



CENTERVILLE CITY

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Incorporated in 1915



Mayor

Paul A. Cutler

City Council

Ken S. Averett

Tamilyn Fillmore

John T. Higginson

Stephanie Ivie

Lawrence Wright

City Manager

Steve H. Thacker

interoffice MEMORANDUM

to: Mayor
City Council

from: Steve Thacker, City Manager

subject: Budget Message – A Summary of the FY 2016 Proposed Budget

date: May 5, 2015

I recommend the City Council adopt my Proposed Budget as the “Tentative Budget,” which would initiate a period for public comment. The City Council can revise the Tentative Budget before adopting a version as the “Final Budget” at their June 16 meeting. As required by State law, the City Council should hold a public hearing on the Tentative Budget prior to adoption of the Final Budget. I also recommend the Council meet in a work session prior to the public hearing to review and discuss budget issues or concerns.

I wish to personally thank Blaine Lutz, Finance Director/Assistant City Manager, for his assistance and key role in the preparation of the Proposed Budget.

Overview of Proposed Budget

My Proposed Budget for the fiscal year beginning July 1, 2015 (known as FY 2016) maintains current operational service levels. However, it falls short of what I believe is needed to keep our roads and parks infrastructure in good condition. There are potential revenue sources on the horizon that can increase funding for these needs, if approved by the voters. I refer to the Transportation Sales Tax and RAP Tax. The City’s current revenue stream will also not be sufficient to meet the anticipated long-term needs of the South Davis Metro Fire Agency. These budget pressures and potential new revenue sources are explained later in this Budget Message.

My Proposed Budget assumes **no property tax increase**.

In the Enterprise Funds, the City Council has already approved a 112% increase in drainage utility fees that will first appear on the utility bills at the end of July. The Council made this

difficult decision after a lengthy study process and a proactive effort to inform and engage the public about the need to fund an ambitious capital improvement/replacement program. Ultimately the Council decided to rely entirely on a “pay-as-you-go” approach rather than issue any new debt, thereby requiring a rate increase of this magnitude.

No rate increase is recommended for the Sanitation Fund services—garbage collection, recycling and green waste pickup. Ace Disposal (the current collection contractor) and the solid waste district are not increasing their rates; therefore, the City’s fees for these services can remain the same.

I recommend a 5% increase in culinary water rates. This would offset the impact of inflation on water system costs since the rates were last increased two years ago. This increase would moderate future increases that will be needed to fund the replacement of old water mains—especially if the City Council continues to choose the pay-as-you-go approach instead of issuing bonds for capital projects. See additional explanation later in the Budget Message.

The Proposed Budget includes funding for priorities identified recently by the City Council—i.e. hiring consultants for updating the Subdivision Ordinance, reviewing the South Main Street Corridor Plan and related zoning ordinance, and studying the potential creation of a redevelopment project area for Pages Lane/South Main Street.

UTOPIA continues to impact the Budget significantly. The Proposed Budget includes funding for payment of the City’s portion of the UTOPIA debt. UTOPIA also continues to invoice its member cities for a portion of operational expenses. However, the current Council has not directed me to include funding for this purpose; therefore, it is showing as a “request” but not funded.

General Fund Revenues

The four largest sources of tax revenue for the General Fund are sales tax, Class C Road Fund, property tax and the Energy Sales and Use Tax. As represented by the enclosed graph (page xi), the City’s **sales tax** revenues decreased dramatically beginning in 2008 due to the recession. The graph shows sales taxes actually received from FY 2003 through FY 2014. The graph also shows the projection made in 2008 of what staff expected the City would receive in sales tax revenues based on the assumption of a conservative 3% increase per year. The graph depicts the disparity between the projection and actual revenues during that period of time. Sales tax revenue bottomed out and began increasing again in FY 2011. In my FY 2016 Proposed Budget, I am projecting sales tax revenues will increase 6% over FY 2015, based on projections provided by the Utah League of Cities & Towns’ economist.

The **Class C Road Fund** revenue is that portion of the gasoline tax collected by the State that is distributed among Utah cities to help pay for street maintenance. The amount of Class C revenue received by Centerville City has not increased since FY 2003. In that year the City received \$476,340, compared with \$457,788 in FY 2014, yet the cost of asphalt products has

doubled. In other words, during that 11-year period, the purchasing power of the City's share of this revenue has been cut in half.

Fortunately, in 2015 the State Legislature passed HB 362, increasing the gasoline tax beginning in January 2016. This new law also authorizes a county to impose a ¼ cent sales tax—if approved by the voters—for transportation purposes, including street maintenance. The gasoline tax increase will generate an estimated \$90,000 more per year for Centerville. The ¼ cent sales tax would provide an additional \$300,000 (estimate) per year which Centerville could use for street maintenance and/or other transportation purposes. Municipal officials in Davis County are currently discussing with County officials whether to put the sales tax question on the November 2015 ballot.

Property tax revenue has also not kept up with inflation. Centerville City has not raised its property tax rate through a Truth-in-Taxation process for more than 20 years. This means that in FY 2014 the City collected the same total amount of property tax dollars as it collected from the taxable property that existed 20 years ago. The only increase in property taxes the City received over that period is attributable to new development. In other words, the purchasing power of the property tax revenue received by the City declined year-by-year. For example, staff analyzed the 10-year period from FY 2003 to FY 2013. If property taxes had been keeping up with inflation during those ten years, the City would have collected an additional \$200,000 in FY 2013 from the tax base that existed in FY 2003. The property tax rate levied by Centerville City decreased from 0.002582 in 1994 to 0.001072 in 2014. Centerville City's portion of the total property tax rate affecting Centerville residents was only 7.2% in 2014. On a \$250,000 home, this is about \$147 per year.

The other major tax revenue source in the General Fund—**Energy Sales and Use Tax**—has kept up with inflation, generally speaking. This tax is applied to the monthly bills for electric power and natural gas. In 2013, the City Council increased the rate from 5% to 6% (same rate as all Davis County cities except one) to provide more funding for street maintenance.

General Fund Services

My Proposed Budget—as expressed in the line item detail for each General Fund department—contains the funding I believe is needed to continue current operational service levels within the General Fund, but falls short on investment in roads and parks infrastructure. The Budget maintains current staffing levels in each department, the equipment necessary to support current services, and the operating expenditures I have deemed prudent and reasonable relating to those services. I have reviewed the funding requested by department heads for every line item within their respective budgets, asking for justification as needed.

Below I focus on three General Fund budget areas of particular concern—street maintenance, parks infrastructure and fire/emergency medical services.

Street Maintenance – The City needs to significantly increase its investment in pavement preservation to maintain the current generally good condition of our streets. The latest update

of the multi-year Streets Maintenance Plan recommends spending about \$1.5 million per year on contract work (particularly for overlays and street reconstruction) over a five-year period. I am hopeful that with careful planning and timely use of appropriate treatments, we can keep the streets in reasonably good condition with about \$1 million per year. This level of spending can be achieved in future years if Centerville benefits fully from HB 362—i.e. the additional gas tax revenues that will be realized beginning in 2016 and the ¼ cent sales tax for transportation purposes, if approved by Davis County voters.

The FY 2016 Proposed Budget, however, includes only \$650,000 for the annual street projects contract work—crack seal/slurry seal, pavement overlays and road reconstruction. This is similar to the amount budgeted for this purpose in FY 2014, but less than the \$730,000 budgeted in FY 2015. Not all of the \$730,000 will be spent in FY 2015 because the Public Works Director and City Engineer want to coordinate water main replacements with street repaving/reconstruction work. This will require revisions to the Streets Maintenance Plan. Therefore, I recommend that near the end of FY 2015, any unspent portion of the \$730,000 budgeted for the 2015 annual street projects be re-appropriated and transferred into a Capital Projects Fund, to supplement the \$650,000 in new funding for the 2016 street projects. Transferring unused funding into the Capital Projects Fund is a tactical move in response to the “maintenance of effort” provision in HB 362. **My estimate is that this will provide a total of at least \$800,000 for the 2016 street projects.** This total can be increased further by amending the FY 2016 Budget when Centerville realizes the impact of HB 362—i.e. the additional gas tax revenues in 2016 and possibly the ¼ cent sales tax. The City Council may have some interest in using a small portion of these funds for pedestrian safety enhancements and/or alternative transportation purposes—such as bike lanes, sidewalks, etc.

Parks Infrastructure – The City also needs to increase its investment in parks infrastructure, both existing and new. Park improvements related to growth are expected to be funded with park impact fees, which the City Council increased in 2013 in connection with an update of the parks capital improvements plan. However, impact fees cannot be used to replace existing park facilities, such as walking paths, playgrounds and restrooms, or make other improvements not eligible for the use of impact fees. Funding for these purposes has been essentially non-existent since FY 2008, and this continues to be the case in my FY 2016 Proposed Budget.

Improvements in existing City parks could be funded with RAP tax revenue beginning in FY 2017, if voters approve such use. The current RAP tax authorization—which expires in April 2016—is used primarily (90% of the revenues) to pay debt service for the Davis Center for the Performing Arts (home of CenterPoint Legacy Theatre). The City Council has decided to put the RAP tax renewal on the November 2015 ballot with the intent to use most of those revenues over a ten-year period for park improvements.

Fire/Emergency Medical Services – The City’s annual assessment for the South Davis Metro Fire Agency will increase about \$56,000 in FY 2016 to a total of \$878,460. The Fire Agency will increase its EMS staffing as of July 2015 by adding a roving team during the heavy workload

hours. This is expected to reduce the number of times the Fire Agency has to call on other entities to assist with EMS calls.

The Fire Agency's primary revenue sources are assessments to each member city, paramedic funding from the County and ambulance service fees. I anticipate continued pressure on South Davis cities to increase their assessments to fund future staff increases to accommodate population growth. Assessments will also increase at some point to fund that portion of the Agency's current debt service which will not be paid from fire impact fees and to pay for future expansion/replacement of the Centerville fire station.

Conversion of the South Davis Metro Fire Agency to a special taxing district would enable it to levy its own property tax for both operational and capital needs. This possibility continues to be discussed among the member cities without consensus. A potential source of additional funding currently being pursued by member cities is to convince Davis County to impose a property tax county-wide for paramedic services and distribute those revenues to the various EMS agencies in the County according to a fair formula.

Enterprise Services and Funding

The City provides drainage utility, solid waste collection and culinary water services using the enterprise approach. In other words, these services are fully funded with user fees.

Drainage Utility – As noted earlier in this Budget Message, the City Council has approved a 112% increase in drainage fees. These increases will first appear on the monthly utility bills at the end of July 2015. These fees—known as “drainage utility” and “subsurface drain” fees—have not increased since being imposed in 1999 and 2001, respectively. The additional revenues will be used to fund an ambitious capital improvement/replacement program recommended in the latest update of the Drainage Master Plan. More than \$6 million in drainage projects—mostly replacement of existing drainage infrastructure, is recommended over the next 10 years. The City Council chose not to issue bonds for these projects but use a pay-as-you-go approach. The first year of this capital plan is funded in the FY 2016 Proposed Budget.

Solid Waste Collection – The City will continue using Ace Disposal during FY 2016 for curbside pickup of household garbage, recyclables and green waste. Since Ace Disposal and the solid waste district are not increasing their rates this year, I recommend no increase in these user fees.

Culinary Water – The 2011 Capital Facilities Finance Plan and User Rate Analysis for the water system recommended a three-step rate increase over three years (FY 2012, 2013, 2014) to fund a combination pay-as-you-go and pay-as-you-use (i.e. some bonding) scenario to pay for capital improvements. Those rate increases were implemented as recommended and \$2.1 million in new bonds were issued in 2012. The 2011 report anticipated the need for additional rate increases after 2014 to fund future projects (primarily water main replacements) and to

offset the effect of inflation on O&M costs--but recommended the water system capital plan first be updated again, followed by another user rate analysis.

There was no water rate increase in FY 2015. Neither the capital plan nor the user rate analysis has been updated since 2011. **I recommend both the capital plan and rate analysis be updated in FY 2016.** The capital plan should be updated in coordination with revisions to the Streets Maintenance Plan, to maximize the benefits of replacing old water mains at the same time as street overlays and reconstruction. These updates will take some time. **If the City Council wants to replace old water mains on a strictly pay-as-you-go basis (i.e. no new bonds), this approach will require more than incremental rate increases based on inflation. Therefore, in order to moderate the future increases that will be needed, I recommend the Council approve a 5% rate increase for FY 2016.** This would essentially offset the impact of inflation on water system costs since rates were last raised two years ago.

Personnel Costs

There are **no new positions** in my Proposed Budget. Fortunately, contribution rates for the State Retirement System have finally stabilized and will not increase this year. Also, the City will renew its employee health insurance plan without any premium increases. My Budget does include funding for pay raises. In my opinion, continuing to compensate employees fairly is important to the continued delivery of quality services. I have included funding for pay raises averaging 2.5% for those employees meeting expectations, plus a 0.5% bonus pool to recognize "sustained, outstanding performance". Centerville City's compensation plan does not include "cost-of-living adjustments", or COLAs. There are no step increases within the pay ranges. Pay raises would vary, depending on an employee's performance and position within the pay range. The City Council needs to approve guidelines for this year's pay raises, which will be one of the subjects in a work session prior to adoption of the Final Budget.

Capital Projects and Equipment

Beginning on page xii, I have identified department head requests for equipment and projects (exceeding \$1000) and which of these requests are included in my Proposed Budget. The total of all capital expenditures funded in the Proposed Budget is about \$2.7 million, excluding the Redevelopment Agency.

Long-Term Financial Obligations

The City has the following long-term financial obligations: 1) repayment of water revenue bonds; 2) an annual pledge for UTOPIA; and 3) repayment of bonds issued for construction of the Davis Center for the Performing Arts. The Proposed Budget includes the payments due in FY 2016 for each of these obligations.

Water Revenue Bonds – The City issued water revenue bonds in 2012 for water system improvements. This bond issue included \$2.1 million in new borrowing and refunded the

existing debt of \$2.1 million (relating to water system and drainage projects completed earlier). The debt service requirements will be paid entirely from Water Fund revenue and Drainage Utility fees.

UTOPIA – The City began paying its sales tax pledge for UTOPIA in January 2010. The following funding sources are being used to pay most of the annual pledge:

- **Reimbursement from the RDA to the General Fund for Freedom Hills Park construction.** This park was eligible for funding from the RDA's additional tax increment (i.e., "haircut"), which currently generates about \$163,000 per year. Other City funds, however, were used to complete the park sooner; therefore, the RDA's additional increment is now flowing to the City as repayment and is being used for the UTOPIA obligation.
- **Freed up debt service capacity in the General Fund.** The General Fund had an annual debt service obligation of about \$160,000 for the City Hall building until 2012, when that debt was retired. Therefore, this sum is now being applied towards the UTOPIA obligation.

The FY 2016 pledge amount is \$453,876. After taking into account the sources mentioned above, and some carryover balance from prior year, an additional amount of \$95,466 is allocated from General Fund revenues in FY 2016 to provide this total amount. See Capital Projects Fund for the budget relating to the UTOPIA annual pledge payment (page 54).

Davis Center for the Performing Arts – Construction of this \$14.3 million regional performing arts facility was completed in 2011 on a parcel owned by the Redevelopment Agency of Centerville. Debt service for this facility is being paid from four sources: 1) RAP tax approved by voters in Centerville and Bountiful; 2) RDA tax increment (i.e., property taxes from the businesses in the Redevelopment Project Area); 3) Davis County tourism taxes; and 4) private donations. The payment of this debt is shown in the Debt Service Funds section of the Proposed Budget on page 49 under the category of "Sales Tax Revenue Bonds – 2009". Although sales taxes were pledged as the security for these bonds, the debt will be paid fully from the sources identified above.

Redevelopment Agency

The Centerville Redevelopment Agency (RDA) is a separate legal entity created under State law for the purpose of assisting in the redevelopment of under-developed areas in the City. The City Council serves as the RDA Board of Directors. The RDA's Budget is included in the total Budget document, but is subject to its own public hearing and adoption process.

The source of revenue for the RDA Fund is the property tax "increment" (or increase) created by increasing the taxable property value in each "Project Area" through redevelopment activities. The RDA is entitled to use a portion of the new property tax revenues for legitimate purposes identified in State law – such as public infrastructure (roads, utilities, etc.) in the Project Area,

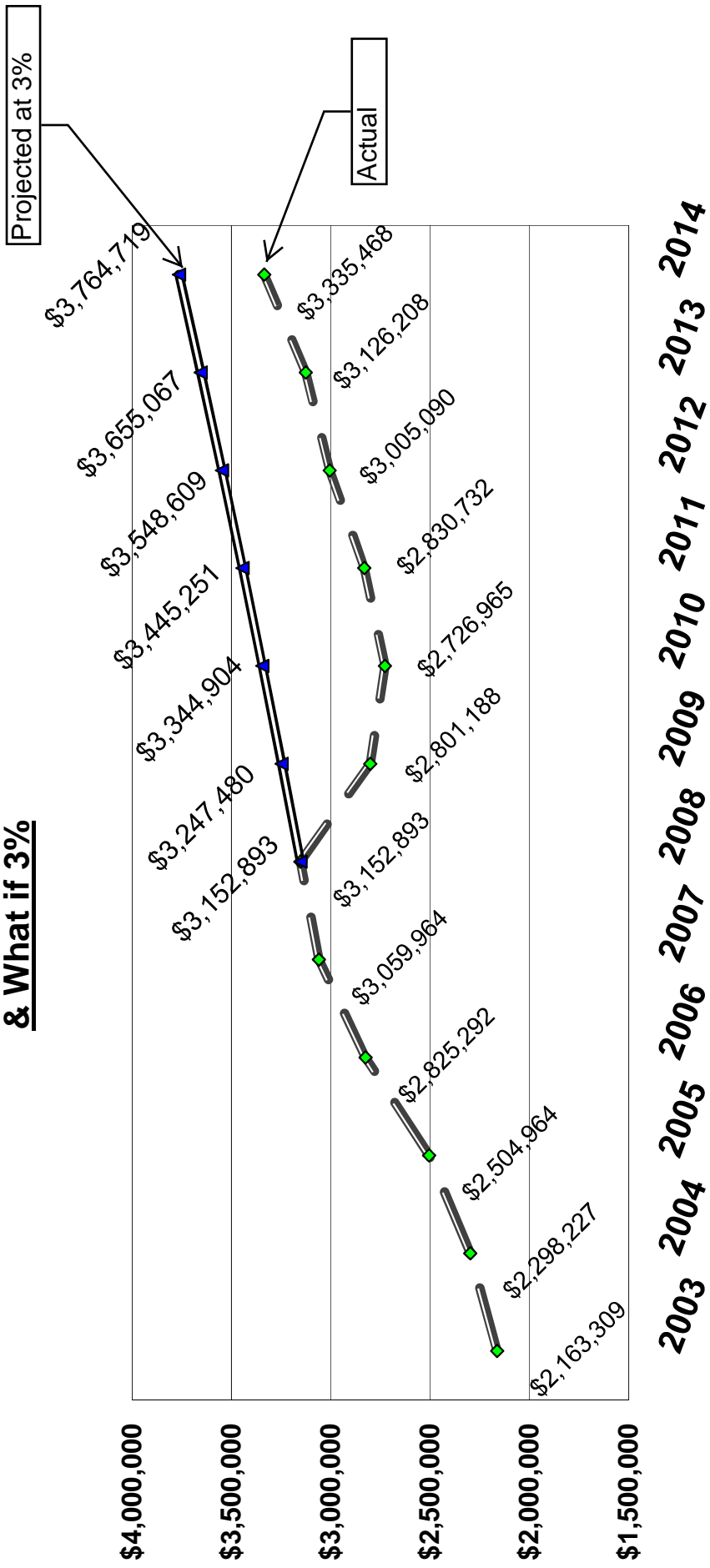
public amenities, or financial assistance to developers. Up to 20% can be used for construction or preservation of affordable housing.

The Centerville RDA Proposed Budget is shown on page 66. The RDA currently has three Project Areas: 1) Parrish Lane Gateway Project Area (a traditional Redevelopment Area); 2) Legacy Crossing at Parrish Lane Project Area (a Community Development Area, or CDA); and 3) Barnard Creek Project Area (also a CDA). The biggest current commitment related to the Parrish Lane Gateway Project Area is for debt service for the Davis Center for the Performing Arts, explained earlier in this Budget Message. In the Legacy Crossing and Barnard Creek CDAs, tax increment will flow to developers in the project areas to reimburse them for public infrastructure (roads, water mains, storm drains, etc.) and some private on-site improvements. Some tax increment will also be used for upgrading the fencing on the pedestrian bridge and pathway to be constructed by UDOT along the north side of Parrish Lane.

Summary of Revenues and Expenditures

A summary for all funds in the Proposed Budget is shown on page xiv. Summaries of revenues and expenditures for the General Fund are shown on pages xv and xvi.

Centerville Sales Tax Revenue History & What if 3%



**Capital Equipment & Projects
FY 2015-2016 (over \$1,000)**

	<u>Department</u>			
	<u>Request</u>	<u>Proposed</u>	<u>Approved</u>	<u>Notes</u>
City Council				
Mitigation fund (re-appropriated)	\$5,000	\$5,000		
Court				
Finger scan (grant)	\$7,500	\$7,500		Funded by grant
Administrative				
Online municipal code	\$1,500	\$1,500		
Laptop	\$1,000	\$1,000		
Attorney				
Subdivision Ordinance	\$20,000	\$20,000		
Finance				
Misc. Replacements -IT	\$7,500	\$7,500		
Network	\$6,000	\$6,000		
Emergency Management				
Equipment	\$2,950	\$2,950		
Police				
3 Replacement vehicles	\$116,000	\$116,000		
5 Laptops w/printers	\$12,000	\$12,000		
8 Portable Radios	\$22,000	\$22,000		
Liquor Law funds				
Emergency equipment	\$2,500	\$2,500		
3 Radars (replacements)	\$9,500	\$9,500		
PW Admin				
Upgrade shop lift	20,500	0		
Alldata light duty program	1,500	1,500		
Streets				
Diamond concrete cutter	\$1,300	\$1,300		
Bobtail dump truck	\$163,000	\$0		
4x4 dump truck with plow	\$55,000	\$55,000		
Salt rack for 10 wheeler	\$10,000	\$10,000		
Backhoe change out	\$5,700	\$5,700		
Lease payment	\$45,345	\$45,345		
Tree trimming	\$15,000	\$5,000		
Frontage road sidewalk	\$50,000	\$50,000		Funded by grant
Street projects	\$1,601,843	\$650,000		
GIS				
Server	\$10,000	\$10,000		
Parks				
Gang mower (replacement)	\$94,000	\$95,000		Sum for either/both
Flat bed truck	\$48,000			
Lawn sweeper	\$31,000	\$0		
Small equipment	\$6,000	\$6,000		
Trash cans	\$3,000	\$3,000		
Citizen service projects	\$5,000	\$5,000		
Island View playground	\$45,000	\$0		Potential RAP tax
NE in field soil	\$10,000	\$0		Potential RAP tax
Community park playground slide	\$7,500	\$0		Potential RAP tax
City Hall Building				
Polish restroom floors	\$6,000	\$0		
Digital HVAC controls	\$11,000	\$11,000		
Remodel front office/lobby	\$50,000	\$5,000		
Council sound	\$5,000	\$5,000		
Public Works Facility				
Ceiling fans	\$3,800	\$3,800		
Grates for washbay	\$3,000	\$0		
Washbay man doors	\$3,000	\$3,000		
Roof exhaust fans	\$4,400	\$4,400		
LED lights	\$8,000	\$5,000		
Parks building				
Shop heater	\$2,000	\$2,000		
Community Development				
Consultant South Main	\$10,000	\$10,000		
Subtotal General Fund	<u>\$2,548,338</u>	<u>\$1,205,495</u>		
Street projects	\$1,601,843	\$650,000		
Equipment	<u>\$946,495</u>	<u>\$555,495</u>		

**Capital Equipment & Projects
FY 2015-2016 (over \$1,000)**

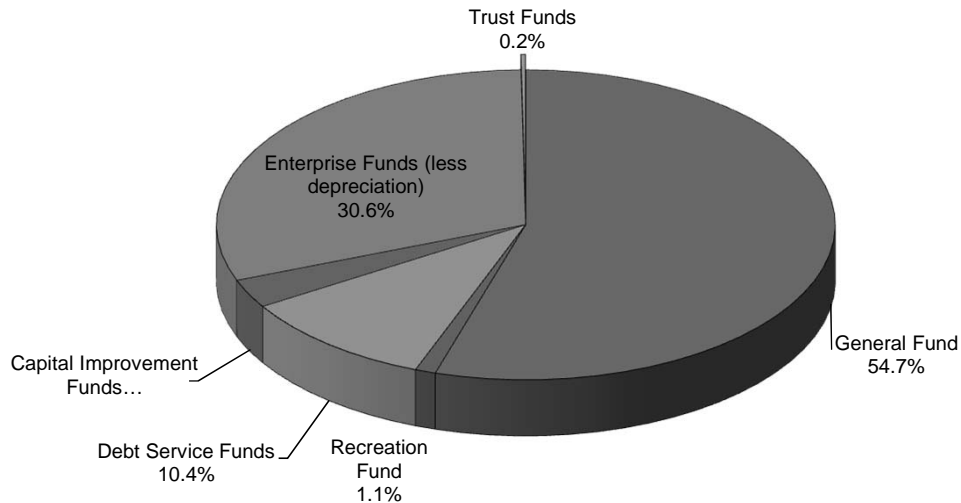
	Department Request	Proposed	Approved	Notes	Page #
<u>Storm Drain Capital Improvement</u>					
Misc. projects	\$25,150	\$25,150			52
<u>Parks Capital Improvement Fund</u>					
	\$0	\$0			53
<u>Capital Projects Fund</u>					
Telecommunications - UTOPIA pledge	\$453,876	\$453,876			54
<u>Water Fund</u>					
Line locator	\$3,500	\$3,500			58
Load test generators (service)	\$3,500	\$3,500			58
Tools	\$2,000	\$2,000			58
Telemetry upgrades	\$15,000	\$15,000			58
Backhoe change out	\$5,700	\$5,700			58
Truck	\$31,000	\$31,000			58
Air Compressor	\$16,900	\$0			58
Generator	\$23,000	\$23,000			58
Valve box vacuum	\$17,000	\$0			58
<u> Projects</u>					
New development	\$150,000	\$150,000		funded by developers	58
Energy update	4,000	4,000			58
Chorine pump	1,500	1,500			58
Filtration at Duncan Springs	60,000	60,000			58
PRV repair	10,000	10,000			58
Move meters from houses to curb	15,000	15,000			58
<u>Sanitation Fund</u>					
Can Purchase	\$6,500	\$6,500			59
Spring cleanup	\$30,000	\$30,000			59
<u>Drainage Utility</u>					
Equipment wash building	\$100,000	\$0			61
Projects according to master plan	\$503,401	\$604,101			61
<u>Whitaker Home</u>					
Walkway	\$8,320	\$8,320			64
Back steps	\$3,100	\$3,100			64
Subtotal Other Funds	<u>\$1,488,447</u>	<u>\$1,455,247</u>	<u>\$0</u>		
Total (excluding RDA)	<u>\$4,036,785</u>	<u>\$2,660,742</u>	<u>\$0</u>		

**Fiscal Year 2015-2016
Budget Summary
All Funds
(excluding RDA)**

Fund Type	Department Request	Proposed	Adopted
Revenues			
General Fund	\$8,747,750	\$8,747,750	\$0
Recreation Fund	\$41,000	\$174,000	\$0
Debt Service Funds	\$1,657,088	\$1,657,088	\$0
Capital Improvement Funds	\$392,822	\$392,822	\$0
Enterprise Funds	\$4,857,207	\$4,737,207	\$0
Trust Funds	\$54,840	\$54,840	\$0
Total Sources	\$15,750,707	\$15,763,707	\$0

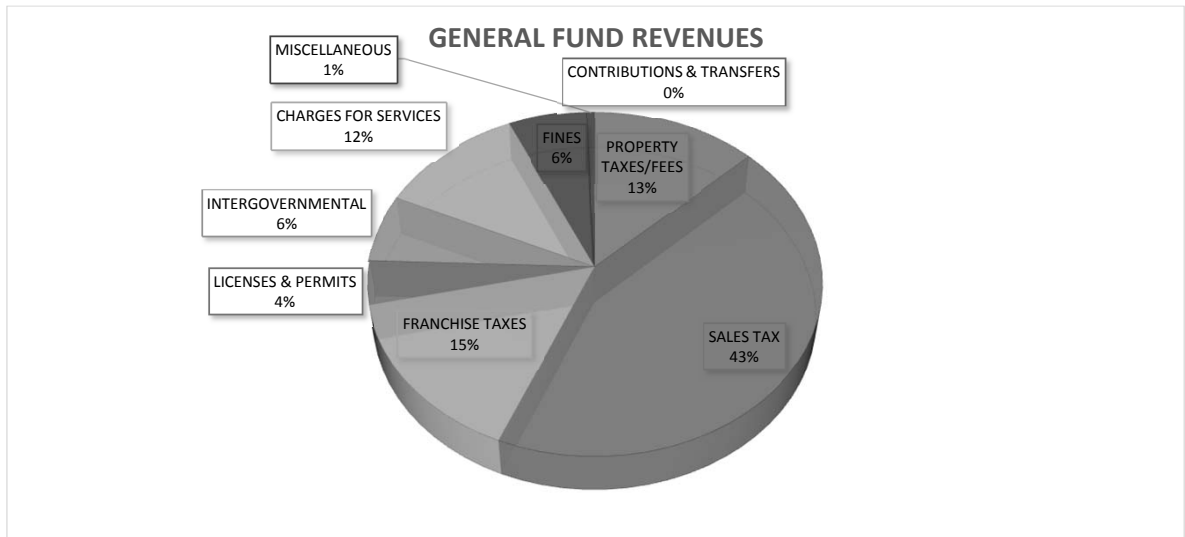
Expenditures			
General Fund	\$10,275,687	\$8,747,750	\$0
Recreation Fund	\$172,062	\$172,062	\$0
Debt Service Funds	\$1,657,088	\$1,657,088	\$0
Capital Improvement Funds	\$479,026	\$479,026	\$0
Enterprise Funds (less depreciation)	\$5,043,357	\$4,893,857	\$0
Trust Funds	\$37,680	\$37,680	\$0
Total Expenditures	\$17,664,900	\$15,987,463	\$0
Revenue over/under expenditures	-\$1,914,193	-\$223,756	\$0

**FY 2015/16
Expenditures by Fund
(includes transfers)**



**General Fund Revenues
Summary By Category
FY 2015-2016 Budget**

	2012/13 ACTUAL	2013-14 ACTUAL	2014-15		2015-16		
			6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	PROPOSED	ADOPTED
PROPERTY TAXES/FEES	\$1,083,247	\$1,079,671	\$869,301	\$1,101,235	\$1,099,835	\$1,130,600	\$0
SALES TAX	\$3,129,208	\$3,335,468	\$1,730,727	\$3,538,000	\$3,625,000	\$3,789,350	\$0
FRANCHISE TAXES	\$1,037,792	\$1,177,551	\$565,048	\$1,316,850	\$1,367,000	\$1,330,000	\$0
LICENSES & PERMITS	\$349,401	\$338,970	\$156,710	\$338,825	\$356,350	\$358,075	\$0
INTERGOVERNMENTAL	\$640,672	\$523,258	\$257,156	\$611,530	\$567,825	\$549,800	\$0
CHARGES FOR SERVICES	\$867,048	\$887,959	\$444,961	\$940,525	\$916,175	\$997,175	\$0
FINES	\$463,760	\$468,323	\$265,219	\$510,000	\$492,000	\$535,000	\$0
MISCELLANEOUS	\$24,849	\$73,773	\$11,074	\$48,586	\$50,750	\$50,750	\$0
CONTRIBUTIONS & TRANSFERS	\$198,840	\$179,352	\$0	\$37,180	\$154,500	\$2,000	\$0
TOTAL REVENUES	\$7,794,817	\$8,064,325	\$4,300,196	\$8,442,731	\$8,629,435	\$8,742,750	\$0
BOND PROCEEDS							
DESIGNATED FUND BALANCE							
USE OF FUND BALANCE/OTHER	\$0	\$0	\$0	\$0	\$88,000	\$5,000	\$0
TOTAL SOURCES OF REVENUE	\$7,794,817	\$8,064,325	\$4,300,196	\$8,442,731	\$8,717,435	\$8,747,750	\$0



**GENERAL FUND
EXPENDITURES
FY 2015-2016**

	2012/13 Actual	2013/14 Actual	2014/15 Budget	Department Request	2015/16 Proposed	Approved Budget
Government Services	\$1,518,797	\$1,318,740	\$1,453,235	\$1,482,390	\$1,495,816	\$0
Police	\$2,380,292	\$2,317,119	\$2,586,321	\$2,530,356	\$2,523,176	\$0
Fire	\$794,172	\$813,604	\$822,340	\$878,460	\$878,460	\$0
Public Works	\$1,458,028	\$2,238,519	\$1,922,419	\$3,088,597	\$1,950,004	\$0
Parks/Recreation	\$669,708	\$750,442	\$866,908	\$1,025,118	\$862,918	\$0
Public Buildings	\$216,905	\$257,808	\$237,296	\$329,465	\$222,465	\$0
Community Development	\$331,923	\$339,019	\$420,040	\$389,940	\$383,550	\$0
Transfers	\$399,782	\$335,361	\$358,876	\$551,361	\$431,361	\$0
Total General Fund Expenditures	\$7,769,607	\$8,370,612	\$8,667,435	\$10,275,687	\$8,747,750	\$0

General Fund Expenditures

