

Francis Town Council Meeting
SPECIAL SESSION
April 26, 2011 6:30 PM
Francis Town Community Center
AGENDA

1. Budget discussion for current year and fiscal year 2011-2012
2. Discussion water and sewer rates
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
Special Session
April 26, 2011
Francis Town Community Center**

The Francis Town Council convened on Wednesday, April 26, 2011 at the Francis Town Community Center. Mayor Snelgrove called the meeting to order at 6:40 pm. Alison Weyher transcribed the minutes from this meeting.

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

Excused: Council member Wes Ure

Others Present: Luann Barclay, John Barclay, Curtis Ludvigson, Cheryl Ovard, Julie Keyes

1. Budget discussion for current year and 2011-2012

The Council agreed to begin with the revenue projections for the General Fund. Mayor Snelgrove explained that the Town does not yet have the final projections from the County for property tax and sales tax revenues. Discussion was held regarding the \$10,000 projected for building permits. Council member Adair stated that the revenue for building permits should correlate with projected impact fees in parks, sewer and water. Mayor Snelgrove explained that building permits are based on house sizes, so this is an estimate. Council member Adair stated that Alison Weyher seems to think that there will be five new homes constructed. Weyher commented that the budget actual numbers are only for the first nine months of the year, and that the late Spring and early summer months are when most construction permits are taken out. The Mayor agreed, stating he believes the current \$6,361 in building permits will rise to approximately \$10,000 by the fiscal year's end.

Council member Major questioned where the \$2,655 in parks grant money came from. She indicated that since she has been on the Council, only \$200 has been received. McNeil Duncan clarified that the \$2,455 in revenue was received a part of fiscal year 2009-2010. The Council agreed that the number does not make sense. Duncan reiterated that those funds were received in fiscal year 2009-2010, not the current year (2010-2011). The park grant was received on June

29, 2010 in fiscal year 2009-2010 as well. There has not been any parks grant revenue received in 2010-2011. The Council clarified that if the Restaurant Tax grant is received, the funds will not be received until 2011-2012.

A discussion was held regarding the amount of Class C road money that the Town will receive. Scott Kettle clarified that Class C Road money allocations are based on how much gas is sold, how many people live in the community and how many miles of roads there are, as well as on how much gas people buy. The formula is based on State taxes and the amount of gas sold, not the cost of the gasoline, so that if people drive less, the Town will receive less money, regardless of the price of gasoline. The Council agreed to drop the projected amount of \$43,000 to \$40,000.

The Council discussed the \$25,000 projected in the Subdivision Developer Fee category. In answer to a question from Council member Adair, Weyher explained that the subdivision fees are different from building permit fees. They are the fees that the developer pays for the Town's review of their plans. Mayor Snelgrove added that because of the new escrow account requirements, this category may go away. Council member Adair questioned if the money goes to the Town or to the escrow account. Mayor Snelgrove explained that some of the money comes to the Town, some to cover the engineering, planning and other costs. Councilmember Melendez asked if the Mayor felt comfortable in raising the park rental fee budget by \$1000. Mayor Snelgrove pointed out that the Town has already received \$2,975 for this fiscal year, with three months remaining. Council member Adair asked if the Town is contemplating raising the rental fees. Council member Major stated that she wants to do a reconciliation of the whole year to see what it looks like.

Mayor Snelgrove stated that the interest revenue in the bank account is projected to be \$1,500. A discussion was held regarding the amount of park impact fees and the total number of new homes projected. Council member Adair clarified that for the sewer impact fees; the Council had discussed the potential of five new homes and suggested that the same number of new homes be listed for parks and water as well for consistency. It was agreed to project five new homes. The projection for parks impact fees was raised to \$895. Mayor Snelgrove explained that the Other Revenue category includes miscellaneous donations, tax refunds, and other revenues that do not fit into a specific category. It was agreed to drop the projected revenue for this category to \$500.

Council member Major asked Duncan where her unexpended park impact fees are listed. He explained that because they are not revenue, they do not show up in this worksheet.

The Council then discussed the General Administration proposed budget. A discussion was held regarding Council reimbursements. Council member Adair asked why the reimbursements are not charged to the department, or cost center that received the goods. Sue Cann explained that these charges are for expenses the Council buys for itself. Council member Melendez asked if this is like a petty cash account. It was agreed to change the name of the account to Council discretionary expenditures. Mayor Snelgrove clarified that the Council salaries should be \$6,600, benefits \$560 and discretionary expenditures \$200. Duncan clarified that the taxes are the only item listed in benefits. Council member Adair asked about this, as in prior years the

Council received 1099 forms and now everyone receives a w-2. Mayor Snelgrove asked for Duncan's recommendation. He stated that payroll taxes are roughly 5.8%. It was agreed to change the benefits amount to \$385. Mayor Snelgrove stated that the Council contributions will be left at \$500 and by law the Council must specify which groups they intend to support. He added that this must be done when the Council adopts the budget.

Mayor Snelgrove explained that the administrative salaries will be \$42,000, the benefits are projected to be \$14,000 and the cobra has been backed out, so that there is no cobra anticipated for 2011-2012. Council member Adair clarified that the salary level is a projection only. Duncan explained that given the current pay structure, the salaries will be much less. The Council agreed to budget \$38,000 for administrative salaries and wages and \$36,750 for associated benefits.

Council member Adair asked why bank charges have increased so much. Sue Cann stated that the banks have raised their rates. Council member Adair asked that if the Town has between \$750 and \$1mm in the bank, can the fees be negotiated. Sue Cann stated that not all funds are at the same bank. Adair continued, asking why can't the Town negotiate the fees. Mayor Snelgrove stated that he would have the Town Treasurer check this out. Council member Adair stated that if the Town were clients in his bank, he would want to do his best to try to keep the Town happy. In response to a question from John Barclay, Mayor Snelgrove stated that once the tentative budget is agreed to, it will be posted on the Town's website after the May Council meeting. Alison Weyher clarified that one of the reasons the office supplies exceed projections this year is because of the purchase of the new recorder, which was \$500. Council member Major asked if the office supplies account could be reduced, or if we were planning to spend additional monies. Mayor Snelgrove stated that there are no major expenditures planned, but that it is good to allow for contingencies.

A discussion was held regarding the postage accounts. Sue Cann clarified that the reason for the 75% decrease in the projected 2011-2012 budget is because the Council had previously requested that the amounts be divided between general administration, water and sewer. Council member Melendez asked if the water and sewer and sewer departments are charged jointly or separately. The Mayor stated separately. Council member Melendez noted that the sewer department is being charged more than the water department. He added that he believes that they should be charged fifty-fifty between the Town and the departments, so that the Town would pay 50% of the postage bill and the water and sewer departments would each contribute 25%. Council member Major clarified that it has not been done this way in the past. McNeil Duncan stated that the mechanics will be that it will all be charged to general administration, then after the bills are sent, the charges will be backed out and charged to the appropriate department. Council member Adair said it should always be the same amount. Duncan stated that the amounts will change based on late charges, etc. Council member Melendez asked how this should be reflected in the budget. Duncan stated that each department should estimate their expenses, the balance will be charged to the general administration account. The amount listed for the Town should be the total amount less water and sewer. It was agreed that the general administrative postage would be left at \$1,000.

A discussion was held concerning the administrative engineering fees. Council members queried if the number includes fees later billed to developers, and Council member Adair mentioned that Scott Kettle had performed work for the sewer department that had not been billed to the sewer. Council member Adair stated that if Kettle is working for the sewer, on the purchase order, it should be reflected as such. Kettle asked how the escrow accounts will work. Duncan stated that the funds in the escrow accounts do not belong to the Town, but that the Town is holding them for clients to pay their bills. Council member Melendez stated that the only time Horrocks is billing the Town general administration should be for Council meetings. Kettle added, staff meetings and calls from Luke, etc. Kettle said that \$10,000 should be sufficient. Mayor Snelgrove confirmed that the category for "other professional fees" includes Pelorus and funds to upgrade the Town's website. The amount was increased to \$5,000 to include Pelorus' additional costs.

The Buildings and Grounds salaries include salary amounts that were previously billed to Frontier Days. Mayor Snelgrove explained that the Buildings and Grounds supplies account includes purchase of tools that will be used by all departments. Councilmember Major asked where the build out costs for the Public Works Building are shown. Mayor Snelgrove stated those expenses had been incurred in the prior year. Council member Major asked for a clarification of what is included in Grounds versus what is included in Parks. Duncan explained that Grounds generally refers to things that the Town uses, as opposed to areas that the public uses. Council member Major confirmed that the Buildings and Grounds department includes the office trailer, the public works building, storage units, their associated utilities and salaries. Mayor Snelgrove added that the arena, arena utilities and rental pasture behind the arena and other grounds that have not yet been added to the park are also included. A discussion was held regarding which areas are public and which are private. Mayor Snelgrove stated that all maintenance on the arena, fences, and irrigation systems have been charged to Buildings and Grounds. It was determined that the arena would be transferred to the Parks Department, but that the pasture that is rented out and the ground on the north side of the park area would be retained in Buildings and Grounds.

The Planning and Zoning budget was increased to cover printing of an updated General Plan.

In Council member Ure's absence, Mayor Snelgrove asked Scott Kettle to explain the Street Department's maintenance and repair budget. Kettle stated that Council member Ure is proposing to rebuild Spring Hollow Road, milling it down and installing 4 inches of asphalt. Kettle stated that he could easily spend \$200,000. It was agreed to budget \$100,000 for street repairs. Council member Adair asked for a five year capital plan for roads. Kettle stated that statewide, the big reason the roads are in disrepair is cost. He stated that because the Town is not getting more money from B & C Roads, the only way more money can be allocated to fix roads, is if the Council chooses to allocate it. Mayor Snelgrove stated that Council member Ure needs to determine the best course of action and report back to the Council. Council member Melendez asked if the Town could raise water and sewer rates to pay for road repairs. Kettle stated that Heber City had bonded to perform road upgrades. A discussion was held resulting in the request that Council member Ure look at identifying additional funding sources.

Council member Major explained the Parks proposed budget. Wages and benefits were increased to include costs of staff maintenance of the arena.

Council member Major explained the Frontier Days budget. The total revenues are projected to be \$41,800. Weyher suggested that rather than going through the budget line by line, in order to save time, only the category totals be reviewed. Weyher gave the detailed Frontier Days budget to Duncan who will add them in later.

Mayor Snelgrove stated that the revenue for the Water Department has been left open, to allow for the rate increase discussion with Curt Ludvigson. The meetings and training budget was increased to \$500, the expense and mileage category was increased to \$600, travel, meals and lodging was increased to \$500. It was agreed that the postage budget be set at \$1500. Mayor Snelgrove stated that the system and supplies budget would need to be increased to \$70,000. He stated that at the present time the Town cannot read meters because the system crashed last and the estimated cost to get it running is \$95,000. The hand held system is so old that the manufacturer no longer makes replacement parts. Council member Melendez clarified that the Town is looking to replace the system, rather than bringing it up to date. Curt Ludvigson stated that he believes the Town could bring in a new radio read system for less than \$95,000. Mayor Snelgrove stated that \$95,000 was the bid for a radio read system. Scott Kettle clarified that the \$95,000 included the meters and installation. Mayor Snelgrove stated that because the Town currently has the Sensus system, it is cheaper to stay with them because some of the meters can be retrofitted to work as radio read meters. The bid from Mountainlands includes the programming, etc. Ludvigson stated he thought it could be done for \$70,000. Mayor Snelgrove stated that is why he included \$70,000 in the budget projections. Council member Adair asked how the meters are currently being read. Staff responded that this month the water bills will continue as winter estimates. Council member Melendez asked how and when the funds reflected by accurate readings could be recaptured. Mayor Snelgrove responded that until the Town get the new meters in they will have to be hand read. Council member Adair asked if the Water Department needed more money. Mayor Snelgrove said he hoped to spend some money from this year's budget. Council member Melendez asked if the Town needs to hire additional part time help to read the meters. McNeil Duncan and Curt Ludvigson indicated that this purchase does not need to be put out to bid.

Council member Melendez presented the sewer budget, stating that for the revenues they had taken the actual for the first three quarters and added 25 percent for the final three months. McNeil Duncan clarified that the formula should be that they add an additional 1/3 for the balance of the year. Council member Melendez stated that they were adding an additional category. After discussion it was decided that the new category could fall under "Other sewer income". Council member Melendez stated that the goal is to capture the revenue from the increased sewer rates in a separate line item which would essentially be a rainy day fund under income. Curt Ludvigson pointed out that this is a good idea, in case grants and loans go away. Council member Adair stated that they hope to have this money go into a separate fund, rather than under general revenue. Ludvigson asked if the sewer department is currently meeting expenses. Council member Melendez stated that the sewer department is meeting expenses, including paying off bonds and loans. McNeil Duncan asked to clarify the proposal, commenting that the Town is proposing a rate increase that is for capital improvements. The

revenues from the sewer bill would be broken out and the portion earmarked for capital improvements shown as a line item on the revenue portion of the budget. Council member Adair asked if the bills could be broken out to show that a portion is for future expansion. After a general discussion, the consensus was that if the bill is broken out showing a portion for future expansion, the Town residents would not be supportive. It was decided that this would be an accounting function and would not appear on the bill. It was agreed that line item 5249 would be renamed the capital improvements fund. Duncan reviewed the prior year's actual expenses, showing that in 2009 there was a \$7,891 loss. In 2010 there was a \$11,534 surplus. Thus far in 2011 there is a \$16,383 loss. Council member Adair stated that the sewer department currently has approximately \$100,000 in the bank. Council member Melendez stated that \$40,000 should be put into capital improvements. Sue Cann was asked to follow up on the reason for the sewer telephone bill. Ludvigson asked where the sewer bonds are listed. It was agreed that those payments should come out of the sewer budget. There are two payments of \$24,000 left. The bonds are currently being paid out of the water department.

2. Discussion of Water and Sewer Rates

Curt Ludvigson requested that the Council revisit water rates. Based on his calculations the Town is \$100,000 upside down in water fund, just to break even and pay the bills. In the sewer fund, his estimate is that the Town is upside down \$63,000. Therefore, he stated that just to break even, without setting anything aside for capital reserves, the Town needs to raise an additional \$100,00 in the sewer department if the Town wants to set \$40,000 aside. For the water department, the Town needs to raise an additional \$100,000 just to break even. Council member Adair clarified that depreciation is already included in the budget. Council member Adair asked if Duncan had had a chance to review the water department checking account. Duncan stated that there is \$94,000 in the water checking account. Council member Adair asked if there were impact fees incorrectly allocated in the water department as well. He went on to explain that there was \$79,000 in the sewer checking account, but that an additional almost \$40,000 in fees were identified in the impact fee account, that were not impact fees and had been entered into that account in error. Duncan stated there are approximately \$7,000 of general fund water revenues that have been incorrectly allocated to the water impact fee account. So there is roughly \$100,000 in each checking account.

Ludvigson stated roughly 100,000 in expenses without funding depreciation. If the Town wants to fund depreciation, the Town will need to raise rates. Raising rates \$12.00 will cover expenses but not cover set the projected aside money. If the Town funds depreciation and raises rates by \$15, it will have \$53,000 every year to add to depreciation fund. He suggested having the capital reserves, rainy day fund and depreciation fund combined. McNeil Duncan agreed.

Councilmember Melendez stated that the town needs to raise rates sufficient to cover the \$13,000 shortfall. Ludvigson clarified that if the Town wants to cover depreciation, the rate increase needs to cover the depreciation, bond payment and \$13,000 shortfall. Ludvigson believes raising an additional \$63,000 per year meets those costs. That amount equates to raising rates \$15.00 per month. Council member Adair stated that that puts a big strain on our citizens.

In the water department, Ludvigson calculates current expenses at \$191,000 plus \$40,000 in loan payments for total expenses of approximately \$231,000. Current revenue is \$133,000. Current expenses include \$80,000 in depreciation. Therefore, Ludvigson believes that if the Town can

raise rates to equal the current \$231,000 expense totals, depreciation will be covered and funds will be available for a capital improvements fund. The Town needs to raise rates to cover \$100,000.

The Council then reviewed the funding scenarios (attached). Ludvigson commented that only 5, 6 and 7 raise enough money to meet the current budget and the shortfall. Mayor Snelgrove commented that in this economy it may not be possible to raise the rates enough to cover the entire shortfall all at once. It may be better to start building that account up over time. Ludvigson stated that since the Town has \$100,000 in the bank, as long as the Town adds to that, it will be raising the capital reserves fund. Mayor Snelgrove continued that he feels comfortable charging the largest users more. A discussion was held regarding scenario two, which would raise rates for base users by \$5.00. Council member Major agreed that Scenario 2 makes sense. Ludvigson suggested lowering the base number of gallons. The Council discussed the fact that most users use less than 10,000 per month in the winter. Council member Adair asked what the definition of winter and summer is. Council member Melendez clarified that we read meters five months of the year (May through September), most years, unless weather conditions dictate otherwise. Council member Adair asked if the new system would enable the Town to read meters year round. Mayor Snelgrove answered yes. Further discussion was held regarding the accuracy of monthly meter reading, methodology and anecdotal experience.

McNeil Duncan explained that as long as the Town pays for the bond repayment principal and interest without tapping the depreciation fund, it will be generating funds for capital reserves. Mayor Snelgrove asked that the water fund budget scenario be revisited. Scott Kettle commented that in some instance impact fees can be used to make bond payments as well. A discussion was held. Council member Major proposed a combination of scenario 2 and 4 which would generate \$197,000 by leaving the base rate at \$25.00, but decreasing the gallons to 10,000 per month and leaving the overages the same. This scenario funds depreciation and expense and generates \$4,000 for future expansion. Duncan said that was fine, as long as the Council wanted to ask residents to fund future expansion. Council member Adair stated that either the Town collects money up front, or it bonds.

Mayor Snelgrove then asked about the sewer increase. With an increase of \$15.00 per month, the sewer department would be able to put \$28,856 in a capital reserve fund. Mayor Snelgrove asked about lowering the rate to \$12.00 per month. Council member Adair stated that there are other expenses that are being incurred that are not being covered. He cited the meter at the sewer ponds and the grinder at the Foothill lift station as examples. The total is \$15,000 for both. The funds are not included in this year's budget. Nor is the bond payment. Ludvigson suggested that the bond payment, meter and grinder be taken from the checking account, which would still leave \$75,000 in the bank and that rates be raised to replenish the account. Council member Adair stated that the Town needs to raise rates enough to break even, and fund depreciation. Council member Melendez clarified that the \$15.00 a month rate increase generates a surplus of \$26,000, of which \$24,000 will be used to make bond payments. But there will still be \$52,000 that goes in the bank from depreciation, plus the \$63,000 for capital reserves. Ludvigson stated that frequent smaller increases are more palatable than large, infrequent increases. He continued that raising water rates by \$5.00 per month and sewer rates by \$15.00 equals a \$20.00 per month rate increase for most residents. Kraig Powell reiterated that the

increased rates have nothing to do with new growth or new residents. These increases are necessary to maintain the system the Town has in place now. Mayor Snelgrove asked if everyone was ok with this information

Council member Adair asked if the Town should schedule a public hearing on the proposed rates at the next Council meeting or schedule an additional meeting the next week to finalize what will be said. Mayor Snelgrove and Council member Melendez stated they would both be out of town. Scott Kettle stated that it would be good to get out some information before the public hearing. Midway’s recent successful rate increases were discussed, and their use of a newspaper education system explained. Kraig Powell stated that he believes it would be helpful to run newspaper article in the Summit County News summarizing the situation, so that the information doesn’t hit all at one time. Powell also suggested not voting on the rate increase the same night as the public hearing. Mayor Snelgrove stated he is fine with the public hearing on May 12. He asked how the other council members felt. Council member Melendez stated that his only concern is that if the Town needs \$15.00 a month, should the proposal be a higher rate. He stated that \$15 is the low point. Curt Ludvigson was asked to comment, and he stated that his opinion was that you don’t give the public options. Council member Adair said to tell them the truth. Ludvigson stated not to be afraid to tell the public that there is a need to fund depreciation. He stated that grants and low interest loans are drying up. Council member Major stated that she is ok with the public hearing on the 12th. She also asked that the hearing be listing in the water bills. Mayor Snelgrove stated that he would get with Alison Weyher to put something together for the newspaper. Council member Major stated that she thinks it is important that the Council all be on the same page. Council member Adair stated that he would like a chance to roll play or come up with answers to questions that may be asked so that everyone is on the same page and everyone has the same facts. Council member Major suggested producing a flyer that answers all the questions, and offered to provide a flyer from another town. Council member Major asked when the cuts necessary to have a balanced budget would be made. Mayor Snelgrove stated that he and McNeil Duncan would do that on Friday and then present the proposed budget for discussion at the May12 Council meeting. He explained that statutorily the Mayor and the Budget Officer propose the cuts to the Council who then make modifications.

Council member Major motioned to adjourn. Motion seconded by Council member Adair.

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

Meeting adjourned at 10:02 pm.

- Attachments:
Rate Scenario Comparisons
Revised budget worksheets – including changes approved 4/26
Frontier Days budget

Follow up items:

Discounted rates for bank charges

Five year capital plan for roads

Additional funding sources for roads

Article for Summit County News

Flyer on proposed rate changes

Post tentative budget on website after May 12 meeting

Identify groups to receive Council Contributions

Explanation of reason for sewer telephone

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

R. Lee Snelgrove, Mayor

Alison Weyher, Town Clerk

Francis Town
Operational Budget Worksheet
10 2012

5/11/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Change In Net Position								
Revenue:								
Taxes								
3110 - Property tax revenue	R	154,959.16	157,189.14	166,906.66	167,000.00		167,000.00	
3130 - General sales tax revenue	R	85,359.17	79,851.59	64,623.64	82,000.00		80,000.00	
Total Taxes		240,318.33	237,040.73	231,530.30	249,000.00		247,000.00	
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			
Total Licenses and permits		60,390.49	67,230.02	64,654.17	69,800.00		63,650.00	
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	
Total Intergovernmental revenue		39,789.02	45,264.88	38,231.22	40,825.00		40,800.00	
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	2,975.00	2,000.00		3,000.00	
Total Charges for services		2,570.00	136,495.81	46,403.79	27,010.00		28,050.00	
Frontier Days Revenue								
3498.3 - Frontier Days	R	39,339.13	37,213.59					
Total Frontier Days Revenue		39,339.13	37,213.59					
Interest								
3610 - Interest revenue	R	8,458.37	1,935.37	1,321.20	2,200.00		1,500.00	
Total Interest		8,458.37	1,935.37	1,321.20	2,200.00		1,500.00	
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	1,343.43	500.00		500.00	
Total Miscellaneous revenue		667.88	567.17	1,746.43	1,395.00		1,395.00	
Contributions and transfers								
3890 - Beg Fund Bal to be Appropriated	R				19,003.00			
Total Contributions and transfers					19,003.00			
Total Revenue:		391,533.22	525,747.57	383,887.11	409,233.00		382,395.00	
Expenditures:								

**Francis Town
Operational Budget Worksheet
10 2012**

5/11/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
General government Council								
4111.100 - Council salaries & wages	E	(1,250.00)	(1,800.00)	(5,024.00)	(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)	(140.50)	(980.00)		(1,000.00)	
4111.540 - Council contributions	E	(650.00)	(400.00)	(300.00)	(500.00)		(500.00)	
Total Council		(8,347.00)	(8,446.74)	(5,830.80)	(9,440.00)		(8,685.00)	
Administrative								
4140.110 - Admin salaries and wages	E	(59,665.72)	(73,938.08)	(37,782.26)	(44,180.00)		(38,000.00)	
4140.130 - Admin benefits	E	(38,425.81)	(47,491.78)	(28,532.86)	(45,550.00)		(14,000.00)	
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)	(1,192.61)	(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)	(683.54)	(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)	
Total Administrative		(341,091.02)	(274,611.51)	(164,774.31)	(208,253.00)		(140,600.00)	
Buildings and grounds								
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)	(5,000.00)		(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)	
Total Buildings and grounds		(12,193.86)	(11,730.46)	(10,358.38)	(16,900.00)		(16,775.00)	
Planning and zoning								
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)	
Total Planning and zoning		(50,998.80)	(46,271.12)	(34,409.88)	(45,350.00)		(42,450.00)	
Total General government		(412,630.68)	(341,059.83)	(215,373.37)	(279,943.00)		(208,510.00)	
Highways and public improvements								
Highways								
4410.100 - Street salaries and wages	E	(4,837.01)	(5,901.33)	(6,766.36)	(6,750.00)		(6,750.00)	
4410.130 - Street benefits	E	(3,131.38)	(4,362.19)	(5,098.35)	(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)		(91,635.00)	
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)	
4410.740 - Streets Capital Outlay	E							
Total Highways		(103,221.92)	(106,132.99)	(27,739.18)	(66,215.00)		(124,885.00)	
Total Highways and public improvements		(103,221.92)	(106,132.99)	(27,739.18)	(66,215.00)		(124,885.00)	
Parks and public property								
Parks								
4510.100 - Park salaries and wages	E	(10,091.50)	(10,766.30)	(9,652.40)	(11,150.00)		(12,000.00)	
4510.130 - Park benefits	E	(6,366.94)	(7,597.91)	(6,316.58)	(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)	(30,371.29)		(5,000.00)			
Total Parks		(61,845.76)	(65,783.67)	(23,311.74)	(50,425.00)		(44,000.00)	
Total Parks and public property		(61,845.76)	(65,783.67)	(23,311.74)	(50,425.00)		(44,000.00)	
Frontier Days Expense								
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)					
Total Frontier Days Expense		(49,691.22)	(43,918.92)					
Debt service								
4719.820 - Interest expense	E	(185.89)						
Total Debt service		(185.89)						
Transfers								
4825 - Transfer to Frontier Days	E				(12,650.00)		(5,000.00)	
4840 - Transfer to Capital Projects	E							
4890 - Budgeted increase in fund balance	E							
Total Transfers					(12,650.00)		(5,000.00)	
Total Expenditures:		(627,575.47)	(556,895.41)	(266,424.29)	(409,233.00)		(382,395.00)	

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Total Change In Net Position		(236,042.25)	(31,147.84)	117,462.82				
Revenue:		\$391,533.22	\$525,747.57	\$383,887.11	\$409,233.00	\$0.00	\$382,395.00	\$0.00
Expense:		(\$627,575.47)	(\$556,895.41)	(\$266,424.29)	(\$409,233.00)	\$0.00	(\$382,395.00)	\$0.00
Total:		(\$236,042.25)	(\$31,147.84)	\$117,462.82	\$0.00	\$0.00	\$0.00	\$0.00

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Change In Net Position								
Revenue:								
Frontier Days Revenue	R			7,710.00	10,000.00		10,000.00	
3410 - Sponsors Revenue	R			1,389.00	3,000.00		1,000.00	
3420 - Vendors Booth Revenue	R			4,461.68	10,000.00		4,750.00	
3430 - Bull Wars Revenue	R			8,210.00	10,000.00		8,500.00	
3440 - Rodeo Revenue	R			625.00			650.00	
3445 - Kids Karnival	R			1,075.00	10,000.00		1,200.00	
3450 - Horse Pulls Revenue	R			10,964.98			11,000.00	
3460 - Concessions Revenue	R			1,139.00			1,200.00	
3470 - BBQ Revenue	R			100.00			150.00	
3480 - Softball Revenue	R			10.00			200.00	
3490 - Horseshoe Tournament Revenue	R			3,063.00			3,500.00	
3495 - In-Kind Donations Revenue	R			38,747.66	43,000.00		42,150.00	
Total Frontier Days Revenue				38,747.66	43,000.00		42,150.00	
Miscellaneous revenue								
3810 - Transfer from General Fund	R				12,650.00		12,650.00	
Total Miscellaneous revenue					12,650.00		12,650.00	
Total Revenue:				38,747.66	55,650.00		42,150.00	
Expenditures:								
Frontier Days Expense								
4501 - General supplies & services	E			(2,032.95)	(25.00)		(1,750.00)	
4510 - Fireworks Expense	E			(600.00)	(2,000.00)		(750.00)	
4515.1 - Concession Stand - Supplies	E			(4,553.88)	(5,375.00)		(4,750.00)	
4515.2 - Concession Stand - ice	E				(250.00)			
4515.3 - Concession Stand - propane	E				(375.00)		(50.00)	
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)			(7,600.00)	
4525.1 - Rodeo/Bull Wars - Wild cow Rental	E				(280.00)			
4525.10 - Rodeo/Bull Wars - Hay for stock	E				(200.00)			
4525.11 - Rodeo/Bull Wars - Cow hauling	E				(150.00)		(500.00)	
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)		(775.00)	
4525.6 - Rodeo/Bull Wars - Cowboy Payouts	E				(2,000.00)		(6,900.00)	
4525.7 - Rodeo/Bull Wars - Saturday added money	E						(1,200.00)	
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)	(950.00)		(100.00)	
4530.1 - Craft show - Kids carnival	E				(100.00)			
4530.2 - Craft show - supplies	E							

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
4531.1 - Home-town events	E						(1,500.00)	
4535.0 - Additional Payouts - Horse Pulls	E			(2,500.00)	(2,500.00)		(2,250.00)	
4535.1 - Additional Payouts - Hide Race	E				(420.00)			
4535.2 - Additional Payouts - Trailer Race	E				(80.00)			
4535.3 - Additional Payouts - Wild Cow Milking	E				(280.00)			
4535.4 - Additional Payouts - Misc	E				(95.00)			
4540 - Softball Tournament Expense	E			(500.00)	(230.00)		(500.00)	
4540.1 - Softball Tournament - Prizes and supplies	E				(325.00)			
4540.2 - Softball Tournament - umpire	E							
4545 - Sponsors Expense	E			(376.95)			(425.00)	
4550 - Queen Contest	E			(1,198.92)	(1,200.00)		(1,750.00)	
4555 - Advertising	E			(1,388.14)			(1,575.00)	
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)		(650.00)	
4560.2 - BBQ Dinner - propane	E							
4560.3 - Entertainment - Dinner	E				(100.00)		(200.00)	
4560.4 - Entertainment - Breakfast	E			(437.50)	(250.00)			
4565 - Miscellaneous	E				(750.00)			
4566 - Dumpsters	E				(300.00)		(400.00)	
4567 - Insurance	E				(1,500.00)		(1,500.00)	
4568 - Porta-Potties	E				(375.00)		(375.00)	
4569 - Sound system	E				(2,000.00)		(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)		(300.00)	
4580.1 - Horse Show - Gift cards	E			(960.93)	(440.00)		(950.00)	
4580.2 - Horse Show - Horse items	E				(725.00)			
4585 - Kids Karnival	E			(784.34)			(800.00)	
4590.1 - Kids Races & Scrambles	E			(752.66)			(500.00)	
4590.2 - Kids Races & Scrambles - pigs	E				(360.00)			
4590.3 - Kids Races & Scrambles - supplies	E				(35.00)			
4595 - Sales Tax Expense	E			(1,287.65)	(1,500.00)			
4600 - In-Kind Donations Expenses	E			(3,063.00)				
Total Frontier Days Expense				(38,837.07)	(38,695.00)		(42,150.00)	
Transfers								
4890 - Budgeted increase in fund balance	E				(16,955.00)			
Total Transfers					(16,955.00)			
Total Expenditures:				(38,837.07)	(55,650.00)		(42,150.00)	
Total Change In Net Position				(89.41)				
Revenue:		\$0.00	\$0.00	\$38,747.66	\$55,650.00	\$0.00	\$42,150.00	\$0.00
Expense:		\$0.00	\$0.00	(\$38,837.07)	(\$55,650.00)	\$0.00	(\$42,150.00)	\$0.00
Total:		\$0.00	\$0.00	(\$89.41)	\$0.00	\$0.00	\$0.00	\$0.00

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3610 - Revenue	R	616.01	10.34	4.31				
Total Miscellaneous revenue		616.01	10.34	4.31				
Contributions and transfers								
3810 - Transfer from general fund	R				10,000.00		5,000.00	
3890 - Fund Balance Appropriation	R				10,000.00		5,000.00	
Total Contributions and transfers					10,000.00		5,000.00	
Total Revenue:		616.01	10.34	4.31	10,000.00		5,000.00	
Expenditures:								
General government								
Administrative	E	(165,000.00)			(10,000.00)			
4140.720 - Office Building		(165,000.00)			(10,000.00)			
Total Administrative		(165,000.00)			(10,000.00)			
Total General government		(165,000.00)			(10,000.00)			
Highways and public improvements								
Shop & garage	E							
4140.740 - Public Works Building								
Total Shop & garage								
Total Highways and public improvements								
Parks and public property								
Parks								
4510.740 - Parks capital outlay	E						(5,000.00)	
Total Parks							(5,000.00)	
Total Parks and public property							(5,000.00)	
Total Expenditures:		(165,000.00)			(10,000.00)			
Total Change In Net Position		(164,383.99)	10.34	4.31				
Revenue:		\$616.01	\$10.34	\$4.31	\$10,000.00	\$0.00	\$5,000.00	\$0.00
Expense:		(\$165,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$5,000.00)	\$0.00
Total:		(\$164,383.99)	\$10.34	\$4.31	\$0.00	\$0.00	\$0.00	\$0.00

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Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Income or Expense								
Income From Operations:								
Operating income								
Water Operations								
5111 - Water revenue	R	135,342.91	133,236.87	112,156.25	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			578.46				
5851 - Transfer from Woodland Hills	R			114,818.21	136,350.00		197,250.00	
Total Water Operations		135,712.23	134,656.87	114,818.21	136,350.00		197,250.00	
Total Operating income		135,712.23	134,656.87	114,818.21	136,350.00		197,250.00	
Operating expense								
Water Operations								
6110 - Water wages & salaries	E	(10,858.38)	(11,993.32)	(9,973.47)	(11,500.00)		(11,500.00)	
6130 - Water benefits	E	(6,890.63)	(9,221.07)	(7,293.32)	(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)					
6312 - Water planning	E	(4,139.00)	(2,559.80)					
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)	(30,000.00)		(70,000.00)	
6690 - Water depreciation expense	E	(69,790.73)	(70,021.80)	(61,991.10)	(70,000.00)		(80,000.00)	
Total Water Operations		(142,953.96)	(150,146.23)	(104,973.82)	(157,350.00)		(191,450.00)	
Total Operating expense		(142,953.96)	(150,146.23)	(104,973.82)	(157,350.00)		(191,450.00)	
Total Income From Operations:		(7,241.73)	(15,489.36)	9,844.39	(21,000.00)		5,800.00	
Non-Operating Items:								
Non-operating income								
Water Operations								
5151.1 - Water Grant CDBG	R	2,543.00	2,543.00	5,086.00	12,715.00		12,500.00	
5152.1 - Water impact fee	R	12,524.24	3,607.50	928.54	3,500.00		1,000.00	
5160 - Water interest income	R	15,067.24	6,150.50	6,014.54	16,215.00		13,500.00	
Total Water Operations		29,134.48	12,241.00	12,029.08	32,430.00		27,000.00	

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Account	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	(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)	13,126.00	(8,285.00)		18,739.00	
Revenue:	\$150,779.47	\$140,807.37	\$120,832.75	\$152,565.00	\$0.00	\$210,750.00	\$0.00
Expense:	(\$147,157.04)	(\$153,311.20)	(\$107,706.75)	(\$160,850.00)	\$0.00	(\$192,011.00)	\$0.00
Total:	\$3,622.43	(\$12,503.83)	\$13,126.00	(\$8,285.00)	\$0.00	\$18,739.00	\$0.00

**Francis Town
Operational Budget Worksheet
52 2012**

5/11/2011

Account	Type	2009 Actual	2010 Actual	2011 Actual	2011 Budget	2012 Actual	Original Budget	Revised Budget
Income or Expense								
Income From Operations:								
Operating income								
Sewer Operations								
5121 - Service charges/late fees	R	9,665.41	5,337.38	862.62	5,200.00		950.00	
5201 - Sewer service fees	R	87,015.79	88,983.49	72,835.83	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							
Total Sewer Operations		101,391.20	101,645.87	73,798.45	88,250.00		63,000.00	151,800.00
Total Operating income		101,391.20	101,645.87	73,798.45	88,250.00		151,800.00	
Operating expense								
Sewer Operations								
7110 - Sewer wages and salaries	E	(6,820.26)	(6,796.20)	(6,518.43)	(8,000.00)		(8,000.00)	
7130 - Sewer benefits	E	(4,995.16)	(5,112.84)	(4,843.78)	(5,525.00)		(5,525.00)	
7220 - Sewer Public notices	E			(191.80)				
7230 - Sewer meetings and training	E	(432.30)	(187.50)		(500.00)		(500.00)	
7231 - Sewer expense and miles	E	(338.86)	(134.29)		(375.00)		(375.00)	
7232 - Sewer travel, meals & lodging	E	(300.00)	(610.00)		(500.00)		(500.00)	
7240 - Sewer Office supplies & postage	E			(1,130.47)			(1,500.00)	
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)	
7690 - Sewer depreciation expense	E	(41,746.32)	(42,318.60)	(39,746.43)	(40,000.00)		(52,994.00)	
Total Sewer Operations		(109,082.37)	(90,111.63)	(90,182.30)	(161,400.00)		(124,944.00)	
Total Operating expense		(109,082.37)	(90,111.63)	(90,182.30)	(161,400.00)		(124,944.00)	
Total Income From Operations:		(7,691.17)	11,534.24	(16,383.85)	(73,150.00)		26,856.00	
Non-Operating Items:								
Non-operating income								
Sewer Operations								
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							
Total Sewer Operations		18,201.00	85,927.00	26,831.67	12,715.00			
Total Non-operating income		18,201.00	85,927.00	26,831.67	12,715.00			
Non-operating expense								
7820 - Sewer interest expense	E	(1,656.80)	(1,246.23)					(840.00)

Francis Town
Operational Budget Worksheet
52 2012

5/11/2011

Account	Type	2009 Actual (1,656.80)	2010 Actual (1,246.23)	2011 Actual	2011 Budget	2012 Actual	Original Budget (840.00)	Revised Budget (840.00)
Total Non-operating expense								
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	10,447.82	(60,435.00)		26,016.00	
Revenue:		\$119,592.20	\$187,572.87	\$100,630.12	\$100,965.00	\$0.00	\$151,800.00	\$0.00
Expense:		(\$110,739.17)	(\$91,357.86)	(\$90,182.30)	(\$161,400.00)	\$0.00	(\$125,784.00)	\$0.00
Total:		\$8,853.03	\$96,215.01	\$10,447.82	(\$60,435.00)	\$0.00	\$26,016.00	\$0.00

Rate Scenario Comparisons

Current

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

Scenario 2

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

Scenario 4

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

Scenario 6

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

Scenario 1

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

Scenario 3

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

Scenario 5

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

Scenario 7

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