

SANTA CLARA CITY

FISCAL YEAR 2018-2019 BUDGET

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Mayor
Rick Rosenberg

City Manager
Edward O. Dickie III



City Council
Herb Basso
Wendell Gubler
Mary Jo Hafen
Ben Shakespeare
Jarett Waite

May 23, 2018

The Honorable Mayor and
Members of the City Council:

In accordance with state and local ordinances, we are pleased to present the Santa Clara City fiscal year (FY) 2018-2019 tentative budget. The proposed budget is balanced and in compliance with Utah State law. The budget while still conservative contains many projects. The FY 2018-2019 budget is submitted for your review.

RECAP

The past fiscal year we saw many projects completed and some are still in progress. A few of the highlights from this past fiscal year: (1) Merger of the Santa Clara and Ivins Fire and EMS departments; (2) Completion of the west parking lot at Gubler Park; (3) Design and engineering for the Chapel Street Bridge; (4) Design of the Stucki Heritage Park on Chapel Street; (5) 2 New Resort subdivisions began construction (Arcadia & Ocotillo); (6) Recognized as Tree City USA for the 10th time; (7) Design for remodel of the Rachel Drive fire station; (8) Slurry Seal project; (9) Waterline extension from Rachel to 400 East; (10) Southhills powerline extension design and engineering; (11) Landslide Project, 4 homes removed and large pylons removed; (12) The court has handled over 1,011 citations; (13) 135 new home permits have been issued.



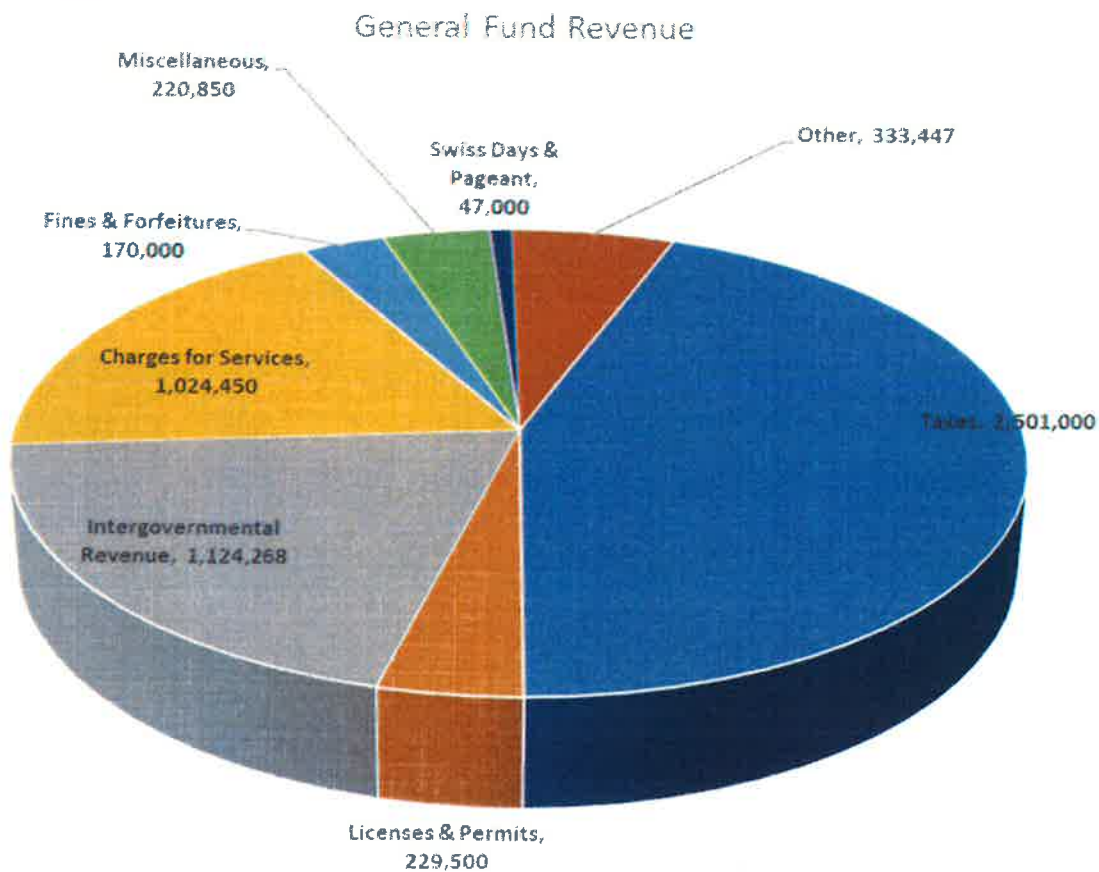
FY 2019 OUTLOOK

We have seen modest growth in most of the general fund revenues during FY 2018 and this budget reflects the same. We have not seen the commercial growth around Harmons we expected during FY 2018. Harmons is currently working on marketing and finding new tenants for the commercial building they built and the adjacent space to the grocery store. They currently have a few businesses interested in two of the remaining three spaces. We also anticipate continued residential home growth with new subdivisions in the development process. We have budgeted for 110 new home permits. The budget estimates a 6.27% increase in tax revenue.

GENERAL FUND REVENUE

The general fund budget is \$5,650,515. The General Fund is comprised of the following departments: Court, Administration, Police, Fire, EMS, 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 44% of the total General Fund revenue. The FY 2019 taxes budget is \$2,501,000 which is an increase of 6% from FY 2018.

Licenses & Permits is made up from business licenses, animal licenses and building permits. The budgeted revenue for FY 2019 is \$229,500 an increase of 5% with \$220,000 being building permit revenue. Business license revenue has decreased with the recent change of licensing home occupations.

Intergovernmental consists of class c road funds, Ivins City court and EMS reimbursements, state grants, federal grants and state liquor funds. The budget for FY 2019 is \$1,124,268, an increase of 194% from FY 2018.



Charges for Service budget is \$1,024,450, an increase of 8% from FY 2018. 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 \$170,000, an increase of 6% from FY 2018. The court has seen 181 more

cases over the same time last year.

Miscellaneous revenue is budgeted at \$220,850, an increase of 3% from FY 2018. The largest category is cell tower rent at \$102,250.

Swiss Days budget is \$47,000, an increase of 10% from FY 2018. Swiss Days sponsors and ads is the largest category at \$20,000.

Other Revenue is budgeted at \$333,447 which is an increase of 112.28% from FY 2018. The increase is due to combining Other Revenue and Transfers into one line-item. There is a transfer-in from the enterprise funds to cover their portion of the MBA bond payment on City Hall and for services provided and paid for by the general fund.

	2017 Actual	2018 Budget	2019 Budget
Taxes	\$2,254,483	\$2,353,362	\$2,501,000
Licenses & Permits	318,537	217,250	229,500
Intergovernmental	409,094	382,628	1,124,268
Charges for Services	963,653	946,521	1,024,450
Fines & Forfeitures	156,348	160,000	170,000
Miscellaneous	459,266	212,850	220,850
Swiss Days & Pageant	45,749	42,700	47,000
Other Revenue	229,738	157,081	333,447
TOTAL REVENUE	\$4,836,868	\$4,472,393	\$5,650,515

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. The General Fund expenditures for FY 2019 total \$5,650,515.

Health Benefits:

Funding costs associated with providing the Summit Health Care 2, Advantage 2 and Health Savings Account (HSA) which are the health plans provided to the employees are included in the budget. The traditional plans will see a 3.8% increase while the HSA will see a 9.5% increase.

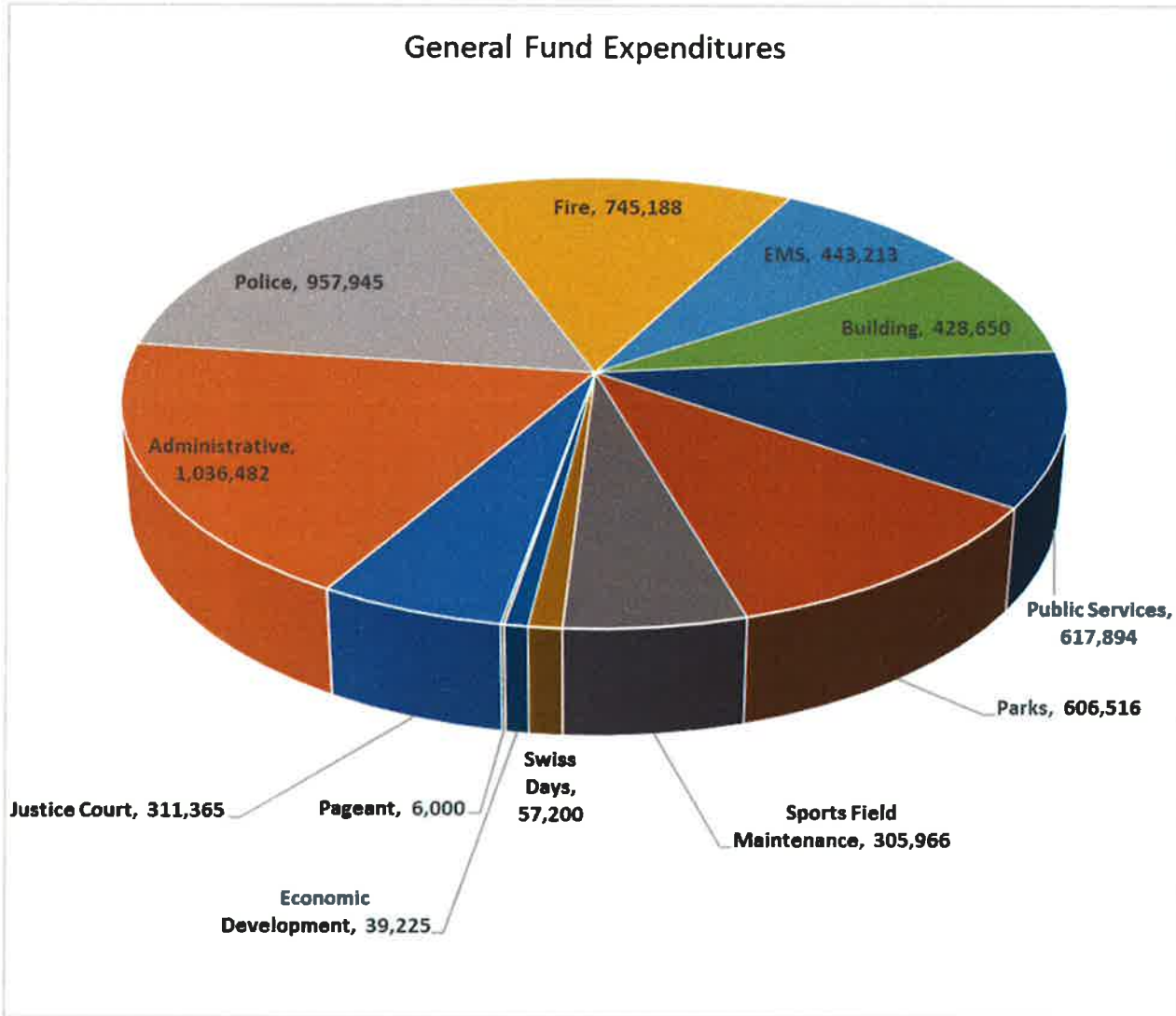


General Employee

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 19.66% for Tier 1 and 12.08 for Tier 2 employees. The Post retired employee rate is 6.61%. The City has decided to offer a 2%, 401k, etc. match to full-time employees.

Salary Adjustments: There are no across the board salary adjustments included in the FY 2019 budget. We have budgeted for a .50 increase for all clerical/support staff. We have also set aside funds for one-time performance bonuses awarded in December following year-end performance evaluations.



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 while the revenue is split 50/50. Court is held every other Tuesday and every other Monday. The court has handled 1,200 citations in FY 2018 which is 181 more cases over the same period last fiscal year. The FY 2019 budget is \$311,365 which is an increase of 17.19% from FY 2018.

Administration: The Administration Department is responsible for the City Recorder, City Treasurer, finance, licensing, utilities and customer service. The FY 2019 budget is \$1,036,482 which is an increase of 23.17% over FY 2018. This is mainly due to the budgeting of the MBA bond payment being paid by the Administration budget and not in the Enterprise Funds. The payment on the loan from the Sewer fund for the Rosenlof property is made from this budget.



Canyon High School.

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 2019 budget is \$957,945 which is an increase of 8.37% over FY 2018. This includes payments to St. George City for a School Resource Officer at Snow

Fire: During FY 2018 Santa Clara and Ivins City entered into an interlocal agreement for Fire and EMS services. The Fire and EMS employees are employees of Santa Clara City. The budget is split like the Police department 45% paid by Santa Clara and 55% by Ivins. The revenue will be split 50/50. The Fire Department currently has three (3) full time, fifteen (15) part-time employees and 15 volunteers. They also have a seasonal wildland fire crew which can add up to five (5) additional firefighters between April and October of each year. The FY 2019 budget is \$745,188 which is an increase of 38.44% from FY 2018.

EMS: During FY 2018 Santa Clara and Ivins City entered into an interlocal agreement for Fire and EMS services. The Fire and EMS employees are employed by Santa Clara City. The budget is split with Santa Clara paying 45% and Ivins 55%. The revenue will be split 50/50. The EMS Department currently has three (3) full time, fifteen (15) part-time employees and 15 volunteers. The budget for FY 2019 is \$443,213.

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 thirty-five (135) new home permits issued in FY 2018. The FY 2019 budget is \$428,650 which is an increase of 39.01% over FY 2018. The increase is due primarily to increased personnel costs.

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 2019 budget is \$617,894 which is an increase 5.93% over FY 2018.

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 2019 budget is \$606,516 which is an increase of 32% over FY 2018. The increase is due primarily to the new playground at Canyon View Park which will be paid for by RAP funds.



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 2019 budget is \$305,966 which is an increase of 6.26% from FY 2018.

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 Frei and Brooke Ence. The FY 2019 budget is \$57,200 which is a 0% increase/decrease over FY 2018.

Miss Santa Clara Pageant: The Miss Santa Clara pageant is held each year in March. The budget for FY 2019 is \$6,000 which is a 0% increase/decrease over FY 2018.

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 2019 budget is \$39,225 which is an increase of 11.67% over FY 2018. The increase is due to increased donations.

Impact Fees: This fund is used to account for the major City-wide projects funded by impact fees. For FY 2019 the following projects have been budgeted: (1) Gubler Park play are; (2) Bathrooms at the park across from City Hall; (3) Lava Flow Trail and bridge; (4) Rachel Drive fire station remodel; (5) Payment on the City Hall bond; (6) Parks Impact Fee study; (7) Public Safety Impact Fee study. The impact fee budget is \$1,061,000 which is an increase of 178% over FY 2018.



	2017 Actual	2018 Budget	2019 Budget
Justice Court	219,595	265,688	311,365
Administrative	844,457	841,487	1,036,482
Police	908,009	883,945	957,945
Fire	598,987	538,280	745,188
EMS	-	-	443,213
Building	374,907	308,370	428,650
Public Services	596,474	583,278	617,894
Parks	781,060	459,878	606,516
Sports Field Maintenance	232,057	287,938	305,966
Swiss Days	46,812	57,200	57,200
Economic Development	31,033	35,125	39,225
Pageant	3,905	6,000	6,000
Fund Balance +/-	199,571	205,204	
TOTAL EXPENDITURES	\$4,637,297	\$4,472,393	\$5,650,515

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 to 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 2,550 customers. The FY 2019 budget is \$2,142,804 which is an increase of 31.14%

over FY 2018. The increase is due mainly to funds going to the fund balance in the amount of \$437,761. This helps with replacement of aging infrastructure when needed. 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 2019 budget is \$686,513 which is an increase of 19.05% over FY 2018. The only budgeted projected is to fix the sewer line between Old Farm Road and Vernon Street. This would only happen when the vacant property between Old Farm and Chapel is developed. There are also funds budgeted to replace aging vehicles and participation in the truck trade-in program \$9,000.



Electric Fund: The Power Department provides power to approximately 2,500 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 2019 budget is \$5,214,906 which is an increase of 5.68% over FY 2018. 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 and purchase a phase tracker and an EZ-hauler.

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 2019 budget is \$1,192,368 which is an increase of 11.05% over FY 2018. There will be \$275,305 being transferred to the fund balance. 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

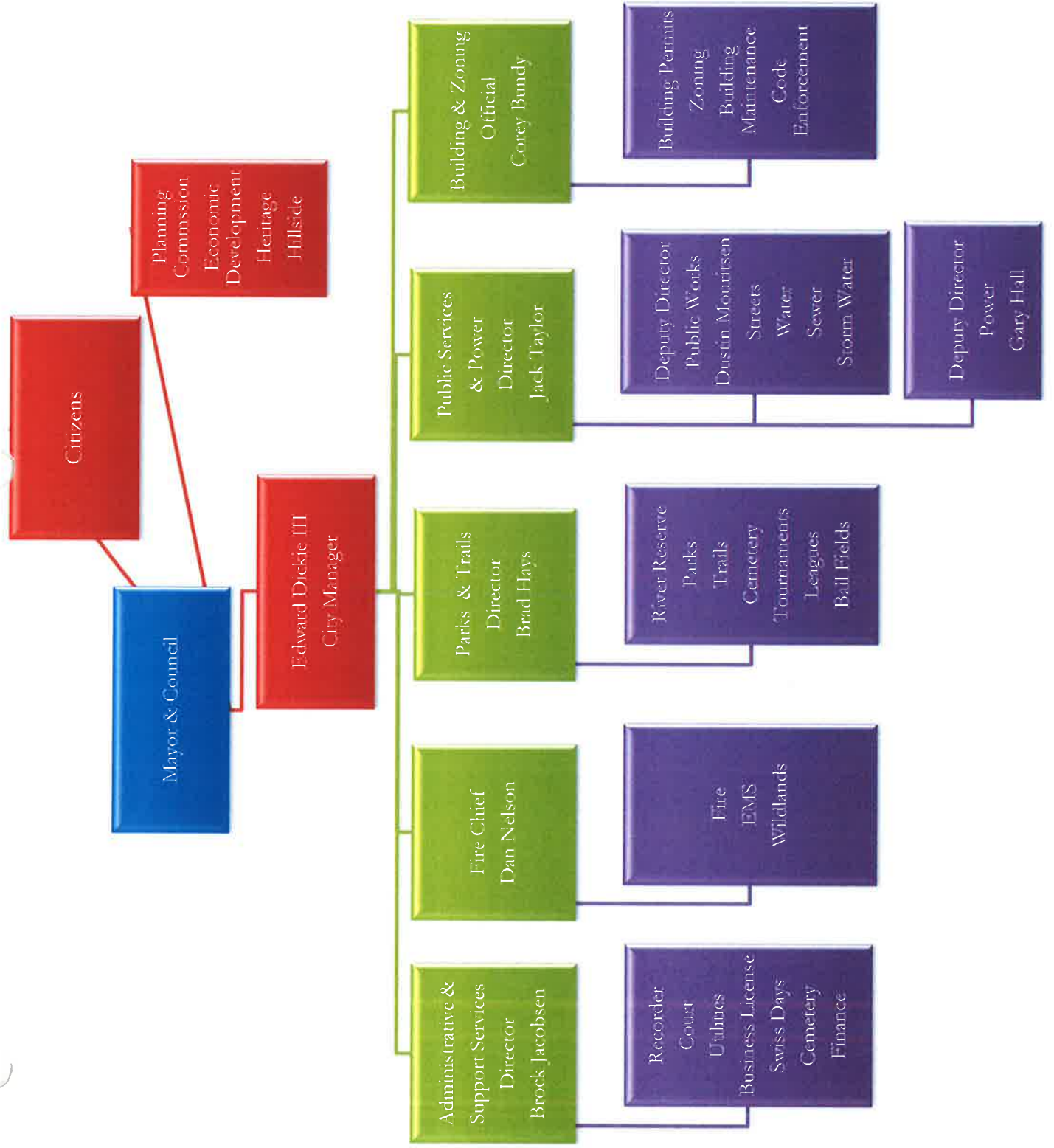
A handwritten signature in cursive script, reading "Edward O. Dickie III". The signature is written in black ink and includes a small horizontal line at the end.

Edward O. Dickie III

**CITY OF SANTA CLARA
FISCAL YEAR 2018-2019 - BUDGET PREPARATION CALENDAR**

DATE	EVENT DESCRIPTION
February 22 9:00 to 11:00	Staff Strategic Planning Retreat & Budget Packets Distributed to Directors
February 28	Approval of budget preparation schedule by Mayor & City Council
March 1, 8, 15, 22 & 29	City Manager Conducts Budget Reviews with Directors
March 5	Capital Project Budgets, Operating Budgets and Salaries & Benefits requests due
March 7 12:00 to 5:00	City Manager Conducts Budget Workshop with Council & Staff Mayor & Council Budget and Fiscal Year Goals Due
March 22	County notified of date, time and place of public hearing for any potential tax levy increase (59-2-919 (7) (a))
March 1 through April 30	City Manager completes preparation of the Tentative Budget and computes the Tentative Millage Rate necessary to support the proposed Tentative Budget
April 4	Work Meeting to Review and Discuss the Proposed Tentative Budget
May 2	Work Meeting to Review Tentative Budget
May 9	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 9	Issue notice to Spectrum of Public Hearing (Published 10 days prior to Public Hearing) to consider adoption of Final Tentative Budget for FY 2018-2019 (10-6-113)
May 23	Public Hearing on the Final Tentative Budget for FY 2018-2019 (10-6-114)
June 4	Final Tentative budget made available for public inspection a minimum of 10 days prior to adoption of final budget (10-6-112)

DATE	EVENT DESCRIPTION
June 6	Possible Work Meeting to Review Budget
June 13	If no increase in tax levy, legislative body may adopt Final Budget by Ordinance for FY 2018-2019 (10-6-113-118) Adopt proposed <u>or</u> final tax rate by resolution or ordinance (59-2-912) (10-6-133)
June 14	Forward proposed or certified Tax Rate to County Auditor (10-6-134)
Prior to July 13	Final certified copy of budget filed with State Auditor within 30 days after adoption (10-6-118)
	NOTE: 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 18	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 2018-2019 Tax Levy (59-2-919)
August 8	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 9	Forward resolution adopting augmented Tax Levy to County Auditor (59-2-920)



General Fund (Fund 10)

Summary of Revenues and Expenditures

	Actual 2016-2017	Budgeted 2017-2018	Projected Budget 2017-2018	Requested Budget 2018-2019	Budget 2018-2019
Beginning Fund Balance (Unreserved)	-	\$496,018	\$825,387		\$1,098,606
Revenues					
Taxes	2,254,483	2,353,362	2,056,234	2,501,000	2,501,000
Licenses & Permits	318,537	217,250	185,453	229,500	229,500
Intergovernmental Revenue	409,094	382,628	319,246	1,124,268	1,124,268
Charges for Services	963,653	946,521	1,057,580	1,024,450	1,024,450
Fines & Forfeitures	156,348	160,000	150,000	170,000	170,000
Miscellaneous Revenue	459,266	212,850	245,505	220,850	220,850
Swiss Days	45,519	42,700	38,656	47,000	47,000
Other Revenue	229,968	157,081	498,898	333,447	333,447
Total Revenues	\$4,836,868	\$4,472,393	\$4,551,572	\$5,650,515	\$5,650,515
Expenditures					
Justice Court	219,595	265,688	210,139	\$313,865	311,365
Administrative	844,457	841,487	999,584	\$946,062	1,036,482
Police	908,009	883,945	884,022	\$923,945	957,945
Fire	598,987	538,280	552,900	794,688	745,188
EMS	-	-	-	445,713	443,213
Building	374,907	308,370	291,977	414,803	428,650
Public Services	596,474	583,278	568,166	620,394	617,894
Parks	781,060	459,878	472,482	630,516	606,516
Sports Field Maintenance	232,057	287,938	209,978	305,966	305,966
Swiss Days	46,812	57,200	50,730	57,000	57,200
Economic Development	31,033	35,125	34,875	39,225	39,225
Miss Santa Clara Pageant	3,905	6,000	3,500	6,000	6,000
Fund Balance (+/-)	-	205,204	273,219	152,337	94,870
Total Expenditures	\$4,637,297	\$4,472,393	\$4,551,572	\$5,650,515	\$5,650,515
Net Resources or (Unreserved FB used)	199,571	\$0	(0)	0	(0)
Ending Unrestricted Fund Balance	825,387	1,030,591	1,098,606	1,030,591	1,125,461
Ending Restricted Fund Balance	167,657	167,657	167,657	-	167,657
Total Fund Balance	\$ 993,044	\$ 1,198,248	\$ 1,266,263	\$ 1,030,591	\$ 1,293,118

General Fund (Fund 10)

Revenue Summary

	Actual	Budgeted	Projected	Budget	Variance
	2016-2017	2017-2018	Budget	2018-2019	
			2017-2018		
Taxes					
3110 Current Year Property Taxes	727,232	724,954	726,243	760,000	35,046
3120 Prior Year Property Tax	20,649	20,000	25,000	40,000	20,000
3121 Fee in Lieu of Property Tax	73,142	65,000	72,000	70,000	5,000
3130 Sales & Use Tax	860,562	950,000	960,000	1,000,000	50,000
3135 1/4% Highway Sales & Use Tax	82,757	70,000	97,500	90,000	20,000
3145 Electric Franchise	248,515	279,408	271,000	280,000	592
3150 Franchise Taxes: Cable 5%	10,632	14,000	17,000	12,000	(2,000)
3165 Franchise Taxes: Gas 6%	71,041	70,000	72,000	70,000	0
3170 Municipal Telecomm. License Tax 4%	60,193	65,000	60,000	60,000	(5,000)
3174 RAP Tax	79,661	80,000	80,000	90,000	10,000
3175 Transient Room Tax	20,099	15,000	21,000	29,000	14,000
Total Taxes	2,254,483	2,353,362	2,401,743	2,501,000	147,638
Licenses & Permits					
3210 Business Licenses	11,915	13,000	5,500	5,000	(8,000)
3221 Building Permits	300,416	200,000	315,000	220,000	20,000
3222 Building Permit State Surcharge	2,930	2,000	4,000	3,000	1,000
3225 Animal License	3,276	2,250	1,132	1,500	(750)
Total Licenses & Permits	318,537	217,250	325,632	229,500	12,250
Intergovernmental Revenue					
3310 State/Federal Grants	-	-	1,350	-	0
3356 Class "C" Road Funds	315,435	275,000	300,000	300,000	25,000
3358 State Liquor Funds	6,158	6,000	6,735	6,735	735
3360 Risk Mgmt Grant/ULGT	18,210	5,000	5,000	5,000	0
3362 Ivins City - Court	69,291	96,628	96,628	121,226	24,598
3363 Ivins City - Fire/EMS	-	-	225,000	691,307	691,307
Total Intergovernmental Revenues	409,094	382,628	634,713	1,124,268	741,640
Charges for Services					
3412 Zoning & Subdivision Fees	45,525	20,000	40,000	30,000	10,000
3420 Dammeron Valley Project	12,850	10,000	-	10,000	0
3421 Tamarisk Project	5,440	15,000	-	-	(15,000)
3422 BLM Personnel Reimbursement	118,089	150,000	150,000	75,000	(75,000)
3423 BLM Fire Equip/Veh Lease/Use	145,545	185,000	185,000	90,000	(95,000)
3424 Plan Review Fees	101,959	50,000	65,000	55,000	5,000
3426 Ambulance Service Charge	1,210	-	75,000	140,000	140,000
3428 Utility Administration Fee	20,150	15,000	18,000	17,500	2,500
3440 Street Maintenance	57,982	57,100	73,000	95,250	38,150
3443 Refuse Collection Charges	313,213	345,285	345,285	375,000	29,715
3444 Refuse Collection Penalties	4,246	5,500	5,500	5,500	0
3445 Recycling Charge	4,163	5,136	14,915	5,200	64
3460 AH Gubler Concesssions	9,336	7,500	7,500	7,500	0
3462 AH Gubler Park Tournaments	33,340	20,000	34,250	30,000	10,000
3463 AH Gubler Park League	60	-	765	-	0
3474 Park Reservation Fees	1,280	1,000	4,000	2,500	1,500
3475 Heritage Square Use Fees	1,860	2,000	2,000	2,000	0
3481 Cemetery Burial Plots	26,300	17,500	18,500	24,000	6,500
3482 Perpetual Care	16,750	12,500	14,550	15,000	2,500
3483 Interment Fee	9,135	8,000	9,000	10,000	2,000
3491 HCP Admin. Fee	35,220	20,000	40,000	35,000	15,000
Total Charges for Services	963,653	946,521	1,102,265	1,024,450	77,929

Fines & Forfeitures

3510 Small Claims Filing Fee	-	-	-	-	0
3511 Fines & Penalties	156,348	160,000	170,000	170,000	10,000
3520 Restitution	-	-	-	-	0
Total Fines & Forfeitures	<u>156,348</u>	<u>160,000</u>	<u>170,000</u>	<u>170,000</u>	<u>10,000</u>

Miscellaneous Revenue

3600 Sundry Revenue	42,504	32,000	80,000	35,000	3,000
3610 Interest Earnings	22,789	10,000	32,000	15,000	5,000
3619 Vineyard Drive Improvements	-	-	-	-	0
3640 Gain/Loss Sale of Assets	8,250	37,000	33,300	37,000	0
3641 Lease Proceeds-Cell Towers	100,000	102,250	10,250	102,250	0
3642 Contributions	5,948	-	-	-	0
3644 City Building Lease	21,600	21,600	21,600	21,600	0
3647 Banquet Hall Rental	12,225	10,000	11,100	10,000	0
3650 Donations - General	222,765	-	5,020	-	0
3651 Donations - Fire Station	-	-	1,816	-	0
3651 Donations - SC Beautification	-	-	-	-	0
3651 Donations - AH Gubler Parkd	-	-	-	-	0
3651 Donations - Skatepark	-	-	-	-	0
3651 Donations - Arboretum	-	-	-	-	0
3651 Donations - Arbor Day	-	-	-	-	0
3651 Donations - Veterans Memorial	23,185	-	2,625	-	0
3652 Debt Proceeds	-	-	-	-	0
Total Miscellaneous Revenues	<u>459,266</u>	<u>212,850</u>	<u>197,711</u>	<u>220,850</u>	<u>8,000</u>

Swiss Days Functions (3780)

1 5K Run	3,460	7,500	9,418	7,500	0
2 Breakfast	2,023	1,700	2,120	2,000	300
3 Vendor Booths	15,294	11,000	2,805	15,000	4,000
4 Kid's Booths	1,101	800	1,230	800	0
5 Banners/Sponsors	285	-	470	-	0
7 Sundry Revenues	115	-	650	-	0
8 Advertising	15	-	-	-	0
10 Interest Earnings	-	-	-	-	0
12 Dinner	1,691	1,700	1,410	1,700	0
13 Sponsor/Ads	21,535	20,000	11,220	20,000	0
3785 Reserves	-	-	-	-	0
Total Swiss Days Functions	<u>45,519</u>	<u>42,700</u>	<u>29,323</u>	<u>47,000</u>	<u>4,300</u>

Other Revenue

3801 Bank Clearing	1,052	-	-	-	-
3850 Public Services Shop: Storm Fund	24,485	23,328	32,324	18,442	(4,886)
3855 Public Services Shop: Electric Fund	44,070	42,022	92,022	46,055	4,033
3860 Public Services Shop: Water Fund	50,250	48,202	128,202	50,380	2,178
3865 Public Services Shop: Sewer Fund	43,097	43,530	69,491	34,834	(8,696)
3881 Transfer from Other Funds	66,784	-	-	183,736	183,736
3890 GF Balance to be Appropriated	-	-	-	-	0
3910 Miss Santa Clara Pageant	230	-	215	-	0
Total Other Revenue	<u>229,968</u>	<u>157,082</u>	<u>322,254</u>	<u>333,447</u>	<u>176,365</u>

Total General Fund Revenue

<u>\$4,836,868</u>	<u>\$4,472,393</u>	<u>\$5,183,641</u>	<u>\$5,650,515</u>	<u>1,178,122</u>
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General Fund-Justice Court (Dept. 4120)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	67,024	89,490	81,950	109,458	109,458
125 Overtime	152	1,733	1,733	3,167	3,167
131 FICA	4,891	5,499	5,499	10,167	10,167
132 Retirement Benefits	6,542	10,338	10,338	19,826	19,826
133 Insurance Benefits	19,113	28,528	27,192	36,922	36,922
Total Salaries & Benefits	97,722	135,588	126,712	179,540	179,540
Materials & Supplies					
210 Books, Subscript & Memberships	264	1,800	1,800	1,800	1,000
230 Travel	427	2,000	2,000	2,500	1,800
240 Office Supplies	2,867	2,500	2,500	2,500	2,500
281 Data Card	480	1,000	1,000	1,000	1,000
330 Legal Services	24,365	30,050	30,050	33,750	33,750
360 Training	225	1,500	1,500	1,775	1,775
370 Professional Services	944	1,250	1,250	1,000	1,000
Total Materials & Supplies	29,572	40,100	40,100	44,325	42,825
Capital Outlay					
740 Capital Equipemnt	2,270	-	1,300	-	-
Total Capital Outlay	2,270	-	-	-	-
Intragov. & Intergovt. Charges					
905 State Fine Collections	90,031	90,000	90,000	90,000	89,000
Total Charges	90,031	90,000	90,000	90,000	89,000
Total Justice Court	219,595	\$265,688	\$256,812	\$313,865	311,365

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

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	103,640	110,690	110,690	105,009	105,009
125 Overtime	1,061	1,263	1,263	1,016	1,016
131 FICA	7,510	8,318	8,318	8,111	8,111
132 Retirement Benefits	16,378	18,058	18,058	18,779	18,779
133 Insurance Benefits	22,311	28,748	28,748	21,795	21,795
Total Salaries & Benefits	150,900	167,077	167,076	154,710	154,710
Materials & Supplies					
210 Books, Subscriptions & Memberships	5,634	8,000	8,000	8,431	8,431
220 Public Notices	2,085	3,000	3,000	3,000	3,000
230 Travel	9,696	17,000	17,000	16,000	16,000
235 Elections	-	6,000	6,000	-	-
240 Office Supplies	10,204	16,000	16,000	16,000	16,000
241 Cash Drawer - Over/Short	-	100	100	100	100
245 Postage	4,044	6,300	6,300	5,800	5,800
246 Uniforms	157	2,000	2,000	1,500	1,500
250 Operating Supplies	-	-	-	-	-
251 Fuel	-	-	-	-	-
253 Repairs & Maintenance	-	1,500	1,500	1,250	1,250
260 Bldg. & Grounds Supplies & Maint.	11	-	14	-	-
270 Utilities	154	-	90	-	-
280 Telephone	12,621	16,500	16,500	-	15,000
281 Cell Phone	3,598	5,186	5,186	5,186	5,186
282 Rentals & Leases	477	-	-	-	-
310 Data Processing Services*	77,290	83,424	83,424	-	85,420
311 Solid Waste Disposal Contract	290,698	307,220	307,220	323,599	323,599
320 Engineering Services	-	-	-	-	-
325 Credit/Debit Card Fees*	3,205	3,600	4,000	5,100	5,100
330 Legal Services	15,017	20,000	35,000	30,000	30,000
340 Accounting & Auditing Services	9,901	9,500	9,500	9,000	9,000
350 Medical & Drug Testing Services	35	100	100	100	100
360 Education & Training Services	6,047	8,610	8,610	13,470	13,470
370 Professional Services	32,244	41,250	41,250	36,000	36,000
371 Code Codification	1,480	4,500	3,000	2,500	2,500
510 Insurance & Surety Bonds	21,415	23,500	23,500	22,000	22,000
520 Bad Debt*	1,217	5,000	5,000	5,000	5,000
542 CEC Annual Assessment	6,671	6,500	7,521	7,500	7,500
543 Volunteer Recognition Dinner	1,094	2,500	2,500	2,500	2,500
Total Materials & Supplies	514,995	597,290	612,315	514,036	614,456
Capital Outlay					
720 Land/Buildings	-	-	-	-	-
730 Improvements	6,600	-	-	-	-
740 Capital Equipment	4,129	-	20,000	10,000	5,000
790 Other	-	-	-	-	-
Total Capital Outlay	10,729	0	20,000	10,000	5,000
Debt Service					
810 Principal on Bonds	24,738	29,000	176,000	178,000	178,000
820 Interest on Bonds	126,821	2,520	20,477	39,016	39,016
825 Lease Payments	5,190	2,500	4,325	5,200	5,200
830 Paying Agent Fees	-	5,100	5,100	5,100	5,100
Total Debt Service	156,749	39,120	205,902	227,316	227,316
Intragov & Intergovt. Charges					
976 Transfer to Fund Balance	-	205,204	205,204	-	-
999 Contingency	11,084	38,000	38,000	40,000	35,000
Total Intragov. & intergovt. Charges	11,084	243,204	243,204	40,000	35,000
Total Administrative Services	844,457	\$1,046,691	\$1,248,497	\$946,062	\$1,036,482

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

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	-	-	-	-	-
125 Overtime	-	-	-	-	-
131 FICA	-	-	-	-	-
132 Retirement Benefits	-	-	-	-	-
133 Insurance Benefits	-	-	-	-	-
Total Salaries & Benefits	-	-	-	-	-
Materials & Supplies					
251 Fuel	29,207	40,000	25,000	40,000	30,000
450 Special Public Safety-SCI	844,143	810,000	820,000	850,000	894,000
454 Special Public Safety-Animal Control	110	-	-	-	-
Total Materials & Supplies	873,460	850,000	845,000	890,000	924,000
Capital Outlay					
720 Land/Buildings	-	-	-	-	-
730 Improvements	-	-	-	-	-
740 Capital Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Intragov & Intergovt. Charges					
980 SRO - St. George	34,549	33,945	33,945	33,945	33,945
985 County Dispatch	-	-	-	-	-
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
Total Charges	34,549	33,945	33,945	33,945	33,945
Total Public Safety	908,009	\$883,945	\$878,945	\$923,945	\$957,945

General Fund - Fire (Dept. 4230)

	Actual	Budget	Projected	Requested	Proposed	Variance
	2016-2017	2017-2018	Budget	Budget	Budget	
			2017-2018	2018-2019	2018-2019	
Salaries & Benefits						
110 Salaries & Wages	171,594	201,864	264,914	308,735	308,735	106,871
115 Stipend	20,693	25,000	25,000	20,000	20,000	(5,000)
125 Overtime	27,301	68,926	68,926	90,533	90,533	21,608
131 FICA	14,601	23,439	23,439	29,045	29,045	5,606
132 Retirement Benefits	22,298	29,140	46,545	31,301	31,301	2,161
133 Insurance Benefits	44,211	66,258	82,160	66,104	66,104	(153)
Total Salaries & Benefits	300,698	414,627	510,984	545,719	545,719	131,092
Materials & Supplies						
210 Books, Subscript & Memberships	255	225	875	330	330	105
230 Travel	483	1,500	1,500	4,000	4,000	2,500
240 Office Supplies	392	400	3,500	1,150	1,150	750
246 Uniforms	673	4,500	10,167	10,000	10,000	5,500
250 Operating Supplies	3,824	3,600	40,000	14,600	14,600	11,000
251 Fuel	4,148	9,000	10,000	9,000	6,500	(2,500)
252 WildLands Fuel	2,979	8,000	8,000	8,000	8,000	0
253 Repairs & Maintenance	12,869	10,000	18,000	19,000	19,000	9,000
254 Wildland Repairs & Maintenance	20,121	7,500	18,000	10,000	10,000	2,500
255 Fire Prevention	647	1,500	2,000	2,000	2,000	500
260 Bldg & Grounds Supplies & Maint.	2,587	2,500	2,500	2,500	2,500	0
270 Utilities	8,222	8,000	8,000	8,000	8,000	0
280 Telephone	1,073	1,000	1,000	1,000	1,000	0
281 Cell Phone	2,455	3,000	3,000	3,850	3,850	850
320 Engineering Services	-	-	-	-	-	0
330 Legal Services	-	-	225	-	-	0
350 Medical & Drug Testing	554	500	1,500	500	500	0
360 Education & Training	4,332	3,000	5,000	2,500	2,500	(500)
370 Professional Services	10,250	11,199	20,000	11,199	11,199	0
452 Special Supplies-Fire	6,632	12,500	12,500	12,500	12,500	0
453 Special Fire-BLM	17,978	10,000	15,000	10,000	10,000	0
454 Safety Equipment	4,887	20,000	10,000	10,000	10,000	(10,000)
457 EMS Supplies & Training	3,029	2,000	2,393	-	-	(2,000)
Total Materials & Supplies	108,390	119,924	193,160	140,129	137,629	17,705
Capital Outlay						
720 Land/Buildings	-	-	-	-	-	0
730 Improvements	-	-	2,080	-	-	0
740 Capital Equipment	146,097	-	-	100,840	53,840	53,840
Total Capital Outlay	146,097	-	2,080	100,840	53,840	53,840
Debt Service						
810 Principal on Bonds	-	-	-	-	-	0
820 Interest on Bonds	-	-	-	-	-	0
825 Lease Payments	37,655	-	-	-	-	0
830 Paying Agent Fees	-	-	-	-	-	0
Total Debt Service	37,655	-	-	-	-	0
Intragov & Intergovt. Charges						
985 County Dispatch	6,147	6,453	7,623	8,000	8,000	1,547
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-	0
Total Charges	6,147	6,453	7,623	8,000	8,000	1,547
Total Public Safety	598,987	541,004	713,847	794,688	745,188	31,341

General Fund - EMS (Dept. 4235)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	-	135,904	135,904	240,285	240,285
125 Overtime	-	257	257	7,195	7,195
131 FICA	-	20,686	20,686	18,382	18,382
132 Retirement Benefits	-	11,580	11,580	31,301	31,301
133 Insurance Benefits	-	11,580	11,580	61,420	61,420
Total Salaries & Benefits	-	180,007	180,007	358,583	358,583
Materials & Supplies					
210 Books, Subscript & Memberships	-	-	-	200	200
230 Travel	-	1,103	1,103	-	-
240 Office Supplies	-	882	882	-	-
246 Uniforms	-	3,342	3,342	-	-
250 Operating Supplies	-	-	-	20,000	20,000
251 Fuel	-	2,828	2,828	10,000	10,000
253 Repairs & Maintenance	-	4,897	4,897	6,000	6,000
260 Bldg & Grounds Supplies & Maint.	-	-	-	-	-
270 Utilities	-	-	-	-	-
280 Telephone	-	-	-	-	-
281 Cell Phone	-	-	-	-	-
320 Engineering Services	-	-	-	-	-
350 Medical & Drug Testing	-	-	-	-	-
360 Education & Training Services	-	6,000	6,000	8,000	5,500
370 Professional Services	-	15,938	15,938	36,630	36,630
452 Special Supplies - EMS	-	3,528	3,528	6,300	6,300
454 Safety Equipment	-	-	-	-	-
457 EMS Supplies & Training	-	-	-	-	-
Total Materials & Supplies	-	38,518	38,518	87,130	84,630
Capital Outlay					
720 Land/Buildings	-	-	-	-	-
730 Improvements	-	-	-	-	-
740 Capital Equipment	-	13,500	13,500	-	-
Total Capital Outlay	-	13,500	13,500	-	-
Debt Service					
810 Principal on Bonds	-	-	-	-	-
820 Interest on Bonds	-	-	-	-	-
825 Lease Payments	-	-	-	-	-
830 Paying Agent Fees	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Intragov & Intergovt. Charges					
985 County Dispatch	-	904	904	-	-
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
Total Charges	-	904	904	-	-
Total Public Safety	-	232,929	232,929	445,713	443,213

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

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	112,182	120,849	120,849	147,957	147,957
125 Overtime	21	732	4,200	2,104	2,104
131 FICA	8,126	9,301	9,301	13,292	13,292
132 Retirement Benefits	13,859	16,182	16,182	33,064	33,064
133 Insurance Benefits	21,175	23,079	23,079	62,819	62,819
Total Salaries & Benefits	155,363	170,143	173,611	259,236	259,236
Materials & Supplies					
210 Books, subscriptions, & memberships	3,253	2,319	2,319	2,539	2,539
220 Public Notices	3,163	2,250	2,250	2,250	2,250
230 Travel	3,305	2,352	3,500	5,023	4,523
240 Office Supplies	3,388	1,240	1,240	2,940	4,440
245 Postage	-	230	230	230	230
246 Uniforms	292	200	200	500	500
250 Operating Supplies	662	6,285	6,285	7,045	7,045
251 Fuel	2,052	2,050	2,050	2,550	2,550
253 Repairs & Maintenance	454	962	1,500	1,470	1,470
260 Bldg, Grnds Supplies & Maint	22,911	13,302	17,000	14,902	19,000
270 Utilities	28,696	29,500	29,500	29,500	29,500
281 Cell Phone	2,668	2,220	2,220	2,220	2,220
320 Engineering	-	-	-	-	-
330 Legal Services	49,328	25,000	45,000	25,000	35,000
360 Education & Training Services	5,072	4,467	5,100	6,397	5,147
370 Professional Services	48,313	45,000	40,000	45,000	45,000
380 Correction of Code Violations	-	200	200	200	200
Total Materials & Supplies	173,557	137,577	158,594	147,767	161,614
Capital Outlay					
720 Land/Buildings	-	-	-	-	-
730 Improvements	21,309	-	500	5,000	5,000
740 Capital Equipment	22,261	-	-	1,000	1,000
Total Capital Outlay	43,570	-	500	6,000	6,000
Intragov & Intergovt. Charges					
940 Intergovt. Charges (State Surcharge)	2,417	650	3,000	1,800	1,800
Total Charges	2,417	650	3,000	1,800	1,800
Total Bldg. Inspection & Planning	\$374,907	\$308,370	\$335,705	\$414,803	\$428,650

General Fund-Public Services (Dept. 4410)

	Actual 2016-2017	Budget 2017-2018	Projected Budget 2017-2018	Requested Budget 2018-2019	Proposed Budget 2018-2019
Salaries & Benefits					
110 Salaries & Wages	95,120	96,595	96,595	82,235	82,235
125 Overtime	567	1,970	1,970	1,703	1,703
131 FICA	6,845	7,540	7,540	6,421	6,421
132 Retirement Benefits	16,667	17,761	17,761	16,829	16,829
133 Insurance Benefits	28,023	32,637	28,849	27,256	27,256
Total Salaries & Benefits	147,222	156,504	152,716	134,444	134,444
Materials & Supplies					
210 Books, Subscript & Memberships	199	100	100	100	100
220 Public Notices	790	800	250	800	800
230 Travel	303	2,500	1,000	3,600	3,600
240 Office Supplies*	780	1,750	1,000	1,000	1,000
246 Uniforms*	842	1,000	1,000	1,000	1,000
250 Operating Supplies	2,385	2,500	2,500	2,500	2,500
251 Fuel	7,842	10,000	10,000	10,000	10,000
253 Repairs & Maintenance	22,630	25,000	25,000	25,000	25,000
260 Bldg. & Grounds Supplies & Maint.*	10,923	10,000	10,000	10,000	10,000
265 Street Repair and Maintenance	-	-	-	-	-
270 Utilities*	5,163	5,000	5,000	5,000	5,000
280 Telephone*	71	-	-	-	-
281 Cell Phone*	-	-	492	-	-
282 Rentals & Leases	145	-	112	-	-
310 Data Processing Services	-	-	-	3,000	3,000
311 MPO Annual Assessment	5,000	5,800	5,800	5,800	5,800
320 Engineering Services	4,115	10,000	7,000	15,000	15,000
330 Legal Services	300	-	-	-	-
350 Medical & Drug Testing Services*	845	500	300	500	500
360 Training	478	1,000	1,000	1,000	1,000
370 Professional Services	2,372	2,500	2,500	2,500	2,500
410 Crack Sealing	46,446	40,000	40,000	40,000	40,000
411 Signs, Barracades & Safety	8,016	10,000	10,000	10,000	7,500
412 Chip/Slurry Sealing	222,145	215,000	240,000	250,000	250,000
413 Sidewalk/Curb/Gutter	6,281	10,000	10,000	8,000	8,000
414 Roads M&S	13,726	10,000	10,000	10,000	10,000
510 Insurance & Surety Bonds	-	-	-	-	-
Total Materials & Supplies	361,797	363,450	383,054	404,800	402,300
Capital Outlay					
720 Land and Buildings	-	-	-	-	-
730 Improvements	31,205	-	3,000	-	-
740 Capital Equipment	4,625	9,000	39,000	27,000	27,000
790 Other	-	-	-	-	-
Total Capital Outlay	35,830	9,000	42,000	27,000	27,000
Debt Service					
810 Principal on Bonds	50,000	50,000	50,000	50,000	50,000
820 Interest on Bonds	-	-	-	-	-
825 Lease Payments	1,625	4,325	4,325	4,150	4,150
Total Debt Service	51,625	54,325	54,325	54,150	54,150
Intragov & Intergovt. Charges					
990 Transfer to Restricted G.F. Reserve	-	-	-	-	-
Total Intragov. & Intergovt. Charges	-	-	-	-	-
Total Public Services	\$596,474	\$583,279	\$632,095	\$620,394	\$617,894

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

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	172,803	174,689	113,290	176,766	176,766
125 Overtime	482	2,297	2,297	3,202	3,202
131 FICA	12,904	13,539	13,539	13,768	13,768
132 Retirement Benefits	20,047	20,317	20,317	27,998	27,998
133 Insurance Benefits	37,881	46,516	41,200	65,987	65,987
Total Salaries & Benefits	244,117	257,358	190,643	287,721	287,721
Materials & Supplies					
210 Books, Subscript & Memberships	377	300	360	400	400
220 Public Notices	718	-	200	-	-
230 Travel	408	600	600	875	875
240 Office Supplies	1,139	1,000	1,500	700	700
246 Uniforms	2,481	3,000	3,000	4,000	4,000
250 Operating Supplies	2,779	2,500	3,200	3,000	3,000
251 Fuel	6,839	8,000	8,500	8,000	8,000
253 Repairs & Maintenance	9,219	7,500	8,000	7,500	7,500
255 League Expenses	-	-	-	-	-
256 Tournament Expenses	1,222	-	450	-	-
260 Bldg. & Grounds Supplies & Maint.	15,609	24,220	24,220	24,220	24,220
265 Streetscape Repairs	15	-	-	-	-
270 Utilities	18,529	24,000	24,000	24,000	24,000
271 Utilities - Streetscape	6,471	6,500	6,500	6,500	6,500
281 Cell Phone	4,139	3,000	4,500	3,000	3,000
320 Engineering Services	-	10,000	5,000	100	100
330 Legal Services	-	-	2,000	-	-
350 Medical & Drug Testing Services	342	100	100	100	100
360 Training	836	1,250	2,000	1,250	1,250
370 Professional Services	309	250	300	250	250
372 Sand Hollow ACQ Cent Agree.	49,235	32,000	32,000	32,000	32,000
381 Santa Clara Arboretum	1,134	1,200	1,200	1,200	1,200
480 Plants & Fertilizers	4,793	6,500	6,500	7,000	7,000
481 Irrigation	4,447	4,500	3,500	5,000	5,000
482 Park Buildings/Playgrounds/Amenities	-	-	-	-	-
483 Cemetery M&S	2,129	2,500	5,000	2,500	2,500
484 Trails M&S	2,070	14,000	10,000	14,000	9,000
485 Heritage Square	97	1,500	2,500	1,500	1,500
486 Miscellaneous Equipment/Tools	1,642	2,200	2,200	2,500	2,500
487 Banquet Room - Town Hall	1,785	2,400	2,400	2,400	2,400
488 Tree Maintenance	720	2,500	2,500	2,800	2,800
Total Materials & Supplies	139,484	161,520	162,230	154,795	149,795
Capital Outlay					
720 Land/Buildings	282,059	-	-	-	-
730 Improvements	79,300	-	34,355	140,000	140,000
740 Capital Equipment	35,000	36,000	101,000	39,000	20,000
790 Other	1,100	-	-	-	-
Total Capital Outlay	397,459	36,000	135,355	179,000	160,000
Debt Service					
825 Lease Payments	-	5,000	5,000	9,000	9,000
Total Debt Service	-	5,000	5,000	9,000	9,000
Total Parks/Trails/Cemetery	\$781,060	\$459,878	\$493,228	\$630,516	\$606,516

General Fund-Sports Field Maintenance (Dept. 4515)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
Salaries & Benefits					
110 Salaries & Wages	115,126	154,352	154,352	163,292	163,292
125 Overtime	410	2,215	2,215	2,184	2,184
131 FICA	8,460	11,977	11,977	12,659	12,659
132 Retirement Benefits	17,647	20,747	23,000	22,270	22,270
133 Insurance Benefits	32,803	35,426	42,950	47,341	47,341
Total Salaries & Benefits	174,446	224,718	234,495	247,746	247,746
Materials & Supplies					
210 Books, Subscript & Memberships	110	200	200	200	200
220 Public Notices	719	-	-	-	-
230 Travel	136	400	400	400	400
240 Office Supplies	171	200	200	200	200
246 Uniforms	1,503	1,800	3,000	1,800	1,800
250 Operating Supplies	2,265	4,000	4,000	4,000	4,000
251 Fuel	-	-	125	-	-
253 Repairs & Maintenance	4,568	2,500	6,000	2,500	2,500
255 League Expenses	-	-	-	-	-
256 Tournament Expenses	6,784	8,200	12,500	8,200	8,200
260 Bldg. & Grounds Supplies & Maint.	8,091	7,420	8,500	7,420	7,420
270 Utilities	20,217	20,000	25,000	20,000	20,000
281 Cell Phone	564	2,000	500	2,000	2,000
320 Engineering Services	-	-	-	-	-
350 Medical & Drug Testing Services	262	100	100	100	100
360 Training	390	400	400	400	400
370 Professional Services	70	-	25	-	-
480 Plants & Fertilizers	6,577	6,500	6,500	6,500	6,500
481 Irrigation	3,492	2,500	2,500	2,500	2,500
482 Park Buildings/Playgrounds/Amenities	-	-	-	-	-
485 Heritage Square	-	-	-	-	-
486 Miscellaneous Equipment/Tools	1,692	2,000	2,000	2,000	2,000
Total Materials & Supplies	57,611	58,220	71,950	58,220	58,220
Capital Outlay					
720 Land/Buildings	-	-	-	-	-
730 Improvements	-	-	-	-	-
740 Capital Equipment	-	-	-	-	-
790 Other	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Debt Service					
825 Lease Payments	-	5,000	5,000	-	-
Total Debt Service	-	5,000	5,000	-	-
Total Parks/Trails/Cemetery	\$232,057	\$287,938	\$311,445	\$305,966	\$305,966

General Fund-Swiss Days (Dept. 4610)

	Actual 2016-2017	Budget 2017-2018	Projected Budget 2017-2018	Requested Budget 2018-2019	Proposed Budget 2018-2019
Swiss Days					
1 5K Run/Walk	6,898	7,000	6,550	7,500	7,500
2 Breakfast	2,254	2,500	2,020	2,250	2,250
3 Vendor's Booths	309	-	215	250	250
4 Kids Booths	1,256	1,500	475	1,500	1,500
5 Banners - Sponsors	2,229	2,000	3,025	3,000	2,700
6 Transportation	1,827	2,500	1,450	2,000	2,000
7 Supplies & Postage	430	500	500	250	250
8 Advertising/Marketing	4,981	5,000	3,700	4,500	4,500
9 Little Swiss Miss & Mr	-	100	150	150	150
10 Dinner	2,448	2,500	2,850	2,500	2,500
11 Misc	2,311	500	650	500	500
12 Hands On	54	100	100	100	100
13 Entertainment	4,551	9,000	8,150	8,500	9,000
15 Parade	1,096	1,000	50	500	500
16 Rentals - Tents, Chairs, etc.	4,135	10,000	15,000	10,500	10,500
20 Professional Services	8,700	9,500	9,500	9,500	9,500
22 Golf Tournament	3,333	3,500	3,250	3,500	3,500
Total Swiss Days	46,812	57,200	57,635	57,000	57,200
Total Swiss Days	\$46,812	\$57,200	\$57,635	\$57,000	\$57,200

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

	Actual 2016-2017	Budget 2017-2018	Projected Budget 2017-2018	Requested Projected 2018-2019	Proposed Budget 2018-2019
Miss Santa Clara Pageant 10-4620-000	3,905	6,000	6,000	6,000	6,000
Total Miss Santa Clara Pageant	\$3,905	\$6,000	\$6,000	\$6,000	\$6,000

General Fund-Economic Development (Dept. 4652)

	Actual 2016-2017	Budget 2017-2018	Projected Budget 2017-2018	Requested Budget 2018-2019	Proposed Budget 2018-2019
Materials & Supplies					
210 Books, Subscript & Memberships	4,880	7,000	7,000	5,000	5,000
230 Travel	-	1,500	1,500	1,000	1,000
240 Office Supplies	65	-	-	-	-
360 Education & Training Services	822	2,500	2,500	1,500	1,500
370 Other Prof & Tech Services	-	-	4,300	-	-
408 Advertising	-	-	-	-	-
411 Misc. Expense	-	-	-	-	-
416 RAP Tax Donations	19,942	16,000	16,000	18,000	18,000
417 Donation Expense	1,850	3,125	3,125	8,725	8,725
418 Firework Expense	-	-	-	-	-
420 Storage Unit	-	-	-	-	-
501 Youth City Council	-	-	-	-	-
502 Ghost Tours	-	-	-	-	-
503 Art Shows	-	-	-	-	-
601 General Promotional/Advertising	3,474	5,000	5,000	5,000	5,000
Total Material & Supplies	31,033	35,125	39,425	39,225	39,225
Total Economic Development	\$31,033	\$35,125	\$39,425	\$39,225	\$39,225

Impact Fee Fund (FUND 48)

Summary of Revenues

Revenue	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget 2017-2018	Budget 2018-2019	Budget 2018-2019
Street Impact Fees					
3912 Streets Impact Fees	283,720	215,500	215,500	215,500	237,050
3922 Streets Impact-Interest	10,102	4,000	4,000	4,000	5,000
3932 Street Impact Fund Balance	-	359,984	359,984	-	1,050,000
Total Street Impact Fees	293,822	579,484	579,484	219,500	1,292,050
Parks & Trails Impact Fees					
3914 Parks & Trails Impact Fees	500,364	390,600	390,600	390,600	429,660
3924 Parks & Trails Impact-Interest	3,443	2,500	2,500	2,500	5,000
3934 Parks & Trails Impact Fund Balance	-	-	-	-	61,133
Total Parks & Trails Impact Fees	503,807	393,100	393,100	393,100	495,793
Public Safety Impact Fees					
3915 Public Safety Impact Fees	142,488	87,416	87,416	87,416	96,157
3925 Public Safety Impact-Interest	1,991	1,000	1,000	1,000	2,000
3935 Public Safety Impact Fund Balance	-	-	-	-	250,000
Total Public Safety Impact Fees	144,479	88,416	88,416	88,416	348,157
Total Impact Fee Revenues	\$942,108	\$1,061,000	\$1,061,000	\$701,016	\$2,136,000

Summary of Expenditures

Expenditures

Street Impact Fees

4100-320 Engineering Services	-	500,000	500,000	-	200,000
4100-720 Land/Buildings	-	-	-	-	-
4100-730 Improvements Other Than Buildings	15,468	100,000	100,000	-	1,000,000
4100-810 Principal on Bonds	33,967	-	-	-	-
4100-820 Interest on Bonds	-	-	-	-	-
4100-925 Transfer to Streetscape Project Fund	-	-	-	-	-
4100-930 Transfer to Other Funds	-	-	-	-	-
4100-996 Transfer to Street Impact PTIF Account	-	-	-	-	-
Total Street Impact Fees	49,435	600,000	600,000	-	1,200,000

Parks & Trails Impact Fees

4200-320 Engineering Services	-	10,000	10,000	-	75,000
4200-330 Legal Services	-	-	-	-	-
4200-720 Land/Buildings	-	75,000	75,000	-	-
4200-730 Improvements Other Than Buildings	162,674	246,000	246,000	750,000	500,000
4200-810 Principal on Bonds	7,812	35,000	35,000	-	-
4200-820 Interest on Bonds	-	-	-	50,000	50,000
4200-840 Lease Payments	-	-	-	-	-
4200-930 Transfer to Other Funds	-	-	-	-	-
4200-940 Transfer to Parks & Trails Impact PTIF Account	-	-	-	-	-
Total Parks & Trails Impact Fees	170,486	366,000	366,000	800,000	625,000

Public Safety Impact Fees

4300-320 Engineering Services	-	-	-	56,000	76,000
4300-720 Land/Buildings	-	-	-	200,000	200,000
4200-730 Improvements Other Than Buildings	-	25,000	25,000	-	-
4300-810 Principal on Bonds	77,483	70,000	70,000	-	-
4300-820 Interest on Bonds	-	-	-	35,000	35,000
4300-930 Transfer to Other Funds	-	-	-	-	-
4300-940 Transfer to Public Safety Impact PTIF Account	-	-	-	-	-
Total Public Safety Impact Fees	77,483	95,000	95,000	291,000	311,000

Total Expenditures

\$297,404	\$1,061,000	\$1,061,000	\$1,091,000	\$2,136,000
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Net Resources

\$644,704	\$0	\$0	(\$389,984)	\$0
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WATER FUND (FUND 51)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
REVENUE					
3711 Metered Water Sales	1,503,274	1,572,281	1,572,281	1,568,400	1,745,054
3712 Well #6 & #7 Sales	88,064	50,000	50,000	50,000	50,000
3713 Hydrant Meter Sales	4,983	3,000	3,000	3,000	3,000
3714 Regional Water Surcharge	124	-	-	-	-
3721 Interest Earnings	7,779	3,000	3,000	3,000	4,000
3722 Penalties (Late Fee)	23,897	20,000	20,000	20,000	20,000
3723 Connection Fees	47,187	27,700	27,700	27,700	30,470
3724 Gain/Loss Disposal of Assets	1,070	-	-	-	-
3725 Miscellaneous	6,955	-	-	-	-
3729 Water Impact Fees	395,250	259,800	259,800	259,800	285,780
3731 Water Impact Interest	7,511	3,000	3,000	3,000	4,500
3750 Capital Contributions - Subdivisions	-	-	-	-	-
3780 Water Impact Fee Reserve	-	-	-	-	-
3781 Fund Balance to be Appropriated	-	-	-	-	-
Total Revenues	\$2,086,094	\$1,938,781	\$1,938,781	\$1,934,900	\$2,142,804

Salaries, Wages & Benefits

110 Salaries & Wages	306,536	332,551	332,551	354,720	354,720
125 Overtime	6,655	5,795	5,795	6,426	6,426
131 FICA	22,517	25,513	25,513	27,628	27,628
132 Retirement Benefits	62,899	58,666	58,666	70,551	63,693
133 Insurance Benefits	89,298	106,366	106,366	103,897	103,897
Total Salaries & Benefits:	487,905	528,891	528,891	563,221	556,363

Materials & Supplies

210 Subscriptions & Memberships	2,287	2,290	2,290	2,290	2,290
220 Public Notices	88	200	200	200	200
230 Travel	-	1,000	1,000	1,000	1,000
240 Office Supplies	2,089	2,500	2,500	500	2,500
246 Uniforms	1,068	1,000	1,000	900	1,000
250 Operating Supplies	2,017	2,000	2,000	2,000	2,000
251 Fuel	7,796	5,000	5,000	6,001	5,000
252 Supplies & Meters	5	-	-	-	-
253 Repairs & Maintenance	9,601	8,000	8,000	8,000	8,000
254 Wells 6, 7 & Tank—Operating Costs	22,727	-	-	-	-
255 WCWCD Repairs & Maintenance	-	-	-	-	-
260 Bldg Supplies & Maintenance	334	2,700	2,700	2,700	2,700
270 Utilities	2,468	2,280	2,280	2,280	2,280
271 Wells 6, 7 & Tank— Utility Costs	143,691	185,000	185,000	185,000	185,000
275 Snow Canyon Op. Cost-St George	87,249	106,000	106,000	106,000	106,000
276 Snow Canyon Major Costs	903	10,000	10,000	10,000	10,000
277 Wash. County Cons. District Water	-	-	-	50,000	-
280 Telephone	-	-	-	-	-
281 Cell Phones	6,981	6,000	6,000	5,000	6,000
310 Data Processing Services	-	-	-	-	-
320 Engineering Services	2,000	20,000	20,000	5,000	20,000
325 Credit/Debit Card Services	11,044	10,000	10,000	10,000	10,000
330 Legal Services	30	2,000	2,000	2,000	2,000
340 Accounting & Auditing Services	9,901	10,000	10,000	10,000	10,000
350 Medical & Drug Testing Services	211	200	200	200	200
360 Training	3,078	2,500	2,500	3,600	2,500
370 Professional Services	2,885	1,000	1,000	1,000	1,000
411 Signs, Barricades & Safety	850	1,000	1,000	1,000	1,000
414 Roads M&S	6,814	6,000	6,000	6,000	6,000
460 Water Lines and Associated Parts	32,436	25,000	25,000	25,000	25,000
461 Water Meters	39,440	34,728	34,728	47,000	34,728
469 SCADA	1,967	5,000	5,000	5,000	15,000
505 Water Rights Purchases	2,979	-	-	-	-
510 Insurance & Surety Bonds	30,186	35,000	35,000	42,000	35,000
520 Bad Debt	-	1,000	1,000	1,000	1,000
590 Renewal & Replacement/Dep.	579,642	-	-	580,000	-
Total Materials & Supplies	1,012,767	487,398	487,398	1,120,671	497,398

Capital Outlay

720 Land/Buildings	-	-	-	-	-
730 Improvements	7,894	40,000	40,000	40,000	40,000
740 Capital Equipment	1,625	10,000	10,000	28,000	10,000
790 Other	-	-	-	-	-
Total Capital Outlay:	9,519	51,500	51,500	69,500	51,500

Debt Service

810 Principal on Bonds	-	326,800	326,800	303,000	303,000
820 Interest on Bonds	112,013	80,737	80,737	89,777	89,777
822 Debt Payment to Water District	62,477	63,600	63,600	63,600	63,600
825 Lease Payments	1,360	4,325	4,325	4,125	4,325
830 Agent Fees On Bonds	6,600	8,700	8,700	8,700	8,700
Total Debt Service	182,450	484,162	484,162	469,202	469,402

Intergovernmental Charges

910 Transfer to General Fund	-	-	-	-	80,000
918 Tran. to Public Services Shop	50,250	48,202	48,202	-	50,380
940 Water Purchase Compact	-	-	-	-	-
950 WCWCD Surcharge	-	-	-	-	-
976 Retained Earnings	-	-	338,628	-	437,761
Total Intergovernmental Charges:	50,250	48,202	386,830	-	568,141
Total Operating Expenditures	\$1,742,891	\$1,600,153	\$1,938,781	\$2,222,594	\$2,142,804

Net Resources

	\$343,203	\$338,628	\$0	(\$287,694)	(\$0)
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SEWER FUND (FUND 52)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019
REVENUE					
3720 Sewer Fees	565,552	561,980	553,598	553,598	590,614
3722 Penalties	10,191	12,000	12,000	12,000	10,000
3724 Gain/Loss Disposal of Assets	1,072	-	-	-	-
3725 Miscellaneous	50,917	41,330	41,330	41,330	45,452
3729 Sewer Impact Fee	58,812	35,861	35,861	35,861	39,447
3731 Sewer Impact Interest	905	1,000	1,000	1,000	1,000
3780 Impact Fee Reserve	-	-	-	-	-
3781 Fund Balance to be Appropriated	-	-	-	-	-
Total Resources	\$687,449	\$652,171	\$643,789	\$643,789	\$686,513

Salaries, Wages & Benefits

110 Salaries & Wages	97,255	97,302	91,950	114,053	114,053
125 Overtime	796	1,610	1,610	2,132	2,132
131 FICA	7,072	7,567	7,567	8,888	8,888
132 Retirement Benefits	19,351	17,091	17,091	22,503	20,316
133 Insurance Benefits	27,710	31,238	31,238	34,214	34,214
Total Salaries & Benefits	152,184	154,807	154,807	181,789	179,603

Materials & Supplies

210 Books, Subscr & Memberships	-	-	-	-	-
220 Public Notices	172	200	200	200	200
230 Travel	-	-	-	-	-
240 Office Supplies	-	1,200	1,200	450	1,200
246 Uniforms*	325	1,050	1,050	1,050	1,050
250 Operating Supplies	554	1,000	1,000	1,000	1,000
251 Fuel	2,543	2,000	2,000	2,000	2,000
253 Reparis & Maintenance	9,140	15,785	15,785	15,000	15,785
260 Bldg. & Grounds Supplies/Maint.*	-	2,700	2,700	2,700	2,700
270 Utilities	843	1,000	1,000	1,000	1,000
310 Data Processing Services*	-	-	-	600	-
320 Engineering Services	355	5,000	5,000	35,000	5,000
325 Credit/Debit Card Services*	3,944	3,500	3,500	3,000	3,500
330 Legal Services	75	-	-	-	-
340 Accounting & Auditing Services	5,940	6,500	6,500	6,000	6,500
350 Medical & Drug Testing Services*	271	-	-	-	-
360 Training	50	1,750	1,750	2,850	1,750
370 Professional Services	150	-	-	-	-
464 Sewer Lines and Associated Parts	1,222	10,000	10,000	10,000	10,000
510 Insurance & Surety Bonds	18,112	21,000	21,000	18,000	21,000
520 Bad Debt*	-	-	-	-	-
590 Renewal & Replacement	153,307	-	-	140,000	-
Total Materials & Supplies	197,003	72,685	72,685	238,850	72,685

Capital Expenses

720 Land/Buildings	-	-	-	-	-
730 Improvements	1,281	-	-	-	65,000
740 Capital Equipment	1,625	9,000	9,000	47,000	29,000
790 Other	-	-	-	-	-
Total Capital Expenses	2,906	9,000	9,000	47,000	94,000

Debt Service

810 Principle on Bonds	-	58,692	58,692	76,835	58,692
820 Interest on Bonds	1,863	345	345	10,302	345
825 Lease Payments	-	4,325	4,325	6,375	4,325
Total Debt Service	1,863	63,362	63,362	93,512	63,362

Intergovernmental Charges

910 Transfer to General Fund	61,972	-	-	-	-
918 Transfer to Pub Services-Shop	43,097	43,530	43,530	-	34,834
945 Sewer Treat. St. George	201,840	217,260	217,260	220,000	217,260
960 Transfer to Sewer Impact	-	-	-	-	-
965 Transfer to Sewer Impact St. George	-	-	-	-	-
976 Transfer to Fund Balance	-	-	91,526	-	24,769
Total Intergovernmental Charges	306,909	260,790	352,316	220,000	276,863
Total Expenditures	\$660,865	\$560,645	\$652,171	\$781,152	\$686,513

Net Resources

	\$26,584	\$91,526	(\$8,382)	(\$137,363)	\$0
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ELECTRIC FUND (FUND 53)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
Revenues					
3709 Turn on Fees	1,500	1,500	1,500	1,500	1,500
3710 Power Sales-Tax Exempt	275,000	306,535	306,535	309,600	309,600
3711 Power Sales-Residential	3,149,349	3,335,015	3,335,015	3,368,365	3,368,365
3712 Power Sales-Commercial	205,000	441,534	441,534	445,949	445,949
3714 Service Charges	503,068	572,218	572,218	614,641	614,641
3715 Pole Use Fees	4,296	4,300	4,300	4,300	4,300
3716 Fees-Service & Materials	-	-	-	-	-
3721 Interest Earnings	-	750	750	750	750
3722 Penalties	50,000	50,000	50,000	50,000	50,000
3723 Connection Fees	15,000	27,500	27,500	25,000	25,000
3724 Gain/Loss Sale of Assets	-	-	-	-	-
3725 Miscellaneous	5,000	5,000	5,000	5,000	5,000
3726 Collections/CheckNet	-	-	-	-	-
3727 UAMPS Reimbursement	5,000	5,000	5,000	5,000	5,000
3729 Electric Impact Fees	246,835	379,800	379,800	379,800	379,800
3731 Electric Impact Interest	1,000	5,000	5,000	5,000	5,000
3781 Appropriated Fund Balance	182,998	-	-	-	-
Total Revenues	\$4,644,046	\$5,134,152	\$5,134,152	\$5,214,906	\$5,214,906

Salaries, Wages & Benefits

110 Salaries & Wages	409,876	488,269	488,269	499,646	499,646
125 Overtime	7,454	8,622	8,622	8,657	8,657
131 FICA	31,926	37,642	37,642	38,885	38,885
132 Retirement Benefits	72,397	87,554	87,554	100,385	90,629
133 Insurance Benefits	105,628	123,261	123,261	127,211	127,211
Total Salaries & Benefits:	627,281	745,348	745,348	774,784	765,028

Materials & Supplies

210 Books, Subsc. & Memberships	100	1,200	1,200	100	1,200
220 Public Notices	300	300	300	300	300
230 Travel	11,500	16,000	16,000	13,500	16,000
240 Office Supplies	250	4,500	4,500	300	4,500
246 Uniforms	3,410	3,410	3,410	3,410	3,410
249 Safety & Equipment Testing	10,144	10,000	10,000	5,300	10,000
250 Operating Supplies	7,500	8,000	8,000	8,000	8,000
251 Fuel	7,000	6,000	6,000	6,000	6,000
252 Supplies & Meters	9,000	12,000	12,000	7,500	12,000
253 Veh. & Equip. Repairs/Maint	15,000	15,000	15,000	15,000	15,000
254 New Subdivisions Expense	-	-	-	-	-
260 Bldg & Grounds Maint.	-	7,050	7,050	7,050	7,050
270 Utilities - Generator Building	7,562	7,500	7,500	7,500	7,500
271 Utilities - Streetscape	6,000	600	600	6,000	600
280 Telephone	-	-	-	-	-
281 Cell Phones	7,179	6,500	6,500	-	6,500
310 Data Processing*	20,000	1,000	1,000	-	1,000
320 Engineering Services	-	30,000	30,000	30,000	30,000
325 Credit/Debit Card Services*	8,000	10,000	10,000	10,000	10,000
330 Legal Services	3,000	3,000	3,000	3,000	3,000
340 Accounting & Auditing Services	7,500	10,000	10,000	7,500	10,000
350 Medical & Drug Testing Services*	300	300	300	300	300
360 Education & Training	7,000	9,500	9,500	10,600	9,500
370 Professional Services	2,700	2,700	2,700	2,700	2,700
466 Power Lines/Poles and Associated Parts	60,000	60,000	60,000	60,000	60,000
469 SCADA	10,000	10,000	10,000	10,000	15,000
510 Insurance & Surety Bonds	44,000	49,000	49,000	41,300	49,000
520 Bad Debt*	-	-	-	-	-
590 Renewal & Replacement/Dep.	485,000	-	-	445,000	-
610 Generator Fuel	150,000	150,000	150,000	150,000	150,000
630 Misc. Expenses for Generators	25,000	20,000	20,000	20,000	20,000
Total Materials & Supplies:	907,445	453,560	453,560	870,460	458,560

Capital Expenses

720 Land/Buildings	-	-	-	-	-
730 Improvements	5,100	300,000	300,000	-	406,000
740 Capital Equipment	41,600	74,000	74,000	142,000	144,000
750 Land Easements & Right of Ways	-	1,500	1,500	-	1,500
753 New Development Infrastructure Upsize	-	-	-	-	-
790 Other	-	-	-	-	-
Total Capital Expenses:	46,700	375,500	375,500	142,000	551,500

Debt Service

810 Principal on Bonds	270,000	338,000	338,000	325,000	325,000
820 Interest on Bonds	149,390	137,374	137,374	77,541	77,541
825 Lease Payments	1,625	1,625	1,625	1,625	1,625
830 Fiscal Agent Fees on Bond	6,500	6,500	6,500	6,500	6,500
Total Debt. Services:	427,515	483,499	483,499	410,666	410,666

Intergovernmental Charges

910 Transfer to General Fund	-	-	-	-	71,000
918 Transfer to Public Services Shop	44,070	42,022	42,022	-	46,055
930 Franchise Fee to General Fund	248,035	277,297	277,297	-	277,297
950 Power Purchase-UAMPS	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000
951 Power Ownership Costs-UAMPS	850,000	900,000	900,000	900,000	900,000
952 Line Item Expense-UAMPS	143,000	174,000	174,000	174,000	174,000
976 Transfer to Fund Balance	-	-	182,927	-	60,800
Total Intergovernmental Charges:	2,635,105	2,893,319	3,076,246	2,594,000	3,029,152

Total Expenditures

	\$4,644,046	\$4,951,226	\$5,134,153	\$4,791,911	\$5,214,906
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Net Resources

	\$0	(\$0)	(\$0)	\$422,995	(\$0)
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STORM WATER FUND (FUND 54)

	Actual	Budget	Projected	Requested	Proposed
	2016-2017	2017-2018	Budget	Budget	Budget
			2017-2018	2018-2019	2018-2019
REVENUE					
3714 Storm Water Surcharge Fees	395,000	403,158	403,158	395,238	403,158
3720 Storm Water Fees	250	10,000	10,000	10,000	18,000
3721 Interest Earnings	500	750	750	750	1,250
3722 Penalties	3,000	3,000	3,000	3,000	3,000
3724 Gain/Loss Disposal of Assets	-	-	-	-	-
3725 Miscellaneous	-	318,750	318,750	292,500	318,750
3729 Storm Water Impact Fees	25,891	51,781	51,781	51,781	56,960
3731 Storm Water Impact Fee Interest	400	1,250	1,250	1,250	1,250
3750 Capital Contributions - Subdivision	-	-	-	-	-
3751 Capital Contributions	-	390,000	390,000	-	390,000
3790 Storm Water Impact Fee Fund Balance	57,604	-	-	-	-
3781 Appropriated Fund Balance	297,907	-	-	-	-
Total Resources	\$780,552	\$1,178,689	\$1,178,689	\$754,519	\$1,192,368

Salaries, Wages & Benefits

110 Salaries & Wages	123,842	116,684	116,684	124,868	124,868
125 Overtime	2,584	2,408	2,408	2,566	2,566
131 FICA	9,973	9,111	9,111	9,749	9,749
132 Retirement Benefits	22,061	20,801	20,801	21,621	19,218
133 Insurance Benefits	32,478	37,136	37,136	29,444	29,444
Total Salaries & Benefits	190,938	186,140	186,140	188,247	185,844

Materials & Supplies

210 Books, Subscr & Memberships	-	800	800	-	-
220 Public Notices	-	-	-	-	-
230 Travel	500	700	700	1,400	1,400
240 Office Supplies & Postage	1,050	450	450	450	450
246 Uniforms	290	340	340	340	340
250 Operating Supplies	6,000	6,000	6,000	6,000	6,000
251 Fuel	4,000	2,500	2,500	2,500	2,500
253 Veh. & Equipment Repairs/Maint.	10,000	10,000	10,000	10,000	10,000
260 Bldg. & Grounds Supplies/Maint.	-	-	-	-	-
320 Engineering Services	15,000	10,000	10,000	-	10,000
325 Credit/Debit Card Services	1,500	2,200	2,200	2,200	2,200
330 Legal Services	3,000	10,000	10,000	10,000	10,000
340 Accounting & Auditing Services	1,500	2,500	2,500	1,500	1,500
350 Medical & Drug Testing Services	-	-	-	200	200
360 Education & Training Services	2,200	1,500	1,500	2,600	2,600
370 Professional Services	500	-	-	-	15,000
411 Signs, Barricades & Safety	-	-	-	-	-
414 Roads M&S	-	-	-	-	-
415 Storm Drain Cleaning	5,000	5,000	5,000	5,000	5,000
510 Insurance & Surety Bonds	18,000	14,000	14,000	-	14,000
520 Bad Debt	-	-	-	-	-
590 Renewal & Replacement	150,000	-	-	-	-
Total Materials & Supplies	218,540	65,990	65,990	42,190	81,190

Capital Expenses

720 Land/Buildings	-	-	-	-	-
730 Improvements	5,100	425,000	425,000	390,000	420,000
740 Capital Equipment Purchases	9,000	9,000	9,000	28,000	28,000
770 Flood Control District Surcharge	39,708	43,452	43,452	46,700	46,700
790 Other	-	-	-	-	-
Total Capital Expenses	53,808	477,452	477,452	464,700	494,700

Debt Service

810 Principal on Bonds	231,000	295,196	295,196	84,000	116,736
820 Interest on Bonds	43,770	48,568	48,568	28,718	28,718
825 Lease	3,875	4,325	4,325	3,875	3,875
830 Fiscal Agent Fees	6,000	6,000	6,000	6,000	6,000
831 Bond Issue Costs	-	-	-	-	-
Total Debt Service	284,645	354,089	354,089	122,593	155,329

Intergovernmental Charges

910 Transfer to General Fund	-	-	-	-	33,956
918 Transfer to Public Service Shop	24,486	23,328	23,328	-	18,442
976 Transfer to Fund Balance	-	-	71,690	-	222,907
Total Intergovernmental Charges	24,486	23,328	95,018	-	275,305
Total Expenditures	\$772,417	\$1,106,999	\$1,178,689	\$817,730	\$1,192,368

Net Resources

	\$8,135	\$0	\$0	(\$63,211)	(\$0)
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Short-Term Debt Service Schedule

FY 2018-2019

Description	Principle	Interest	Total	Payoff Balance	Funding	%	Credit	Annual	Date of
	FY 2019	FY 2019	FY 2019	As of 7/1/18	Source	Rate	Holder	Due Date(s)	Final Pymt
Sewer Truck Lease Initial Amount: \$400,000 Date Issued: 2018	\$76,835.00	\$10,302.00	\$87,137.00	\$323,165.00	Sewer Ivins	3.05%	Zions Bank	15-Jul 15-Jan	7/31/2023
Mini-Excavator Initial Amount: \$37,709.00 Date Issued: Oct. 2014	\$8,125.30	\$776.22	\$8,901.52	\$15,065.14	Multiple	2.50%	SBSU	9-Oct	10/9/2019

**Long-Term Debt Service Schedule
FY 2018-2019**

Description	Principle FY 2019	Interest FY 2019	Total FY 2019	Payoff Balance As of 7/1/18	Funding Source	% Rate	Annual Due Date(s)	Date of Final Pymt
Revenue Obligations								
Santa Clara Water Revenue	\$45,000.00	\$4,019.00	\$49,019.00	\$182,000	Water	2.52%	15-Sep	9/15/2020
Series 2005							15-Mar	
Initial Balance: \$684,000								
Purpose: S.C. Drive Improvements								
65% Impact Fee Eligible								
2006 B Water Bonds - CIB	\$89,000.00	\$41,412.90	\$130,412.90	\$1,087,000	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								
2006 Storm Water Bonds	\$84,000.00	\$28,718.00	\$112,718.00	\$872,000	Storm	3.46%	15-Sep	9/15/2026
Initial Balance: \$1,539,000							15-Mar	
Purpose: Storm Water System								
100% Impact Fee Eligible								
7705000								
2007 MBA Lease Revenue Bonds	\$149,000.00	\$119,736.00	\$268,736.00	\$3,154,000	Multiple	3.89%	1-Oct	10/1/2033
Initial Balance: \$6,170,000							1-Apr	
Purpose: New City Hall								
2017 Electric Bonds	\$281,000.00	\$56,732.00	\$337,732.00	\$2,748,000	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								
2012 Electrical Bonds	\$44,000.00	\$20,809.00	\$64,809.00	\$589,000	Electric	4.88-5.46%	1-Aug	8/1/2028
Initial Balance: \$945,000							1-Feb	
Purpose								
2012 VB Land Purchase	\$4,000.00	\$2,280.00	\$6,280.00	\$114,000	GF	2.00%	1-Mar	3/1/2042
Initial Balance: \$135,000								
Purchase of land at Old Fort								
2012 CIB	\$165,000.00	\$47,675.00	\$212,675.00	\$5,173,000	Water SW	2.50-0.00%	1-Oct	10/1/2045
Initial Balance: \$5,500,000								
2012 CIB	\$50,000.00	0	\$50,000.00	\$250,000	GF	0%	9-Jul	7/9/2022
Road Portion: \$500,000								
2016 Sewer Loan	\$25,000.00	\$2,000.00	\$27,000.00	\$200,000	GF	2%	July	7/31/2026
Initial Balance: \$250,000								
Purpose: Rosenlof Property								

Administrative Fees

Description	Fee	
Business Licenses		
Commercial	\$ 50.00	
Home Occupation	\$ 50.00	
Peddler	\$ 55.00	
Temporary Use Permit	\$ 25.00	30 day permit
Business License Late Fee	50%	
Dog Licenses		
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	
Animals/Dogs at Large		
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
Animal Impound Fees		
1st Offense	\$ 15.00	
2nd Offense	\$ 30.00	
3rd Offense (Needs to meet with the Judge also)	\$ 45.00	
Trespassing Fowl or Animals		
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)		
Hydrant Meter use		
Meter Used	\$ 2.50	per day
Water Used	\$ 2.50	per thousand gallons used
Deposit	\$ 800.00	
Returned Check Fee		
	\$ 20.00	per check
House Copies		
Set-up Fee	\$ 25.00	
Per Page Charge	\$ 3.00	
GRAMA		
Request Fee	\$ 25.00	per hour for research
Copy Fee	\$ 0.15	per page

Water Fees

Description	Fee	
Monthly Fee	\$ 32.00	
Regional Water Surcharge	\$ 1.75	
Storm water Surcharge	\$ 13.85	
Connection Fee - Residential & Commercial		
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	
Water Rates		
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
Connection Fee	
Single Phase \leq 225	\$ 275.00
Single Phase $>$ 225	\$ 1,075.00
Three Phase	\$ 1,530.00
Residential Rates	
Electrical Base Charge (monthly)	\$ 20.00
First 500 kWh	\$ 0.08740
Next 1,000 kWh	\$ 0.08850
Over 1,500 kWh	\$ 0.09850
Solar Reliability Charge (SRC) per kw installed	\$ 4.05000
Small Commercial (\leq 10 kW Demand)	
Base Charge	\$ 25.00
First 500 kWh	\$ 0.008740
Next 1,000 kWh	\$ 0.087400
Over 1,500 kWh	\$ 0.098500
Medium Commercial ($>$ 10 & \leq 50 kW Demand)	
Base Charge	\$ 34.00
First 1,000 kWh	\$ 0.066700
Over 1,000 kWh	\$ 0.066700
Large Commercial ($>$ 50 kW Demand)	
Base Charge	\$ 87.00
First 500 kWh	\$ 0.005650
Next 9,500 kWh	\$ 0.056500
Over 10,00 kWh	\$ 0.056500

Sewer, Trash & Street Fees

Description	Fee	
Trash		
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
Total Cost	\$ 11.85	per connection, per month
Sewer		
	\$ 19.40	per connection, per month
Street Maintenance		
	\$ 3.00	per connection, per month

Cemetery Fees

Description	Fee
Resident Plots	
Full Plot	\$ 300.00
Perpetual Care	\$ 250.00
Total Cost	\$ 550.00
Resident Plots	
Half Plot	\$ 140.00
Perpetual Care	\$ 125.00
Total Cost	\$ 265.00
Non-Resident Plots	
Full Plot	\$ 850.00
Perpetual Care	\$ 400.00
Total Cost	\$ 1,250.00
Non-Resident Plots	
Half Plot	\$ 395.00
Perpetual Care	\$ 250.00
Total Cost	\$ 645.00
Resident	
Weekday Burial	\$ 300.00
Weekend/Holiday Burial	\$ 400.00
Non-Resident	
Weekday Burial	\$ 550.00
Weekend/Holiday Burial	\$ 750.00
Weekday Burial Infant/Cremation	\$ 300.00
Weekend/Holiday Burial Infant/Cremation	\$ 350.00
Disinterment, Weekdays	\$ 595.00
Disinterment, Saturday	\$ 1,190.00
Monument Move/Replace	\$ 250.00
Lot Repurchase-Purchase Price -5%	

City Facility Fees

Description	No. of Fields	Lights		Fee	
Tournaments Field Reservation - Gubler Park	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
General Field Reservation - Gubler, no Prep					
Deposit of \$100 per field, per event	1	Yes		\$ 20.00	Resident
	1	Yes		\$ 60.00	Non-Resident
General Field Reservation - Gubler with Prep					
Deposit of \$100 per field, per event	1	Yes		\$ 40.00	Add \$40 per Field
2nd Floor Conference (Non Leagues/Tournaments)					
Deposit of \$100 per event	Full Day			\$ 50.00	Resident
				\$ 75.00	Non-Resident
Fields A & B and Pony League Fields League or Tournament Play					
Deposit of \$100 per field, per event	3	Yes		\$ 125.00	per field, per day
Fields A & B and Pony League Fields Non-League or Tournament Play					
Fields A & B and Pony League Field (No Prep)	3	Yes		\$ 15.00	Resident
		Yes		\$ 65.00	Non-Resident
Gubler Park Pickleball Courts					
Tournaments Only - per Day	6			\$ 40.00	per Court - 3 Court Minimum
Canyon View Park with Spence Gun & Pavillions				\$ 200.00	
Gubler Park Grounds with Pavillions and Fields				\$ 1,200.00	
Park Pavillions					
Large Pavilion					
Canyon View Park				\$ 25.00	Resident
				\$ 35.00	Non-Resident
Small Pavillions					
Canyon View Park, Black Rock Park and				\$ 15.00	Resident
AH Gubler Splash Pad				\$ 25.00	Non-Resident
Special Event Fee				\$ 50.00	
Heritage Square					
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	
Town Hall Banquet Room					
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

Grading Plan Review Fees	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

Grading Permit Fees	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
Other Inspection Fees	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)
Encroachment Permit Fee		\$ 50.00	Application Fee
Land Disturbance Permit Fee		\$ 100.00	Application Fee

Floodplain Fees

Description		Fee	
Existing Platted Subdivision Lot		\$ 250.00	per lot impacted by FEMA Zone A or AE
New Subdivision			
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
Agricultural or Open Space Uses		250	+ \$100 per acre of land impacted by FEMA Zone A Or AE
Bridges or Channel Modifications			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 7/1/17
Category: Taxes			
Current Year Property Taxes	<p>Description: Ad valorem (based on value) tax on real property</p> <p>Legal Basis: Property Tax Act, Title 59, Chapter 2.</p> <p>Maximum Rate: Commercial Property: 100% FMV. Primary Residential Property: 55% of FMV Secondary Residential Property: 100% FMV</p>	<p>Administration: Collected and distributed to local governments by County Auditor and Treasurer.</p> <p>Frequency: 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>Description: 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.</p> <p>Legal Basis: Property Tax Act; Title 59, Chapter 2</p> <p>Maximum Rate: See Current Year Property Taxes.</p>	<p>Administration: Collected and distributed to the City by County Treasurer.</p> <p>Frequency: Monthly</p>	See Current Year Property Tax.
Fee In Lieu-Property Taxes	<p>Description: 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</p> <p>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</p> <p>All other vehicles not listed under the age-based fee above, are subject to the uniform fee in lieu of property tax, which</p>	<p>Administration: Collected and distributed to local governments by County Auditor and Treasurer.</p> <p>Frequency: Monthly-10th of month.</p> <p>Special Note: 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 7/1/17																		
	<p>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>A general revenue source that can be directed to general revenue functions.</p> <p>Legal Basis: 59-2-405 & 59-2-405.1</p> <p>Maximum Rate: Refer to Rate(s)</p>																				
Sales & Use Tax/Local Option Sales Tax	<p>Description: 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>Legal Basis: 59-12-201</p> <p>Maximum Rate: (LOST) 1%</p> <p><u>State Sales Tax Summary:</u></p> <table border="0"> <tr> <td>State Sales Tax</td> <td>4.70%</td> <td>(Took effect 1/1/08)</td> </tr> <tr> <td>Local Sales & Use Tax</td> <td>1.00%</td> <td></td> </tr> <tr> <td>RAP Tax</td> <td>.10%</td> <td></td> </tr> <tr> <td>HWY Tax</td> <td>.30%</td> <td></td> </tr> <tr> <td>County Option Tax</td> <td>.25%</td> <td></td> </tr> <tr> <td>Total:</td> <td>6.35%</td> <td></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>Administration: Utah State Tax Administration: Commission collects and allocates the revenues.</p> <p>Frequency: 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 20th.</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>Description: This tax is exclusively based on point of sale on all retail sales. Revenues must be used solely on financing the construction and maintenance of highways. Tax is imposed on all sales detailed in 59-12-103. Applies</p>	<p>Administration: Utah State Tax Commission collects and allocates the revenue electronically.</p>	.30% as of 1/1/08.																		

Revenue	Description	Administration	Rate(s): As of 7/1/17
	<p>to local governments not located along the Wasatch Front. Legal Basis: Sales and Use Tax Act 59-12-1001; City adopted subsequent ordinance increasing tax rate from .25% to .30%. Maximum Rate: .30%</p>	<p>Frequency: Monthly basis. The proceeds received from the Tax Commission are from the previous month's sales transactions.</p>	
Franchise Taxes-Cable	<p>Description: 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 Communications/BAJA Communications Legal Basis: State statute Maximum Rate: The tax is based on total gross sales in the city; currently, the State caps the tax at 5%.</p>	<p>Administration: City staff is responsible for collecting the revenue. Frequency: Payment is made to the City on a <u>quarterly basis</u> directly from companies. Paid quarterly. First quarter is July through September with actual payment received in late Nov.</p>	5% of gross proceeds
Municipal Energy Sales & Use Tax: Electricity and Natural Gas	<p>Description: 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 & 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. Legal Basis: Municipal Energy Sales and Use Tax Act 10-1-310 & Chapter 3.08 of the Santa Clara Municipal Code entitled Municipal Energy Sales and Use Tax Maximum Rate: 6% of delivered value of the taxable energy (electricity and gas only).</p>	<p>Administration: Santa Clara City adopted a Municipal Energy Sales & Use Tax and an agreement with the Utah State Tax Commission for collection and distribution of the tax. Frequency: 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>	6% of gross proceeds on both electricity and natural gas sales.
Municipal Telecommunications License Tax	<p>Description: 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</p>	<p>Administration: 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</p>	3.5% of Telecommunications Gross Receipts (monthly change per

Revenue	Description	Administration	Rate(s): As of 7/1/17
	<p>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>Legal Basis: Chapter 3.16 of the Santa Clara Municipal Code and Utah Code 59-12</p> <p>Maximum Rate: A municipality may impose a tax of up to 3.5%--effective 1/1/08.</p>	<p>Municipal Code.</p> <p>Frequency:</p>	<p>line).</p>
Irrigation System Franchise Tax 6%	<p>Description: 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>Legal Basis: Contractual Agreement</p> <p>Maximum Rate: 6%</p>	<p>Administration: Based on a percent of the gross sales of irrigation water.</p> <p>Frequency:N/A</p>	
Municipality Transient Room Tax	<p>Description: Tax is imposed on all rents charged to transients occupying public accommodations for less than thirty (30) consecutive days.</p> <p>Legal Basis: 59-12-352 and 3.12.060 of Santa Clara Municipal Code</p> <p>Maximum Rate: Not to exceed 1%</p>	<p>Administration: Collected by Utah State Tax Commission</p> <p>Frequency: Monthly</p>	1%
Category: Licenses & Permits			
Business Licenses	<p>Description: 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.</p> <p>Also included under Business Licenses are the following revenue sources:</p> <ul style="list-style-type: none"> -Peddlers Permits -Alcohol License/Retail License -Sexually Oriented Businesses <p>Legal Basis:</p> <p>-Business Licenses: Utah Code 10-1-203(2); Title 5 of the</p>	<p>Administration: City Staff responsible for billing and collecting revenue.</p> <p>Frequency:</p> <ul style="list-style-type: none"> -Business license: Due first day of calendar year and become delinquent if not paid by February 1. 	<p>Commercial \$50/year</p> <p>Home Occupation: \$50/year</p> <p>Penalty: 50% of amount due (Ord. 2005-02)</p> <p>Prorated by ½ after July 1.</p> <p>Peddlers Permits: \$55/year.</p> <p>Alcoholic License/Retail</p>

Revenue	Description	Administration	Rate(s): As of 7/1/17
	<p>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 Maximum Rate(s): See Rates as of 4/21/08</p>		<p>License: \$50 application fee \$50 for license Sexually Oriented Businesses: Application Fee: \$100 Annual Fee: \$850 Employee Licenses: \$25 /employee</p>
<p>Building Permits</p>	<p>Description: 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 2nd visit Legal Basis: Santa Clara Municipal Code Building Inspection: Utah Code 58-56; Title 15 Santa Clara Municipal Code Temp Trailer: Santa Clara Resolution 2001-06R Sign Permit: Chapter 17.44 Santa Clara Municipal Code Maximum Rate: 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.</p>	<p>Administration: City staff collects the building permit fee at the time the application for permit is applied for. Frequency: Based upon number of building permits issued each year.</p>	<p>Building Permit Fee based on valuation schedule of UCB. After-the-fact Permit Acquisition: 25% of Building Permit Cost Second Inspection: \$47.00 per additional inspection.</p>
<p>Building Permit State Surcharge</p>	<p>Description: Surcharge on building permits. The City retains 20% of the fee with 80% of the fee forwarded to the Division of Occupational/Professional Licensing. Legal Basis: Utah Code Section 58-56-9(4) Maximum Rate: 1% surcharge on all issued building permits.</p>	<p>Administration: City staff collects the building permit fee at the time the application for permit is applied for. Frequency: Based upon number of building permits issued each year. Filed quarterly.</p>	<p>20% of the 1% fee is retained by the City.</p>
<p>Animal License</p>	<p>Description: City collects animal license fees. Legal Basis: Chapter 6.12.020 of the Code of Ordinances Maximum Rate: Fees established by City. There is no</p>	<p>Administration: City staff collects the fees. Frequency: Fees are due January 1 and</p>	<p>Refer to attached fee schedule.</p>

Revenue	Description	Administration	Rate(s): As of 7/1/17
	max rate. City can set fees at any reasonable level.	expire 12/31. The license becomes delinquent after Feb 28.	
Category: Intergovernmental Revenue			
State/Federal Grants	<p>Description: This account is used to track state and federal grants.</p> <p>Legal Basis: N/A</p> <p>Maximum Rate: N/A</p>	<p>Administration: Grant monies pledged to the City depend upon the type of grant received.</p> <p>Frequency: N/A</p>	Dependant upon type of grant applied for and received.
Class C Road Funds	<p>Description: 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.</p> <p>Legal Basis:</p> <p>Maximum Rate: Weighted formula based on 50% population and centerline road mileage. Road mileage weighted based on type of road surface.</p> <p>1 mile of dirt=1 mile (basis)</p> <p>1 mile of graveled=2 miles</p> <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>	<p>Administration: State Tax Commission collects and distributes the tax quarterly.</p> <p>Frequency: 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.</p>	See maximum rate.

Revenue	Description	Administration	Rate(s): As of 7/1/17
State Liquor Funds	<p>Description: 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>Legal Basis: Amount determined by formula (32A-1-115(2)).</p> <p>Maximum Rate: Revenues are dispersed via population.</p>	<p>Administration: The Utah State Tax Commission distributes all proceeds.</p> <p>Frequency: 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.
Category: Charges for Service			
Zoning & Subdivision Fees	<p>Description: All zoning and subdivision fees.</p> <p>Legal Basis: Chapter 16 and 17 of the Santa Clara Municipal Code and Resolution.</p> <p>Maximum Rate: Dependant upon request.</p>	<p>Administration: Collected by Adm. Services Department.</p> <p>Frequency: Varies based on applications/petitions for rezoning.</p>	Refer to attached fee schedule.
Plan Review Fees	<p>Description: Fees for the purpose of reviewing residential and commercial building plans.</p> <p>Legal Basis: 10-9-107</p> <p>Maximum Rate: State allows for a collection rate between 0% and 65% of the building permit fee</p>	<p>Administration: The City's staff collects the fee at the time building plans are submitted to the City.</p> <p>Frequency: Based upon the number of building permits issued annually.</p>	The current rate is set at 25%.
EMT Training Charges	<p>Description: 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>Legal Basis: Fee for service.</p> <p>Maximum Rate: City established rate to cover costs.</p>	<p>Administration: The City's staff is responsible for billing and collecting the fees.</p> <p>Frequency: N/A</p>	Depends upon type of class taught.
Park Reservation Fees	<p>Description: The City charges a nominal reservation fee for the use of the City's park pavillions and other amenities.</p>	<p>Administrative: The City's staff is responsible for billing and collecting the</p>	Refer to attached fee

Revenue	Description	Administration	Rate(s): As of 7/1/17
	<p>Legal Basis: Resolution Maximum Rate: City has authority to establish rates for facility/park use to cover the cost of service provision..</p>	<p>fees. Frequency: Based on reservations.</p>	<p>schedule.</p>
<p>Refuse Collection Charges</p>	<p>Description: Solid Waste Collection Fee Legal Basis: Resolution 2005-19R & contractual agreement with the Washington County Solid Waste Special Improvement District I. Maximum Rate: N/A</p>	<p>Administrative: Collected by City staff. Frequency: Due 20th of each month.</p>	<p>\$11.85</p>
<p>Refuse Collection Penalty</p>	<p>Description: Solid Waste Collection Late Fee Legal Basis: City Code Maximum Rate: 10%</p>	<p>Administration: Collected by City staff. Frequency: Due 20th of each month.</p>	<p>10%</p>
<p>Heritage Square Use Fees</p>	<p>Description: Rental/User Fee Legal Basis: City Resolution Maximum Rate: Established by City resolution to cover cost of service provision.</p>	<p>Administrative: Collected at time of reservation by Adm. Services Dept. Frequency: Based on rentals.</p>	<p>Refer to attached fee schedule.</p>
<p>Banquet Room Use Fees</p>	<p>Description: Rental/User Fee Legal Basis: City Resolution Maximum Rate: Established by City resolution to cover cost of service provision.</p>	<p>Administrative: Collected at time of reservation by Adm. Services Dept. Frequency: Based on rentals.</p>	<p>Refer to attached fee schedule.</p>
<p>Sale of Cemetery Burial Plots</p>	<p>Description: Fee charged by the City for the sell of cemetery plots. Legal Basis: City Code 12.24 & Resolution 2006-04R Maximum Rate: Refer to fee schedule.</p>	<p>Administration: 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. Frequency: Determined by sales.</p>	<p>Refer to attached fee schedule.</p>
<p>Perpetual Care</p>	<p>Description: Fee charged for the long-term care and maintenance of cemetery plots. Legal Basis: City Code 12.24 & Resolution 2006-04R Maximum Rate: City has authority to establish rates for cemetery.</p>		<p>Refer to attached fee schedule.</p>

Revenue	Description	Administration	Rate(s): As of 7/1/17
Interment Fee	<p>Description: Interment Cost refers to the fee levied for opening and closing of graves. Legal Basis: City Code 12.24 & Resolution 2006-04R Maximum Rate: City has authority to establish rates for cemetery.</p>	<p>Administration: Fee is collected by City staff prior to the opening and closing of the grave. Frequency: Determined by sales.</p>	Refer to attached fee schedule.
HCP Administrative Fee	<p>Description: Established fee for the operation and maintenance of the Habitat Conservation Plan (HCP). Legal Basis: City Ordinance 2005-83 Maximum Rate: 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 administering the fee.</p>	<p>Administration: City staff collects the fee at the time the building permit is issued. Frequency: Based upon the number of building permits issued annually.</p>	.1% of the building permit fee
Category: Fines & Forfeitures			
Fines & Forfeitures	<p>Description: The State of Utah provides legislation that empowers the Justice Court to hear various types of court cases, including: Class B & 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). Legal Basis: Title 78, Chapter 5 Utah Municipal Code Maximum Rate: Based upon bail schedule established by State of Utah.</p>	<p>Administration: 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. Frequency: Dependant upon infraction.</p>	Refer to attached schedule of fines and forfeitures.
Court Costs & Fees	<p>Description: This account was established for the purpose of recording revenues gleaned from court operations. Legal Basis: Maximum Rate:</p>	<p>Administration: City staff is responsible for billing and collecting court costs and fees. Frequency: Based on case.</p>	Refer to attached fee schedule.
Animal Control Fines	<p>Description: The Code of Ordinances promulgates the levying of fees for the improper care, treatment, and</p>	<p>Administration: City staff is responsible</p>	Refer to attached fee schedule.

Revenue	Description	Administration	Rate(s): As of 7/1/17
	<p>housing of animals. Legal Basis: Section 6.12 of the Santa Clara Municipal Code. Maximum Rate: Refer to rates. All rates are established in Chapter 6.12 of the Santa Clara Municipal Code.</p>	<p>for collecting the fines. Frequency: N/A</p>	
Animal Boarding Fees	<p>Description: Fees charged to animal owners for the impounding and boarding of animals. Legal Basis: Section 6.04 of the Santa Clara Municipal Code. Specifically section 6.12.130. Maximum Rate: Refer to rates. All rates established in section 6.12.130.</p>	<p>Administration: City staff is responsible for collecting the fee at the time the animal is picked up at the City pound. Frequency: Dependant upon number of infractions.</p>	<p>Refer to attached fee schedule.</p>
Category: Miscellaneous Revenue			
Interest Earnings	<p>Description: 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. Legal Basis: Contractual relationship with PTIF and state statute. Maximum Rate: Dependant upon state PTIF interest rates.</p>	<p>Administration: Interest automatically applied to account. Frequency: Monthly</p>	<p>0.20%</p>
Gain/Loss Sale of Assets	<p>Description: Account records the financial transactions relating to the sale of surplus property.</p>	<p>Administration: City staff collects the revenue at the time of sale or prearranged agreement.</p>	<p>Contingent upon asset being sold/surplused.</p>
Lease Proceeds-Cell Tower(s)	<p>Description: Contractual obligations of cellular tower companies. Currently, the City has two executed cellular tower agreements. Legal Basis: Per agreements executed with each private provider listed in rate column. Maximum Rate: Based upon executed agreement</p>	<p>Administration: Revenue is collected by the City per the contractual arrangements. Frequency: Based upon executed agreement</p>	<p>Annual aggregate total: \$102,000</p>
Category: Other Revenue			

Revenue	Description	Administration	Rate(s): As of 7/1/17
Public Services Shop	<p>Description: Interfund transfer from the City's enterprise funds to the General 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>Legal Basis: Policy adopted along with annual budget adoption.</p> <p>Maximum Rate: N/A</p>	<p>Administration: Staff makes the interfund transfers per a transfer schedule developed at the first of the fiscal year.</p> <p>Frequency: Monthly</p>	Predetermined amount set at the time the annual budget is adopted.
Category: Revenue for Swiss Days			
Swiss Days Revenue Accounts	<p>Description: Within the General Fund, Swiss Days has developed several line-items to account for revenues ascertained during the annual Swiss Days events.</p> <p>Legal Basis: N/A</p> <p>Maximum Rate: N/A</p>	<p>Administration: 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>Frequency: Annually</p>	
Sundry Revenues	<p>Description: 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, & conditional use permits.</p> <p>Legal Basis:</p> <p>Maximum Rate:</p>	<p>Administration: In most cases, the revenues are collected by City staff at the time the service is rendered.</p> <p>Frequency:</p>	Refer to attached fee schedule.

ENTERPRISE FUNDS REVENUE PROFILE

Revenue	Description	Administration	Rate(s): As of 7/1/18
Turn On Fee/Reconnect Fee	<p style="text-align: center;">WATER</p> <p>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)</p>	Administration: The City staff is responsible for collecting the fee. Frequency: Upon request	\$50.00 Weekend/After Hours: \$70.00
Water Rates	<p>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</p>	Administration: The City Staff is responsible for billing and collecting the fee on the monthly utility bill Frequency: Monthly	Refer to Exhibit
Interest Earnings	<p>Description: Each of the Enterprise Funds unrestricted reserve accounts and restricted accounts (i.e. impact fees) are invested in PTIP accounts. Legal Basis: Utah</p>	Administration: PTIF and monthly reconciliation by staff. Frequency: Monthly	Month ending March 2018, the City was receiving 2.0302% on all PTIF accounts.
Connection Fee	<p>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).</p>	Administration: The city staff is responsible for collecting connection fees. The fee is collected at the time a building permit is issued. Frequency:	Residential 3/4": \$225.00 Commercial: 3/4": \$225 3": \$1,982 1": \$275 4": \$2,100 1 1/2": \$520 6": \$2,400 2": \$661
Gain/Loss Disposal of Assets	<p>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.</p>	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	<p>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</p>	Administration: City staff is responsible for billing and collecting misc. revenues. Frequency:	Amount varies on misc. items.
Penalties	<p>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.</p>	Administration: The city staff is responsible for billing and collecting late fees on a monthly basis.	10% of outstanding balance.

Snow Canyon Well No. 6 & 7	<p>Legal Basis: Municipal Code 13.04.040</p> <p>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.</p> <p>Legal Basis: Snow Canyon Compact/Compact Board</p>	<p>Frequency: Monthly on late accounts.</p> <p>Administration: Reconciliation completed at year's end by auditors.</p> <p>Frequency: Annually, conclusion of fiscal year.</p>	.38/\$1,000 gallons
Hydrant Meter Use	<p>Hydrants are made available to contractors/developers for use on construction projects.</p> <p>Legal Basis: Resolution No: 2006-20 (Adopted 10/11/06).</p> <p>Max Rate: N/A</p>	<p>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.</p>	<p>\$2.50 per day rental</p> <p>\$2.50 per thousand</p> <p>\$800 refundable deposit</p> <p>\$50.00 reissue charge</p>
ELECTRIC			
Turn On Fee/Reconnection Fee	<p>Description: A fee collected to turn on utilities when they have been shut off, due to lack of payment or by customer's request.</p> <p>Legal Basis: Municipal Code 13.20.080. and Resolution 2007-18R (Adopted 11/14/07)</p>	<p>Administration: The City staff is responsible for collecting the fee.</p> <p>Frequency: Upon request</p>	<p>\$50.00</p> <p>Weekend/After hour:</p> <p>\$70.00</p>
Utility Deposit	<p>Description: The applicant is required to pay a \$250.00 deposit when moving into the City. \$50 is non-refundable.</p> <p>-Rental Property – Refundable upon departure w/o interest.</p> <p>-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.</p> <p>Legal Basis: Municipal Code 13.08.130</p>	<p>Administration: The City Staff is responsible for collecting the fee when applicant moves in.</p> <p>Frequency: Initial move in.</p>	\$250.00 - \$50 is non – refundable.
Residential Electrical Rates	<p>Description: Monthly fee collected from the residents for electricity.</p> <p>Legal Basis: Municipal Code 13.08.130</p> <p>Max Rate: \$.0985</p>	<p>Administration: The City staff is responsible for billing and collecting the fee on the monthly utility bill.</p> <p>Frequency: Monthly</p>	Refer to Exhibit
Commercial Electrical Rates	<p>Description: Monthly fee collected from the commercial user for electricity—also includes demand charges.</p> <p>Legal Basis: Municipal Code 13.08.130</p> <p>Max Rate: Refer to Exhibit</p>	<p>Administration: The City staff is responsible for billing and collecting the fee on the monthly utility bill.</p> <p>Frequency: Monthly</p>	Refer to Exhibit
Service Charge	<p>Description: Monthly fee collected from the residents and commercial user to cover cost of development and maintenance of generation set.</p> <p>Legal Basis: Ordinance 2010-12</p>	<p>Administration: The city staff is responsible for billing and collecting the fee on the monthly utility bill.</p> <p>Frequency: Monthly</p>	Residential: \$20.00 per month per metered utility service connection.

	Max Rate: \$18.50.		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 2018, the City was receiving 2.0302% 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 2018, the City was receiving 2.0302% 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 2018, the City was receiving 2.0302% 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.