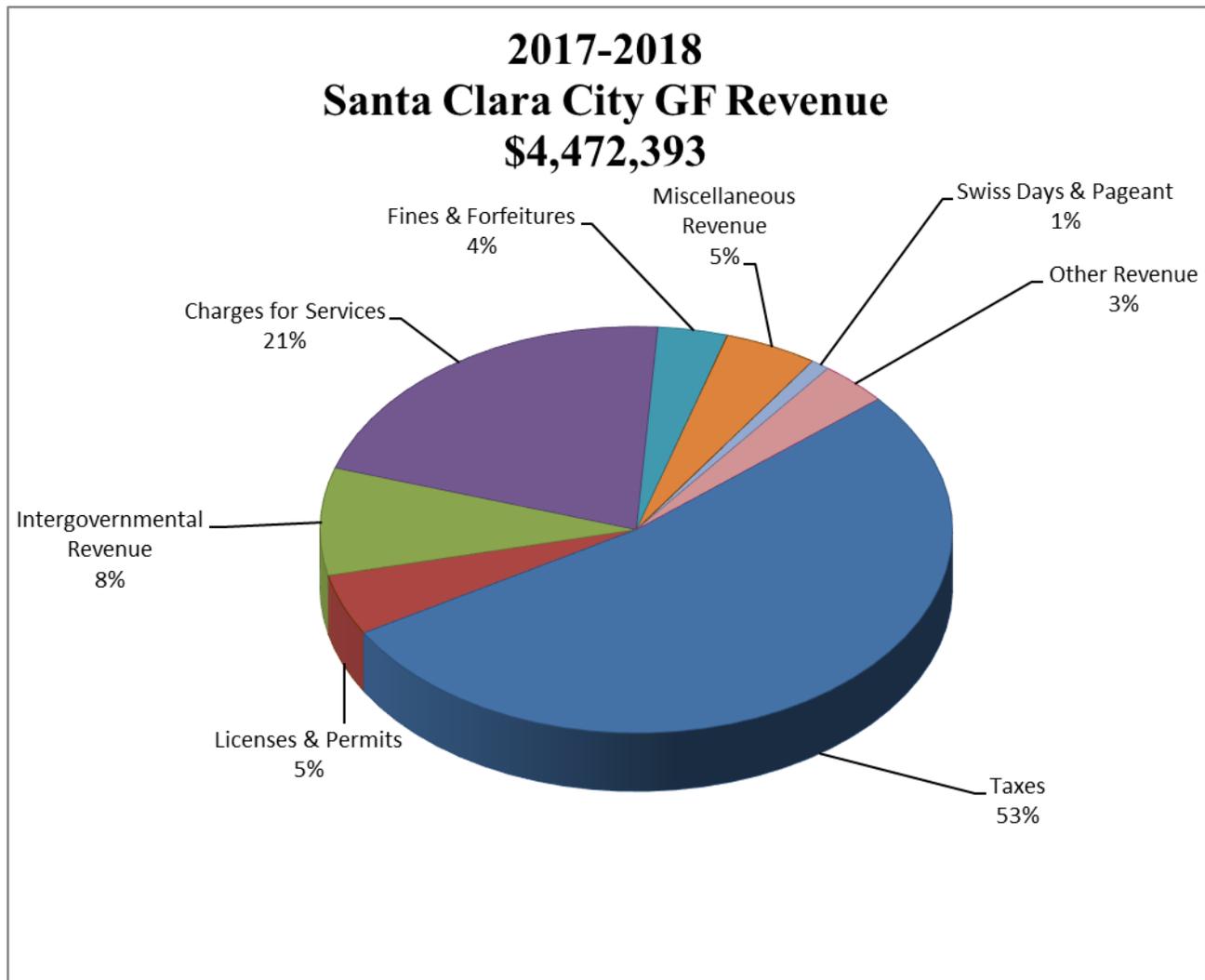
**FY 2018 OUTLOOK**

We have seen modest growth in general fund revenues during FY 2017 and this budget reflects modest growth in budgeted revenues. We have not seen the commercial growth around Harmons we expected during FY 2017. Harmons is currently working on a permit to build one of their commercial buildings. We also anticipate continued residential home growth with new subdivisions in the development process. The budget estimates a 3% increase in property tax and a decrease of 9.5% in sales tax.

**GENERAL FUND REVENUE**

The general fund budget is \$4,472,393. The General Fund is comprised of the following departments: Court, Administration, Police, Fire, Building, Public Works, Parks, Sports Field Maintenance, Swiss Days and Economic Development.

The General Fund revenues are categorized as follows: taxes, licenses & permits, intergovernmental, charges for services, fines & forfeitures, miscellaneous, swiss days and other.



Taxes: Taxes make up the largest source of revenue in the general fund and is made up of sales tax, property tax and franchise taxes. It represents approximately 53% of the total General Fund revenue. The FY 2018 taxes budget is \$2,353,362 which is a decrease of 1% from FY 2017. This is due primarily to a decrease in sales tax revenue.

Licenses & Permits is made up from business licenses, animal licenses and building permits. The budgeted revenue for FY 2018 for building permits is \$200,000 and \$13,000 for business licenses. This is a 100% increase in building permit fees.

Intergovernmental consists of class c road funds, Ivins City court reimbursement, state grants, federal grants and liquor funds. The budget for FY 2018 is \$382,628, an increase of 17% from FY 2017.



Charges for Service budget is \$946,521, an increase of 5% from FY 2017. This is mainly due to an increase in projected refuse collection, which is the largest revenue source in this category at \$345,285.

Fines & Forfeitures budgeted revenue is \$160,000, an increase of 7% from FY 2018. The court has seen 181 more cases over the same time last year.

Miscellaneous revenue is budgeted at \$212,850, an increase of 36% from FY 2017. The largest category is cell tower rent at \$102,250. The old city building lease is budgeted at \$21,600 due to an increase in monthly rent.

Swiss Days budget is \$42,700, an increase of 10% from FY 2017. Swiss Days sponsors and ads is the largest category at \$20,000.

Other Revenue is budgeted at \$157,081, a decrease of 3% from FY 2017. The majority of this revenue is transfers from the enterprise funds to the general fund for services provided and paid for by the general fund.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
Taxes	\$2,062,236	\$2,376,095	\$2,353,362
Licenses & Permits	213,756	115,100	217,250
Intergovernmental	349,888	325,189	382,628
Charges for Services	1,073,547	901,555	946,521
Fines & Forfeitures	160,718	150,000	160,000
Miscellaneous	196,995	156,350	212,850
Swiss Days & Pageant	49,321	39,400	42,700
Other	231,689	161,902	157,081
Transfers	81,176	81,971	-
<b>TOTAL REVENUE</b>	<b>\$4,419,326</b>	<b>\$4,307,562</b>	<b>\$4,472,393</b>

### **GENERAL FUND EXPENDITURES**

The General Fund is budgeted to maintain basic services at established service levels. The budget maintains the long-term goals of the City while recognizing the immediate demands on City services. Department operating budgets have been scrutinized for fiscal responsibility while maintaining established service levels. The General Fund expenditures for FY 2018 total \$4,472,393.

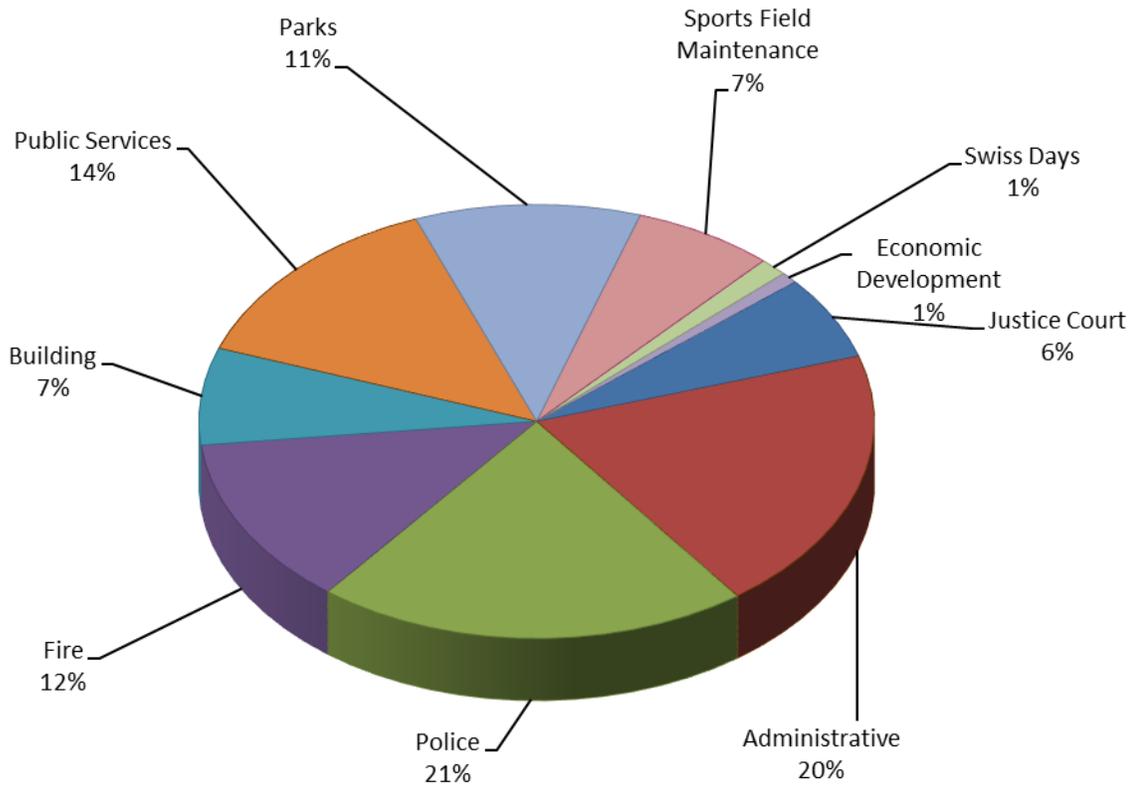
Health Benefits: Funding costs associated with providing the Summit Health Care 2, Advantage 2 and Health Savings Account (HAS) which are the existing health plans provided to employees are included in the budget. The health benefits in the upcoming fiscal year is 1.8%.

General Employee Retirement: The Public Employees Noncontributory Retirement System plan rate is 18.47% for Tier 1 employees, 16.69% for Tier 2 employees. The firefighter's retirement is at the rate of 18.98% for Tier 1 and 12.08 for Tier 2 employees.



Selective Salary Adjustments: Included in the FY 2017-2018 budget are increases for the employees based on the salary analysis the city had done in fiscal year 2013. The average increase per employee is 5.4%. This is the first across the board increase since 2012. We have also set aside funds for one-time performance bonuses awarded in December following year end performance evaluations.

**2017-2018  
Santa Clara GF Expenditures  
\$4,472,393**



**Court:** The Santa Clara Justice Court provides service to Santa Clara City and Ivins City. Ivins and Santa Clara entered into an interlocal agreement in 2013 for court services. Santa Clara pays 45% and Ivins 55% of expenditures. Revenue is split 50/50. Court is held every other Tuesday and every other Monday. The court has handled 1,200 citations in FY 2017 which is 181 more cases over the same period last fiscal year. The FY 2018 budget is \$265,688 which is an increase of 40% from FY 2017. This is due mainly to fine money remitted to the state and an increase in wages and benefits.

**Administration:** The Administration Department is responsible for the City Recorder, City Treasurer, finance, licensing, utilities and customer service. The FY 2018 budget is \$841,487 which is a decrease of 5% over FY 2017. The payment on the loan from the Sewer fund for the Rosenlof property is made from this department.

Police: Santa Clara City entered into an interlocal agreement with Ivins City in 2012 for Police services. Currently Santa Clara pays 45% of expenditures while Ivins pays 55%. The FY 2018 budget is \$883,945 which is an increase of 2% over FY 2017.



Fire: The Fire Department currently has three (3) full time employees and 25 volunteers. They also have a seasonal wildland fire crew which can add up to five (5) additional firefighters between April and October. The FY 2018 budget is \$538,280 which is a decrease of 16% from FY 2017. This is due in part to the paying off the debt on the 2007 fire truck.

Building: The Building Department is responsible for all the maintenance of City Hall and the building and zoning of the City. There have been one hundred fifty-seven (157) new home permits issued in FY 2017. The FY 2018 budget is \$308,370 which is an increase of 10% over FY 2017. The increase is due to an increase in needed materials and wages and benefits.

Streets: The streets department is responsible for maintaining 39 miles of roadway and the sidewalks throughout the City. This includes asphalt repair, signs, striping, chip-seals, slurry seals, traffic signals, sweeping, cleaning and sidewalk repair. The FY 2018 budget is \$583,278 which is a decrease of 1% over FY 2017.



Parks: The Parks department is responsible for the grounds maintenance, cleaning and safety of all parks and City buildings. They currently maintain the cemetery, 4 parks and 4 City buildings. They also maintain all the trails and city right-of-ways. The FY 2018 budget is \$459,878 which is a decrease of 20% from FY 2017. There are no projects

budgeted. They have also budgeted \$36,000 for a new truck.

Sports Field Maintenance: The Sports Field Maintenance department is responsible for the care and maintenance of all the ball fields at Canyon View Park, Gubler Park and the Little League Fields. This fund was created in FY 2016 to help us better manage and understand the costs associated with the care and maintenance of the ball fields. The FY 2018 budget is \$287,938 which is an increase of 61% from FY 2017. This is due moving the utilities to Sports Field and an increase in wages and benefits.

Swiss Days: Swiss Days is the annual celebration of the Swiss pioneers settling Santa Clara. The celebration is held each year on the last weekend of September. Swiss Days has two coordinators, Laine Frey and Brooke Ence. The FY 2018 budget is \$57,200 which is an increase of 17% over FY 2017.

Miss Santa Clara Pageant: The Miss Santa Clara pageant is held each year in March. Monica Bracken has been chosen as the new coordinator to oversee the pageant. The budget for FY 2018 is \$6,000 which is an increase of 50% over FY 2017.



Economic Development: The Economic Development budget is responsible for working with external parties to attract quality businesses to Santa Clara and help foster economic success of businesses in Santa Clara. The FY 2018 budget is \$35,125.

Impact Fees: This fund is used to account for the major City-wide projects funded by impact fees. For FY 2018 the following projects have been budgeted: (1) Pioneer

Parkway and Rachel Drive streetscape installation; (2) Bathrooms at the park across from City Hall; (3) Finish the west parking lot of Gubler Park; (4) Creation of a tree nursery; (5) Payment on the City Hall bond; (6) Design of the Chapel Street bridge; (7) Design of the Stucki Heritage Park. The impact fee budget is \$1,061,000 which is an increase of 178% over FY 2017.

	2016 Actual	2017 Budget	2018 Budget
Justice Court	205,062	188,438	265,688
Administrative	1,231,785	883,075	841,487
Police	871,362	865,049	883,945
Fire	577,293	638,730	538,280
Building	291,293	280,205	308,370
Public Services	490,965	589,553	583,278
Parks	407,404	574,584	459,878
Sports Field Maintenance	-	179,114	287,938
Swiss Days	51,491	48,850	57,200
Economic Development	19,790	35,125	35,125
Pageant	3,593	4,000	6,000
Fund Balance +/-	-	20,839	205,203
<b>TOTAL EXPENDITURES</b>	<b>4,153,039</b>	<b>4,307,562</b>	<b>\$4,472,393</b>

## Enterprise Funds

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



**Water Fund:** The Water Department is responsible for assuring an adequate supply of potable water for the citizens of Santa Clara. It is also responsible for the maintenance of approximately 41 miles of culinary water distribution lines, storage tanks and City wells. The Water Department services approximately 2,364

customers. The FY 2018 budget is \$1,938,781 which is a decrease of 19% over FY 2017. There are a few capital expenses: (1) Replace the bowls at the well \$25,000; (2) purchase an extra set of bowls for the wells \$15,000; (3) purchase a new truck as part the of the truck trade-in program \$10,000.

**Sewer Fund:** The Sewer Department is responsible for installing and maintaining all sewer collection lines and connections. The department maintains approximately 36 miles of sewer lines. The FY 2018 budget is \$652,171 which is a decrease of 13% over FY 2017. There are no major projects. The only capital expense is the funds participation on the truck trade-in program \$9,000.

**Electric Fund:** The Power Department provides power to approximately 2,364 residential and commercial meters. The department maintains two substations, Grimshaw and Hassel and approximately 43 miles of distribution lines. The department also has its own generation building which houses two (2) gas generators which can produce up to 2 megawatts each. The department is also a member of UAMPS which helps the department with the sale and purchase of power. The FY 2018 budget is \$5,134,152 which is a decrease of 10% over FY 2017. There is one major project budgeted which is the south hills transmission line at \$300,000. The power department will also participate in the truck trade-in program at \$74,000.

**Storm Water Fund:** The Storm Water Department is responsible for designing, constructing and maintaining the City Storm Water system. The department maintains approximately 10 miles of storm water lines. The FY 2018 budget is \$1,178,689 which is an increase of 51% over FY 2017. The increase is due to the Landslide Stabilization project. The Storm Water department will also participate in the truck trade-in program at \$9,000.

## Conclusion

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

Respectfully Submitted

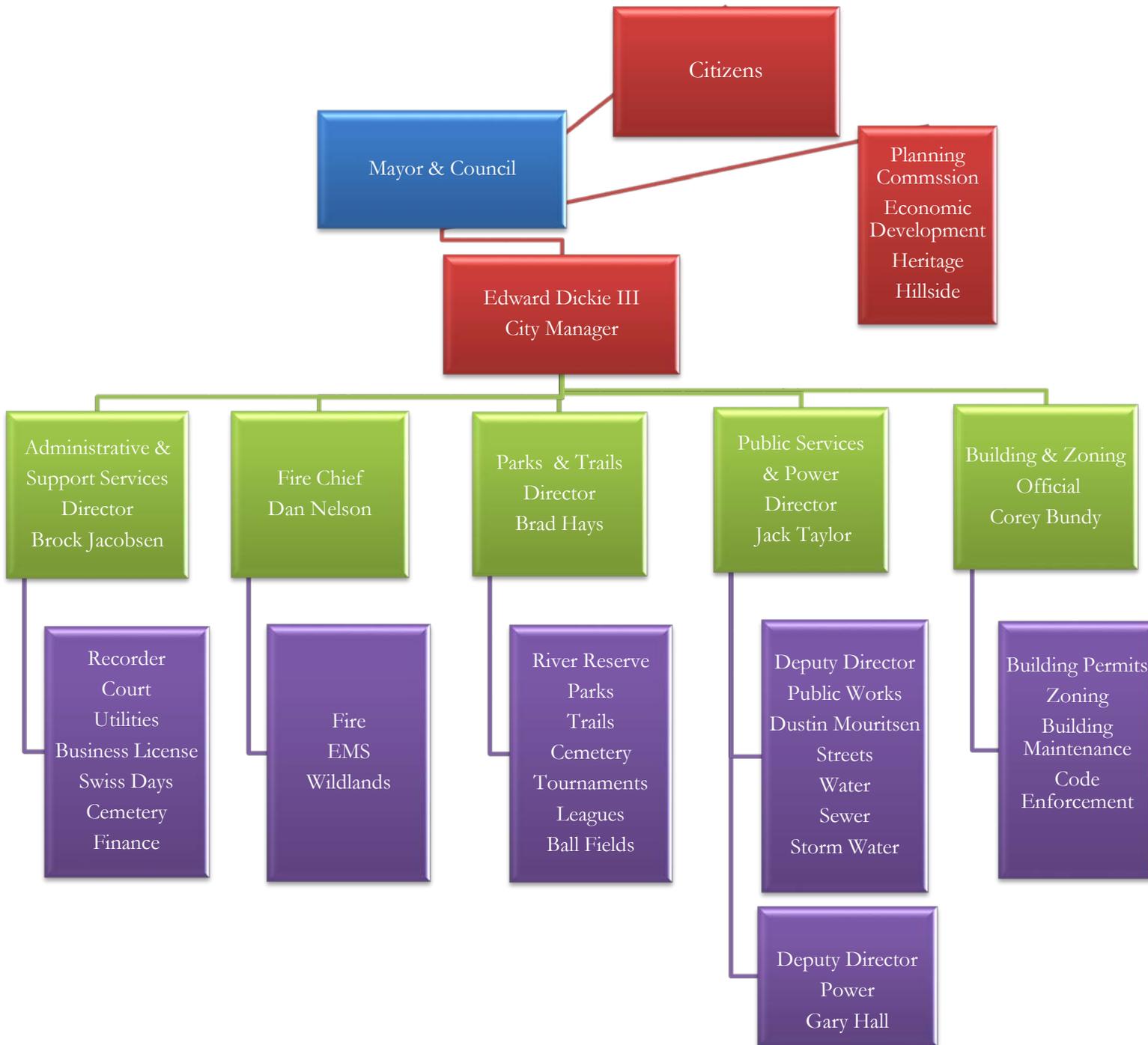


Edward O. Dickie III  
City Manager

**CITY OF SANTA CLARA**  
**FISCAL YEAR 2017-2018 - BUDGET PREPARATION CALENDAR**

DATE	EVENT DESCRIPTION
January 11	Approval of budget preparation schedule by Mayor & City Council
January 31 12:00 to 5:00	Staff Strategic Planning Retreat & Budget Packets Distributed to Directors
February 9,10,16, 23 & March 7	City Manager Conducts Budget Reviews with Directors
February 28 12:00 to 5:00	City Manager Conducts Budget Workshop with Council & Staff Mayor & Council Budget and Fiscal Year Goals Due
March 2	Capital Project Budgets, Operating Budgets and Salaries & Benefits requests due
March 15	County notified of date, time and place of public hearing for any potential tax levy increase (59-2-919 (7) (a))
March 1 through March 31	City Manager completes preparation of the Tentative Budget and computes the Tentative Millage Rate necessary to support the proposed Tentative Budget
April 5	Work Meeting to Review and Discuss the Proposed Tentative Budget
May 3 - May 31	Mayor & City Council reviews Tentative Budget with City Manager & Staff
May 4	Work Meeting to Review Final Tentative Budget
May 10	Tentative Budget and Tentative Millage Rate submitted to City Council (10-6-111(1)) Tentative Budget tentatively adopted by City Council (10-6-111(3)) and Public Hearing date set for final adoption of Tentative Budget (10-6-113)
May 31	Issue notice to Spectrum of Public Hearing (Published 7 days prior to Public Hearing) to consider adoption of Final Tentative Budget for FY 2017-2018 (10-6-113)  Final Tentative budget made available for public inspection a minimum of 10 days prior to adoption of final budget (10-6-112)
June 7	Possible Work Meeting to Review Budget

DATE	EVENT DESCRIPTION
June 14	Public Hearing on the Final Tentative Budget for FY 2017-2018 (10-6-114) If no increase in tax levy, legislative body may adopt Final Budget by Ordinance for FY 2017-2018 (10-6-113-118) Adopt proposed <u>or</u> final tax rate by resolution or ordinance (59-2-912) (10-6-133)
June 21 Special Meeting	If necessary, due to input received at public hearing, City Council adopts Budget and Tax Rate
June 15	Forward proposed or certified Tax Rate to County Auditor (10-6-134)
Prior to July 7	Final certified copy of budget filed with State Auditor within 30 days after adoption (10-6-118)
	<u>NOTE:</u> If the City decides to increase the tax levy, the City would not adopt the budget in June. In the event of an increase in the tax levy, the following additional steps would be undertaken:
July 22	Last day for County Auditor to notify each owner of real estate within City Limits regarding proposed increase in Tax Levy (59-2-919 (4))
July 25	Issue public notice of Public Hearing for adoption of FY 2016-2017 Tax Levy (59-2-919)
August 9	Mayor and Council hold Public Hearing on proposed augmented tax levy (59-2-919) Mayor and Council adopt Resolution approving augmented tax levy (59-2-919) Mayor and Council adopt Ordinance approving Final Budget
August 10	Forward resolution adopting augmented Tax Levy to County Auditor (59-2-920)



## General Fund (Fund 10)

### Summary of Revenues and Expenditures

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Requested Budget 2017-2018	Budget 2017-2018
<b>Beginning Fund Balance (Unreserved)</b>	-	\$693,572	\$693,572	\$714,411	\$714,411
<b>Revenues</b>					
Taxes	2,062,236	2,376,095	2,206,558	2,353,362	2,353,362
Licenses & Permits	213,756	115,100	292,437	217,250	217,250
Intergovernmental Revenue	349,888	325,189	392,984	382,628	382,628
Charges for Services	1,073,547	901,555	940,246	946,521	946,521
Fines & Forfeitures	160,718	150,000	150,000	160,000	160,000
Miscellaneous Revenue	196,995	156,350	452,861	212,850	212,850
Swiss Days & Pageant	49,321	39,400	42,984	42,700	42,700
Other Revenue	231,689	161,902	161,902	157,081	157,081
Contributions & Transfers (i.e. Reserved FB)*	81,176	81,971	-	-	-
<b>Total Revenues</b>	<b>\$4,419,326</b>	<b>\$4,307,562</b>	<b>\$4,639,972</b>	<b>\$4,472,393</b>	<b>\$4,472,393</b>
<b>Expenditures</b>					
Justice Court	205,062	188,438	208,438	265,688	265,688
Administrative	1,231,785	883,075	885,624	814,441	841,487
Police	871,362	865,049	865,049	865,049	883,945
Fire	577,293	638,730	674,480	525,044	538,280
Building	294,293	280,205	375,655	286,870	308,370
Public Services	490,965	589,553	643,310	506,353	583,278
Parks	407,404	574,584	819,377	452,578	459,878
Sports Field Maintenance	-	179,114	243,503	282,938	287,938
Swiss Days	51,491	48,850	55,577	57,200	57,200
Economic Development	19,790	35,125	35,190	35,125	35,125
Miss Santa Clara Pageant	3,593	4,000	4,000	4,000	6,000
Fund Balance +/-	-	20,839	-	-	205,203
<b>Total Expenditures</b>	<b>\$4,153,039</b>	<b>\$4,307,562</b>	<b>\$4,810,203</b>	<b>\$4,095,287</b>	<b>\$4,472,392</b>
<b>Net Resources or (Unreserved FB used)</b>	<b>\$266,287</b>	<b>\$0</b>	<b>(\$170,231)</b>	<b>\$377,106</b>	<b>\$0</b>
<b>Ending Undesignated Fund Balance</b>	<b>696,000</b>	<b>\$714,411</b>	<b>\$523,341</b>	<b>\$1,091,517</b>	<b>\$919,614</b>
<b>Ending Restricted Fund Balance</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fund Balance</b>	<b>\$ 696,000</b>	<b>\$ 714,411</b>	<b>\$ 523,341</b>	<b>\$ 1,091,517</b>	<b>\$ 919,614</b>

## General Fund (Fund 10)

### Revenue Summary

	Acutal 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Budget 2017-2018
<b>Taxes</b>				
3110 Current Year Property Taxes	676,934	703,839	706,523	724,954
3120 Prior Year Property Tax	35,438	20,000	20,000	20,000
3121 Fee in Lieu of Property Tax	64,788	68,000	68,000	65,000
3130 Sales & Use Tax	743,057	1,050,221	850,000	950,000
3135 1/4% Highway Sales & Use Tax	69,225	60,000	80,000	70,000
3145 Electric Franchise	236,204	248,035	248,035	279,408
3150 Franchise Taxes: Cable 5%	13,908	14,000	14,000	14,000
3165 Franchise Taxes: Gas 6%	71,844	67,000	67,000	70,000
3170 Municipal Telecomm. License Tax 4%	64,830	68,000	60,000	65,000
3174 RAP Tax	76,516	70,000	75,000	80,000
3175 Transient Room Tax	9,492	7,000	18,000	15,000
<b>Total Taxes</b>	<b>2,062,236</b>	<b>2,376,095</b>	<b>2,206,558</b>	<b>2,353,362</b>
<b>Licenses &amp; Permits</b>				
3210 Business Licenses	13,060	12,000	11,605	13,000
3221 Building Permits	195,464	100,000	275,000	200,000
3222 Building Permit State Surcharge	1,970	1,500	2,648	2,000
3225 Animal License	3,262	1,600	3,184	2,250
<b>Total Licenses &amp; Permits</b>	<b>213,756</b>	<b>115,100</b>	<b>292,437</b>	<b>217,250</b>
<b>Intergovernmental Revenue</b>				
3310 State/Federal Grants	-	-	-	-
3350 Tamarisk Removal - Stimulus	-	-	-	-
3356 Class "C" Road Funds	265,592	245,000	297,927	275,000
3358 State Liquor Funds	6,360	5,500	6,158	6,000
3360 Risk Mgmt Grant/ULGT	14,715	4,000	18,210	5,000
3361 FEMA Reimbursement	-	-	-	-
3362 Ivins City - Court	63,221	70,689	70,689	96,628
3363 Wash. Co Flood Authority	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>349,888</b>	<b>325,189</b>	<b>392,984</b>	<b>382,628</b>
<b>Charges for Services</b>				
3412 Zoning & Subdivision Fees	32,934	10,000	42,759	20,000
3420 Dammeron Valley Project	11,700	10,000	12,850	10,000
3421 Tamarisk Project	39,470	20,000	5,440	15,000
3422 BLM Personnel Reimbursement	154,565	165,000	118,089	150,000
3423 BLM Fire Equip/Veh Lease/Use	281,037	200,000	145,545	185,000
3424 Plan Review Fees	72,190	40,000	91,991	50,000
3427 EMT Training Charges	-	-	1,210	-
3428 Utility Administration Fee	14,920	14,000	17,840	15,000
3440 Street Maintenance	55,588	55,000	55,000	57,100
3443 Refuse Collection Charges	302,144	315,955	315,955	345,285
3444 Refuse Collection Penalties	5,968	4,000	4,000	5,500

## Revenue Summary

	Acutal 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Budget 2017-2018
3445 Recycling Charge	983	3,600	3,600	5,136
3460 AH Gubler Conces Food/NonFood	8,570	7,500	8,332	7,500
3462 AH Gubler Park Tournament Rev	31,115	20,000	33,340	20,000
3463 AH Gubler Park League Rev	135	500	60	-
3465 AH Gubler Reservation Fees	(315)	-	-	-
3474 Park Reservation Fees	1,245	1,000	1,409	1,000
3475 Heritage Square Use Fees	3,365	1,500	2,000	2,000
3478 Splash Pad	-	-	-	-
3481 Sale of Cemetery Burial Plots	17,540	10,000	25,075	17,500
3482 Perpetual Care	12,565	7,500	15,750	12,500
3483 Interment Fee	6,915	6,000	8,445	8,000
3491 HCP Adm. Fee	20,913	10,000	31,556	20,000
<b>Total Charges for Services</b>	<b>1,073,547</b>	<b>901,555</b>	<b>940,246</b>	<b>946,521</b>
<b>Fines &amp; Forfeitures</b>				
3510 Small Claims Filing Fee	-	-	-	-
3511 Fines & Penalties	160,718	150,000	150,000	160,000
3512 Court Costs & Fees	-	-	-	-
3513 Animal Control Fines	-	-	-	-
3515 Animal Boarding Fees	-	-	-	-
3520 Restitution	-	-	-	-
3521 Forfeitures-Bail & Bond	-	-	-	-
<b>Total Fines &amp; Forfeitures</b>	<b>160,718</b>	<b>150,000</b>	<b>150,000</b>	<b>160,000</b>
<b>Miscellaneous Revenue</b>				
3600 Sundry Revenue	37,421	7,500	39,500	32,000
3610 Interest Earnings	15,140	10,000	18,558	10,000
3636 SC Town Hall Mural	-	-	-	-
3640 Gain/Loss Sale of Assets	200	5,000	8,250	37,000
3641 Lease Proceeds-Cell Towers	101,888	102,250	104,080	102,250
3642 Contributions	6,471	-	5,948	-
3644 City Building Lease	19,400	21,600	21,600	21,600
3647 Banquet Hall Rental	9,375	10,000	11,100	10,000
3648 Street Sweeper Lease	-	-	-	-
3649 Economic Development Revenue	-	-	-	-
3650 Donations - General	600	-	222,765	-
3651 Donations - Fire Station	-	-	-	-
3651 Donations - SC Beautification	6,500	-	-	-
3651 Donations - AH Gubler Parkd	-	-	-	-
3651 Donations - Skatepark	-	-	-	-
3651 Donations - Arboretum	-	-	-	-
3651 Donations - Arbor Day	-	-	-	-
3651 Donations - Veterans Memorial	-	-	21,060	-
3652 Debt Proceeds	-	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>196,995</b>	<b>156,350</b>	<b>452,861</b>	<b>212,850</b>

## Revenue Summary

	Acutal 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Budget 2017-2018
<b>Swiss Days Functions</b>				
1 5K Run	8,265	7,000	3,445	7,500
2 Breakfast	1,824	1,500	2,023	1,700
3 Vendor Booths	11,395	7,000	14,364	11,000
4 Kid's Booths	963	800	1,101	800
5 Banners/Sponsors	585	-	-	-
7 Sundry Revenues	110	100	115	-
8 Advertising	-	-	15	-
10 Interest Earnings	-	-	-	-
12 Dinner	2,944	2,500	1,691	1,700
13 Sponsor/Ads	22,920	20,000	20,000	20,000
3785 Reserves	-	-	-	-
<b>Total Swiss Days Functions</b>	<b>49,006</b>	<b>38,900</b>	<b>42,754</b>	<b>42,700</b>
<b>Miss Santa Clara Pageant</b>				
3910 Miss Santa Clara Pageant	315	500	230	-
<b>Total Santa Clara Pageant</b>	<b>\$315</b>	<b>\$500</b>	<b>\$230</b>	<b>\$0</b>
<b>Other Revenue</b>				
3849 Clearing	2,791	-	-	-
3850 Public Services Shop: Storm Fund	27,872	24,485	24,485	23,328
3855 Public Services Shop: Electric Fund	68,959	44,070	44,070	42,022
3860 Public Services Shop: Water Fund	78,670	50,250	50,250	48,202
3865 Public Services Shop: Sewer Fund	53,397	43,097	43,097	43,530
<b>Total Other Revenue</b>	<b>\$231,689</b>	<b>\$161,902</b>	<b>\$161,902</b>	<b>\$157,081</b>
<b>Contributions &amp; Transfers</b>				
3881 Transfer from Other Funds	81,176	-	-	-
3888 City Hall Designated	-	81,971	-	-
3890 Beg. GF Balance to be Appropriated	-	-	-	-
<b>Total Contributions &amp; Transfers</b>	<b>81,176</b>	<b>81,971</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Revenue</b>	<b>\$4,419,326</b>	<b>\$ 4,307,562</b>	<b>\$ 4,639,972</b>	<b>\$ 4,472,393</b>

**General Fund-Justice Court (Dept. 4120)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>Budget</b>	<b>Budget</b>
				<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages	57,167	62,130	62,130	81,950	81,950
120 Salaries & Wages PT	-	-	-	7,540	7,540
125 Salaries & Wages O/T	-	1,664	1,664	1,733	1,733
131 FICA/Medicare	4,139	4,880	4,880	5,499	5,499
132 Retirement Contributions	5,964	6,792	6,792	10,338	10,338
133 Medical Insurance Premiums	18,076	17,807	17,807	27,192	27,192
135 Long Term Disability	203	231	231	347	347
141 Workers Compensation	612	573	573	661	661
143 Term Life Insurance	224	219	219	328	328
<b>Total Salaries &amp; Benefits</b>	<b>\$86,384</b>	<b>94,296</b>	<b>94,296</b>	<b>135,588</b>	<b>135,588</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	313	1,650	1,650	1,800	1,800
230 Travel	541	1,500	1,500	2,000	2,000
240 Office Supplies	1,811	2,000	2,000	2,500	2,500
281 Data Card	480	492	492	1,000	1,000
330 Legal Services	24,567	26,000	26,000	30,050	30,050
360 Education & Training	315	1,500	1,500	1,500	1,500
370 Professional Services	566	1,000	1,000	1,250	1,250
<b>Total Materials &amp; Supplies</b>	<b>28,593</b>	<b>34,142</b>	<b>34,142</b>	<b>40,100</b>	<b>40,100</b>
<b>Capital Outlay</b>					
740 Capital Equipemnt	-	-	2,500	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>Intragov. &amp; Intergovt. Charges</b>					
905 State Fine Collections	90,085	60,000	80,000	90,000	90,000
<b>Total Charges</b>	<b>\$90,085</b>	<b>\$60,000</b>	<b>\$80,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Total Justice Court</b>	<b>\$205,062</b>	<b>\$188,438</b>	<b>\$208,438</b>	<b>\$265,688</b>	<b>\$265,688</b>

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

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<i>Requested</i> <b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	86,877	86,237	86,237	93,282	93,282
120 Salaries & Wages PT	-	-	-	3,224	3,224
115 Salaries & Wages Mayor & Council	9,439	11,820	11,820	14,184	14,184
125 Salaries & Wages Overtime	880	1,317	1,317	1,263	1,263
131 FICA/Medicare	7,104	7,602	7,602	8,318	8,318
132 Retirement Contributions	16,133	15,205	15,205	18,058	18,058
133 Medical Insurance Premiums	18,592	17,949	17,949	26,297	26,297
135 LT Disability	512	486	486	579	579
141 Works Compensation	1,116	1,505	1,505	1,595	1,595
143 Term Life Insurance	266	238	238	277	277
<b>Total Salaries &amp; Benefits</b>	<b>\$140,919</b>	<b>142,359</b>	<b>142,359</b>	<b>167,077</b>	<b>167,077</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscriptions & Memberships	9,312	10,395	10,395	8,000	8,000
220 Public Notices	1,714	2,500	2,500	3,000	3,000
230 Travel	18,537	16,000	16,000	17,000	17,000
235 Elections	47	-	-	6,000	6,000
240 Office Supplies	11,288	15,000	15,000	16,000	16,000
241 Cash Drawer - Over/Short	-	100	100	100	100
245 Postage	5,412	5,150	5,150	6,300	6,300
246 Uniforms	1,352	2,000	2,000	2,000	2,000
250 Operating Supplies	-	-	-	-	-
251 Fuel	-	-	-	-	-
253 Vehicle & Equip. Repairs/Maint.	443	1,500	1,500	1,500	1,500
260 Bldg. & Grounds Supplies & Maint.	-	-	-	-	-
270 Utilities	270	300	300	-	-
280 Telephone	12,854	21,450	21,450	16,500	16,500
281 Cell Phone	3,095	3,886	3,886	5,186	5,186
282 Rentals & Leases	469	1,300	1,300	-	-
310 Data Processing Services*	70,892	83,050	83,050	57,033	83,424
311 Solid Waste Disposal Contract	275,324	270,560	270,560	307,220	307,220
320 Engineering Services	-	-	-	-	-
325 Credit/Debit Card Fees*	2,619	3,100	3,100	3,600	3,600
330 Legal Services	21,790	25,000	25,000	20,000	20,000
340 Accounting & Auditing Services	8,324	7,750	10,000	9,500	9,500
350 Medical & Drug Testing Services	-	100	100	100	100
360 Education & Training Services	3,963	12,185	12,185	8,610	8,610
370 Professional Services	40,330	46,145	46,145	40,095	41,250
371 Code Codification	4,239	2,250	2,250	4,500	4,500
510 Insurance & Surety Bonds	21,305	21,500	21,500	22,000	23,500
520 Bad Debt*	3,233	5,000	5,000	5,000	5,000
540 Donations & Contributions	-	-	-	-	-
541 SC Princess Pageant Donation / Youth CC	-	-	-	-	-
542 CEC Annual Assessment	6,277	6,500	6,671	6,500	6,500
543 Volunteer Recognition Dinner	800	2,000	2,000	2,500	2,500
<b>Total Materials &amp; Supplies</b>	<b>523,889</b>	<b>564,721</b>	<b>567,142</b>	<b>568,244</b>	<b>597,290</b>
<b>Capital Outlay</b>					
720 Land/Buildings	270,407	-	-	-	-
730 Improvements Other than Buildings	-	-	-	-	-
740 Capital Equipment	-	4,000	4,128	-	-
790 Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$270,407</b>	<b>\$4,000</b>	<b>\$4,128</b>	<b>\$0</b>	<b>\$0</b>

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

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<i>Requested</i> <b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2017-2018</b>
<b>Debt Service</b>					
810 Principal on Bonds	142,000	53,738	53,738	29,000	29,000
820 Interest on Bonds	133,404	62,477	62,477	2,520	2,520
825 Lease Payments	3,460	5,280	5,280	2,500	2,500
830 Paying Agent Fees	-	2,500	2,500	5,100	5,100
<b>Total Debt Service</b>	<b>\$278,864</b>	<b>\$123,995</b>	<b>\$123,995</b>	<b>\$39,120</b>	<b>\$39,120</b>
<b>Intragov &amp; Intergovt. Charges</b>					
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
925 Transfer to Flood Fund	-	-	-	-	-
930 Transfer to Streetscape Proj. Fund	-	-	-	-	-
991 Transfer to City Hall	-	-	-	-	-
999 Contingency	17,706	48,000	48,000	40,000	38,000
<b>Total Intragov. &amp; intergovt. Charges</b>	<b>\$17,706</b>	<b>\$48,000</b>	<b>\$48,000</b>	<b>\$40,000</b>	<b>\$38,000</b>
<b>Total Administrative Services</b>	<b>\$1,231,785</b>	<b>\$883,075</b>	<b>\$885,624</b>	<b>\$814,441</b>	<b>\$841,487</b>

**General Fund-Public Safety - Police (Dept. 4220)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Budget 2017-2018</b>
<b>Salaries &amp; Benefits</b>				
<b>Total Salaries &amp; Benefits</b>	\$0	\$0	\$0	\$0
<b>Materials &amp; Supplies</b>				
210 Books, Subscript & Memberships	-	-	-	-
230 Travel	-	-	-	-
240 Office Expense & Postage	-	-	-	-
246 Uniforms	-	-	-	-
250 Operating Supplies	-	-	-	-
251 Fuel	24,896	40,000	40,000	40,000
252 Wild Lands Fire Fuel	-	-	-	-
253 Vehicle & Equipment Repairs/Maint	-	-	-	-
255 Crime Prevention	-	-	-	-
260 Bldg & Grounds Supplies & Maint.	-	-	-	-
270 Utilities	-	-	-	-
280 Telephone	-	-	-	-
281 Pager/Cell Phones	-	-	-	-
320 Engineering Services	-	-	-	-
360 Education & Training Services	-	-	-	-
370 Professional Services	-	-	-	-
450 Special Public Safety-SCI	812,283	790,000	790,000	810,000
452 Special Public Safety-Fire/EMS	-	500	500	-
453 Special Public Safety-BLM	300	-	-	-
454 Special Public Safety-Animal Control	111	-	-	-
456 Special Public Safety-Code Enforcement	-	-	-	-
457 Special Public Safety-EMS Training	-	-	-	-
<b>Total Materials &amp; Supplies</b>	<b>837,590</b>	<b>830,500</b>	<b>830,500</b>	<b>850,000</b>
<b>Capital Outlay</b>				
720 Land/Buildings	-	-	-	-
730 Improvements Other than Buildings	-	-	-	-
740 Capital Equipment (Outlay)	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>				
810 Principal on Bonds	-	-	-	-
820 Interest on Bonds	-	-	-	-
825 Lease Payments	-	-	-	-
830 Paying Agent Fees	-	-	-	-
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Intragovt &amp; Intergovt. Charges</b>				
980 SRO - St. George	33,772	34,549	34,549	33,945
985 County Dispatch	-	-	-	-
990 Transfer to Restricted G.F. Reserve	-	-	-	-
<b>Total Charges</b>	<b>\$33,772</b>	<b>\$34,549</b>	<b>\$34,549</b>	<b>\$33,945</b>
<b>Total Public Safety</b>	<b>\$871,362</b>	<b>\$865,049</b>	<b>\$865,049</b>	<b>\$883,945</b>

**General Fund-Public Safety - Fire (Dept. 4230)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>Budget</b>	<b>Budget</b>
				<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	168,245	123,469	123,469	135,044	135,044.42
115 Volunteer Stipend	23,480	25,000	25,000	25,000	25,000
120 Salaries & Wages P/T	92,257	63,700	63,700	66,820	66,820
125 Salaries & Wages Overtime	3,052	67,863	67,863	68,926	68,926
131 FICA/Medacare	19,147	19,510	19,510	20,715	20,715
132 Retirement Contributions	26,982	26,746	26,746	29,140	29,140
133 Medical Insurance Premiums	46,139	48,565	48,565	49,440	49,440
135 LT Disability	959	741	741	810	810
141 Workers Compensation	8,169	9,605	9,605	10,560	10,560
143 Term Life Insurance	3,445	5,448	5,448	5,448	5,448
<b>Total Salaries &amp; Benefits</b>	<b>391,875</b>	<b>390,647</b>	<b>390,647</b>	<b>411,903</b>	<b>411,903</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	185	280	280	325	225
230 Travel	1,155	1,500	1,500	1,000	1,500
240 Office Expense & Postage	374	600	600	250	400
246 Uniforms	1,926	2,000	2,000	4,500	4,500
250 Operating Supplies	3,371	3,600	4,000	4,108	3,600
251 Fuel	7,890	10,000	10,000	10,000	9,000
252 WildLands Fire Fuel	6,762	8,000	8,000	8,000	8,000
253 Vehicle & Equipment Repairs/Maint	14,143	10,000	12,500	10,000	10,000
254 Wildland Repairs & Maintenance	5,780	5,000	22,000	5,000	7,500
255 Fire Prevention	474	500	650	1,500	1,500
260 Bldg & Grounds Supplies & Maint.	1,148	2,500	2,600	2,500	2,500
270 Utilities	7,973	6,500	8,000	8,000	8,000
280 Telephone	1,050	1,000	1,100	1,000	1,000
281 Cell Phone	2,463	3,000	3,000	3,000	3,000
320 Engineering Services	-	-	-	-	-
350 Medical & Drug Testing	434	-	-	-	500
360 Education & Training Services	3,008	2,500	5,000	2,500	3,000
370 Professional Services	10,922	10,100	10,100	11,199	11,199
452 Special Public Safety-Fire/EMS	7,109	9,050	9,050	12,500	12,500
453 Special Public Safety-BLM	31,932	10,000	20,000	10,000	10,000
454 Safety Equipment	1,770	5,000	5,000	10,000	20,000
457 EMS Supplies & Training	2,364	2,000	3,500	2,000	2,000
<b>Total Materials &amp; Supplies</b>	<b>112,233</b>	<b>93,130</b>	<b>128,880</b>	<b>107,382</b>	<b>119,924</b>
<b>Capital Outlay</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements Other than Buildings	3,419	-	-	-	-
740 Capital Equipment (Outlay)	27,934	111,000	111,000	-	-
<b>Total Capital Outlay</b>	<b>\$31,353</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>					
810 Principal on Bonds	-	-	-	-	-
820 Interest on Bonds	-	-	-	-	-
825 Lease Payments	35,169	38,194	38,194	-	-
830 Paying Agent Fees	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$35,169</b>	<b>\$38,194</b>	<b>\$38,194</b>	<b>\$0</b>	<b>-</b>
<b>Intragov &amp; Intergovt. Charges</b>					
985 County Dispatch	6,663	5,759	5,759	5,759	6,453
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
<b>Total Charges</b>	<b>\$6,663</b>	<b>\$5,759</b>	<b>\$5,759</b>	<b>\$5,759</b>	<b>6,453</b>
<b>Total Public Safety</b>	<b>577,293</b>	<b>638,730</b>	<b>674,480</b>	<b>525,044</b>	<b>538,280</b>

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

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<i>Requested</i> <b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	74,487	87,807	87,807	88,244	88,244
120 Salaries / Wages - PT	34,669	9,160	30,000	32,605	32,605
125 Salaries & Wages Overtime	-	306	306	732	732
131 FICA/Medicare	7,347	7,441	7,441	9,301	9,301
132 Retirement Contributions	13,758	12,709	12,709	16,182	16,182
133 Medical Insurance Premiums	18,155	16,963	16,963	19,623	19,623
135 LT Disability	637	411	411	529	529
141 Workers Compensation	2,667	2,182	2,182	2,630	2,630
143 Term Life Insurance	235	218	218	297	297
<b>Total Salaries &amp; Benefits</b>	<b>\$151,955</b>	<b>\$137,197</b>	<b>\$158,037</b>	<b>\$170,143</b>	<b>\$170,143</b>
<b>Materials &amp; Supplies</b>					
210 Books, subscriptions, & memberships	2,651	1,749	3,032	2,319	2,319
220 Public Notices	2,839	2,250	3,200	2,250	2,250
230 Travel	1,549	4,352	4,352	2,352	2,352
240 Office Supplies	1,149	3,040	3,500	1,240	1,240
245 Postage	7	230	230	230	230
246 Uniforms	100	100	292	200	200
250 Operating Supplies	10,966	6,285	6,285	6,285	6,285
251 Fuel	1,757	1,650	1,650	2,050	2,050
253 Vehicle & Equipment Repairs & Maint.	880	4,710	4,710	962	962
260 Bldg, Grnds Supplies & Maint	15,819	13,705	24,000	13,302	13,302
270 Utilities	28,580	29,500	29,500	29,500	29,500
281 Cell Phone	2,672	2,220	2,800	2,220	2,220
320 Engineering	-	10,000	10,000	-	-
330 Legal Services	17,268	12,500	45,000	12,500	25,000
360 Education & Training Services	3,165	6,867	6,867	4,467	4,467
370 Professional Services	32,967	18,000	45,000	30,000	45,000
380 Correction of Code Violations	30	200	200	200	200
<b>Total Materials &amp; Supplies</b>	<b>\$122,399</b>	<b>\$117,358</b>	<b>\$190,618</b>	<b>\$110,077</b>	<b>\$137,577</b>
<b>Capital Outlay</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements other than Buildings	18,640	25,000	25,000	5,000	-
740 Capital Equipment	-	-	-	1,000	-
<b>Total Capital Outlay</b>	<b>\$18,640</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$6,000</b>	<b>\$0</b>
<b>Intragov &amp; Intergovt. Charges</b>					
940 Intergovt. Charges (State Surcharge)	1,299	650	2,000	650	650
<b>Total Charges</b>	<b>\$1,299</b>	<b>\$650</b>	<b>\$2,000</b>	<b>\$650</b>	<b>\$650</b>
<b>Total Bldg. Inspection &amp; Planning</b>	<b>\$294,293</b>	<b>\$280,205</b>	<b>\$375,655</b>	<b>\$286,870</b>	<b>\$308,370</b>

**General Fund-Public Services (Dept. 4410)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>Budget</b>
					<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	90,834	81,990	81,990	96,595	96,595
120 Salaries & Wages P/T	-	-	-	-	-
125 Salaries & Wages Overtime	765	1,376	1,376	1,970	1,970
131 FICA/Medicare	6,535	6,377	6,377	7,540	7,540
132 Retirement Contributions	16,593	14,522	14,522	17,761	17,761
133 Medical Insurance Premiums	26,330	21,750	21,750	28,849	28,849
135 LT Disability	519	470	470	573	573
141 Works Compensation	2,154	2,107	2,107	2,819	2,819
143 Term Life Insurance	358	297	297	396	396
<b>Total Salaries &amp; Benefits</b>	<b>\$144,088</b>	<b>\$128,889</b>	<b>\$128,889</b>	<b>\$156,503</b>	<b>\$156,503</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	-	-	200	100	100
220 Public Notices	199	500	800	800	800
230 Travel	1,229	2,100	1,500	2,500	2,500
240 Office Supplies*	1,270	1,000	1,000	1,000	1,750
246 Uniforms*	1,985	870	870	1,000	1,000
250 Operating Supplies	2,549	2,500	3,500	2,500	2,500
251 Fuel	7,344	10,000	6,000	10,000	10,000
253 Vehicle & Equip. Repairs/Maint.	16,486	17,000	25,000	25,000	25,000
260 Bldg. & Grounds Supplies & Maint.*	9,346	9,000	11,000	10,000	10,000
265 Street Repair and Maintenance	-	-	-	-	-
270 Utilities*	5,128	5,000	5,000	5,000	5,000
280 Telephone*	-	-	71	-	-
281 Cell Phone*	-	-	-	-	-
282 Rentals & Leases	122	-	121	-	-
310 Data Processing Services	-	-	-	-	-
311 MPO Annual Assessment	5,000	5,000	5,000	5,800	5,800
320 Engineering Services	6,290	10,000	10,000	160,000	10,000
330 Legal Services	75	-	300	-	-
350 Medical & Drug Testing Services*	739	600	750	500	500
360 Education & Training Services	1,104	1,000	1,000	1,000	1,000
370 Professional Services	249	844	3,000	2,500	2,500
410 Crack Sealing	145,144	30,000	46,446	40,000	40,000
411 Signs, Barracades & Safety	14,752	16,000	16,000	10,000	10,000
412 Chip/Slurry Sealing	7,182	210,000	237,613	-	215,000
413 Sidewalk/Curb/Gutter	13,999	10,000	10,000	8,000	10,000
414 Roads M&S	14,862	13,000	13,000	10,000	10,000
510 Insurance & Surety Bonds	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	<b>\$255,054</b>	<b>\$344,414</b>	<b>\$398,171</b>	<b>\$295,700</b>	<b>\$363,450</b>
<b>Capital Outlay</b>					
720 Land and Buildings	-	-	-	-	-
730 Improvements Other than Buildings	9,100	50,100	50,100	-	-
740 Capital Equipment	31,289	12,000	12,000	-	9,000
790 Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$40,389</b>	<b>\$62,100</b>	<b>\$62,100</b>	<b>\$0</b>	<b>\$9,000</b>
<b>Debt Service</b>					
810 Principal on Bonds	50,000	50,000	50,000	50,000	50,000
820 Interest on Bonds	-	-	-	-	-
825 Lease Payments	1,434	4,150	4,150	4,150	4,325
<b>Total Debt Service</b>	<b>\$51,434</b>	<b>\$54,150</b>	<b>\$54,150</b>	<b>\$54,150</b>	<b>\$54,325</b>
<b>Intragov &amp; Intergovt. Charges</b>					
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
<b>Total Intragov. &amp; Intergovt. Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Public Services</b>	<b>\$490,965</b>	<b>\$589,553</b>	<b>\$643,310</b>	<b>\$506,353</b>	<b>\$583,278</b>

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

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>Budget</b>	<b>Budget</b>
				<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	129,743	120,817	150,000	113,290	113,289.80
120 Salaries & Wages P/T	31,490	26,312	26,312	61,399	61,399.00
125 Salaries & Wages Overtime	514	2,144	2,144	2,297	2,297
131 FICA/Medicare	10,639	11,419	12,500	13,539	13,539
132 Retirement Contributions	21,229	22,282	22,282	20,317	20,317
133 Medical Insurance Premiums	43,386	46,253	46,253	41,200	41,200
135 LT Disability	901	725	725	680	680
141 Works Compensation	3,670	3,209	3,209	4,141	4,141
143 Term Life Insurance	594	693	693	495	495
<b>Total Salaries &amp; Benefits</b>	<b>\$242,166</b>	<b>\$233,854</b>	<b>\$264,118</b>	<b>\$257,358</b>	<b>\$257,358</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	400	400	400	300	300
220 Public Notices	507	600	718	-	-
230 Travel	484	300	407	600	600
240 Office Supplies	779	650	1,500	700	1,000
246 Uniforms	2,632	2,500	2,600	3,000	3,000
250 Operating Supplies/Maint.	2,294	2,500	2,750	2,500	2,500
251 Fuel	7,619	9,000	9,000	8,000	8,000
253 Vehicle & Equip. Repairs/Maint.	10,628	7,000	10,000	7,500	7,500
255 League Expenses	-	-	-	-	-
256 Tournament Expenses	1,104	-	1,250	-	-
260 Bldg. & Grounds Supplies & Maint.	18,459	24,220	24,220	24,220	24,220
265 Streetscape Repairs	3,227	-	15	-	-
270 Utilities	20,032	42,500	20,000	24,000	24,000
271 Utilities - Streetscape	4,261	-	5,410	6,500	6,500
281 Cell Phone	2,937	2,200	4,500	3,000	3,000
320 Engineering Services	-	-	-	-	10,000
330 Legal Services	-	-	-	-	-
350 Medical & Drug Testing Services	-	100	342	100	100
360 Education & Training Services	773	910	910	1,250	1,250
370 Professional Services	249	250	287	250	250
372 Sand Hollow ACQ Cent Agree.	32,000	40,000	40,000	40,000	32,000
381 Santa Clara Arboretum	926	1,000	1,134	1,200	1,200
480 Plants & Fertilizers	2,385	6,000	6,000	6,500	6,500
481 Irrigation	3,862	4,800	4,800	4,500	4,500
482 Park Buildings/Playgrounds/Amenities	2,095	-	-	-	-
483 Cemetery M&S	-	2,500	2,500	2,500	2,500
484 Trails M&S	1,740	2,000	2,000	14,000	14,000
485 Heritage Square	3,800	1,500	1,500	1,500	1,500
486 Miscellaneous Equipment/Tools	1,398	1,800	1,800	2,200	2,200
487 Banquet Room - Town Hall	2,640	2,400	2,400	2,400	2,400
488 Tree Maintenance	2,384	2,500	2,500	2,500	2,500
<b>Total Materials &amp; Supplies</b>	<b>\$130,864</b>	<b>\$157,630</b>	<b>\$148,943</b>	<b>\$159,220</b>	<b>\$161,520</b>
<b>Capital Outlay</b>					
720 Land/Buildings	520	80,000	302,116	-	-
730 Improvements Other than Buildings	22,621	68,100	68,100	-	-
740 Capital Equipment Purchases	9,931	35,000	35,000	36,000	36,000
790 Other	1,302	-	1,100	-	-
<b>Total Capital Outlay</b>	<b>\$34,374</b>	<b>\$183,100</b>	<b>\$406,316</b>	<b>\$36,000</b>	<b>\$36,000</b>
<b>Debt Service</b>					
825 Lease Payments	-	-	-	-	5,000
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Total Parks/Trails/Cemetery</b>	<b>\$407,404</b>	<b>\$574,584</b>	<b>\$819,377</b>	<b>\$452,578</b>	<b>\$459,878</b>

**General Fund-Sports Field Maintenance (Dept. 4515)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<i>Requested</i> <b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2017-2018</b>
<b>Salaries &amp; Benefits</b>					
110 Salaries & Wages F/T	60,192	65,572	98,000	110,565	110,565.00
120 Salaries & Wages P/T	30,744	27,733	32,448	43,787	43,786.60
125 Salaries & Wages Overtime	-	992	992	2,215	2,215
131 FICA/Medicare	5,886	9,814	9,814	11,977	11,977
132 Retirement Contributions	11,348	11,957	11,957	20,747	20,747
133 Medical Insurance Premiums	21,584	24,283	24,283	30,605	30,605
135 LT Disability	474	393	393	663	663
141 Works Compensation	2,216	2,758	2,758	3,664	3,664
143 Term Life Insurance	281	297	297	495	495
<b>Total Salaries &amp; Benefits</b>	<b>\$132,725</b>	<b>\$143,799</b>	<b>\$180,942</b>	<b>\$224,718</b>	<b>\$224,718</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	40	145	145	200	200
220 Public Notices	1,003	700	718	-	-
230 Travel	105	400	400	400	400
240 Office Supplies	88	200	200	200	200
246 Uniforms	1,489	1,450	1,450	1,800	1,800
250 Operating Supplies/Maint.	4,042	3,000	3,000	4,000	4,000
251 Fuel	111	-	-	-	-
253 Vehicle & Equip. Repairs/Maint.	1,881	2,300	5,500	2,500	2,500
255 League Expenses	-	-	-	-	-
256 Tournament Expenses	6,987	8,200	8,200	8,200	8,200
260 Bldg. & Grounds Supplies & Maint.	7,801	7,420	8,500	7,420	7,420
265 Streetscape Repairs	-	-	-	-	-
270 Utilities	21,855	-	20,000	20,000	20,000
271 Utilities - Streetscape	-	-	-	-	-
281 Cell Phone	-	-	228	2,000	2,000
320 Engineering Services	-	-	-	-	-
350 Medical & Drug Testing Services	117	100	250	100	100
360 Education & Training Services	382	400	400	400	400
370 Professional Services	20	-	70	-	-
480 Plants & Fertilizers	4,136	6,500	7,000	6,500	6,500
481 Irrigation	1,390	2,500	4,500	2,500	2,500
482 Park Buildings/Playgrounds/Amenities	-	-	-	-	-
483 Cemetery M&S	-	-	-	-	-
484 Trails M&S	-	-	-	-	-
485 Heritage Square	-	-	-	-	-
486 Miscellaneous Equipment/Tools	4,890	2,000	2,000	2,000	2,000
487 Banquet Room - Town Hall	-	-	-	-	-
488 Tree Maintenance	-	-	-	-	-
<b>Total Materials &amp; Supplies</b>	<b>\$56,337</b>	<b>\$35,315</b>	<b>\$62,561</b>	<b>\$58,220</b>	<b>\$58,220</b>
<b>Capital Outlay</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements Other than Buildings	-	-	-	-	-
740 Capital Equipment Purchases	-	-	-	-	-
790 Other	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>					
825 Lease Payments	-	-	-	-	5,000
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Total Parks/Trails/Cemetery</b>	<b>\$189,062</b>	<b>\$179,114</b>	<b>\$243,503</b>	<b>\$282,938</b>	<b>\$287,938</b>

**General Fund-Swiss Days (Dept. 4610)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<i>Requested</i> <b>Budget</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2017-2018</b>
<b>Swiss Days</b>					
1 5K Run/Walk	2,572	6,000	7,000	7,000	7,000
2 Breakfast	5,515	2,000	2,260	2,500	2,500
3 Vendor's Booths	242	-	309	-	-
4 Kids Booths	703	1,750	1,750	1,500	1,500
5 Banners - Sponsors	3,621	1,000	2,230	2,000	2,000
6 Transportation	147	1,000	1,830	2,500	2,500
7 Supplies & Postage	49	500	500	500	500
8 Advertising/Marketing	5,951	6,000	6,000	5,000	5,000
9 Little Swiss Miss & Mr	70	50	50	100	100
10 Dinner	-	2,000	2,450	2,500	2,500
11 Misc	10,527	100	2,315	500	500
12 Hands On	-	750	750	100	100
13 Entertainment	10,108	5,000	5,000	9,000	9,000
14 Historical Society	-	-	-	-	-
15 Parade	872	1,000	1,100	1,000	1,000
16 Rentals - Tents, Chairs, etc.	4,791	10,000	10,000	10,000	10,000
17 Transfer to Reserve	-	-	-	-	-
18 Donation Expense	-	-	-	-	-
19 Firework Expense	-	-	-	-	-
20 Professional Services	2,800	8,700	8,700	9,500	9,500
21 Storage Unit	-	-	-	-	-
22 Golf Tournament	3,523	3,000	3,333	3,500	3,500
<b>Total Swiss Days</b>	<b>\$51,491</b>	<b>\$48,850</b>	<b>\$55,577</b>	<b>\$57,200</b>	<b>\$57,200</b>
<b>Total Swiss Days</b>	<b>\$51,491</b>	<b>\$48,850</b>	<b>\$55,577</b>	<b>\$57,200</b>	<b>\$57,200</b>

**General Fund-Miss Santa Clara Pageant (Dept. 4620)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Budget 2017-2018</b>
<b>Miss Santa Clara Pageant</b>				
10-4620-000	3,593	4,000	4,000	6,000
<b>Total Miss Santa Clara Pageant</b>	<b>\$3,593</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$6,000</b>

**General Fund-Economic Development (Dept. 4652)**

	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>Budget</b>	<b>Budget</b>
				<b>2017-2018</b>	<b>2017-2018</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscript & Memberships	5,495	7,000	7,000	7,000	7,000
230 Travel	-	1,500	1,500	1,500	1,500
240 Office Supplies	-	-	65	-	-
360 Education & Training Services	-	2,500	2,500	2,500	2,500
370 Other Prof & Tech Services	37	-	-	-	-
408 Advertising	28	-	-	-	-
411 Misc. Expense	-	-	-	-	-
416 RAP Tax Donations	10,500	17,000	17,000	16,000	16,000
417 Donation Expense	2,305	3,125	3,125	3,125	3,125
418 Firework Expense	-	-	-	-	-
420 Storage Unit	-	-	-	-	-
501 Youth City Council	-	-	-	-	-
502 Ghost Tours	-	-	-	-	-
503 Art Shows	-	-	-	-	-
601 General Promotional/Advertising	1,425	4,000	4,000	5,000	5,000
<b>Total Material &amp; Supplies</b>	<b>\$19,790</b>	<b>\$35,125</b>	<b>\$35,190</b>	<b>\$35,125</b>	<b>\$35,125</b>
<b>Total Economic Development</b>	<b>\$19,790</b>	<b>\$35,125</b>	<b>\$35,190</b>	<b>\$35,125</b>	<b>\$35,125</b>

## Impact Fee Fund (FUND 48)

### Summary of Revenues and Expenditures

	Actual 2015-2016	Budget 2016-2017	Projected 2016-2017	Budget 2017-2018
<b>Revenue</b>				
<b>Street Impact Fees</b>				
3912 Streets Impact Fees	506,823	107,750	271,530	215,500
3922 Streets Impact-Interest	3,348	500	7,809	4,000
3932 Street Impact Fund Balance	-	-	-	359,984
<b>Total Street Impact Fees</b>	<b>\$510,171</b>	<b>\$108,250</b>	<b>\$279,339</b>	<b>\$579,484</b>
<b>Parks &amp; Trails Impact Fees</b>				
3914 Parks & Trails Impact Fees	293,015	195,300	384,058	390,600
3924 Parks & Trails Impact-Interest	963	500	2,489	2,500
3934 Parks & Trails Impact Fund Balance	-	-	-	-
<b>Total Parks &amp; Trails Impact Fees</b>	<b>\$293,978</b>	<b>\$195,800</b>	<b>\$386,547</b>	<b>\$393,100</b>
<b>Public Safety Impact Fees</b>				
3915 Public Safety Impact Fees	107,415	43,708	109,270	87,416
3925 Public Safety Impact-Interest	964	500	1,490	1,000
3935 Public Safety Impact Fund Balance	-	33,275	-	-
<b>Total Public Safety Impact Fees</b>	<b>\$108,379</b>	<b>\$77,483</b>	<b>\$110,760</b>	<b>\$88,416</b>
<b>Total Impact Fee Revenues</b>	<b>\$912,528</b>	<b>\$381,533</b>	<b>\$776,646</b>	<b>\$1,061,000</b>

## Summary of Revenues and Expenditures

		Actual 2015-2016	Budget 2016-2017	Projected 2016-2017	Budget 2017-2018
<b>Expenditures</b>					
<b>Street Impact Fees</b>					
4100-320	Engineering Services	-	-	-	500,000
4100-720	Land/Buildings	-	-	-	-
4100-730	Improvements Other Than Buildings	34,000	-	-	100,000
4100-810	Principal on Bonds	-	33,967	33,967	-
4100-820	Interest on Bonds	-	-	-	-
4100-925	Transfer to Streetscape Project Fund	-	-	-	-
4100-930	Transfer to Other Funds	862	-	-	-
4100-996	Transfer to Street Impact PTIF Account	-	74,283	245,372	-
<b>Total Street Impact Fees</b>		<b>\$34,862</b>	<b>\$108,250</b>	<b>\$279,339</b>	<b>\$600,000</b>
<b>Parks &amp; Trails Impact Fees</b>					
4200-320	Engineering Services	-	-	-	10,000
4200-330	Legal Services	-	-	-	-
4200-720	Land/Buildings	-	50,000	50,000	75,000
4200-730	Improvements Other Than Buildings	256,158	100,000	160,000	246,000
4200-810	Principal on Bonds	-	7,812	7,812	35,000
4200-820	Interest on Bonds	-	-	-	-
4200-840	Lease Payments	-	-	-	-
4200-930	Transfer to Other Funds	6,249	-	-	-
4200-940	Transfer to Parks & Trails Impact PTIF Account	-	37,988	168,735	-
<b>Total Parks &amp; Trails Impact Fees</b>		<b>\$262,407</b>	<b>\$195,800</b>	<b>\$386,547</b>	<b>\$366,000</b>
<b>Public Safety Impact Fees</b>					
4300-320	Engineering Services	-	-	-	-
4300-720	Land/Buildings	-	-	-	-
4200-730	Improvements Other Than Buildings	-	-	-	25,000
4300-810	Principal on Bonds	-	77,483	77,483	70,000
4300-820	Interest on Bonds	-	-	-	-
4300-930	Transfer to Other Funds	18,576	-	-	-
4300-940	Transfer to Public Safety Impact PTIF Account	55,489	-	33,277	-
<b>Total Public Safety Impact Fees</b>		<b>\$74,065</b>	<b>\$77,483</b>	<b>\$110,760</b>	<b>\$95,000</b>
<b>Total Expenditures</b>		<b>\$371,334</b>	<b>\$381,533</b>	<b>\$776,646</b>	<b>\$1,061,000</b>
<b>Net Resources</b>		<b>\$541,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**WATER FUND (FUND 51)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Beginning Fund Balance</b>	\$619,943	\$427,835	\$427,835		-\$11,097
<b>REVENUE</b>					
3711 Metered Water Sales	1,371,813	1,442,602	1,500,000	1,568,400	1,572,281
3712 Well #6 & #7 Sales	11,093	50,000	112,000	50,000	50,000
3713 Hydrant Meter Sales	7,017	2,000	4,203	3,000	3,000
3714 Regional Water Surcharge	1,505	-	5,000	-	-
3721 Interest Earnings	5,123	2,000	5,500	3,000	3,000
3722 Penalties (Late Fee)	17,563	20,000	20,000	20,000	20,000
3723 Connection Fees	29,043	13,850	35,733	27,700	27,700
3724 Gain/Loss Disposal of Assets	5,381	-	7,750	-	-
3725 Miscellaneous	2,138	-	6,554	-	-
3729 Water Impact Fees	194,390	129,900	292,992	259,800	259,800
3731 Water Impact Interest	2,805	500	5,710	3,000	3,000
3750 Capital Contributions - Subdivisions	-	-	-	-	-
3780 Water Impact Fee Reserve	-	150,155	-	-	-
3781 Fund Balance to be Appropriated	-	588,628	-	-	-
???? Water Bond Proceeds	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,647,871</b>	<b>\$2,399,635</b>	<b>\$1,995,442</b>	<b>\$1,934,900</b>	<b>\$1,938,781</b>

**WATER FUND (FUND 51)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Salaries, Wages &amp; Benefits</b>					
110 Salaries & Wages F/T	291,984	276,348	276,348	315,271	315,271
120 Salaries & Wages P/T	11,040	9,850	9,850	17,280	17,280
125 Salaries & Wages Overtime.	6,241	5,070	5,070	5,795	5,795
131 FICA & Medicare Taxes	21,491	22,282	22,282	25,513	25,513
132 Retirement Contributions	39,082	49,306	49,306	58,666	58,666
133 Medical Insurance Premiums	83,516	76,062	76,062	95,635	95,635
135 LT Disability	1,682	1,582	1,582	1,893	1,893
141 Workers Compensation	5,073	6,157	6,157	7,576	7,576
143 Term Life Insurance Premiums	1,132	1,004	1,004	1,262	1,262
<b>Total Salaries &amp; Benefits:</b>	<b>\$461,241</b>	<b>\$447,661</b>	<b>\$447,661</b>	<b>\$528,892</b>	<b>\$528,892</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscr. & Memberships	1,175	1,050	2,287	2,290	2,290
220 Public Notices	-	200	200	200	200
230 Travel	-	800	800	1,000	1,000
240 Office Supplies & Postage*	1,779	450	1,707	500	2,500
246 Uniforms*	921	900	900	900	1,000
250 Operating Supplies	1,166	2,000	2,000	2,000	2,000
251 Fuel	7,343	10,000	7,000	5,000	5,000
252 Supplies & Meters	-	-	-	-	-
253 Veh & Equip Repairs/Maint.	5,057	6,000	9,000	8,000	8,000
254 Wells 6, 7 & Tank--Operating Costs	100	-	-	-	-
255 WCWCD Repairs & Maintenance	-	-	-	-	-
260 Bldg & Grounds Supplies/Maint.*	485	2,700	2,700	2,700	2,700
270 Utilities*	2,353	1,860	1,878	2,280	2,280
271 Wells 6, 7 & Tank-- Utility Costs	178,856	185,000	185,000	185,000	185,000
275 Snow Canyon. Op. Cost-St George	88,640	90,000	90,000	106,000	106,000
276 Snow Canyon Major Costs	7,256	10,000	10,000	10,000	10,000
277 Wash. County Cons. District Water	1,380	60,000	60,000	50,000	-
280 Telephone*	-	-	-	-	-
281 Cell Phones*	5,022	5,000	7,000	5,000	6,000
310 Data Processing Services*	2,077	-	-	-	-
320 Engineering Services	-	35,000	5,000	5,000	20,000
325 Credit/Debit Card Services*	9,091	10,000	10,000	10,000	10,000
330 Legal Services	1,995	2,000	2,000	2,000	2,000
340 Accounting & Auditing Services	6,630	7,500	9,950	10,000	10,000
350 Medical & Drug Testing Services*	202	200	200	200	200
360 Education & Training Services	1,148	1,300	3,078	2,500	2,500
370 Professional Services	2,068	1,000	5,000	1,000	1,000
411 Signs, Barricades & Safety	944	1,000	1,000	1,000	1,000
414 Roads M&S	5,741	6,000	6,000	6,000	6,000
460 Water Lines and Associated Parts	27,157	25,000	26,650	25,000	25,000
461 Water Meters	20,174	18,000	30,000	34,728	34,728
469 SCADA	259	5,000	5,000	5,000	5,000
505 Water Rights Purchases	-	-	1,599	-	-
510 Insurance & Surety Bonds	31,349	33,000	31,500	42,000	35,000
520 Bad Debt*	-	1,000	1,000	1,000	1,000
590 Renewal & Replacement/Dep.	582,587	580,000	580,000	580,000	-
<b>Total Materials &amp; Supplies</b>	<b>\$992,955</b>	<b>\$1,101,960</b>	<b>\$1,098,449</b>	<b>\$1,106,298</b>	<b>\$487,398</b>
<b>Capital Outlay</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements other than Buildings	-	15,100	55,000	40,000	40,000
740 Capital Equipment	300	37,600	36,150	12,000	10,000
751 Irrigation System Development	-	1,500	1,300	1,500	1,500
753 New Develop. Infrastructure Upsize	-	-	-	-	-
760 Lava Flow Water Line Improvements	-	-	-	-	-
790 Other	1,187	-	-	-	-
<b>Total Capital Outlay:</b>	<b>\$1,487</b>	<b>\$54,200</b>	<b>\$92,450</b>	<b>\$53,500</b>	<b>\$51,500</b>

<b>WATER FUND (FUND 51)</b>					
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Requested</b>	<b>Budget</b>
	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>Budget</b>	<b>2017-2018</b>
<b>Debt Service</b>					
810 Principal on Bonds	-	565,000	565,000	246,800	326,800
820 Interest on Bonds	124,113	104,140	104,140	80,737	80,737
822 Debt Payment to Water District	62,391	63,600	63,600	63,600	63,600
825 Lease Payments	191	4,125	4,125	4,125	4,325
830 Agent Fees On Bonds	4,100	8,700	8,700	8,700	8,700
<b>Total Debt Service</b>	<b>\$190,795</b>	<b>\$745,565</b>	<b>\$745,565</b>	<b>\$403,962</b>	<b>\$484,162</b>
<b>Intergovernmental Charges</b>					
910 Transfer to General Fund	-	-	-	-	-
918 Tran. to Public Services Shop	78,670	50,249	50,249	48,202	48,202
919 Transfer to Storm Water	-	-	-	-	-
940 Water Purchase Compact	-	-	-	-	-
950 WCWCD Surcharge	1,880	-	-	-	-
955 Impact Fee Reserve	-	-	-	-	-
976 Retained Earnings	-	-	-	-	338,628
<b>Total Intergovernmental Charges:</b>	<b>\$80,550</b>	<b>\$50,249</b>	<b>\$50,249</b>	<b>\$48,202</b>	<b>\$386,830</b>
<b>Total Operating Expenditures</b>	<b>\$1,727,028</b>	<b>\$2,399,635</b>	<b>\$2,434,374</b>	<b>\$2,140,853</b>	<b>\$1,938,781</b>
<b>Net Resources</b>	<b>(\$79,157)</b>	<b>\$0</b>	<b>(\$438,932)</b>	<b>(\$205,953)</b>	<b>(\$0)</b>

**SEWER FUND (FUND 52)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<i>Requested</i> <b>Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Beg. Retained Unrestricted Earnings</b>	\$566,921	\$575,876	\$575,876		\$483,792
<b>REVENUE</b>					
3720 Sewer Fees	533,381	518,000	550,000	553,598	561,980
3722 Penalties	14,538	11,000	11,000	12,000	12,000
3724 Gain/Loss Disposal of Assets	55,600	-	7,750	-	-
3725 Miscellaneous	-	41,330	41,330	41,330	41,330
3729 Sewer Impact Fee	33,911	17,900	47,066	35,861	35,861
3730 Sewer Reserve Fund	-	-	-	-	-
3731 Sewer Impact Interest	1,399	1,000	1,000	1,000	1,000
3735 Sewer Fund Interest Earnings	-	-	-	-	-
3780 Impact Fee Reserve	-	61,972	-	-	-
3781 Fund Balance to be Appropriated	-	98,907	-	-	-
<b>Total Resources</b>	<b>\$638,829</b>	<b>\$750,109</b>	<b>\$658,146</b>	<b>\$643,789</b>	<b>\$652,171</b>

## SEWER FUND (FUND 52)

	Actual 2015-2016	Budget 2016-2017	Projected 2016-2017	Requested Budget 2017-2018	Budget 2017-2018
<b>Salaries, Wages &amp; Benefits</b>					
110 Salaries & Wages F/T	92,507	93,266	89,167	91,950	91,950
120 Salaries & Wages P/T	3,940	3,940	3,940	5,352	5,352
125 Salaries & Wages Overtime.	832	1,667	1,433	1,610	1,610
131 FICA & Medicare Taxes	6,663	7,564	7,232	7,567	7,567
132 Retirement Contributions	12,138	16,244	15,844	17,091	17,091
133 Medical Insurance Premiums	25,724	25,297	25,943	28,042	28,042
135 LT Disability	529	522	913	552	552
141 Workers Compensation	1,579	2,091	1,805	2,302	2,302
143 Term Life Insurance Premiums	349	333	347	342	342
<b>Total Salaries &amp; Benefits</b>	<b>\$144,261</b>	<b>\$150,924</b>	<b>\$146,624</b>	<b>\$154,807</b>	<b>\$154,807</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscr & Memberships	-	-	-	-	-
220 Public Notices	400	500	400	200	200
230 Travel	-	-	-	-	-
240 Office Supplies & Postage*	-	1,050	450	450	1,200
246 Uniforms*	581	900	900	1,050	1,050
250 Operating Supplies	678	1,000	1,000	1,000	1,000
251 Fuel	1,585	4,000	2,500	2,000	2,000
253 Veh. & Equipment Repairs/Maint.	13,509	8,000	9,000	15,000	15,785
260 Bldg. & Grounds Supplies/Maint.*	-	2,700	2,700	2,700	2,700
270 Utilities	979	1,800	1,500	1,000	1,000
280 Telephone*	-	-	-	-	-
281 Cell Phones*	-	-	-	-	-
320 Engineering Services	3,420	5,000	5,000	5,000	5,000
325 Credit/Debit Card Services*	3,247	3,000	3,500	3,000	3,500
330 Legal Services	37	-	-	-	-
340 Accounting & Auditing Services	5,304	6,000	6,000	6,000	6,500
350 Medical & Drug Testing Services*	-	-	271	-	-
360 Education & Training Services	1,015	1,500	1,500	1,750	1,750
370 Professional Services	4,339	-	250	-	-
464 Sewer Lines and Associated Parts	2,022	1,500	1,500	10,000	10,000
510 Insurance & Surety Bonds	18,809	19,000	19,000	18,000	21,000
520 Bad Debt*	-	-	-	-	-
590 Renewal & Replacement	155,639	150,000	150,000	140,000	-
<b>Total Materials &amp; Supplies</b>	<b>\$211,564</b>	<b>\$205,950</b>	<b>\$205,471</b>	<b>\$207,750</b>	<b>\$72,685</b>
<b>Capital Expenses</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements other than Buildings	5,468	5,100	10,000	-	-
740 Capital Equipment Purchases	197	12,000	12,000	10,000	9,000
790 Other	-	-	-	-	-
<b>Total Capital Expenses</b>	<b>\$5,665</b>	<b>\$17,100</b>	<b>\$22,000</b>	<b>\$10,000</b>	<b>\$9,000</b>

**SEWER FUND (FUND 52)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Debt Service</b>					
810 Principle on Bonds	-	64,440	64,440	32,731	58,692
820 Interest on Bonds	2,556	63,684	63,684	345	345
825 Lease Payments	191	6,375	6,375	6,375	4,325
<b>Total Debt Service</b>	<b>\$2,747</b>	<b>\$134,499</b>	<b>\$134,499</b>	<b>\$39,451</b>	<b>\$63,362</b>
<b>Intergovernmental Charges</b>					
918 Transfer to Pub Services-Shop	53,397	43,097	43,097	43,530	43,530
919 Transfer to General Fund	-	-	-	-	-
945 Sewer Treat. St. George	188,378	198,539	198,539	220,000	217,260
960 Transfer to Sewer Impact	-	-	-	-	-
965 Transfer to Sewer Impact St. George	-	-	-	-	-
976 Transfer to Fund Balance	-	-	-	-	91,526
<b>Total Intergovernmental Charges</b>	<b>\$241,775</b>	<b>\$241,636</b>	<b>\$241,636</b>	<b>\$263,530</b>	<b>\$352,316</b>
<b>Total Expenditures</b>	<b>\$606,012</b>	<b>\$750,109</b>	<b>\$750,230</b>	<b>\$675,539</b>	<b>\$652,171</b>
<b>Net Resources</b>	<b>\$32,817</b>	<b>\$0</b>	<b>(\$92,084)</b>	<b>(\$31,750)</b>	<b>\$0</b>

**ELECTRIC FUND (FUND 53)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<i>Requested</i> <b>Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Beginning Fund Balance</b>	\$2,337,133	\$1,569,125	\$1,569,125		\$2,203,006
<b>Revenues</b>					
3709 Turn on Fees	2,000	1,500	2,145	1,500	1,500
3710 Power Sales-Tax Exempt	293,656	275,000	275,000	295,000	306,535
3711 Power Sales-Residential	2,868,870	3,149,349	3,149,349	3,335,015	3,335,015
3712 Power Sales-Commercial	270,036	205,000	400,000	430,000	441,534
3714 Service Charges	474,787	503,068	503,068	527,916	572,218
3715 Pole Use Fees	4,330	4,296	4,284	4,300	4,300
3716 Fees-Service & Materials	327,246	-	424,757	-	-
3721 Interest Earnings	1,401	-	1,000	750	750
3722 Penalties	42,826	50,000	50,000	50,000	50,000
3723 Connection Fees	45,460	15,000	49,968	25,000	27,500
3724 Gain/Loss Sale of Assets	5,281	-	-	-	-
3725 Miscellaneous	16,942	5,000	35,297	5,000	5,000
3726 Collections/CheckNet	-	-	-	-	-
3727 UAMPS Reimbursement	5,773	5,000	6,177	5,000	5,000
3729 Electric Impact Fees	432,228	246,835	516,749	379,800	379,800
3731 Electric Impact Interest	3,581	1,000	5,310	5,000	5,000
3750 Capital Contributions - Subdivision	-	-	-	-	-
3762 Electric Fund Interest Earnings	-	-	-	-	-
3768 Lease Proceeds	-	-	-	-	-
3781 Appropriated Fund Balance	-	182,998	-	-	-
3848 Electric Impact Fee Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>\$4,794,417</b>	<b>\$4,644,046</b>	<b>\$5,423,104</b>	<b>\$5,064,281</b>	<b>\$5,134,152</b>

	Actual 2015-2016	Budget 2016-2017	Projected 2016-2017	Requested Budget 2017-2018	Budget 2017-2018
<b>Salaries, Wages &amp; Benefits</b>					
110 Salaries & Wages F/T	369,912	400,026	347,317	470,989	470,989
120 Salaries & Wages P/T	11,040	9,850	9,850	17,280	17,280
125 Salaries & Wages Overtime	3,640	7,454	4,129	8,622	8,622
131 FICA & Medicare Taxes	26,225	31,926	27,639	37,642	37,642
132 Retirement Contributions	49,104	72,397	63,750	87,554	87,554
133 Medical Insurance Premiums	78,505	94,360	78,715	109,201	109,201
135 LT Disability	2,073	2,321	2,462	2,810	2,810
141 Workers Compensation	6,818	7,745	6,577	9,824	9,824
143 Term Life Insurance Premiums	1,040	1,202	1,026	1,426	1,426
<b>Total Salaries &amp; Benefits:</b>	<b>\$548,357</b>	<b>\$627,281</b>	<b>\$541,465</b>	<b>\$745,348</b>	<b>\$745,348</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subsc. & Memberships	99	100	1,088	100	1,200
220 Public Notices	146	300	300	300	300
230 Travel	9,684	11,500	11,500	13,500	16,000
240 Office Supplies	885	250	250	300	4,500
246 Uniforms	2,252	3,410	3,410	3,410	3,410
249 Safety & Equipment Testing	2,341	10,144	10,144	4,000	10,000
250 Operating Supplies	8,110	7,500	10,281	8,000	8,000
251 Fuel	7,808	7,000	6,000	6,000	6,000
252 Supplies & Meters	11,827	9,000	13,147	7,500	12,000
253 Veh. & Equip. Repairs/Maint	8,801	15,000	12,000	15,000	15,000
254 New Subdivisions Expense	-	-	184,501	-	-
260 Bldg & Grounds Maint.	1,657	-	5,130	7,050	7,050
270 Utilities - Generator Building	459	7,562	7,562	7,500	7,500
271 Utilities - Streetscape	5,545	6,000	5,000	6,000	600
280 Telephone	-	-	-	-	-
281 Cell Phones	6,240	7,179	6,000	-	6,500
310 Data Processing*	315	20,000	5,000	-	1,000
320 Engineering Services	36,629	-	44,509	30,000	30,000
325 Credit/Debit Card Services*	9,091	8,000	10,000	10,000	10,000
330 Legal Services	2,333	3,000	3,000	3,000	3,000
340 Accounting & Auditing Services	6,630	7,500	10,601	7,500	10,000
350 Medical & Drug Testing Services*	207	300	300	300	300
360 Education & Training	1,168	7,000	5,000	7,000	9,500
370 Professional Services	3,999	2,700	4,143	2,700	2,700
466 Power Lines/Poles and Associated Parts	38,081	60,000	60,000	60,000	60,000
469 SCADA	12,239	10,000	10,000	10,000	10,000
510 Insurance & Surety Bonds	43,889	44,000	44,000	41,300	49,000
590 Renewal & Replacement/Dep.	447,925	485,000	485,000	445,000	-
610 Generator Fuel	38,454	150,000	150,000	150,000	150,000
630 Misc. Expenses for Generators	9,890	25,000	20,000	20,000	20,000
<b>Total Materials &amp; Supplies:</b>	<b>\$716,704</b>	<b>\$907,445</b>	<b>\$1,127,866</b>	<b>\$865,860</b>	<b>\$453,560</b>
<b>Capital Expenses</b>					
720 Land/Buildings	-	-	-	-	-
730 Improvements other than Buildings	42,453	5,100	13,172	-	300,000
740 Capital Equipment	197	41,600	41,600	43,000	74,000
750 Land Easements & Right of Ways	1,088	-	-	20,000	1,500
753 New Development Infrastructure Upsize	4,040	-	-	-	-
790 Other	-	-	-	-	-
<b>Total Capital Expenses:</b>	<b>\$47,778</b>	<b>\$46,700</b>	<b>\$54,772</b>	<b>\$63,000</b>	<b>\$375,500</b>

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Debt Service</b>					
810 Principal on Bonds	-	270,000	272,500	288,000	338,000
820 Interest on Bonds	156,560	149,390	149,390	137,374	137,374
825 Lease Payments	642	1,625	1,625	1,625	1,625
830 Fiscal Agent Fees on Bond	6,000	6,500	6,500	6,500	6,500
<b>Total Debt. Services:</b>	<b>\$163,202</b>	<b>\$427,515</b>	<b>\$430,015</b>	<b>\$433,499</b>	<b>\$483,499</b>
<b>Intergovernmental Charges</b>					
918 Transfer to Public Services Shop	68,959	44,070	44,070	42,022	42,022
930 Franchise Fee to General Fund	236,204	248,035	248,035	277,297	277,297
950 Power Purchase-UAMPS	1,442,076	1,350,000	1,350,000	1,500,000	1,500,000
951 Power Ownership Costs-UAMPS	981,014	850,000	850,000	900,000	900,000
952 Line Item Expense-UAMPS	154,830	143,000	143,000	174,000	174,000
976 Retained Earnings	-	-	-	-	182,927
<b>Total Intergovernmental Charges:</b>	<b>\$2,883,083</b>	<b>\$2,635,105</b>	<b>\$2,635,105</b>	<b>\$2,913,319</b>	<b>\$3,076,246</b>
<b>Total Expenditures</b>	<b>\$4,359,124</b>	<b>\$4,644,046</b>	<b>\$4,789,223</b>	<b>\$5,021,025</b>	<b>\$5,134,152</b>
<b>Net Resources</b>	<b>\$435,293</b>	<b>\$0</b>	<b>\$633,881</b>	<b>\$43,256</b>	<b>(\$0)</b>

**STORM WATER FUND (FUND 54)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Beg. Retained Unrestricted Earnings</b>	\$154,035	\$149,002	\$149,002		(\$460,516)
<b>REVENUE</b>					
3714 Storm Water Surcharge Fees	395,979	395,000	400,000	395,238	403,158
3720 Storm Water Fees	4,750	250	27,900	10,000	10,000
3721 Interest Earnings	1,973	500	2,000	750	750
3722 Penalties	2,531	3,000	3,000	3,000	3,000
3724 Gain/Loss Disposal of Assets	-	-	7,750	-	-
3725 Miscellaneous	-	-	481,238	292,500	318,750
3729 Storm Water Impact Fees	61,393	25,891	65,594	51,781	51,781
3731 Storm Water Impact Fee Interest	1,300	400	1,628	1,250	1,250
3750 Capital Contributions - Subdivision	-	-	-	-	-
3751 Capital Contributions	-	-	-	-	390,000
3790 Storm Water Impact Fee Fund Balance	-	57,604	-	-	-
3781 Appropriated Fund Balance	-	297,907	-	-	-
<b>Total Resources</b>	<b>\$467,926</b>	<b>\$780,552</b>	<b>\$989,110</b>	<b>\$754,519</b>	<b>\$1,178,689</b>

**STORM WATER FUND (FUND 54)**

	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Projected 2016-2017</b>	<b>Requested Budget 2017-2018</b>	<b>Budget 2017-2018</b>
<b>Salaries, Wages &amp; Benefits</b>					
110 Salaries & Wages F/T	123,933	123,842	123,842	111,332	111,332
120 Salaries & Wages P/T	3,639	3,940	3,940	5,352	5,352
125 Salaries & Wages Overtime.	1,134	2,584	2,584	2,408	2,408
131 FICA & Medicare Taxes	8,599	9,973	9,973	9,111	9,111
132 Retirement Contributions	15,809	22,061	22,061	20,801	20,801
133 Medical Insurance Premiums	32,069	32,478	32,478	32,898	32,898
135 LT Disability	684	705	705	668	668
141 Workers Compensation	2,249	3,039	3,039	3,145	3,145
143 Term Life Insurance Premiums	454	451	451	426	426
<b>Total Salaries &amp; Benfits</b>	<b>\$188,570</b>	<b>\$199,073</b>	<b>\$199,073</b>	<b>\$186,140</b>	<b>\$186,140</b>
<b>Materials &amp; Supplies</b>					
210 Books, Subscr & Memberships	800	-	1,000	-	800
220 Public Notices	-	-	93	-	-
230 Travel	456	500	1,000	700	700
240 Office Supplies & Postage	49	1,050	500	450	450
246 Uniforms	-	290	290	340	340
250 Operating Supplies	4,508	6,000	5,000	6,000	6,000
251 Fuel	2,837	4,000	3,000	2,500	2,500
253 Veh. & Equipment Repairs/Maint.	3,369	10,000	13,190	10,000	10,000
260 Bldg. & Grounds Supplies/Maint.	-	-	-	-	-
320 Engineering Services	31,667	15,000	10,000	-	10,000
325 Credit/Debit Card Services	1,756	1,500	2,400	2,200	2,200
330 Legal Services	1,373	3,000	15,000	10,000	10,000
340 Accounting & Auditing Services	1,326	1,500	4,000	1,500	2,500
360 Education & Training Services	335	2,200	1,000	1,500	1,500
370 Professional Services	1,907	500	70,000	-	-
411 Signs, Barricades & Safety	-	-	-	-	-
414 Roads M&S	-	-	-	-	-
415 Storm Drain Cleaning	5,051	5,000	5,000	5,000	5,000
464 Storm Water Culverts and Associated Parts	-	-	250	-	-
510 Insurance & Surety Bonds	12,540	18,000	18,000	-	14,000
520 Bad Debt	-	-	-	-	-
590 Renewal & Replacement	153,514	150,000	150,000	140,000	-
<b>Total Materials &amp; Supplies</b>	<b>\$221,488</b>	<b>\$218,540</b>	<b>\$299,723</b>	<b>\$180,190</b>	<b>\$65,990</b>
<b>Capital Expenses</b>					
720 Land/Buildings	-	-	635,384	-	-
730 Improvements other than Buildings	14,245	5,100	102,524	390,000	425,000
740 Capital Equipment Purchases	(3,000)	9,000	9,000	10,000	9,000
770 Flood Control District Surcharge	41,771	39,708	39,708	-	43,452
790 Other	-	-	4,085	-	-
<b>Total Capital Expenses</b>	<b>\$53,016</b>	<b>\$53,808</b>	<b>\$790,701</b>	<b>\$400,000</b>	<b>\$477,452</b>
<b>Debt Service</b>					
810 Principal on Bonds	-	231,000	231,000	286,200	295,196
820 Interest on Bonds	36,469	43,770	43,770	48,568	48,568
825 Lease	191	3,875	3,875	3,875	4,325
830 Fiscal Agent Fees	4,250	6,000	6,000	6,000	6,000
831 Bond Issue Costs	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$40,910</b>	<b>\$284,645</b>	<b>\$284,645</b>	<b>\$344,643</b>	<b>\$354,089</b>
<b>Intergovernmental Charges</b>					
918 Transfer to Public Service Shop	27,872	24,486	24,486	23,328	23,328
976 Transfer to Fund Balance	-	-	-	-	71,690
<b>Total Intergovernmental Charges</b>	<b>\$27,872</b>	<b>\$24,486</b>	<b>\$24,486</b>	<b>\$23,328</b>	<b>\$95,018</b>
<b>Total Expenditures</b>	<b>\$531,856</b>	<b>\$780,552</b>	<b>\$1,598,628</b>	<b>\$1,134,301</b>	<b>\$1,178,689</b>
<b>Net Resources</b>	<b>(\$63,930)</b>	<b>\$0</b>	<b>(\$609,518)</b>	<b>(\$379,782)</b>	<b>\$0</b>

**Short-Term Debt Service Schedule  
FY 2017-2018**

<b>Description</b>	<b>Principle FY 2018</b>	<b>Interest FY 2018</b>	<b>Total FY 2018</b>	<b>Payoff Balance As of 7/1/17</b>	<b>Funding Source</b>	<b>% Rate</b>	<b>Credit Holder</b>	<b>Annual Due Date(s)</b>	<b>Date of Final Pymt</b>
<b>Sewer Truck Lease</b> Initial Amount: \$312,500 Date Issued: Aug 2012	\$32,730.63	\$345.31	\$33,075.94	\$33,075.94	Sewer Ivins	2.11%	Zions Bank	15-Feb 15-Aug	8/15/2017
<b>Mini-Excavator</b> Initial Amount: \$37,709.00 Date Issued: Oct. 2014	\$8,125.30	\$776.22	\$8,901.52	\$23,190.44	Multiple	2.50%	SBSU	9-Oct	10/9/2019
<b>Sales Tax Revenue Bond</b> Initial Amount: \$756,000 Date Issued: April 2013	\$156,000.00	\$2,340.00	\$158,340.00	\$158,340.00	GF	1.5%	SBSU	1-Apr	4/1/2018

Long-Term Debt Service Schedule								
FY 2017-2018								
Description	Principle	Interest	Total	Payoff Balance	Funding	%	Annual	Date of
	FY 2018	FY 2018	FY 2018	As of 7/1/17	Source	Rate	Due Date(s)	Final Pymt
<b>Revenue Obligations</b>								
<b>Santa Clara Water Revenue Series 2005</b>	\$43,000.00	\$5,128.20	\$48,128.20	\$225,000	Water	2.52%	15-Sep	9/15/2020
Initial Balance: \$684,000							15-Mar	
Purpose: S.C. Drive Improvements								
65% Impact Fee Eligible								
<b>2006 B Water Bonds - CIB</b>	\$89,000.00	\$41,412.90	\$130,412.90	\$1,176,000	Water	3.66%	15-Sep	9/15/2027
Initial Balance: \$2,100,000							15-Mar	
Purpose: Water Tank and transmission lines								
100% Impact Fee Eligible								
<b>2006 Storm Water Bonds</b>	\$81,000.00	\$31,572.50	\$112,572.50	\$953,000	Storm	3.46%	15-Sep	9/15/2026
Initial Balance: \$1,539,000							15-Mar	
Purpose: Storm Water System								
100% Impact Fee Eligible								
7705000								
<b>2007 MBA Lease Revenue Bonds</b>	\$147,000.00	\$122,957.25	\$269,957.25	\$3,301,000	Multiple	3.89%	1-Oct	10/1/2033
Initial Balance: \$6,170,000							1-Apr	
Purpose: New City Hall								
<b>2017 Electric Bonds</b>	\$281,000.00	\$60,915.14	\$341,915.14	\$3,029,000	Electric	4.00-5.00%	1-Aug	8/1/2026
Initial Balance: \$3,795,000							1-Feb	
Purpose: Generation Facility and Generators								
100% Impact Fee Eligible								
<b>2012 Electrical Bonds</b>	\$43,000.00	\$22,405.35	\$65,405.35	\$632,000	Electric	4.88-5.46%	1-Aug	8/1/2028
Initial Balance: \$945,000							1-Feb	
Purpose								
<b>2012 VB Land Purchase</b>	\$4,000.00	\$2,360.00	\$6,360.00	\$118,000	GF	2.00%	1-Mar	3/1/2042
Initial Balance: \$135,000								
Purchase of land at Old Fort								
<b>2012 CIB</b>	\$164,000.00	\$48,850.00	\$212,850.00	\$5,337,000	Water SW	2.50-0.00%	1-Oct	10/1/2045
Initial Balance: \$5,500,000								
<b>2012 CIB</b>	\$50,000.00	0	\$50,000.00	\$300,000	GF	0%	9-Jul	7/9/2022
Road Portion: \$500,000								
<b>2016 Sewer Loan</b>	\$25,000.00	\$4,500.00	\$29,500.00	\$225,000	GF	2%	July	7/31/2026
Initial Balance: \$250,000								
Purpose: Rosenlof Property								

## Administrative Fees

Description	Fee	
<b>Business Licenses</b>		
Commercial	\$ 50.00	
Home Occupation	\$ 50.00	
Peddler	\$ 55.00	
Temporary Use Permit	\$ 25.00	30 day permit
Business License Late Fee	50%	
<b>Dog Licenses</b>		
1st Dog Fixed	\$ 10.00	
1st Dog Unfixed	\$ 20.00	
Each Additional dog Fixed	\$ 12.00	
Each Additional dog Unfixed	\$ 22.00	
Late Fee March 1st	\$ 15.00	
<b>Animals/Dogs at Large</b>		
1st Offense	\$ 25.00	
2nd Offense	\$ 50.00	
3rd Offense (Needs to meet with the Judge also)	\$ 100.00	
Barking Dog	\$ 25-299	
No Collar/No Tags	\$ 10.00	per animal
No License	\$ 15.00	
No Rabies Vaccination	\$ 25.00	
Vicious or Attacking Dog	Judge	
Cruelty to Animals	Judge	
Abandonment	Judge	
Improper Care	Judge	
Interference	Judge	
Too Many Cats	\$ 15.00	per animal
<b>Animal Impound Fees</b>		
1st Offense	\$ 15.00	
2nd Offense	\$ 30.00	
3rd Offense (Needs to meet with the Judge also)	\$ 45.00	
<b>Trespassing Fowl or Animals</b>		
1st Offense	\$ 15.00	
2nd Offense	\$ 30.00	
3rd Offense (Needs to meet with the Judge also)	\$ 45.00	
After a 3rd Impound within a year's time, special hearing required - See 6.12.020(J)		
<b>Hydrant Meter use</b>		
Meter Used	\$ 2.50	per day
Water Used	\$ 2.50	per thousand gallons used
Deposit	\$ 800.00	
<b>Returned Check Fee</b>		
	\$ 20.00	per check
<b>House Copies</b>		
Set-up Fee	\$ 25.00	
Per Page Charge	\$ 3.00	
<b>GRAMA</b>		
Request Fee	\$ 25.00	per hour for research
Copy Fee	\$ 0.15	per page

## Water Fees

Description	Fee	
<b>Monthly Fee</b>	\$ 32.00	
<b>Regional Water Surcharge</b>	\$ 1.75	
<b>Storm water Surcharge</b>	\$ 13.85	
<b>Connection Fee - Residential &amp; Commercial</b>		
3/4 inch Meter	\$ 277.00	
1 inch Meter	\$ 336.00	
1 1/2 inch Meter	\$ 550.00	
2 inch Meter	\$ 1,759.00	
3 inch Meter	\$ 2,115.00	
4 inch Meter	\$ 3,203.00	
6 inch Meter	\$ 4,398.00	
<b>Water Rates</b>		
Up to 5,000 gallons		included in monthly fee
5,001 - 9,000 gallons	\$ 0.50	per 1,000 gallons
9,001 - 16,000 gallons	\$ 1.03	per 1,000 gallons
16,001 - 23,000 gallons	\$ 1.28	per 1,000 gallons
23,001 - 30,000 gallons	\$ 1.72	per 1,000 gallons
30,001 - 45,000 gallons	\$ 2.16	per 1,000 gallons
45,001 - 60,000 gallons	\$ 2.72	per 1,000 gallons
60,001 + gallons	\$ 3.35	per 1,000 gallons

## Electrical Fees

Description	Fee
<b>Connection Fee</b>	
Single Phase $\leq$ 225	\$ 275.00
Single Phase $>$ 225	\$ 1,075.00
Three Phase	\$ 1,530.00
<b>Residential Rates</b>	
Electrical Base Charge (monthly)	\$ 19.50
First 500 kWh	\$ 0.08570
Next 1,000 kWh	\$ 0.08740
Over 1,500 kWh	\$ 0.09850
Solar Reliability Charge (SRC) per kw installed	\$ 4.05000
<b>Small Commercial (<math>\leq</math> 10 kW Demand)</b>	
Base Charge	\$ 24.50
First 500 kWh	\$ 0.081000
Next 1,000 kWh	\$ 0.085000
Over 1,500 kWh	\$ 0.098500
<b>Medium Commercial (<math>&gt;</math> 10 &amp; <math>\leq</math> 50 kW Demand)</b>	
Base Charge	\$ 24.50
First 1,000 kWh	\$ 0.056000
Over 1,000 kWh	\$ 0.066300
<b>Large Commercial (<math>&gt;</math> 50 kW Demand)</b>	
Base Charge	\$ 86.07
First 500 kWh	\$ 0.046690
Next 9,500 kWh	\$ 0.056000
Over 10,00 kWh	\$ 0.061210

## Sewer, Trash & Street Fees

Description	Fee	
<b>Trash</b>		
Collection Charge	\$ 6.20	per connection, per month
Land Fill Charge	\$ 2.80	per connection, per month
Solid Waste District Adm. Charge	\$ 1.65	per connection, per month
Santa Clara City Adm. Charge	\$ 1.20	per connection, per month
<b>Total Cost</b>	<b>\$ 11.85</b>	per connection, per month
<b>Sewer</b>	\$ 19.40	per connection, per month
<b>Street Maintenance</b>	\$ 2.00	per connection, per month

## Cemetery Fees

Description	Fee
<b>Resident Plots</b>	
Full Plot	\$ 300.00
Perpetual Care	\$ 250.00
Total Cost	\$ 550.00
<b>Resident Plots</b>	
Half Plot	\$ 140.00
Perpetual Care	\$ 125.00
Total Cost	\$ 265.00
<b>Non-Resident Plots</b>	
Full Plot	\$ 550.00
Perpetual Care	\$ 300.00
Total Cost	\$ 850.00
<b>Non-Resident Plots</b>	
Half Plot	\$ 195.00
Perpetual Care	\$ 150.00
Total Cost	\$ 345.00
<b>Resident</b>	
Weekday Burial	\$ 260.00
Weekend/Holiday Burial	\$ 355.00
<b>Non-Resident</b>	
Weekday Burial	\$ 335.00
Weekend/Holiday Burial	\$ 425.00
<b>Weekday Burial Infant/Cremation</b>	\$ 225.00
<b>Weekend/Holiday Burial Infant/Cremation</b>	\$ 300.00

## City Facility Fees

Description	No. of Fields	Lights		Fee	
<b>Tournaments Field Reservation - Gubler Park</b>	4				
Deposit of \$100 per field, per event	1	Yes		\$ 250.00	per field, per day
1/2 Day Rate (6 Hour Minimum)	1	Yes		\$ 115.00	per field, per day
<b>General Field Reservation - Gubler, no Prep</b>					
Deposit of \$100 per field, per event	1	Yes		\$ 20.00	Resident
	1	Yes		\$ 60.00	Non-Resident
<b>General Field Reservation - Gubler with Prep</b>					
Deposit of \$100 per field, per event	1	Yes		\$ 40.00	Add \$40 per Field
<b>2nd Floor Conference (Non Leagues/Tournaments)</b>					
Deposit of \$100 per event	Full Day			\$ 50.00	Resident
				\$ 75.00	Non-Resident
<b>Fields A &amp; B and Pony League Fields League or Tournament Play</b>					
Deposit of \$100 per field, per event	3	Yes		\$ 125.00	per field, per day
<b>Fields A &amp; B and Pony League Fields Non-League or Tournament Play</b>					
Fields A & B and Pony League Field (No Prep)	3	Yes		\$ 15.00	Resident
		Yes		\$ 65.00	Non-Resident
<b>Gubler Park Pickleball Courts</b>					
Tournaments Only - per Day	6			\$ 40.00	per Court - 3 Court Minimum
<b>Canyon View Park with Spence Gun &amp; Pavillions</b>				\$ 200.00	
<b>Gubler Park Grounds with Pavillions and Fields</b>				\$ 1,200.00	
<b>Park Pavillions</b>					
<b>Large Pavilion</b>					
Canyon View Park				\$ 25.00	Resident
				\$ 35.00	Non-Resident
<b>Small Pavillions</b>					
Canyon View Park, Black Rock Park and AH Gubler Splash Pad				\$ 15.00	Resident
				\$ 25.00	Non-Resident
<b>Special Event Fee</b>				\$ 50.00	
<b>Heritage Square</b>					
Heritage Square				\$ 375.00	per day - includes prep fee
Hourly Rate				\$ 25.00	per hour plus \$75 prep fee
Prep Fee				\$ 75.00	
Deposit				\$ 200.00	
<b>Town Hall Banquet Room</b>					
Town Hall Banquet Room - Full Day		8am-10pm	Resident	\$ 550.00	
		8am-10pm	Non-Resident	\$ 750.00	
Hourly Rate thereafter				\$ 100.00	
Town Hall Banquet Room - Half Day		4 Hours	Resident	\$ 400.00	
			Non-Resident	\$ 500.00	
Hourly Rate thereafter				\$ 100.00	
Civic Groups					Approved by City Manager
City Sponsored Use					Approved by City Manager
Deposit				\$ 350.00	
City Hall Grounds				\$ 200.00	
On-site security fee if required: \$25 per hour for youth oriented events over 100 guests					

## DEVELOPMENT FEES

Category of Fee	Description	Fee	
Annexation		\$ 500.00	
Variances	Variances & Appeals	\$ 100.00	+ \$1.00 per notice sent
Conditional Use Permits	Per 17.40 of City's Zoning Code-including Home Occupations	\$ 50.00	
Sign Permit		\$ 2.00	per square foot
General Plan Amendment	Includes amendments to Transportation and General Plan Document	\$ 500.00	+ Acreage Fee
	Less Than 1 Acre	\$ -	No charge
	1 - 100 Acres	\$ 50.00	per acre
	101 - 500 Acres	\$ 25.00	per acre
	Over 500 Acres	\$ 10.00	per acre
Hillside Review	Compliance review with City's Hillside Protection Overlay Zone Ordinance	\$ 550.00	for first 2 hours and \$120 per hour after
Lot Line Adjustment	Includes action associated with lot line adjustment and corresponding lot line easement	\$ 150.00	
Plat Amendment		\$ 300.00	+ certified mailing cost
Fence Permit		\$ 5.00	
City Standards Manual Copy		\$ 40.00	
Zoning Ordinance Copy		\$ 40.00	
General Plan Copy		\$ 40.00	
Cell Tower Application Fee	Per 17.42.130 and 17.42.150	\$ 200.00	Application Fee and all costs of review ( city attorney, engineer, planner)
Zoning Ordinance Text Change	Requests for change(s) to City's Zoning or Subdivision Ordinances	\$ 150.00	per requested change
Extension of Time	Request for extension of time for completion of improvements or completing plat requirements	\$ 75.00	
Additional Dwelling Unit Filing Fee	Process additional dwelling unit occupancy permit applications in R1-10 & RA zoning designations	\$ 100.00	
Subdivision Filing Fees	Filing fee covers preliminary and final plat submittals. Minor subdivision is 9 or less lots		
	Major Subdivisions	\$ 650.00	+ \$25 per lot/building unit after 16 lots
	Minor Subdivisions or lot split	\$ 550.00	
Fees for Subdivisions	Fees charges prior to recording plat		
	Impact fees		See Impact fee schedule
	Engineering review fee		Hourly reimbursable fee
	Inspection fee	\$ 75.00	per lot or 2% of Engineers estimate of construction cost whichever is less
	Performance Bond		125% of engineers estimate of cost
Standard Designation	All zoning request excluding PD designation	\$ 300.00	+ Acreage fee. Same as that for PD Project Plan initial acreage fee
PD Project Plan Initial	Includes cost associated with the use of a Development Agreement if use	\$ 500.00	+ Acreage Fee
	Less than 1 acre	\$ -	No acreage fee
	1 - 100 Acres	\$ 50.00	per acre
	101 - 500 Acres	\$ 25.00	per acre
	Over 500 Acres	\$ 10.00	per acre
	Note: For acreage designated undevelopable open space, no acreage fee if open space is over 10 acres		See ordinance for definition
PD Project Plan Amendment (Requiring Zone Change)	Includes master plan and/or development agreement amendment	\$ 500.00	per amendment + hourly costs (city attorney, engineer, planner)
Changes to Project Plan and/or Development not requiring an amendment (no zone change required)	Costs for review of proposed changes verifying compliance with master plan and ordinance	\$ 200.00	plus hourly cost (city attorney and city engineer)
Site Plan Review	Site plan review associated with Planned Development Ordinance	\$ 400.00	+ 25 per lot/bldg. unit after 16 lots

<b>Grading Plan Review Fees</b>	50 cubic yards or less	\$ -	No Fee
	51 to 100 cubic yards	\$ 23.50	
	101 to 1,000 cubic yards	\$ 37.00	
	1,001 to 10,000 cubic yards	\$ 49.25	
	10,001 to 100,000 cubic yards	\$ 49.25	for the first 10,000 cubic yards, plus 24.50 for each additional 10,000 cubic yards
	100,001 to 200,000 cubic yards	\$ 269.75	for the first 100,000 cubic yards. Plus 13.25 for each additional 10,000 cubic yards
	200,000 cubic yards or more	\$ 402.25	for the first 200,000 cubic yards, plus 7.25 for each additional 10,000 cubic yards

**Development Fees Continued**

<b>Grading Permit Fees</b>	50 cubic yards or less	\$ 23.50	
	51 to 100 cubic yards	\$ 37.00	
	101 to 1,000 cubic yards	\$ 37.00	for the first 100 cubic yards, plus 17.50 for each additional 100 cubic yards
	1,001 to 10,000 cubic yards	\$ 194.50	for the first 1,000 cubic yards. Plus 14.50 for each additional 1,000 cubic yards
	10,001 to 100,000 cubic yards	\$ 325.00	for the first 10,000 cubic yards, plus 66.00 for each additional 10,000 cubic yards
	100,001 cubic yards or more	\$ 919.00	for the first 100,000 cubic yards, plus 36.50 for each additional 10,000 cubic yards
<b>Other Inspection Fees</b>	Inspections outside of normal business hours	\$ 56.00	per hour (minimum two hour charge)
	Reinsertion fees assessed under provisions of Section 108.8	\$ 56.00	per hour
	Inspections for which no fee is specifically indicated	\$ 56.00	per hour (minimum two hour charge)
<b>Encroachment Permit Fee</b>		\$ 50.00	Application Fee
<b>Land Disturbance Permit Fee</b>		\$ 100.00	Application Fee

## Floodplain Fees

Description	Fee	
<b>Existing Platted Subdivision Lot</b>	\$ 250.00	per lot impacted by FEMA Zone A or AE
<b>New Subdivision</b>		
Preliminary Plat	\$ 150.00	per lot impacted by FEMA Zone A or AE
Final Plat	\$ 100.00	per lot impacted by FEMA Zone A or AE
<b>Agricultural or Open Space Uses</b>	250	+ \$100 per acre of land impacted by FEMA Zone A Or AE
<b>Bridges or Channel Modifications</b>		Fee to be determined based on complexity of project, and the consultant's man-hour estimate multiplied by the established hourly billing rate of \$100 per hour

# GENERAL FUND REVENUE PROFILE

Revenue	Description	Administration	Rate(s): As of 7/1/1
<b>Category: Taxes</b>			
Current Year Property Taxes	<p><b>Description:</b> Ad valorem (based on value) tax on real property  <b>Legal Basis:</b> Property Tax Act, Title 59, Chapter 2.  <b>Maximum Rate:</b> Commercial Property: 100% FMV.                      Primary Residential Property: 55% of FMV                      Secondary Residential Property: 100% FMV</p>	<p><b>Administration:</b> Collected and distributed to local governments by County Auditor and Treasurer.  <b>Frequency:</b> Annually-Late December or early January.</p>	The City's current levy rate is: .001893 mills, or \$1.893 for each \$1,000 of assessed property value.
Prior Year Property Taxes	<p><b>Description:</b> Property taxes paid after the first of the new year (calendar year) for the preceding year's levy. Penalty and Interest: Penalties charged for late payments of property taxes and associated interest collected until revenues forwarded to Cities.  <b>Legal Basis:</b> Property Tax Act; Title 59, Chapter 2  <b>Maximum Rate:</b> See Current Year Property Taxes.</p>	<p><b>Administration:</b> Collected and distributed to the City by County Treasurer.  <b>Frequency:</b> Monthly</p>	See Current Year Property Tax.
Fee In Lieu-Property Taxes	<p><b>Description:</b> Registration fee due at the time of registration, including the initial purchase, and at each subsequent renewal of registration.</p> <p>-Uniform Age-Based Fee Utah Code: 59-2-405.1                      The vehicle property assessment fee is a uniform fee based on the age of the vehicle. Vehicles subject to age-based uniform fees include: Passenger vehicles (cars, light trucks, sport utility vehicles, vans), off highway recreational vehicles, street motorcycles, vessels under 31 feet in length, travel trailers, tent trailers, truck campers, non-commercial trailers, small motor vehicles and personal watercraft.</p> <p>-Uniform Fee-in-lieu of Property Tax                      All other vehicles not listed under the age-based fee above, are subject to the uniform fee in lieu of property tax, which is 1.5 or 1.25 percent of the fair market value of vehicles as established by the Tax Commission. Subject to the 1.5 % fee-in-lieu are medium and heavy duty trucks, commercial trailers, and vessels 31 feet and longer. Subject to the 1.25% fee-in-lieu are motor homes.</p>	<p><b>Administration:</b> Collected and distributed to local governments by County Auditor and Treasurer.  <b>Frequency:</b> Monthly-10<sup>th</sup> of month.</p> <p><b>Special Note:</b> The revenue/fee collected by the county and distributed to the City is based on the City's property tax rate as a percent of all City property tax rates within the County.</p>	Refer to attachment entitled Uniform Fees

Revenue	Description	Administration	Rate(s): As of 7/1/1												
	<p>A general revenue source that can be directed to general revenue functions.</p> <p><b>Legal Basis:</b> 59-2-405 &amp; 59-2-405.1</p> <p><b>Maximum Rate:</b> Refer to Rate(s)</p>														
Sales & Use Tax/Local Option Sales Tax	<p><b>Description:</b> General local option sales tax (LOST) on all retail sales-except non-prepared food items was exempted per the 2007 legislature, effective 1/1/08.. Cities can exercise local option of 1%. Proceeds based on a formula which proportionally weighs (50% each) point-of-sale and population of city where sale was made. Tax is considered a general revenue source that can be spent on general expenditures.</p> <p><b>Legal Basis:</b> 59-12-201</p> <p><b>Maximum Rate:</b> (LOST) 1%</p> <p><u>State Sales Tax Summary:</u></p> <table border="0"> <tr> <td>State Sales Tax</td> <td>4.70% (Took effect 1/1/08)</td> </tr> <tr> <td>Local Sales &amp; Use Tax</td> <td>1.00%</td> </tr> <tr> <td>RAP Tax</td> <td>.10%</td> </tr> <tr> <td>HWY Tax</td> <td>.30%</td> </tr> <tr> <td>County Option Tax</td> <td>.25%</td> </tr> <tr> <td>Total:</td> <td>6.35%</td> </tr> </table> <p>*The state wide sales tax rate on food and food ingredients is 3.0% effective 4/1/08—this includes the state rate of 1.75%, local option rate of 1.0% and county option rate of .25%.</p>	State Sales Tax	4.70% (Took effect 1/1/08)	Local Sales & Use Tax	1.00%	RAP Tax	.10%	HWY Tax	.30%	County Option Tax	.25%	Total:	6.35%	<p><b>Administration:</b> Utah State Tax Commission collects and allocates the revenues.</p> <p><b>Frequency:</b> Distributions of sales tax receipts are forwarded to the City on a monthly basis. The proceeds received from the Tax Commission are for two (2) months previous. Example: Taxes collected in May forwarded to Tax Commission in June then forwarded to City by July 20<sup>th</sup>.</p>	
State Sales Tax	4.70% (Took effect 1/1/08)														
Local Sales & Use Tax	1.00%														
RAP Tax	.10%														
HWY Tax	.30%														
County Option Tax	.25%														
Total:	6.35%														
1/4% Highway Sales & Use Tax	<p><b>Description:</b> This tax is exclusively based on point of sale on all retail sales. <u>Revenues must be used solely on financing the construction and maintenance of highways.</u> Tax is imposed on all sales detailed in 59-12-103. Applies to local governments not located along the Wasatch Front.</p> <p><b>Legal Basis:</b> Sales and Use Tax Act 59-12-1001; City adopted subsequent ordinance increasing tax rate from .25% to .30%.</p> <p><b>Maximum Rate:</b> .30%</p>	<p><b>Administration:</b> Utah State Tax Commission collects and allocates the revenue electronically.</p> <p><b>Frequency:</b> Monthly basis. The proceeds received from the Tax Commission are from the previous month's sales transactions.</p>	.30% as of 1/1/08.												
Franchise Taxes-Cable	<p><b>Description:</b> This tax is applied to cable companies who have been permitted to place their infrastructure in the City's right-of-ways. Companies include: 1) Charter</p>	<p><b>Administration:</b> City staff is responsible for collecting the revenue.</p> <p><b>Frequency:</b> Payment is made to the City</p>	5% of gross proceeds												

Revenue	Description	Administration	Rate(s): As of 7/1/1
	<p>Communications/BAJA Communications</p> <p><b>Legal Basis:</b> State statute</p> <p><b>Maximum Rate:</b> The tax is based on total gross sales in the city; currently, the State caps the tax at 5%.</p>	<p>on a quarterly basis directly from companies. Paid quarterly. First quarter is July through September with actual payment received in late Nov.</p>	
<p>Municipal Energy Sales &amp; Use Tax: <b>Electricity and Natural Gas</b></p>	<p><b>Description:</b> In 1996 the Utah Legislature enacted the Municipal Energy Sales and Use Tax Act which became effective July 1, 1997. This act allows Cities to levy a tax on the sale or use of energy (gas &amp; electric) in an amount of 6% of the delivered value of energy. If a City has an existing franchise agreement that requires the energy supplier to pay a fee, the city can continue to collect the fee for the remaining term of the agreement but must credit the amount collected per the franchise agreement to the 6% sales and use tax placed on Municipal Energy Sales. The levy cannot exceed 6% including any fee that the City receives under any existing franchise agreements.</p> <p><b>Legal Basis:</b> Municipal Energy Sales and Use Tax Act 10-1-310 &amp; Chapter 3.08 of the Santa Clara Municipal Code entitled Municipal Energy Sales and Use Tax</p> <p><b>Maximum Rate:</b> 6% of delivered value of the taxable energy (electricity and gas only).</p>	<p><b>Administration:</b> Santa Clara City adopted a Municipal Energy Sales &amp; Use Tax and an agreement with the Utah State Tax Commission for collection and distribution of the tax.</p> <p><b>Frequency:</b> Electric Providers: Santa Clara City. On a monthly basis an interfund transfer is made from the Electric Utility Fund to the General Fund. Gas Providers: Questar. Tax paid monthly directly to the City by Questar.</p>	<p>6% of gross proceeds on both electricity and natural gas sales.</p>
<p>Municipal Telecommunications License Tax</p>	<p><b>Description:</b> This tax supersedes the telephone business license tax (commonly referred to as the franchise tax) and the municipal cell phone tax (\$1 per cell phone/month). It is based upon a similar but expanded tax base. The expanded base includes a number of telecommunications charges that are currently subject to sales tax but not part of the existing telecommunications base. It is important to note that both land line and cell phones are part of this new base or tax.</p> <p><b>Legal Basis:</b> Chapter 3.16 of the Santa Clara Municipal Code and Utah Code 59-12</p> <p><b>Maximum Rate:</b> A municipality may impose a tax of up to 3.5%--effective 1/1/08.</p>	<p><b>Administration:</b> Santa Clara City adopted an agreement with the Utah State Tax Commission for the enforcement, collection and distribution of the tax per Chapter 3.16 of the Santa Clara Municipal Code.</p> <p><b>Frequency:</b></p>	<p>3.5% of Telecommunications Gross Receipts (monthly change per line).</p>
<p>Irrigation System Franchise Tax 6%</p>	<p><b>Description:</b> The City and the New Santa Clara Filed Canal Company executed an agreement whereby the Canal company would pay the City a franchise fee for the use of its right-of-ways.</p> <p><b>Legal Basis:</b> Contractual Agreement</p>	<p><b>Administration:</b> Based on a percent of the gross sales of irrigation water.</p> <p><b>Frequency:</b>N/A</p>	

Revenue	Description	Administration	Rate(s): As of 7/1/1
	<b>Maximum Rate:</b> 6%		
Municipality Transient Room Tax	<b>Description:</b> Tax is imposed on all rents charged to transients occupying public accommodations for less than thirty (30) consecutive days. <b>Legal Basis:</b> 59-12-352 and 3.12.060 of Santa Clara Municipal Code <b>Maximum Rate:</b> Not to exceed 1%	<b>Administration:</b> Collected by Utah State Tax Commission <b>Frequency:</b> Monthly	1%
<b>Category: Licenses &amp; Permits</b>			
Business Licenses	<b>Description:</b> State designates that local governments can charge a business license fee in an amount that will recoup the cost of issuing the license. Licenses good January through December. Also included under Business Licenses are the following revenue sources: -Peddlers Permits -Alcohol License/Retail License -Sexually Oriented Businesses <b>Legal Basis:</b> -Business Licenses: Utah Code 10-1-203(2); Title 5 of the Santa Clara Municipal Code -Alcohol License/Retail License: Title 5 of the Santa Clara Municipal Code -Sexually Oriented Businesses: Title 5 of the Santa Clara Municipal Code <b>Maximum Rate(s):</b> See Rates as of 4/21/08	<b>Administration:</b> City Staff responsible for billing and collecting revenue. <b>Frequency:</b> -Business license: Due first day of calendar year and become delinquent if not paid by February 1.	Commercial \$50/year Home Occupation: \$50/year Penalty: 50% of amount due (Ord. 2005-02) Prorated by ½ after July 1. <b>Peddlers Permits:</b> \$55/year. <b>Alcoholic License/Retail License:</b> \$50 application fee \$50 for license <b>Sexually Oriented Businesses:</b> Application Fee: \$100 Annual Fee: \$850 Employee Licenses: \$25 /employee
<b>Building Permits</b>	<b>Description:</b> Based on valuation schedule of UCB-includes cost of all permits (electrical, plumbing, mechanical, etc.) Also included under Building Permits are the following: -Temp. Trailer -Sign Permit -Inspection Fee for 2 <sup>nd</sup> visit <b>Legal Basis:</b> Santa Clara Municipal Code Building Inspection: Utah Code 58-56; Title 15 Santa Clara Municipal Code Temp Trailer: Santa Clara Resolution 2001-06R	<b>Administration:</b> City staff collects the building permit fee at the time the application for permit is applied for. <b>Frequency:</b> Based upon number of building permits issued each year.	<b>Building Permit</b> Fee based on valuation schedule of UCB. After-the-fact Permit Acquisition: 25% of Building Permit Cost <b>Second Inspection:</b> \$47.00 per additional inspection.

Revenue	Description	Administration	Rate(s): As of 7/1/1
	Sign Permit: Chapter 17.44 Santa Clara Municipal Code <b>Maximum Rate:</b> Building Inspection: Based on valuation schedule. There is no max rate for Temp Trailers, Sign Permit and Inspections are fees that can be charged by the City. City can set fees at any reasonable level to cover the cost of the service.		
<b>Building Permit State Surcharge</b>	<b>Description:</b> Surcharge on building permits. The City retains 20% of the fee with 80% of the fee forwarded to the Division of Occupational/Professional Licensing. <b>Legal Basis:</b> Utah Code Section 58-56-9(4) <b>Maximum Rate:</b> 1% surcharge on all issued building permits.	<b>Administration:</b> City staff collects the building permit fee at the time the application for permit is applied for. <b>Frequency:</b> Based upon number of building permits issued each year. Filed quarterly.	20% of the 1% fee is retained by the City.
<b>Animal License</b>	<b>Description:</b> City collects animal license fees. <b>Legal Basis:</b> Chapter 6.12.020 of the Code of Ordinances <b>Maximum Rate:</b> Fees established by City. There is no max rate. City can set fees at any reasonable level.	<b>Administration:</b> City staff collects the fees. <b>Frequency:</b> Fees are due January 1 and expire 12/31. The license becomes delinquent after Feb 28.	Refer to attached fee schedule.
<b>Category: Intergovernmental Revenue</b>			
<b>State/Federal Grants</b>	<b>Description:</b> This account is used to track state and federal grants. <b>Legal Basis:</b> N/A <b>Maximum Rate:</b> N/A	<b>Administration:</b> Grant monies pledged to the City depend upon the type of grant received. <b>Frequency:</b> N/A	Dependant upon type of grant applied for and received.
<b>Class C Road Funds</b>	<b>Description:</b> Gas tax proceeds dedicated to local governments. Proceeds are based on a formula which includes population and centerline road mileage. Monies are mandated to be pledged to the construction and/or maintenance of roads, cities can set own policy of where money is to be spent. Monies for this revenue source come from multiple sources: Motor Fuel Tax; Vehicle Registration Fee, and Drivers License fees. <b>Legal Basis:</b> <b>Maximum Rate:</b> Weighted formula based on 50% population and centerline road mileage. Road mileage weighted based on type of road surface. 1 mile of dirt=1 mile (basis) 1 mile of graveled=2 miles	<b>Administration:</b> State Tax Commission collects and distributes the tax quarterly. <b>Frequency:</b> Payouts programmed for March 30, June 30, Sept. 30 and December 31. Cities are encouraged to submit their updated road mileage maps often. In order to receive credit on next scheduled payout, maps must be received two months prior to the forthcoming payout.	See maximum rate.

Revenue	Description	Administration	Rate(s): As of 7/1/1
	<p>1 mile of paved=5 miles</p> <p>The state no longer commits 1/16 of the state sales tax to Class "C" roads. Additionally, the legislature allowed a sunset provision in SL County to lapse. Cap of max. revenue collected by state for this function was also increased.</p>		
<b>State Liquor Funds</b>	<p><b>Description:</b> Deals with liquor control profits and proceeds of the beer excise tax awarded to local governments for purposes of alcohol related law enforcement, prosecution, prevention and treatment. Annual report is sent to state to justify expenditures.</p> <p><b>Legal Basis:</b> Amount determined by formula (32A-1-115(2)).</p> <p><b>Maximum Rate:</b> Revenues are dispersed via population.</p>	<p><b>Administration:</b> The Utah State Tax Commission distributes all proceeds.</p> <p><b>Frequency:</b> State Tax Commission collects and distributes the tax biannually: January and June. Each October the City is required to submit documentation substantiating allocations.</p>	Refer to description.
<b>Category: Charges for Service</b>			
<b>Zoning &amp; Subdivision Fees</b>	<p><b>Description:</b> All zoning and subdivision fees.</p> <p><b>Legal Basis:</b> Chapter 16 and 17 of the Santa Clara Municipal Code and Resolution.</p> <p><b>Maximum Rate:</b> Dependant upon request.</p>	<p><b>Administration:</b> Collected by Adm. Services Department.</p> <p><b>Frequency:</b> Varies based on applications/petitions for rezoning.</p>	Refer to attached fee schedule.
<b>Plan Review Fees</b>	<p><b>Description:</b> Fees for the purpose of reviewing residential and commercial building plans.</p> <p><b>Legal Basis:</b> 10-9-107</p> <p><b>Maximum Rate:</b> State allows for a collection rate between 0% and 65% of the building permit fee</p>	<p><b>Administration:</b> The City's staff collects the fee at the time building plans are submitted to the City.</p> <p><b>Frequency:</b> Based upon the number of building permits issued annually.</p>	The current rate is set at 25%.
<b>EMT Training Charges</b>	<p><b>Description:</b> The City's Public Safety Department offers EMT classes. This fee is charged to cover the City's costs of providing the classes.</p> <p><b>Legal Basis:</b> Fee for service.</p> <p><b>Maximum Rate:</b> City established rate to cover costs.</p>	<p><b>Administration:</b> The City's staff is responsible for billing and collecting the fees.</p> <p><b>Frequency:</b> N/A</p>	Depends upon type of class taught.

Revenue	Description	Administration	Rate(s): As of 7/1/1
<b>Park Reservation Fees</b>	<p><b>Description:</b> The City charges a nominal reservation fee for the use of the City's park pavilions and other amenities.</p> <p><b>Legal Basis:</b> Resolution</p> <p><b>Maximum Rate:</b> City has authority to establish rates for facility/park use to cover the cost of service provision..</p>	<p><b>Administrative:</b> The City's staff is responsible for billing and collecting the fees.</p> <p><b>Frequency:</b> Based on reservations.</p>	Refer to attached fee schedule.
<b>Refuse Collection Charges</b>	<p><b>Description:</b> Solid Waste Collection Fee</p> <p><b>Legal Basis:</b> Resolution 2005-19R &amp; contractual agreement with the Washington County Solid Waste Special Improvement District I.</p> <p><b>Maximum Rate:</b> N/A</p>	<p><b>Administrative:</b> Collected by City staff.</p> <p><b>Frequency:</b> Due 20<sup>th</sup> of each month.</p>	\$11.85
<b>Refuse Collection Penalty</b>	<p><b>Description:</b> Solid Waste Collection Late Fee</p> <p><b>Legal Basis:</b> City Code</p> <p><b>Maximum Rate:</b> 10%</p>	<p><b>Administration:</b> Collected by City staff.</p> <p><b>Frequency:</b> Due 20<sup>th</sup> of each month.</p>	10%
<b>Heritage Square Use Fees</b>	<p><b>Description:</b> Rental/User Fee</p> <p><b>Legal Basis:</b> City Resolution</p> <p><b>Maximum Rate:</b> Established by City resolution to cover cost of service provision.</p>	<p><b>Administrative:</b> Collected at time of reservation by Adm. Services Dept.</p> <p><b>Frequency:</b> Based on rentals.</p>	Refer to attached fee schedule.
<b>Banquet Room Use Fees</b>	<p><b>Description:</b> Rental/User Fee</p> <p><b>Legal Basis:</b> City Resolution</p> <p><b>Maximum Rate:</b> Established by City resolution to cover cost of service provision.</p>	<p><b>Administrative:</b> Collected at time of reservation by Adm. Services Dept.</p> <p><b>Frequency:</b> Based on rentals.</p>	Refer to attached fee schedule.
<b>Sale of Cemetery Burial Plots</b>	<p><b>Description:</b> Fee charged by the City for the sell of cemetery plots.</p> <p><b>Legal Basis:</b> City Code 12.24 &amp; Resolution 2006-04R</p> <p><b>Maximum Rate:</b> Refer to fee schedule.</p>	<p><b>Administration:</b> Fees for the sale of cemetery burial plots and perpetual care are collected by City staff at the time of plot sale. Both are a one-time fee.</p> <p><b>Frequency:</b> Determined by sales.</p>	Refer to attached fee schedule.
<b>Perpetual Care</b>	<p><b>Description:</b> Fee charged for the long-term care and maintenance of cemetery plots.</p> <p><b>Legal Basis:</b> City Code 12.24 &amp; Resolution 2006-04R</p> <p><b>Maximum Rate:</b> City has authority to establish rates for cemetery.</p>		Refer to attached fee schedule.

Revenue	Description	Administration	Rate(s): As of 7/1/1
<b>Interment Fee</b>	<p><b>Description:</b> Interment Cost refers to the fee levied for opening and closing of graves.</p> <p><b>Legal Basis:</b> City Code 12.24 &amp; Resolution 2006-04R</p> <p><b>Maximum Rate:</b> City has authority to establish rates for cemetery.</p>	<p><b>Administration:</b> Fee is collected by City staff prior to the opening and closing of the grave.</p> <p><b>Frequency:</b> Determined by sales.</p>	Refer to attached fee schedule.
<b>HCP Administrative Fee</b>	<p><b>Description:</b> Established fee for the operation and maintenance of the Habitat Conservation Plan (HCP).</p> <p><b>Legal Basis:</b> City Ordinance 2005-83</p> <p><b>Maximum Rate:</b> The State requires all local governments to charge and collect a .3% of the building permit fee. The State further allows local governments to retain .1% of the .3% to cover the cost of administrating the fee.</p>	<p><b>Administration:</b> City staff collects the fee at the time the building permit is issued.</p> <p><b>Frequency:</b> Based upon the number of building permits issued annually.</p>	.1% of the building permit fee
<b>Category: Fines &amp; Forfeitures</b>			
<b>Fines &amp; Forfeitures</b>	<p><b>Description:</b> The State of Utah provides legislation that empowers the Justice Court to hear various types of court cases, including: Class B &amp; C misdemeanors, Santa Clara City Code violations, and infractions committed within City territorial jurisdiction, except those offenses over which the juvenile court has exclusive jurisdiction (78-5-104).</p> <p><b>Legal Basis:</b> Title 78, Chapter 5 Utah Municipal Code</p> <p><b>Maximum Rate:</b> Based upon bail schedule established by State of Utah.</p>	<p><b>Administration:</b> City staff is responsible for collecting the fines. Court fines are collected at the time of court appearance or sent in to the City by a predetermined date given at the time of the citation is issued.</p> <p><b>Frequency:</b> Dependant upon infraction.</p>	Refer to attached schedule of fines and forfeitures.
<b>Court Costs &amp; Fees</b>	<p><b>Description:</b> This account was established for the purpose of recording revenues gleamed from court operations.</p> <p><b>Legal Basis:</b></p> <p><b>Maximum Rate:</b></p>	<p><b>Administration:</b> City staff is responsible for billing and collecting court costs and fees.</p> <p><b>Frequency:</b> Based on case.</p>	Refer to attached fee schedule.
<b>Animal Control Fines</b>	<p><b>Description:</b> The Code of Ordinances promulgates the levying of fees for the improper care, treatment, and housing of animals.</p> <p><b>Legal Basis:</b> Section 6.12 of the Santa Clara Municipal Code.</p> <p><b>Maximum Rate:</b> Refer to rates. All rates are established in</p>	<p><b>Administration:</b> City staff is responsible for collecting the fines.</p> <p><b>Frequency:</b> N/A</p>	Refer to attached fee schedule.

Revenue	Description	Administration	Rate(s): As of 7/1/1
	Chapter 6.12 of the Santa Clara Municipal Code.		
<b>Animal Boarding Fees</b>	<p><b>Description:</b> Fees charged to animal owners for the impounding and boarding of animals.</p> <p><b>Legal Basis:</b> Section 6.04 of the Santa Clara Municipal Code. Specifically section 6.12.130.</p> <p><b>Maximum Rate:</b> Refer to rates. All rates established in section 6.12.130.</p>	<p><b>Administration:</b> City staff is responsible for collecting the fee at the time the animal is picked up at the City pound.</p> <p><b>Frequency:</b> Dependant upon number of infractions.</p>	Refer to attached fee schedule.
<b>Category: Miscellaneous Revenue</b>			
<b>Interest Earnings</b>	<p><b>Description:</b> Interest derived from the City's Money Market Account. The Money Market Account is used by the City to invest idol cash for longer periods of time.</p> <p><b>Legal Basis:</b> Contractual relationship with PTIF and state statute.</p> <p><b>Maximum Rate:</b> Dependant upon state PTIF interest rates.</p>	<p><b>Administration:</b> Interest automatically applied to account.</p> <p><b>Frequency:</b> Monthly</p>	0.20%
<b>Gain/Loss Sale of Assets</b>	<b>Description:</b> Account records the financial transactions relating to the sale of surplus property.	<b>Administration:</b> City staff collects the revenue at the time of sale or prearranged agreement.	Contingent upon asset being sold/surplused.
<b>Lease Proceeds-Cell Tower(s)</b>	<p><b>Description:</b> Contractual obligations of cellular tower companies. Currently, the City has two executed cellular tower agreements.</p> <p><b>Legal Basis:</b> Per agreements executed with each private provider listed in rate column.</p> <p><b>Maximum Rate:</b> Based upon executed agreement</p>	<p><b>Administration:</b> Revenue is collected by the City per the contractual arrangements.</p> <p><b>Frequency:</b> Based upon executed agreement</p>	Annual aggregate total: \$102,000
<b>Category: Other Revenue</b>			
Public Services Shop	<p><b>Description:</b> Interfund transfer from the City's enterprise funds to the Genera Fund. The transfer is payment to the General Fund from the enterprise funds for services provided to the enterprise funds for expenditures related to employee functions.</p> <p><b>Legal Basis:</b> Policy adopted along with annual budget adoption.</p> <p><b>Maximum Rate:</b> N/A</p>	<p><b>Administration:</b> Staff makes the interfund transfers per a transfer schedule developed at the first of the fiscal year.</p> <p><b>Frequency:</b> Monthly</p>	Predetermined amount set at the time the annual budget is adopted.

Revenue	Description	Administration	Rate(s): As of 7/1/1
<b>Category: Revenue for Swiss Days</b>			
Swiss Days Revenue Accounts	<p><b>Description:</b> Within the General Fund, Swiss Days has developed several line-items to account for revenues ascertained during the annual Swiss Days events.</p> <p><b>Legal Basis:</b> N/A</p> <p><b>Maximum Rate:</b> N/A</p>	<p><b>Administration:</b> The City is the financial agent for Swiss Days. Members of the Swiss Days Committee collect the monies and submit them to the City for accounting and auditing purposes.</p> <p><b>Frequency:</b> Annually</p>	
Sundry Revenues	<p><b>Description:</b> In this account is placed miscellaneous transactions: photocopies, return check fees, after-the-fact penalties, Board of Adjustment Fees, City Maps, fence permits, zoning ordinance copies, late fees, CUP application, rezoning fees, &amp; conditional use permits.</p> <p><b>Legal Basis:</b></p> <p><b>Maximum Rate:</b></p>	<p><b>Administration:</b> In most cases, the revenues are collected by City staff at the time the service is rendered.</p> <p><b>Frequency:</b></p>	Refer to attached fee schedule.

## ENTERPRISE FUNDS REVENUE PROFILE

Revenue	Description	Administration	Rate(s): As of 7/1/12
WATER			
Turn On Fee/Reconnect Fee	Description: A fee collected to turn on utilities when they have been shut off, due to lack of payment or by customer's request. Legal Basis: Municipal Code 13.20.080. and Resolution 2007-18R (Adopted 11/14/07)	Administration: The City staff is responsible for collecting the fee. Frequency: Upon request	\$50.00 Weekend/After Hours: \$70.00
Water Rates	Description: Monthly fee collected from residential and commercial businesses for water use. Legal Basis: Resolution No: 2006-05R (Adopted 7/1/06) and Municipal Code 13.20.080. Max Rate: Refer to Exhibit	Administration: The City Staff is responsible for billing and collecting the fee on the monthly utility bill Frequency: Monthly	Refer to Exhibit
Interest Earnings	Description: Each of the Enterprise Funds unrestricted reserve accounts and restricted accounts (i.e. impact fees) are invested in PTIP accounts. Legal Basis: Utah	Administration: PTIF and monthly reconciliation by staff. Frequency: Monthly	Month ending February 2016, the City was receiving 0.8224% on all PTIF accounts.
Connection Fee	Description: New development is charged a connection fee for the labor and materials to install electric and water meters and boxes. Legal Basis: Municipal Code 13.20.080 and Resolution 2006-03R (Adopted 6/14/07).	Administration: The city staff is responsible for collecting connection fees. The fee is collected at the time a building permit is issued. Frequency:	Residential ¾": \$225.00 Commercial: ¾": \$225    3": \$1,982 1": \$275    4": \$2,100 1½": \$520    6": \$2,400 2": \$661
Gain/Loss Disposal of Assets	Description: Revenues ascertained from the disposal of City property (tangible and intangible) are recorded in this account. Legal Basis: State Law-advertising and receiving fair value for public property.	Administration: The City has been responsible for disposing assets. On occasion the City has used a broker to assist in disposing of real estate. Frequency: As needed.	Amount varies depending on asset sold.
Miscellaneous	Description: Account is used to record miscellaneous revenues for each of the City's for enterprise funds. Miscellaneous revenues include: new meter boxes, etc. Legal Basis: Municipal Code 13.20.080	Administration: City staff is responsible for billing and collecting misc. revenues. Frequency:	Amount varies on misc. items.
Penalties	Description: Charged to all late payments of utilities is a 10% late fee. The late fee is tacked on to the following month's bill. Legal Basis: Municipal Code 13.04.040	Administration: The city staff is responsible for billing and collecting late fees on a monthly basis. Frequency: Monthly on late accounts.	10% of outstanding balance.

Snow Canyon Well No. 6 & 7	Description: Any water amount produced by well No. 6 and 7 in excess of that amount consumed by City is sold to other cities who are members of the Snow Canyon interlocal agreement. Legal Basis: Snow Canyon Compact/Compact Board	Administration: Reconciliation completed at year's end by auditors. Frequency: Annually, conclusion of fiscal year.	.38/\$1,000 gallons
Hydrant Meter Use	Hydrants are made available to contractors/developers for use on construction projects. Legal Basis: Resolution No: 2006-20 (Adopted 10/11/06). Max Rate: N/A	Administration: The City tracks the use of hydrants and is responsible for billing and collecting the hydrant use fees. A deposit is also collected at the time a hydrant is picked up from the City to insure its return and payment for water consumed.	\$2.50 per day rental \$2.50 per thousand \$800 refundable deposit \$50.00 reissue charge
<b>ELECTRIC</b>			
Turn On Fee/Reconnection Fee	Description: A fee collected to turn on utilities when they have been shut off, due to lack of payment or by customer's request. Legal Basis: Municipal Code 13.20.080. and Resolution 2007-18R (Adopted 11/14/07)	Administration: The City staff is responsible for collecting the fee. Frequency: Upon request	\$50.00 Weekend/After hour: \$70.00
Utility Deposit	Description: The applicant is required to pay a \$250.00 deposit when moving into the City. \$50 is non-refundable. -Rental Property – Refundable upon departure w/o interest. -Home Owner- Fee may be waived if an acceptable letter of credit is provided. Refundable w/o interest after one year of good credit history. Legal Basis: Municipal Code 13.08.130	Administration: The City Staff is responsible for collecting the fee when applicant moves in. Frequency: Initial move in.	\$250.00 - \$50 is non – refundable.
Residential Electrical Rates	Description: Monthly fee collected from the residents for electricity. Legal Basis: Municipal Code 13.08.130 Max Rate: \$.0985	Administration: The City staff is responsible for billing and collecting the fee on the monthly utility bill. Frequency: Monthly	Refer to Exhibit
Commercial Electrical Rates	Description: Monthly fee collected from the commercial user for electricity—also includes demand charges. Legal Basis: Municipal Code 13.08.130 Max Rate: Refer to Exhibit	Administration: The City staff is responsible for billing and collecting the fee on the monthly utility bill. Frequency: Monthly	Refer to Exhibit
Service Charge	Description: Monthly fee collected from the residents and commercial user to cover cost of development and maintenance of generation set. Legal Basis: Ordinance 2010-12 Max Rate: \$18.50.	Administration: The city staff is responsible for billing and collecting the fee on the monthly utility bill. Frequency: Monthly	Residential: \$18.50 per month per metered utility service connection. Commercial: see Exhibit

Pole Use Fees	Description: Annual joint pole use fee charged to Qwest phone company and Charter Cable Legal Basis: Franchise Agreement	Administration: The city staff is responsible for billing and collecting the fee in August of each year Frequency: Annually	\$12.00 per pole per year
Fee-Services & Materials	Description: This account is used to tract the revenues associated with charging developers for materials and labor for City staff to install the entire electric infrastructure for new subdivisions. City policy requires that City staff install the electric infrastructure. Legal Basis: Subdivision code and City extension policy.	Administration: Payment is received in advance from the contractor before any work is begun. Frequency: Correlates with subdivision approvals.	The fee charged is dependant upon the size and scope of each new subdivision.
Interest Earnings	Description: Each of the Enterprise Funds unrestricted reserve accounts and restricted accounts (i.e. impact fees) are invested in PTIP accounts. Legal Basis: Utah	Administration: PTIF and monthly reconciliation by staff. Frequency: Monthly	Month ending March 2016, the City was receiving 0.8224% on all PTIF accounts.
Connection Fee	Description: New development is charged a connection fee for the labor and materials to install electric and water meters and boxes. Legal Basis:	Administration: The city staff is responsible for collecting connection fees. The fee is collected at the time a building permit is issued. Frequency:	-Electrical Connect: Overhead 60 to 200 amp: \$645.00 Overhead 400 amp: \$1,430.00 Underground 60 to 200 amp: \$265
Gain/Loss Disposal of Assets	Description: Revenues ascertained from the disposal of City property (tangible and intangible) are recorded in this account. Legal Basis: State Law-advertising and receiving fair value for public property.	Administration: The City has been responsible for disposing assets. On occasion the City has used a broker to assist in disposing of real estate. Frequency: As needed.	Amount varies depending on asset sold.
Miscellaneous	Description: Account is used to record miscellaneous revenues for each of the City's for enterprise funds. Miscellaneous revenues include: new meter boxes, etc. Legal Basis: Municipal Code Max Rate: Established by resolution.	Administration: City staff is responsible for billing and collecting misc. revenues. Frequency:	Amount varies on misc. items.
Penalties	Description: Charged to all late payments of utilities is a 10% late fee. The late fee is tacked on to the following month's bill. Legal Basis: Municipal Code 13.04.040 Max Rate: 10%	Administration: The city staff is responsible for billing and collecting late fees on a monthly basis. Frequency: Monthly on late accounts.	10% of outstanding balance.

SEWER			
Sewer Fee	Description: A monthly fee collected from residents and businesses to cover cost of administration and sewerage service provided by the regional sewer plant operated by St. George City. Legal Basis: City Resolution 2003-19R (Adopted 7/9/03) Max Rate Residential: \$19.40/ERU Max Rate Commercial: \$19.40/ERU	Administration: City staff is responsible for billing and collecting the fee via City's utility billing. Frequency: Monthly	Residential ERU: \$19.40 Commercial ERU: \$19.40
Interest Earnings	Description: Each of the Enterprise Funds unrestricted reserve accounts and restricted accounts (i.e. impact fees) are invested in PTIP accounts. Legal Basis: Utah	Administration: PTIF and monthly reconciliation by staff. Frequency: Monthly	Month ending March 2016, the City was receiving 0.8224% on all PTIF accounts.
Gain/Loss Disposal of Assets	Description: Revenues ascertained from the disposal of City property (tangible and intangible) are recorded in this account. Legal Basis: State Law-advertising and receiving fair value for public property.	Administration: The City has been responsible for disposing assets. On occasion the City has used a broker to assist in disposing of real estate. Frequency: As needed.	Amount varies depending on asset sold.
Miscellaneous	Description: Account is used to record miscellaneous revenues for each of the City's for enterprise funds. Miscellaneous revenues include: new meter boxes, etc. Legal Basis: Municipal Code	Administration: City staff is responsible for billing and collecting misc. revenues. Frequency:	Amount varies on misc. items.
Penalties	Description: Charged to all late payments of utilities is a 10% late fee. The late fee is tacked on to the following month's bill. Legal Basis: Municipal Code 13.04.040	Administration: The city staff is responsible for billing and collecting late fees on a monthly basis. Frequency: Monthly on late accounts.	10% of outstanding balance.
STORM WATER			
Storm Water Fee	Description: A monthly fee collected from residents and businesses to cover cost of storm water management and UPDES. Legal Basis: City Resolution 2005-08R (Adopted 7/29/05)	Administration: City staff is responsible for billing and collecting the fee via City's utility billing. Frequency: Monthly	\$13.85 per month
Interest Earnings	Description: Each of the Enterprise Funds unrestricted reserve accounts and restricted accounts (i.e. impact fees) are invested in PTIP accounts. Legal Basis: Utah	Administration: PTIF and monthly reconciliation by staff. Frequency: Monthly	Month ending March 2016, the City was receiving 0.8224% on all PTIF accounts.

# GLOSSARY OF TERMS

**ACCOUNTING PERIOD** – A period of time for which financial records are prepared, i.e. a month, quarter, or fiscal year.

**ACCOUNTING SYSTEM** – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS** – The method accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

**BOND** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified interest rate percentage of the principal. Bonds are typically used for long-term debt.

**BUDGET** – An item-by-item estimate of expenditures required for a proposed program of service covering a specified period.

**BUDGET DOCUMENT** – The official written statement prepared by the City Manager and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE** – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the executive branch.

**CAPITAL BUDGET** – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program.

**CAPITAL IMPROVEMENT PROGRAM** – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each expenditure.

**CAPTIAL PROJECTS FUND** – To account for financial resources to be used for the acquisition or construction of major capital facilities of the City other than those financed by the proprietary funds, special assessment funds and trust funds.

**CASH BASIS** – The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

**CERTIFIED TAX RATE** – A taxing term that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustments.

**CLASS “C” ROAD FUNDS** – Revenue derived from state highway user taxes and fees, used for construction and maintenance on roads.

**CONDITIONAL USE** – Subject to, implying, or dependent upon a condition, a promise.

**CONTINGENCY** – Something liable to happen as an adjunct to something else.

**DEBT SERVICE FUND** – To account for resources required to pay off existing debt.

**ENTERPRISE FUND** – Fund used to account for resources committed to self-supporting activities for governmental units that render services to the general public on a user-charged basis.

**EXPENDITURES** – Decreases in net financial resources. Expenditures include current operation expenses which require the current or future use of net current assets, debt service, and capital outlays.

**FISCAL PERIOD** – Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

**FRANCHISE TAX** – Tax on utilities such as power, telephone and gas.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE (EQUITY)** – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. It is the difference between the revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**GENERAL ACCEPTED ACCOUNTING PRINCIPALS (GAAP)** – Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every state and local governments should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports. (NOTE: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems, these standards create; under certain conditions GAAP defines the purchase of some capital equipment as an "investment", but the training of human resources to run that equipment is called and "expense").

**GENERAL FUND** – To provide for the traditional government services of the City. To account for all financial resources except those required to be accounted for in another fund.

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)** – Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFB, the GPFS included financial statements for each individual fund and account group maintained by a government.

**GRANT** – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**MISSION STATEMENT** – A declaration defining the specific task with which the City, or Departments, have been charged.

**MODIFIED ACCRUAL BASIS** – The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for by using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

**NET INCOME** – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfer-in over operating expenses, non-operating expenses, and operating transfer-out.

**OBJECTIVE** – A goal or aim toward which the City, Department, or Division will be directing their efforts.

**OPERATING BUDGET** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of the annual operating budgets is usually required by law.

**REVENUE** – The term designates an increase to a fund's assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

**STRATEGIC PLAN** – City Council's goals and objectives decided upon through the budget retreat meeting held with Senior Staff. The goals and objective are constantly reviewed and updated.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TAX RATE LIMIT** – The minimum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**UN-RESERVED FUND BALANCE** – Remainder of the fund balance after the reserved fund balance and permanent fund balance are accounted for.