

**Francis Town Council Meeting**  
**SPECIAL SESSION**  
**April 20, 2011 6:30 PM**  
Francis Town Community Center  
AGENDA

1. Budget discussion for current year and 2011-2012
2. Discussion and possibly approve Public Works Employee job description
3. Adjournment

In compliance with Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Town Clerk (783-6236) prior to the meeting.

**Francis Town Council Meeting**  
**April 20, 2011 6:30 PM**  
Francis Town Community Center

The Francis Town Council convened on Wednesday, April 20, 2011 at the Francis Town Community Center. Mayor Snelgrove called the meeting to order at 6:40 pm. Susan Cann transcribed the minutes from this meeting.

Present: Mayor Lee Snelgrove  
Council: Tal Adair  
Kristi Major  
Gio Melendez  
Wes Ure  
Director of Finance: Neil Duncan  
Town Clerk: Susan Cann  
Town Attorney: Kraig Powell  
Town Planner: Alison Weyher  
  
Absent : Scott Kettle, Town Engineer

Others present: Dale Thomas, Peter Swisher, Franz Larsen, Patty Larsen, Bill Crystal, Gene Atkinson, Luke Thomas, Rae Prescott, John Keyes, Clifta Keyes, and Kristi Bair.

**Tree City, USA update**

Council member Major stated that Francis Town was awarded Tree City, USA signs and a plaque that will be displayed in the office. Each year the Town will receive a leaf that shows the number of years certification has been maintained. There were 77 cities in the State of Utah that received this national recognition this year. The Town also received certificates from Rocky Mountain Power Forestry for \$200 to use for trees. Council member Major presented a Tree Utah Chapter hat to Luke Thomas.

**1. Budget discussion for current year and 2011-2012.**

Mayor Snelgrove asked the Council to review the "wish list" from Luke Thomas while deciding on budgets for next year. Each department head will need to have a budget for the next fiscal year that Neil Duncan and the Mayor can review and present for adoption. Mayor Snelgrove would like the department budgets no later than the May 12 meeting.

Neil Duncan stated that State Code 10-6-111 says that by the first regularly scheduled Council meeting in May the budget officer shall have prepared the tentative budget for the next fiscal

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year. Council members were asked to have budget numbers before next week's work session. The tentative budget is to be reviewed and adopted on May 12, 2011.

Neil Duncan presented the Council with copies of the budget work sheets and stated the public hearing for the budget must be held prior to June 22. The tentative budget adopted on May 12 should be available to the public at that meeting. The budget must be available 10 days before the June meeting when it will be adopted. Kraig Powell stated that at the May meeting, the date of the public hearing must be set and announced. The June Council meeting is scheduled for June 9, 2011.

Neil Duncan explained that the Mayor proposes the expenditures for the general fund budget. Duncan will do the assessment of the revenues. The fiscal year actuals for 2009, 2010 and up-to-date revenues and expenses for the 2011 budget are listed on the budget work sheets. Duncan asked the Council to follow the template he has provided as this will help prepare department budgets for the work session next week.

Council member Major stated that at the May 24, 2010 Council meeting, the Parks Department was defined to include the recreation building, the softball field, the park and the playground. Neil Duncan stated that Council member Major should budget for those areas. Council member Major asked whether the restrooms, horseshoe pit, pavilions, and gazebos are part of the building and grounds, as the office trailer, public works building, storage units and the arena's electrical are currently under that department. Council member Major stated that on May 24, 2010, the Council agreed that the newly formed recreation department would include all of Frontier Days including the salaries and benefits for the yearly maintenance of the arena, and some of the part time help's costs. At this time, all of the electrical costs for the year are under Buildings and Grounds.

Mayor Snelgrove stated that all the expense of the arena, including wages, the maintenance building, and the storage building has been under Buildings and Grounds. Luke Thomas stated that on his time sheet Buildings and Grounds is listed and it is his understanding that that is where his time is charged.

Council member Adair asked if this included time for Frontier Days work. Mayor Snelgrove stated that it was decided that all of the wages would be taken out of Frontier Days and transferred to Buildings and Grounds. Luke Thomas asked if repairs done at other times of the year should be taken out of the Frontier Days budget. Council member Adair asked if revenue is received from Frontier Days, should it go to pay for staff. Luke Thomas stated that it was his understanding repairs should be charged to the Buildings and Grounds department.

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Alison Weyher stated that according to the check registers and open invoice registers, consistently all of the arena lights have been charged to Buildings and Grounds. Council member Adair asked Neil Duncan from an accounting perspective, which department should be charged. Duncan replied that if it is a facility, it is generally handled through Buildings and Grounds. Council member Melendez asked if the recreation building should be taken out of Buildings and Grounds and put under the Parks Department. Council member Adair asked if the corresponding revenue for building rental goes to parks. Council member Major affirmed that it does.

Neil Duncan stated that there are revenues and expenses and once the budget is set, there is no net income in a Parks Department. The question becomes what revenues are received that may be useful as resources for that department. Council member Adair asked how to handle depletion of the recreation building by use. Duncan answered that Council member Adair is describing the split personality of resource accounting versus income accounting, which is an impractical approach in a governmental setting.

Council member Adair asked if there is a specific line item in the Parks Department budget for the rental of the recreation building. Neil Duncan stated this is the parks facilities rental. There will be a report that has parks related revenues as well as parks related expenditures. These are different from Frontier Days revenue, which is separated and which does not anticipate wages.

Council member Melendez stated that it was his understanding the public use facilities are under the Parks Department. The trailer, maintenance shop, and storage building are not for public use and should be under Buildings and Grounds.

Council member Major questioned all of the utilities being under Buildings and Grounds and stated that the Parks Department is not paying for any utilities. Mayor Snelgrove stated they are not metered separately so they are all under Buildings and Grounds. Neil Duncan confirmed that from an administrative standpoint that is the simplest way to handle utilities.

Council member Melendez asked if it is expected that revenues will change for the next fiscal year. Duncan suggested that the Council treat this first draft as if there would be no change. If the 2011 revenue numbers are used, the budget can be balanced.

The Frontier Days budget will be drafted by Council members Major and Melendez. Council member Major stated that Frontier Days will be reviewed thoroughly to make sure all revenues and expenses are correct. Neil Duncan stated that it has passed two sets of auditors. Mayor Snelgrove stated that there were expenses last year that do not show in the enterprise fund because it was not created until after the event.

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Neil Duncan stated that the Mayor will draft the Water Department budget. Council members Adair and Melendez will do the sewer budget. Mayor Snelgrove added that they are trying to resolve the Woodland Hills issues. Council member Adair asked if Duncan has looked at the historical revenues and expenses in the Water and Sewer funds. Duncan stated that he is finishing the analysis. It appears at this time both funds are solvent as far as money in the bank.

Mayor Snelgrove stated that the Council's assignment is to prepare budget numbers by Tuesday of next week. Duncan stated he would approach this by looking at the last year's budget and determine if changes need to be made. The Council will be responsible for their department budget.

Council member Adair asked Neil Duncan if there is any advice he would give in preparing the budget. Duncan stated that would be done in the work session. Duncan stated he would like some rough numbers to make the work session productive. Council member Melendez asked about the anticipated revenues that are below budgeted amounts. Duncan stated he would be proposing an amendment to the last year's budget. He stated that the Council should use the best information they have and that at this point he does not see many problems.

Council member Ure asked if the road department expenses are \$27,000 and the budget is \$66,000, was it budgeted incorrectly. Mayor Snelgrove stated that it might be that some of the budget is for road repairs that have not been done at this time. Neil Duncan stated that last year's budget was probably done based on the prior year which had \$103,000 of expenditures listed. There is \$30,000 in street operating supplies; this may need to be reviewed.

Alison Weyher stated that in streets budget, projects are usually completed in the spring. Last year the Streets Department was an area that overspent its budget which resulted in a finding in the audit. Neil Duncan stated that almost every town in the State does that because of the winter weather. Council member Major asked if any capital improvements have been made on the streets. Mayor Snelgrove stated yes. Duncan stated that governmental budgets lapse on June 30; however class C monies can be carried over. Mayor Snelgrove added that a project can be in process prior to the end of June and carried over, but the expenses after June could be paid in the next year's budget.

Neil Duncan stated that all of the capital budgeting in governmental funds has to be done through a capital project fund beginning this year with the passage of GASB 54, so that in a capital projects fund you can budget for the length of the project.

Council member Adair asked about items that were not budgeted for but have accrued expenses, such as postage and money from a CDBG are handled. He cited as an example, line item 7240 which shows \$1130, and asked how is that handled, as it was not budgeted. Neil Duncan stated

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that at this point in the year, nothing is done but it should be budgeted for next year. Postage had never been assigned to the Sewer Department. After the division of the Water and Sewer account, postage was then charged to Sewer. In prior years, the Water Department has been paying for the postage.

Council member Adair asked about line item 5251.1 \$20,000 grant which was received. Neil Duncan stated that grants are sometimes difficult to get into an initial enterprise fund budget and this will only be spent as capital outlay. Expenses are not included in the operational costs they are included in the capital budget. Council member Adair asked why revenue and expense would not be in the same category. Duncan stated that the governmental accounting standards board states that grants are included in the non-operating items on the Profit and Loss Statement. The expenditures appear in the work in progress section of the capital budget.

Mayor Snelgrove stated that the assignment for Tuesday is to come prepared with the budget based on the information received today. The proposed budget will be created so that by the May 12 meeting it can be adopted as a tentative budget. Then after the figures are entered, there will be areas that need to be readdressed for the current budget to be balanced before the end of June.

Council member Major asked if a new item needs to be added, could it be suggested at the work session. Neil Duncan stated he would welcome suggestions. Kraig Powell stated that perhaps those items could be addressed with a phone call during the next week. Duncan added that the rule of thumb is if you have an account that is not going to have at least 10 percent of the departments' total expenses it is a useless account.

Council member Adair asked about impact fees that have been brought in prior years and commented that this Council has passed a resolution that the fees would be expended by a certain date. He asked how the fees are tracked. Duncan stated that the upcoming sewer projects would be an ideal project to allocate those funds. All of the unexpended prior year collections are in a reserve account along with the current balance which is available for assignment to a project.

Kraig Powell stated that the new reporting requirements for impact fees are so specific so that every year there will be an annual report that goes to the State Auditor. The report must identify which projects the fees came from and how much is allocated for each. The Town will also have to identify all of the allowable expenditures that are put into the long term plan that the Town will be allowed to expend impact fee on. The Town does not have to identify which dollar from which subdivision will be spent on which pipe, etc., but does have to identify how much came from which projects and which are the allowable types of expenditures in the long term plan because it must be expended within six years.

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Council member Adair asked if this would be discussed on Tuesday. Neil Duncan stated yes. Council member Adair asked if he would have access to the impact fee numbers. Duncan stated they would be sent for review. Kraig Powell stated that impact fees are not part of the operating expenses so a budget does not have to be adopted for impact fees.

Neil Duncan stated enterprise funds are not part of operations they are part of the non-operating revenues. For budgeting purposes, a capital budget will need to be set. If there are funds collected associated with that project, which is part of the funding for that capital project.

Gene Atkinson asked about the revenues received on charges for services for 2010. \$134,000 was received; in 2009 nothing was received so Alison Weyher should be credited for bringing in those monies. He asked if there are funds that the Town is still owed. Alison Weyher stated there are some fees that still need to be collected. She clarified that in 2009 the billing for the developer fees was haphazard. Susan Moses and Susan Cann started invoicing developers for the past due balances. The Town is positioned to collect some of the funds before the developers can record their plats. The account for this year will change because of the new requirement that developers establish an escrow account to pay their expenses. She added that there is approximately \$3000-\$4000 of escrow account money showing in the \$43,385 that has been collected year-to-date. Gene Atkinson asked if developer's fees and subdivision fees would be lower. Alison Weyher stated that it would be accounted for differently, as the escrow accounts have been established. Mayor Snelgrove stated the developer fee category would no longer be a line item for budget.

Council member Adair stated he had some questions pertaining to the purchase orders. Horrocks Engineering is a member of the staff and supplies will be purchased for the capital facilities plan. Is a purchase order required? Should it be an open purchase order at the first of each month? Neil Duncan stated that because Horrocks deals with multiple accounts and variable amounts an authorization needs to be made. The purchase order does not have to the exact amount on it, it is merely an authorization to do the work. It is going to be charged to a specific account and that you know and the approximate amount then the purchase order can be related to his actual invoice as it comes in. A purchase order needs to be authorized for each activity. Neil Duncan stated that in case of a project that has been approved one purchase is all that is needed. If there is a material difference between on any invoice that the anticipated expenditures is going to exceed what was estimated that will be flagged when it is matched. Then it goes to the Council member for resolution.

Neil Duncan asked who approves the developer escrow account expenses. The mayor will approve escrow account expenses.

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Luke Thomas asked if he calls Scott Kettle about a water department issue does he need to a separate purchase order each time he calls. Mayor Snelgrove stated that Luke could have a PO for the water department for the month that Scott Kettle could reference. When the invoice is received then it can be reviewed against the P.O.

Council member Melendez asked if this would apply to the sewer department for Horrocks as well. Neil Duncan stated that would be the most reasonable approach. Council member Adair stated that his concern is that at the end of the month there may be a large bill for the sewer department which they are not aware of, because of the incremental expenditures. Luke Thomas asked if he should document on the P.O. every phone call that is made to Scott Kettle. Council member Melendez suggested that a record of the phone calls should be made so there is more accounting of the time that is charged by Horrocks. Kraig Powell commented that in those situations it is most important for the person over the department being charged for the work to be aware of the potential cost, so they can authorize the work. Then later when they receive their bill they can verify that the work was done and an itemization is given. Council member Melendez stated that he wants to be fair to Horrocks and make sure we are paying for the work that is being done for the Town.

### **2. Discussion and possibly approve Public Works Employee job description.**

Mayor Snelgrove asked for discussion of the job description for public works employee. (Copy attached). Luke Thomas and Peter Swisher compiled the job description to verify that all the certifications and requirements were included.

Council member Adair asked if some of the bullet points could be condensed. Council member Major stated the first eight items listed under the water system are State requirements and need to be in the job description. If Luke Thomas was no longer employed with the Town, it would be important to have the duties listed. Council member Melendez stated that perhaps the employment requirements should indicate a list of the certifications that are required.

Council member Adair asked what if the law changes. Council member Melendez stated that the job description could be updated. It is important to have in the job description the items that are required. Luke Thomas stated it is required by the State that Francis Town have certified operators in both the water and sewer departments. Council member Melendez stated he thinks it is important that the person hired have the certifications for the job listed in the requirements.

Peter Swisher commented that one of the reasons for the way it was worded is that one of the examples provided by Council member Major stated you did not need to have the certification in order to be hired but there is a time limit given to obtain the certification. Council member Adair asked if the standards should be raised so when we hire someone they have the certifications to eliminate the Town paying for education for the job they were hired. Peter Swisher responded

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stating that this would greatly limit the people who could be hired because they may not have the certifications needed.

Council member Melendez suggested adding a time by which the certification must be obtained. Listing the expectation in the job description puts the Town in a better position. One of Council member Melendez' concerns is that if Luke Thomas leaves and the Town has to hire a new employee, will the Town be allowed to perform those specific functions within the realm of State law. The State may require the Town to have someone who is certified or in the process of receiving the certification.

Council member Major stated that in the draft she provided, under sewer it says the Public Works Director must possess a DCR certification for sewer inspection or be able to obtain the certification within a six month period after being hired. Council member Adair asked if the job description could be changed to say the successful applicants are required to have certifications as outlined by State law. Council member Adair stated that the description should be worded so that it does not require micromanagement. This would eliminate the need for the Council to change if state laws are changed. Council member Melendez asked Luke Thomas if there are any federal mandates that supersede the Town or State. Luke Thomas answered that all requirements are from the State.

Council member Major asked if attending road school is it mandatory and who approves attendance. Council member Ure stated that the Council decides. Council member Major also asked that under sewer system third line down "engage" be removed and replaced with "coordinate any required". She also asked that under roads change line number one to responsible for town property snow removal as designated.

Council member Major asked that under parks, Buildings and Grounds remove line "snow removal." Council member Melendez asked that Blue Stakes requests be moved from water and sewer duties and put under employment requirements. Council member Major asked for clarification under management duties. Kraig Powell suggested under management category adding "as necessary" at the end of the sentence for clarification.

Council member Adair stated that under working conditions the Town policy covers the first four items. Therefore, if a change is made the Town policy could be updated. Council member Major asked if upkeep of the machines and trucks is included in job description. Luke Thomas stated it is listed under roads and park, buildings, and grounds lists parks tools and machinery maintenance.

Council member Major asked that under main functions at the end of the first sentence add and town owned vehicles and town facilities. Council member Adair asked if a high school diploma

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should be added under employment requirements. Council decided this did not need to be added. Council member Adair asked if greater clarification regarding to whom the public works director reports to is needed.

Council member Major asked if language was needed to address purchases. Mayor Snelgrove stated that each category prepares a report on ongoing maintenance and overall system health to the Mayor and Town Council, which should cover purchases.

Mayor Snelgrove asked for a motion.

*Council member Adair motioned to accept the Public Works Director's job description with the corrections as discussed by the Council tonight. Council member Melendez seconded the motion.*

Roll Call vote:

Councilmember Melendez	Aye
Council member Adair	Aye
Council member Ure	Aye
Mayor Snelgrove	Aye
Council member Major	Aye

### 3. Adjourn

Mayor Snelgrove asked for motion.

*Council member Adair made the motion to adjourn. Council member Major seconded.*

Roll Call vote:

Councilmember Melendez	Aye
Council member Adair	Aye
Council member Ure	Aye
Mayor Snelgrove	Aye
Council member Major	Aye

Motion carried.

Meeting adjourned at 8:35.

Attachments:

Public Works Job Description

Budget worksheets

These minutes were approved at the June 9, 2011 Town Council meeting.

# Francis Town Council Meeting April 20, 2011

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R. Lee Snelgrove, Mayor

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Alison Weyher, Town Clerk

**Position Title:** Public Works Director

**Main functions:**

The Public Works Director is responsible for the town of Francis' municipal services including the water system, sewer system, road, parks, city owned vehicles and town facilities. This includes maintenance/repairs, budgeting, orders, staffing, and serving as a consultant to the town council and mayor on public works projects.

**Reports to:** Mayor, Francis Town

**Duties:**

**Water System**

- Stay current as required by state law required training and certifications
- Install, read, and record residential and commercial water meters
- Maintain working knowledge of town SCADA system
- Evaluate and repair water leaks as necessary
- Maintain Francis town spring
- Maintain Francis town water infrastructure
- Report on ongoing maintenance and overall system health to the mayor and town council
- Other duties as required

**Sewer System**

- Monitor and maintain town sewer ponds, sprinkler system, and meters
- Monitor and maintain town lift stations
- Evaluate system health and coordinate any required third party resources as necessary
- Report on ongoing maintenance and overall system health to the mayor and town council
- Other duties as required

**Roads**

- Responsible for town property snow removal as designated (roads, parking lots, driveways, walkways)
- Road evaluation and maintenance
- Maintain street signs
- Maintain salt supply
- Vehicle and snowplow equipment maintenance
- Stay current on all training
- Plan for future upgrades and expansions as needed
- Report on ongoing maintenance and overall system health to the mayor and town council
- Other duties as required

**Parks, Buildings, and Grounds**

- Lawn and tree care maintenance
- Parks tools and machinery maintenance
- Irrigation system maintenance
- Park facility maintenance and custodial services
- Log all park related activities
- Report on ongoing maintenance and overall system health to the mayor and town council
- Other duties as required

**Management:**

Supervise permanent & seasonal public works employees, volunteers, and community service projects as necessary

**Working conditions:**

- Strenuous manual labor may be required on a daily basis
- Adverse weather conditions may be encountered on a daily basis including wet, muddy, slippery surfaces, and extreme temperatures
- Independent, motivated work ethic is expected on a daily basis
- Extensive local travel will be required on a daily basis
- Some longer/overnight travel may be required

**Employment Requirements:**

- Effective communication skills-both verbal and written
- Background check
- Working knowledge of small and large tools and equipment and their inherent risks
- Ability to lift 50 lbs
- Ability to perform all manner of physical labor
- Courteous manners with staff, town officers and public
- Valid class D drivers license and obtain a class B (CDL) license
- Obtain all state and town required certifications within a designated time frame or as required
- Act as an on-call 24/7 basis for any of the departments or needs of the town
- Blue Stakes related requests
- Be able to plan for future upgrades and expansions as needed

**Francis Town  
Operational Budget Worksheet  
10 2012**

4/27/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>								
Revenue:								
Taxes								
3110 - Property tax revenue	R	154,959.16	157,189.14	166,906.66	161,400.00			80,000.00
3130 - General sales tax revenue	R	85,359.17	79,851.59	64,623.64	70,000.00			80,000.00
<b>Total Taxes</b>		<b>240,318.33</b>	<b>237,040.73</b>	<b>231,530.30</b>	<b>231,400.00</b>			
Licenses and permits								
3210 - Business licenses	R	2,820.00	2,895.00	2,800.00	3,000.00			2,900.00
3211 - Gravel pit license	R	50,000.00	50,000.00	50,000.00	50,000.00			50,000.00
3212 - Permits, application fees	R	475.00	1,876.50	275.00	1,500.00			500.00
3221 - Building permits	R	5,295.49	11,860.52	6,361.19	15,000.00			10,000.00
3222 - Subdivision fees	R	400.00	573.00	4,967.98	250.00			250.00
3229 - Other permits and licenses	R	1,400.00	25.00	250.00	50.00			
<b>Total Licenses and permits</b>		<b>60,390.49</b>	<b>67,230.02</b>	<b>64,654.17</b>	<b>69,800.00</b>			<b>63,650.00</b>
Intergovernmental revenue								
3348 - Parks grant	R		2,655.97					
3356 - Class C road allocation	R	38,992.90	41,813.57	37,432.65	40,000.00			40,000.00
3358 - Liquor fund allotment	R	796.12	795.34	798.57	825.00			800.00
<b>Total Intergovernmental revenue</b>		<b>39,789.02</b>	<b>45,264.88</b>	<b>38,231.22</b>	<b>40,825.00</b>			<b>40,800.00</b>
Charges for services								
3419 - Copies, etc	R	50.00	10.00	42.80	10.00			50.00
3420 - Subdivision Developer Fees	R		134,360.81	43,385.99	25,000.00			25,000.00
3473 - Park facility rental	R	2,520.00	2,125.00	2,825.00	2,000.00			3,000.00
<b>Total Charges for services</b>		<b>2,570.00</b>	<b>136,495.81</b>	<b>46,253.79</b>	<b>27,010.00</b>			<b>28,050.00</b>
Frontier Days Revenue								
3498.3 - Frontier Days	R	39,339.13	37,213.59					
<b>Total Frontier Days Revenue</b>		<b>39,339.13</b>	<b>37,213.59</b>					
Interest								
3610 - Interest revenue	R	8,458.37	1,935.37	1,321.20	2,200.00			1,500.00
<b>Total Interest</b>		<b>8,458.37</b>	<b>1,935.37</b>	<b>1,321.20</b>	<b>2,200.00</b>			<b>1,500.00</b>
Miscellaneous revenue								
3640 - sales of capital assets	R			45.00				
3673.1 - Park impact fee	R	179.00	179.00	358.00	895.00			895.00
3685 - Private Contributions	R	89.46						
3690 - Other revenue	R	399.42	388.17	1,332.43	500.00			500.00
<b>Total Miscellaneous revenue</b>		<b>667.88</b>	<b>567.17</b>	<b>1,735.43</b>	<b>1,395.00</b>			<b>1,395.00</b>
Contributions and transfers								
3890 - Beg Fund Bal to be Appropriated	R				19,003.00			
<b>Total Contributions and transfers</b>					<b>19,003.00</b>			
<b>Total Revenue:</b>		<b>391,533.22</b>	<b>525,747.57</b>	<b>383,726.11</b>	<b>391,633.00</b>			<b>215,395.00</b>
Expenditures:								

**Francis Town  
Operational Budget Worksheet  
10 2012**

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
<b>General government</b>								
<b>Council</b>								
4111.100 - Council salaries & wages	E	(1,250.00)	(1,800.00)	(4,474.00)	(7,200.00)		(6,600.00)	
4111.130 - Council benefits	E	(95.63)	(137.71)	(342.30)	(560.00)		(385.00)	
4111.140 - Council discretionary expenditures	E	(5,386.37)	(5,410.03)	(24.00)	(200.00)		(200.00)	
4111.230 - Council travel, training & education	E	(965.00)	(699.00)	(96.50)	(980.00)		(1,000.00)	
4111.540 - Council contributions	E	(650.00)	(400.00)	(300.00)	(500.00)		(500.00)	
<b>Total Council</b>		<b>(8,347.00)</b>	<b>(8,446.74)</b>	<b>(5,236.80)</b>	<b>(9,440.00)</b>		<b>(8,685.00)</b>	
<b>Administrative</b>								
4140.110 - Admin salaries and wages	E	(59,665.72)	(73,938.08)	(36,224.50)	(44,180.00)		(42,000.00)	
4140.130 - Admin benefits	E	(38,425.81)	(47,491.78)	(27,292.29)	(45,550.00)		(36,750.00)	
4140.140 - Admin Cobra/Unemployment	E		(6,723.00)	(15,695.10)	(5,723.00)			
4140.210 - Admin dues and subscriptions	E	(4,836.37)	(859.14)	(963.62)	(1,250.00)		(1,200.00)	
4140.220 - Admin public notices	E	(925.00)	(1,883.89)	(664.18)	(1,750.00)		(1,300.00)	
4140.230 - Admin travel, meals, lodging	E	(1,667.93)	(1,968.22)	(1,117.36)	(1,750.00)		(1,200.00)	
4140.240 - Admin office supplies	E	(862.30)	(3,074.66)	(1,236.27)	(1,000.00)		(1,500.00)	
4140.241 - Admin bank charges	E	(190.14)	(297.56)	(355.43)	(300.00)		(400.00)	
4140.242 - Admin postage and delivery	E	(1,081.19)	(3,152.99)	(883.54)	(4,000.00)		(1,000.00)	
4140.255 - Admin auto expense and miles	E	(4,338.65)	(2,093.18)	(670.00)	(2,000.00)		(1,000.00)	
4140.290 - Admin telephone	E	(2,434.04)	(2,617.69)	(2,034.13)	(3,000.00)		(3,000.00)	
4140.310 - Admin auditing fees	E	(6,000.00)	(6,000.00)	(6,007.50)	(6,000.00)		(6,000.00)	
4140.312 - Admin engineering services	E	(74,229.41)	(36,842.44)	(19,791.34)	(35,000.00)		(10,000.00)	
4140.314 - Admin attorney fees	E	(39,105.09)	(59,636.34)	(37,999.74)	(42,000.00)		(42,000.00)	
4140.315 - Admin other professional fees	E	(4,854.54)	(15,028.50)	(1,361.50)	(2,250.00)		(5,000.00)	
4140.330 - Admin training and education	E	(1,600.00)	(1,396.07)	(705.00)	(1,500.00)		(1,000.00)	
4140.510 - Admin liability insurance	E	(370.00)	(6,248.00)	(8,031.00)	(7,000.00)		(10,000.00)	
4140.610 - Admin miscellaneous supplies	E	(1,211.26)	(3,273.53)	(1,068.23)	(2,000.00)		(1,500.00)	
4140.720 - Admin capital outlay	E	(99,283.57)						
4170.610 - Elections	E	(10.00)	(2,086.44)		(2,000.00)		(2,500.00)	
<b>Total Administrative</b>		<b>(341,091.02)</b>	<b>(274,611.51)</b>	<b>(161,900.73)</b>	<b>(208,253.00)</b>		<b>(167,350.00)</b>	
<b>Buildings and grounds</b>								
4160.100 - B&G salaries and wages	E	(2,191.00)	(2,132.08)	(1,675.61)	(2,750.00)		(3,000.00)	
4160.130 - B&G benefits	E	(1,388.30)	(1,577.93)	(956.84)	(2,000.00)		(2,625.00)	
4160.240 - B&G operating supplies	E		(150.47)	(50.87)	(50.00)		(1,500.00)	
4160.250 - B&G office maintenance	E	(1,244.44)	(139.00)	(9.99)	(150.00)		(150.00)	
4160.280 - B&G utilities power	E	(4,228.17)	(5,273.96)	(4,122.46)	(2,500.00)		(5,500.00)	
4160.281 - B&G utilities natural gas, propane	E	(1,073.94)	(705.45)	(1,873.99)	(750.00)		(2,000.00)	
4160.480 - B&G garbage service	E	(1,203.48)	(1,068.53)	(921.00)	(1,000.00)		(1,000.00)	
4160.510 - B&G property insurance	E	(864.53)	(683.04)	(747.62)	(2,750.00)		(1,000.00)	
<b>Total Buildings and grounds</b>		<b>(12,193.86)</b>	<b>(11,730.46)</b>	<b>(10,358.38)</b>	<b>(11,950.00)</b>		<b>(16,775.00)</b>	
<b>Planning and zoning</b>								
4180.250 - P&Z materials and supplies	E	(331.88)		(1.95)	(50.00)		(150.00)	
4180.310 - P&Z committee fees and services	E							
4180.311 - P&Z planner	E	(30,673.44)	(39,260.00)	(31,647.50)	(36,000.00)		(36,000.00)	
4180.312 - P&Z plans inspector	E	(4,560.00)			(750.00)		(750.00)	
4180.316 - P&Z other professional fees	E	(24.54)	(41.95)	(54.55)	(50.00)		(50.00)	
4180.330 - P&Z training and education	E	(400.00)			(500.00)		(500.00)	

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
4180.610 - P&Z Miscellaneous	E							
4242.310 - Insp building inspector	E	(15,008.94)	(6,969.17)	(2,705.88)	(8,000.00)		(5,000.00)	
<b>Total Planning and zoning</b>		<b>(50,998.80)</b>	<b>(46,271.12)</b>	<b>(34,409.88)</b>	<b>(45,350.00)</b>		<b>(42,450.00)</b>	
<b>Total General government</b>		<b>(412,630.68)</b>	<b>(341,059.83)</b>	<b>(211,905.79)</b>	<b>(274,993.00)</b>		<b>(235,260.00)</b>	
<b>Highways and public improvements</b>								
<b>Highways</b>								
4410.100 - Street salaries and wages	E	(4,837.01)	(5,901.33)	(6,144.67)	(6,750.00)		(6,750.00)	
4410.130 - Street benefits	E	(3,131.38)	(4,362.19)	(4,591.98)	(5,000.00)		(5,000.00)	
4410.230 - Highways travel, meals & lodging	E	(272.00)	(1,536.18)		(1,300.00)		(1,300.00)	
4410.240 - Street operating supplies	E	(4,953.69)	(3,344.13)	(476.93)	(3,500.00)		(3,500.00)	
4410.250 - Street maintenance and repair	E	(76,882.94)	(59,042.98)	(1,781.53)	(35,115.00)		(100,000.00)	
4410.256 - Street auto & truck maint/repair	E	(1,521.80)	(3,713.23)	(2,478.31)	(1,850.00)		(4,000.00)	
4410.330 - Street training & education	E	(170.00)	(1,694.85)	(170.00)	(200.00)		(200.00)	
4410.610 - Streets snow removal	E	(11,453.10)	(10,100.10)	(10,967.70)	(12,500.00)		(12,500.00)	
<b>Total Highways</b>		<b>(103,221.92)</b>	<b>(89,694.99)</b>	<b>(26,611.12)</b>	<b>(66,215.00)</b>		<b>(133,250.00)</b>	
<b>Total Highways and public improvements</b>		<b>(103,221.92)</b>	<b>(89,694.99)</b>	<b>(26,611.12)</b>	<b>(66,215.00)</b>		<b>(133,250.00)</b>	
<b>Parks and public property</b>								
<b>Parks</b>								
4510.100 - Park salaries and wages	E	(10,091.50)	(10,766.30)	(9,215.41)	(11,150.00)		(12,000.00)	
4510.130 - Park benefits	E	(6,366.94)	(7,597.91)	(5,960.64)	(7,775.00)		(9,000.00)	
4510.240 - Park operating supplies	E	(6,296.96)	(6,182.80)	(3,872.95)	(6,500.00)		(6,000.00)	
4510.250 - Park maintenance and repair	E	(13,571.29)	(10,865.37)	(3,469.81)	(20,000.00)		(17,000.00)	
4510.740 - Park capital outlay	E	(25,519.07)	(46,809.29)		(5,000.00)		(5,000.00)	
<b>Total Parks</b>		<b>(61,845.76)</b>	<b>(82,221.67)</b>	<b>(22,518.81)</b>	<b>(50,425.00)</b>		<b>(49,000.00)</b>	
<b>Total Parks and public property</b>		<b>(61,845.76)</b>	<b>(82,221.67)</b>	<b>(22,518.81)</b>	<b>(50,425.00)</b>		<b>(49,000.00)</b>	
<b>Frontier Days Expense</b>								
4560.240 - Frontier Days operating supplies	E	(577.57)	(39.27)					
4560.250 - Frontier Days maintenance and repair	E							
4560.480 - Frontier Days expense	E	(47,876.08)	(42,730.48)					
4560.489 - Frontier Days sales tax expense	E	(1,237.57)	(1,149.17)					
<b>Total Frontier Days Expense</b>		<b>(49,691.22)</b>	<b>(43,918.92)</b>					
<b>Debt service</b>								
4719.820 - Interest expense	E	(185.89)						
<b>Total Debt service</b>		<b>(185.89)</b>						
<b>Transfers</b>								
4840 - Transfer to Capital Projects	E							
4890 - Budgeted increase in fund balance	E							
<b>Total Transfers</b>								
<b>Total Expenditures:</b>		<b>(627,575.47)</b>	<b>(556,895.41)</b>	<b>(261,035.72)</b>	<b>(391,633.00)</b>		<b>(417,510.00)</b>	
<b>Total Change In Net Position</b>		<b>(236,042.25)</b>	<b>(31,147.84)</b>	<b>122,690.39</b>			<b>(202,115.00)</b>	

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Revenue:		\$391,533.22	\$525,747.57	\$383,726.11	\$391,633.00	\$0.00	\$215,395.00	\$0.00
Expense:		(\$627,575.47)	(\$556,895.41)	(\$261,035.72)	(\$391,633.00)	\$0.00	(\$417,510.00)	\$0.00
Total:		(\$236,042.25)	(\$31,147.84)	\$122,690.39	\$0.00	\$0.00	(\$202,115.00)	\$0.00

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Frontier Days Revenue</b>								
3410 - Sponsors Revenue	R			7,710.00	10,000.00		10,000.00	
3420 - Vendors Booth Revenue	R			1,389.00	3,000.00		1,500.00	
3430 - Bull Wars Revenue	R			4,461.68	10,000.00		4,500.00	
3440 - Rodeo Revenue	R			8,210.00	10,000.00		8,400.00	
3445 - Kids Karnival	R			625.00			700.00	
3450 - Horse Pulls Revenue	R			1,075.00	10,000.00		1,100.00	
3460 - Concessions Revenue	R			10,964.98			10,000.00	
3470 - BBQ Revenue	R			1,139.00			1,200.00	
3480 - Softball Revenue	R			100.00			200.00	
3490 - Horseshoe Tournament Revenue	R			10.00			200.00	
3495 - In-Kind Donations Revenue	R			3,063.00			4,000.00	
<b>Total Frontier Days Revenue</b>				<b>38,747.66</b>	<b>43,000.00</b>		<b>41,800.00</b>	
<b>Total Revenue:</b>				<b>38,747.66</b>	<b>43,000.00</b>		<b>41,800.00</b>	
<b>Expenditures:</b>								
<b>Frontier Days Expense</b>								
4501 - General supplies & services	E			(2,032.95)			(2,000.00)	
4510 - Fireworks Expense	E			(600.00)	(2,000.00)		(1,000.00)	
4515.1 - Concession Stand - Supplies	E			(4,553.88)	(5,375.00)		(5,000.00)	
4515.2 - Concession Stand - ice	E				(250.00)			
4515.3 - Concession Stand - propane	E				(375.00)		(75.00)	
4515.4 - Concession Stand - Orson Gygi	E			(79.37)	(75.00)			
4520 - Parade - Supplies	E				(300.00)			
4520.2 - Parade - Candy	E							
4525 - Rodeo Expense	E			(17,608.37)			(20,250.00)	
4525.1 - Rodeo/Bull Wars - Wild cow Rental	E				(280.00)		(200.00)	
4525.10 - Rodeo/Bull Wars - Hay for stock	E				(200.00)		(225.00)	
4525.11 - Rodeo/Bull Wars - Cow hauling	E				(150.00)			
4525.2 - Rodeo/Bull Wars - Ambulance	E				(450.00)		(450.00)	
4525.3 - Rodeo/Bull Wars - Slash C Rodeo	E				(6,300.00)			
4525.4 - Rodeo/Bull Wars - Steve Fitzgerald	E				(100.00)			
4525.5 - Rodeo/Bull Wars - Bull War Saddle	E				(1,100.00)			
4525.6 - Rodeo/Bull Wars - Cowboy Payouts	E				(2,000.00)			
4525.7 - Rodeo/Bull Wars - Saturday added money	E							
4525.8 - Rodeo/Bull Wars - Buckles	E				(1,000.00)			
4525.9 - Rodeo/Bull Wars - Lettering on Bull Saddle	E				(50.00)			
4526.1 - Junior Rodeo - Ambulance	E				(125.00)			
4526.2 - Junior Rodeo - Trophies	E				(300.00)		(300.00)	
4526.3 - Junior Rodeo - Stock hauling	E							
4530 - Vendors Booth Expense	E			(159.40)				
4530.1 - Craft show - Kids carnival	E							
4530.2 - Craft show - supplies	E							
4535.0 - Additional Payouts - Horse Pulls	E			(2,500.00)	(950.00)		(2,500.00)	
4535.1 - Additional Payouts - Hide Race	E				(100.00)		(220.00)	
4535.2 - Additional Payouts - Trailer Race	E				(420.00)		(140.00)	
4535.3 - Additional Payouts - Wild Cow Milking	E				(80.00)		(280.00)	

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
4535.4 - Additional Payouts - Misc	E				(95.00)			
4540 - Softball Tournament Expense	E			(500.00)	(230.00)			
4540.1 - Softball Tournament - Prizes and supplies	E				(325.00)			
4540.2 - Softball Tournament - umpire	E							
4545 - Sponsors Expense	E			(376.95)			(375.00)	
4550 - Queen Contest	E			(1,198.92)	(1,200.00)			
4555 - Advertising	E			(1,388.14)			(1,200.00)	
4555.1 - Advertising - KTMP	E				(500.00)			
4555.2 - Advertising - KSOP	E				(400.00)			
4555.3 - Advertising - Park record	E				(400.00)			
4555.4 - Advertising - Summit county bee	E				(375.00)			
4555.5 - Advertising - Paper for flyers	E				(250.00)			
4560.1 - BBQ Dinner - Supplies	E			(485.18)	(1,500.00)			
4560.2 - BBQ Dinner - propane	E				(100.00)			
4560.3 - Entertainment - Dinner	E				(250.00)			
4560.4 - Entertainment - Breakfast	E			(437.50)	(750.00)			
4565 - Miscellaneous Expense	E				(300.00)		(1,300.00)	
4566 - Dumpsters	E				(1,500.00)		(400.00)	
4567 - Insurance	E				(375.00)		(1,500.00)	
4568 - Porta-Potties	E				(2,000.00)		(375.00)	
4569 - Sound system	E						(2,000.00)	
4570 - Appreciation Dinner Expense	E							
4575.1 - Horseshoe - supplies	E			(67.83)	(200.00)			
4575.2 - Horseshoe - prize money	E				(100.00)			
4580.1 - Horse Show - Gift cards	E			(960.93)	(440.00)			
4580.2 - Horse Show - Horse items	E				(725.00)			
4585 - Kids Carnival	E			(784.34)				
4590.1 - Kids Races & Scrambles	E			(752.66)				
4590.2 - Kids Races & Scrambles - pigs	E				(360.00)		(400.00)	
4590.3 - Kids Races & Scrambles - supplies	E				(35.00)		(100.00)	
4595 - Sales Tax Expense	E			(1,287.65)				
4600 - In-Kind Donations Expenses	E			(3,063.00)				
<b>Total Frontier Days Expense</b>				<b>(38,837.07)</b>	<b>(37,170.00)</b>		<b>(40,290.00)</b>	
<b>Total Expenditures:</b>				<b>(38,837.07)</b>	<b>(37,170.00)</b>		<b>(40,290.00)</b>	
<b>Total Change In Net Position</b>				<b>(89.41)</b>	<b>5,830.00</b>		<b>1,510.00</b>	
<b>Revenue:</b>		\$0.00	\$0.00	\$38,747.66	\$43,000.00	\$0.00	\$41,800.00	\$0.00
<b>Expense:</b>		\$0.00	\$0.00	(\$38,837.07)	(\$37,170.00)	\$0.00	(\$40,290.00)	\$0.00
<b>Total:</b>		\$0.00	\$0.00	(\$89.41)	\$5,830.00	\$0.00	\$1,510.00	\$0.00

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
<b>Income or Expense</b>								
<b>Income From Operations:</b>								
<b>Operating income</b>								
<b>Water Operations</b>								
5111 - Water revenue	R	135,342.91	133,236.87	104,599.79	135,000.00		197,000.00	
5131.1 - Water hookup fees	R	250.00	500.00	650.00	1,250.00		250.00	
5148 - Water administration - woodland hills	R		920.00	1,150.00	100.00			
5149 - Other water income	R	119.32		283.50				
5151.5 - Connect fee in lieu of water share	R							
5180 - W Profit/loss on retirement of fixed assets	R							
5851 - Transfer from Woodland Hills	R			578.46				
<b>Total Water Operations</b>		<b>135,712.23</b>	<b>134,656.87</b>	<b>107,261.75</b>	<b>136,350.00</b>		<b>197,250.00</b>	
<b>Total Operating income</b>		<b>135,712.23</b>	<b>134,656.87</b>	<b>107,261.75</b>	<b>136,350.00</b>		<b>197,250.00</b>	
<b>Operating expense</b>								
<b>Water Operations</b>								
6110 - Water wages & salaries	E	(10,858.38)	(11,993.32)	(9,766.21)	(11,500.00)		(11,500.00)	
6130 - Water benefits	E	(6,890.63)	(9,221.07)	(7,124.51)	(8,250.00)		(8,250.00)	
6210 - Water dues, subs, memberships	E	(941.08)	(514.78)	(996.48)	(500.00)		(1,000.00)	
6230 - Water meetings and training	E	(197.00)	(222.68)	(210.00)	(250.00)		(500.00)	
6231 - Water auto expense & miles	E	(138.88)	(874.55)	(114.72)	(900.00)		(600.00)	
6232 - Water travel, meals & lodging	E	(300.00)	(182.70)	(433.00)	(250.00)		(500.00)	
6240 - Water office supplies	E	(115.98)	(1,694.75)	(383.21)	(2,000.00)		(1,000.00)	
6241 - Water Postage and shipping	E	(1,969.16)	(939.00)	(1,024.59)	(1,500.00)		(1,500.00)	
6255 - Water vehicle equip expense	E	(4,882.00)	(2,845.50)	(2,249.63)	(3,000.00)		(3,000.00)	
6280 - Water power/utilities	E	(12,389.01)	(13,048.85)	(8,519.54)	(15,000.00)		(400.00)	
6290 - Water telephone	E	(121.75)	(276.05)	(321.61)	(400.00)		(400.00)	
6311 - Water legal fees	E	(6,524.49)	(6,076.87)		(6,000.00)			
6312 - Water planning	E	(4,139.00)	(2,559.80)		(3,000.00)			
6313 - Water engineering	E	(636.17)	(4,206.08)	(2,577.60)	(5,500.00)		(5,500.00)	
6319 - Water Blue stakes	E	(253.40)	(260.21)	(122.92)	(300.00)		(300.00)	
6410 - Water assessments	E	(2,052.00)	(2,949.80)	(954.96)	(4,000.00)		(4,000.00)	
6420 - Water samples/testing	E	(120.12)	(3,129.25)	(380.60)	(4,000.00)		(3,000.00)	
6450 - Water system materials/supplies	E	(20,634.18)	(19,129.17)	(7,427.07)	(50,000.00)		(70,000.00)	
6690 - Water depreciation expense	E	(69,790.73)	(70,021.80)	(61,991.10)	(70,000.00)		(80,000.00)	
<b>Total Water Operations</b>		<b>(142,953.96)</b>	<b>(150,146.23)</b>	<b>(104,597.75)</b>	<b>(186,350.00)</b>		<b>(191,450.00)</b>	
<b>Total Operating expense</b>		<b>(142,953.96)</b>	<b>(150,146.23)</b>	<b>(104,597.75)</b>	<b>(186,350.00)</b>		<b>(191,450.00)</b>	
<b>Total Income From Operations:</b>		<b>(7,241.73)</b>	<b>(15,489.36)</b>	<b>2,664.00</b>	<b>(50,000.00)</b>		<b>5,800.00</b>	
<b>Non-Operating Items:</b>								
<b>Non-operating income</b>								
<b>Water Operations</b>								
5151.1 - Water Grant CDBG	R							
5152.1 - Water impact fee	R	2,543.00	2,543.00	5,086.00	12,715.00		12,500.00	
5160 - Water interest income	R	12,524.24	3,607.50	928.54	3,500.00		1,000.00	
<b>Total Water Operations</b>		<b>15,067.24</b>	<b>6,150.50</b>	<b>6,014.54</b>	<b>16,215.00</b>		<b>13,500.00</b>	

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Total Non-operating income		15,067.24	6,150.50	6,014.54	16,215.00		13,500.00	
Non-operating expense								
6820 - Water interest expense	E	(4,203.08)	(3,164.97)	(2,732.93)	(3,500.00)		(561.00)	
Total Non-operating expense		(4,203.08)	(3,164.97)	(2,732.93)	(3,500.00)		(561.00)	
Total Non-Operating Items:		10,864.16	2,985.53	3,281.61	12,715.00		12,939.00	
Total Income or Expense		3,622.43	(12,503.83)	5,945.61	(37,285.00)		18,739.00	
Revenue:		\$150,779.47	\$140,807.37	\$113,276.29	\$152,565.00	\$0.00	\$210,750.00	\$0.00
Expense:		(\$147,157.04)	(\$153,311.20)	(\$107,330.68)	(\$189,850.00)	\$0.00	(\$192,011.00)	\$0.00
Total:		\$3,622.43	(\$12,503.83)	\$5,945.61	(\$37,285.00)	\$0.00	\$18,739.00	\$0.00

**Francis Town  
Operational Budget Worksheet  
52 2012**

4/27/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
<b>Income or Expense</b>								
<b>Income From Operations:</b>								
<b>Operating income</b>								
<b>Sewer Operations</b>								
5121 - Service charges/late fees	R	9,665.41	5,337.38	716.73	5,200.00			950.00
5201 - Sewer service fees	R	87,015.79	88,983.49	65,820.62	83,000.00			87,600.00
5232 - Sewer connect fee	R	50.00	50.00	100.00	50.00			250.00
5241 - Sewer pasture rental	R	4,660.00	7,275.00					
5249 - Other sewer income	R							
<b>Total Sewer Operations</b>		<b>101,391.20</b>	<b>101,645.87</b>	<b>66,637.35</b>	<b>88,250.00</b>			<b>63,000.00</b>
<b>Total Operating income</b>		<b>101,391.20</b>	<b>101,645.87</b>	<b>66,637.35</b>	<b>88,250.00</b>			<b>151,800.00</b>
<b>Operating expense</b>								
<b>Sewer Operations</b>								
7110 - Sewer wages and salaries	E	(6,820.26)	(6,796.20)	(6,302.18)	(8,000.00)			(8,000.00)
7130 - Sewer benefits	E	(4,995.16)	(5,112.84)	(4,667.63)	(5,525.00)			(5,525.00)
7220 - Sewer Public notices	E		(187.50)	(191.80)	(500.00)			(500.00)
7230 - Sewer meetings and training	E	(432.30)	(187.50)		(375.00)			(375.00)
7231 - Sewer expense and miles	E	(338.86)	(134.29)		(500.00)			(500.00)
7232 - Sewer travel, meals & lodging	E	(300.00)	(610.00)					(1,500.00)
7240 - Sewer Office supplies & postage	E			(1,130.47)				
7250 - Sewer Pasture Expenses	E							
7255 - Sewer vehicle equip expense	E	(5,033.02)	(3,236.09)	(2,263.59)	(5,500.00)			(2,750.00)
7280 - Sewer power/utilities	E	(5,997.00)	(7,267.47)	(6,205.87)	(8,000.00)			(7,000.00)
7290 - Sewer telephone	E	(154.88)	(342.81)	(406.82)	(500.00)			(500.00)
7311 - Sewer legal fees	E	(2,055.00)	(1,320.00)		(2,500.00)			(10,000.00)
7313 - Sewer engineering	E	(2,033.90)	(16,827.85)		(40,000.00)			(300.00)
7420 - Sewer samples/testing	E	(294.00)						
7450 - Sewer system materials/supplies	E	(38,881.67)	(5,957.98)	(28,875.11)	(50,000.00)			(35,000.00)
7680 - Sewer depreciation expense	E	(41,746.32)	(42,318.60)	(39,746.43)	(40,000.00)			(52,994.00)
<b>Total Sewer Operations</b>		<b>(109,082.37)</b>	<b>(90,111.63)</b>	<b>(89,789.90)</b>	<b>(161,400.00)</b>			<b>(124,944.00)</b>
<b>Total Operating expense</b>		<b>(109,082.37)</b>	<b>(90,111.63)</b>	<b>(89,789.90)</b>	<b>(161,400.00)</b>			<b>(124,944.00)</b>
<b>Total Income From Operations:</b>		<b>(7,691.17)</b>	<b>11,534.24</b>	<b>(23,152.55)</b>	<b>(73,150.00)</b>			<b>26,856.00</b>
<b>Non-Operating Items:</b>								
<b>Non-operating income</b>								
<b>Sewer Operations</b>								
5251.1 - Sewer Grant CDBG	R	15,682.00	83,408.00	20,910.00				
5252.1 - Sewer impact fee	R	2,519.00	2,519.00	5,038.00	12,715.00			
5260 - Sewer interest income	R			883.67				
5280 - S Profit/loss on retirement of fixed assets	R							
<b>Total Sewer Operations</b>		<b>18,201.00</b>	<b>85,927.00</b>	<b>26,831.67</b>	<b>12,715.00</b>			
<b>Total Non-operating income</b>		<b>18,201.00</b>	<b>85,927.00</b>	<b>26,831.67</b>	<b>12,715.00</b>			
<b>Non-operating expense</b>								
7820 - Sewer interest expense	E	(1,656.80)	(1,246.23)					(840.00)

Francis Town  
Operational Budget Worksheet  
52 2012

4/27/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Total Non-operating expense		(1,656.80)	(1,246.23)				(840.00)	
Total Non-Operating Items:		16,544.20	84,680.77	26,831.67	12,715.00		(840.00)	
Total Income or Expense		8,853.03	96,215.01	3,679.12	(60,435.00)		26,016.00	
Revenue:		\$119,592.20	\$187,572.87	\$93,469.02	\$100,965.00	\$0.00	\$151,800.00	\$0.00
Expense:		(\$110,739.17)	(\$91,357.86)	(\$89,789.90)	(\$161,400.00)	\$0.00	(\$125,784.00)	\$0.00
Total:		\$8,853.03	\$96,215.01	\$3,679.12	(\$60,435.00)	\$0.00	\$26,016.00	\$0.00

## Rate Scenario Comparisons

Current		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 20.00	\$1.00	\$1.25	\$1.75	\$2.25	
Gallons	15000	20000	30000	50000	Unlimited	
Total						\$ 132,003

Scenario 2		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 25.00	\$1.75	\$2.25	\$2.75	\$3.25	
Gallons	15000	20000	30000	50000	Unlimited	
Total						\$ 180,039

Scenario 4		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 28	\$1.75	\$2.25	\$2.75	\$3.25	
Gallons	10000	20000	30000	50000	Unlimited	
Total						\$ 210,491

Scenario 6		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 33	\$1.00	\$1.25	\$1.75	\$2.25	
Gallons	0	20000	30000	50000	Unlimited	
Total						\$ 230,995

Scenario 1		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 25.00	\$1.25	\$1.75	\$2.50	\$3.50	
Gallons	15000	20000	30000	50000	Unlimited	
Total						\$ 172,425

Scenario 3		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 25.00	\$1.25	\$1.50	\$1.75	\$2.50	
Gallons	15000	20000	30000	50000	Unlimited	
Total						\$ 159,092

Scenario 5		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 37	\$1.25	\$1.75	\$2.25	\$2.75	
Gallons	10000	20000	30000	50000	Unlimited	
Total						\$ 231,324

Scenario 7		Overage Rate	Overage Rate 2	Overage Rate 3	Overage Rate 4	Revenue
Base Rates	\$ 25	\$1.50	\$1.75	\$2.25	\$2.75	
Gallons	0	20000	30000	50000	Unlimited	
Total						\$ 231,190