

CITY OF TAYLORSVILLE

FISCAL YEAR 2012 MID-YEAR PROPOSED BUDGET

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Revenue Expense Summary By Department

City of Taylorsville FY 2012

10-General Fund	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
Tax Revenue:	\$ 14,966,821	\$ 7,762,970	\$ 334,295	\$ 15,301,116	2.2%
Licenses & Permits:	666,000	312,497	-	666,000	0.0%
Intergovernmental Revenue:	2,139,000	655,536	136,054	2,275,054	6.4%
Charges for Service:	269,800	131,333	-	269,800	0.0%
Fines & Forfeitures:	2,162,000	1,268,843	(75,000)	2,087,000	-3.5%
Misc. Revenue:	586,400	426,540	5,000	591,400	0.9%
Contributions & Transfers:	833,649	93,221	266,625	1,100,274	32.0%
Total Revenues	\$ 21,623,670	\$ 10,650,940	\$ 666,974	\$ 22,290,644	3.1%
Expenses					
City Council:	345,678	166,492	3,500	349,178	1.0%
Mayor:	225,817	105,246	-	225,817	0.0%
Court	2,307,081	1,198,589	1,000	2,308,081	0.0%
Administration	1,213,552	684,529	35,500	1,249,052	2.9%
Non Departmental	497,524	320,833	62,501	560,025	12.6%
Government Buildings	473,247	353,876	191,692	664,939	40.5%
Planning Comm &	14,100	2,497	-	14,100	0.0%
Community Activities:	2,000	241	-	2,000	0.0%
Citizen Committees	111,000	19,207	24,377	135,377	22.0%
Public Safety	4,433,674	3,034,004	-	4,433,674	0.0%
Police:	7,468,728	4,206,384	247,653	7,716,381	3.3%
Public Works:	2,435,459	857,317	50,000	2,485,459	2.1%
Parks & Land:	142,000	43,900	-	142,000	0.0%
Community Development:	1,141,505	592,480	8,050	1,149,555	0.7%
Economic Development:	259,605	149,603	40,000	299,605	15.4%
Debt Service:	552,700	322,272	2,700	555,400	0.5%
Transfers:	-	-	-	-	N/A
Total Expenses	\$ 21,623,670	\$ 12,057,469	\$ 666,974	\$ 22,290,644	3.1%
Total Surplus (Deficit)	\$ -	\$ (1,406,529)		\$ (0)	

**City of Taylorsville
FY 2012**

Fund: General					
Contributions & Transfers: Revenue Summary					
Account Name	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
MISCELLANEOUS GRANTS	\$ 10,000	\$ 12,642	\$ 33,733	\$ 43,733	337.3%
DONATIONS/CONTRIBUTIONS	2,000	1,525	-	\$ 2,000	0.0%
VETERANS MEMEORAL DONATIONS	150,000	75,987	100,000	\$ 250,000	66.7%
USE OF BEGINNING FUND BALANCE	671,649	-	128,892	\$ 800,541	19.2%
CONTRIB HISTORICAL PRESERVTN	-	3,067	4,000	\$ 4,000	N/A
					N/A
EMPG grant					
AOC grant					
state of Utah health dept. gold level					
museum grant res 11-34					
ULGT safety grant res 12-02					
veteran memorial grant res 11-32					
donations from prior year					
to recognize grant revenue for historical club					
grants from prior year (museum)					
Totals:	\$ 833,649	\$ 93,221	\$ 266,625	\$ 1,100,274	32.0%

City of Taylorsville
FY 2012

Fund: General	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
City Council: Expense Summary					
Account Name					
SALARIES & WAGES	\$ 107,851	\$ 57,231	\$ -	\$ 107,851	0.0%
EMPLOYEE BENEFITS	42,377	19,334	-	42,377	0.0%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,000	450	-	1,000	0.0%
TRAVEL & TRAINING	8,400	320	-	8,400	0.0%
MILEAGE REIMBURSEMENT	200	-	-	200	0.0%
OFFICE EXP & SUPP-COUNCIL	4,000	3,569	-	4,000	0.0%
OFFICE EQUIP - NON-CAP	1,000	1,000	-	1,000	0.0%
NETWORK & TELEPHONE MAINT	2,000	1,110	-	2,000	0.0%
AUDIT	23,850	24,100	3,500	27,350	14.7%
PROFESSIONAL FEES - LOBBYIST	80,000	38,500	-	80,000	0.0%
LEGAL SERVICES CONTRACT	10,000	-	-	10,000	0.0%
STUDIES	55,000	13,823	-	55,000	0.0%
HOSPITALITY/PROMOTIONAL	1,000	629	-	1,000	0.0%
YOUTH COUNCIL	8,000	765	-	8,000	0.0%
STRATEGIC PLANNING SESSIONS	1,000	13	-	1,000	0.0%
single Audit					
Totals:	\$ 345,678	\$ 160,845	\$ 3,500	\$ 349,178	1.0%

**City of Taylorsville
FY 2012**

Fund: General	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Court Expense Summary					
Account Name					
SALARIES & WAGES	\$ 542,686	\$ 274,934	\$ -	\$ 542,686	0.0%
BAILIFFS	152,850	75,234	-	152,850	0.0%
TRAFFIC SCHOOL	10,000	4,305	-	10,000	0.0%
EMPLOYEE BENEFITS	272,552	158,428	-	272,552	0.0%
JURY & WITNESS FEES	6,000	1,554	-	6,000	0.0%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,450	1,035	-	3,450	0.0%
TRAVEL & TRAINING	6,900	2,312	-	6,900	0.0%
MILEAGE REIMBURSEMENT	200	-	-	200	0.0%
OFFICE EXPENSE & SUPPLIES	40,000	22,425	-	40,000	0.0%
BANK SERVICE CHARGES	25,000	8,153	-	25,000	0.0%
OFFICE EQUIP - NON-CAP	5,000	2,849	1,000	6,000	20.0%
EQUIPMENT MAINTENANCE	13,000	-	-	13,000	0.0%
TELEPHONE	5,000	1,799	-	5,000	0.0%
NETWORK & TELEPHONE MAINT	2,500	1,583	-	2,500	0.0%
INTERPRETER SERVICES	30,240	12,408	-	30,240	0.0%
CONTRACT SERVICES	2,000	241	-	2,000	0.0%
DEFENDANT TRANSPORTATION	15,000	9,990	-	15,000	0.0%
PROSECUTION	317,900	184,723	-	317,900	0.0%
INDIGENT DEFENSE	180,000	77,819	-	180,000	0.0%
STATE SURCHARGE	676,203	318,338	-	676,203	0.0%
HOSPITALITY/PROMOTIONAL	600	416	-	600	0.0%
	-	-	-	-	N/A
	-	-	-	-	N/A
					N/A
Totals:	\$ 2,307,081	\$ 1,158,545	\$ 1,000	\$ 2,308,081	0.0%

AOC Grant res 11-25

**City of Taylorsville
FY 2012**

Fund: General		Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Administration Expense Summary						
Account Name						
SALARIES & WAGES	\$ 605,992	\$ 311,381	\$ -	\$ 605,992	0.0%	
EMPLOYEE BENEFITS	242,825	118,725	-	242,825	0.0%	
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	4,050	1,301	-	4,050	0.0%	
PUBLIC NOTICES	4,000	1,819	-	4,000	0.0%	
CODIFICATION OF ORDINANCES	16,000	1,644	-	16,000	0.0%	
EMPLOYEE RECRUITMENT	2,000	1,563	500	2,500	25.0%	
TRAVEL & TRAINING	7,285	1,713	-	7,285	0.0%	
MILEAGE REIMBURSEMENT	1,500	217	-	1,500	0.0%	
OFFICE EXPENSE & SUPPLIES	26,000	10,359	-	26,000	0.0%	
OFFICE EQUIP - NON-CAP	2,000	1,608	-	2,000	0.0%	
BANK SERVICE CHARGES	28,000	8,285	-	28,000	0.0%	
EQUIPMENT MAINTENANCE	9,500	6,976	-	9,500	0.0%	
TELEPHONE	8,000	3,734	-	8,000	0.0%	
NETWORK & TELEPHONE MAINT	10,000	7,564	-	10,000	0.0%	
ELECTIONS-SL CO ELECTIONS OFFI	54,400	52,914	-	54,400	0.0%	
LEGAL SERVICES CONTRACT	190,000	122,871	35,000	225,000	18.4%	
HOSPITALITY/PROMOTIONAL	2,000	748	-	2,000	0.0%	
added more for legal costs / lawsuits						
Totals:	\$ 1,213,552	\$ 653,424	\$ 35,500	\$ 1,249,052	2.9%	

**City of Taylorsville
FY 2012**

Fund: General					
Non Departmental Expense Summary					
Account Name	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
SALARIES & WAGES	\$ 21,581	\$ 14,138	\$ -	\$ 21,581	0.0%
BENEFITS	4,936	1,279	-	4,936	0.0%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	39,830	25,548	-	39,830	0.0%
TELEPHONE	14,000	1,234	-	14,000	0.0%
NETWORK & TELEPHONE MAINT	5,000	3,472	-	5,000	0.0%
MATCHING GRANT HOME FUNDS	25,000	-	-	25,000	0.0%
INSURANCE	311,577	241,547	-	311,577	0.0%
EMERGENCY PREPAREDNESS	15,000	6,667	19,001	34,001	126.7%
HOSPITALITY/PROMOTION	5,000	1,551	-	5,000	0.0%
INTERNET & HOME PAGE	22,600	12,564	-	22,600	0.0%
GOVERNMENT ACCESS TV	5,000	-	-	5,000	0.0%
NEWSLETTER & SURVEY	22,000	10,800	-	22,000	0.0%
CAPITAL EQUIP - NON-DEPT	6,000	829	8,500	14,500	141.7%
COMMUNICATIONS CONTRACT-PIO	-	-	35,000	35,000	N/A
EMPG GRANTS 11-28					
EMPG GRANTS 11-30					
EMPG GRANTS 11-30					
ULGT GRANT RES 12-02					
Communications contract					
Totals:	\$ 497,524	\$ 319,628	\$ 62,501	\$ 560,025	12.6%

**City of Taylorsville
FY 2012**

Fund: General Citizen Committees Expense Summary	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Account Name					
VOLUNTEER APPRECIATION	\$ 2,000	\$ 1,164	\$ -	\$ 2,000	0.0%
LEISURE ACTIVITY, REC & PARKS	500	-	500	1,000	100.0%
PUBLIC SAFETY COMMITTEE	500	1	-	500	0.0%
Green Committee	500	-	-	500	0.0%
PUBLIC SAFETY GRANT COSTS	-	-	2,700	2,700	N/A
ECONOMIC DEVELOPMENT	500	37	-	500	0.0%
BUDGET COMMITTEE	500	306	-	500	0.0%
YOUTH AMBASSADOR	5,000	893	-	5,000	0.0%
ORDINANCE REVIEW COMMITTEE	500	-	-	500	0.0%
FLOAT	10,000	-	-	10,000	0.0%
HEALTHY TAYLORSVILLE	2,000	-	-	2,000	0.0%
HISTORIC PRESERVATION COMM	2,000	6,947	8,232	10,232	411.6%
HISTORICAL GRANT --OMS 2008	-	-	-	-	N/A
AWARDS BANQUET	3,500	-	-	3,500	0.0%
T-DAYZZ EXPENDITURES	66,000	-	7,945	73,945	12.0%
T-DAYZZ - PARADE EXP.	3,500	625	-	3,500	0.0%
VETERAN CELEBRATION	8,500	3,952	-	8,500	0.0%
COMMUNITY EVENTS	5,500	5,283	5,000	10,500	90.9%
state of Utah health dept. gold level res 11-37					
prior year grant unexpended- Calvin smith					
museum grant res 11-34,10-45, 10-37					
prior year unexpended revenues t-dayzz					
Totals:	\$ 111,000	\$ 19,207	\$ 24,377	\$ 135,377	22.0%

**City of Taylorsville
FY 2012**

Fund: General	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Police: Expense Summary					
Account Name					
SALARIES & WAGES	\$ 3,609,903	\$ 1,858,171	\$ -	\$ 3,609,903	0.0%
INCIDENTAL OVERTIME	20,000	(0)	-	20,000	0.0%
POLICE OVERTIME	64,000	41,541	30,000	94,000	46.9%
COURT TIME	38,500	11,108	-	38,500	0.0%
CALL OUTS	40,000	42,032	35,000	75,000	87.5%
	-	-	-	-	N/A
GRANT TIME	-	45,619	89,065	89,065	N/A
Incentive Awards	2,000	700	-	2,000	0.0%
EMPLOYEE BENEFITS	2,080,414	1,147,375	-	2,080,414	0.0%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,750	874	-	1,750	0.0%
RECRUITMENT AND TESTING	3,000	1,132	-	3,000	0.0%
TRAVEL & TRAINING	17,850	9,807	-	17,850	0.0%
MILEAGE REIMBURSEMENT	300	-	-	300	0.0%
OFFICE EXP & SUPP - POLICE	28,000	18,486	2,500	30,500	8.9%
OFFICE EQUIP - NON-CAP	34,000	18,125	-	34,000	0.0%
VEHICLE MAINTENANCE	230,000	154,096	40,000	270,000	17.4%
TELEPHONE	80,800	37,118	(4,000)	76,800	-5.0%
NETWORK & TELEPHONE MAINT	14,000	12,396	8,100	22,100	57.9%
DISPATCH	725,461	423,010	-	725,461	0.0%
PROFESSIONAL FEES	17,400	10,109	-	17,400	0.0%
SEIZURE & FORFEITURE COSTS	4,000	2,231	-	4,000	0.0%
GRANT EXPENSES	-	-	46,988	46,988	N/A
UNIFORM PURCHASE	63,320	48,724	(300)	63,020	-0.5%
SUPPLIES & SMALL EQUIP	22,792	23,021	300	23,092	1.3%
FIREARMS EXPENSES	38,613	22,251	-	38,613	0.0%
HOSPITALITY/PROMOTIONAL	1,500	764	-	1,500	0.0%
VEHICLE REPLACEMENT	271,325	58,492	-	271,325	0.0%
CAPITAL EQUIP--POLICE	59,800	-	-	59,800	0.0%
Totals:	\$ 7,468,728	\$ 3,987,181	\$ 247,653	\$ 7,716,381	3.3%

Overtime Trends
traffic enforcement
Code enforcement Postage
Gas costs and Vehicle maintenance
UCAN CONTRACT

**City of Taylorsville
FY 2012**

Fund: General	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Community Development: Expense Summary					
Account Name					
SALARIES & WAGES	\$ 605,496	\$ 295,750	\$ 6,450	\$ 611,946	1.1%
EMPLOYEE BENEFITS	281,049	130,180	1,600	282,649	0.6%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,610	2,001	-	3,610	0.0%
PUBLIC NOTICES	-	-	-	-	N/A
TRAVEL & TRAINING	4,800	478	-	4,800	0.0%
MILEAGE REIMBURSEMENT	-	-	-	-	N/A
OFFICE EXPENSE & SUPPLIES	12,000	9,411	-	12,000	0.0%
OFFICE EQUIP - NON-CAP	3,750	229	-	3,750	0.0%
Software Maintenance	22,000	16,308	-	22,000	0.0%
VEHICLE FUEL & MAINTENANCE	26,000	10,292	-	26,000	0.0%
TELEPHONE	6,000	1,153	-	6,000	0.0%
NETWORK & TELEPHONE MAINT	5,000	1,186	-	5,000	0.0%
PROFESSIONAL FEES	5,000	1,934	-	5,000	0.0%
ENGINEERING SERVICES CONTRACT	165,000	92,374	-	165,000	0.0%
UNIFORM PURCHASE	1,550	-	-	1,550	0.0%
HOSPITALITY/PROMOTIONAL	250	23	-	250	0.0%
					N/A
Wage adjustment for 3 people					
Totals:	\$ 1,141,505	\$ 561,319	\$ 8,050	\$ 1,149,555	0.7%

Revenue/Expense Summary CDBG Fund

City of Taylorsville FY 2012

Revenue & Expense Summary

CDBG FUND	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
CDBG Grant	\$ 424,100	\$ 60,245	\$ 205,000	\$ 629,100	48.3%
CDBG Grant - Prior Year	-	-	301,675	301,675	N/A
					N/A
Total Revenues	\$ 424,100	\$ 60,245	\$ 506,675	\$ 930,775	119.5%
Expenses					
CDBG- Program Expenses	424,100	178,763	506,675	930,775	119.5%
Total Surplus (Deficit)	\$ -	\$ (118,518)	\$ -	\$ -	N/A

Revenue/Expense Summary Cemetery Fund

City of Taylorsville FY 2012

Revenue & Expense Summary

Cemetery Fund	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
Cemetery Revenues	\$ 60,000	\$ 29,645	\$ 10,000	\$ 70,000	16.7%
Total Revenues	\$ 60,000	\$ 29,645	\$ 10,000	\$ 70,000	16.7%
Expenses					
CDBG- Program Expenses	60,000	15,913	10,000	70,000	16.7%
Total Expenses	\$ 60,000	\$ 15,913	\$ 10,000	\$ 70,000	16.7%
Total Surplus (Deficit)	\$ -	\$ 13,732	\$ -	\$ -	N/A

Revenue/Expense Summary Economic Development Fund

City of Taylorsville FY 2012

Revenue & Expense Summary

Economic Development Fund	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
Economic Development Revenues	\$ 5,291,000	\$ 1,540,880	\$ 895,937	\$ 6,186,937	16.9%
Total Revenues	\$ 5,291,000	\$ 1,540,880	\$ 895,937	\$ 6,186,937	16.9%
Expenses					
Program Expenses	5,291,000	1,553,644	895,937	6,186,937	16.9%
Total Surplus (Deficit)	\$ -	\$ (12,764)	\$ -	\$ -	N/A

Revenue/Expenses Summary Capital Funds 40,41 45

City of Taylorsville FY 2012

Revenue & Expense Summary

Capital Funds 40,41 & 45	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
Capital Fund-Property					
Impact Fees-Parks	40,000	34,735	10,000	50,000	25.0%
Use Of Beginning Fund Balance	-	-	-	-	N/A
Capital Fund-Buildings					
Transfer from General Fund	10,000	2,283	-	10,000	0.0%
Impact Fees-Fire Station	-	-	-	-	N/A
Capital Fund-Infrastructure					
Use of fund balance	50,000	-	617,200	667,200	1234.4%
Use of Beginning Fund Balance	2,000,000	-	-	2,000,000	0.0%
Other Revenues	1,016,000	5,469	-	1,016,000	0.0%
Total Revenues	\$ 3,116,000	\$ 42,488	\$ 627,200	\$ 3,743,200	20.1%
Expenses					
Property Expense					
Capital expenses-Property	40,000	-	10,000	50,000	25.0%
Building Expenses					
Capital Expenses-Building	10,000	-	-	10,000	0.0%
Infrastructure Expense					
Capital Expenses - Infrastructure	3,066,000	72,120	617,200	3,683,200	20.1%
Total Expenses	\$ 3,116,000	\$ 72,120	\$ 627,200	\$ 3,743,200	20.1%
Total Surplus (Deficit)	\$ -	\$ (29,632)	\$ -	\$ -	

**City of Taylorsville
FY 2012**

Revenue & Expense Summary

51-Strom Water Fund	Adopted FY 2012	YTD FY 2012	Changes FY 2012	Adjusted Budget FY 2012	% Diff.
Revenues					
Impact Fees-Storm	\$ 30,000	\$ -	\$ -	\$ 30,000	0.0%
Storm Water Utility Fees	\$1,100,000	\$ 628,382	\$ 35,000	\$ 1,135,000	3.2%
Interest Income	\$ 10,000	\$ 2,781	\$ -	\$ 10,000	0.0%
EPA Grant Revenue	\$ -	\$ -	\$ -	\$ -	N/A
Proceeds From Bonds	\$ 500,000	\$ -	\$ -	\$ 500,000	0.0%
Use Of Beginning Fund Balance	\$ 580,000	\$ -	\$1,875,000	\$ 2,455,000	323.3%
Total Revenues	\$2,220,000	\$ 631,163	\$1,910,000	\$ 4,130,000	86.0%
Expenses					
Street Sweeping	116,600	84,256	-	116,600	0.0%
Storm Drain Clean out/maint/admin	560,000	201,188	-	560,000	0.0%
Capital Projects	1,160,414	1,769,900	1,910,000	3,070,414	164.6%
Debt Servcie/ Leases	382,986	267,546	-	382,986	0.0%
Total Expenses:	2,220,000	2,322,889	1,910,000	4,130,000	86.0%
Total Surplus (Deficit)	\$ -	\$ (1,691,725)	\$ -	\$ -	N/A

Mid-Year Budget Report to the Taylorsville City Council

The 2011-2012 Mid-Year Budget report provides a review of the City's finances as of December 31, 2011, and is intended to be used as a narrative to the Administration's recommended Mid-Year Budget Amendments and the associated financial schedules presented to City Council Members on February 1, 2012 in the regularly scheduled City Council meeting. This document provides insights to the City Administration's evaluation of current revenues, expenditures and the fund balances or reserves for each fund.

Summary of Recommended Budget Amendments to the 2011-2012 Fiscal Year Budget

All recommended budget adjustments in each fund balance expenditures to revenues. The Administration recommends:

- An increase to the General Fund Revenue and Expenditures lines of \$598,082.
- An increase to the CDBG Fund Revenue and Expenditures lines of \$506,675.
- An increase to the Cemetery Fund Revenues and Expenditures lines of \$10,000.
- An increase to the Economic Development Fund Revenue and Expenditures lines of \$895,937.
- An increase to the Capital Fund Revenue of \$627,200 and Expenditures lines of \$627,200; and
- An increase to the Storm Water Fund Revenue and Expenditures lines of \$1,910,000.

Subsequent to the adoption of the current budget the City has received grants from various sources to augment our ability to provide quality municipal services for specific projects. The grant revenues and corresponding expenditures have been presented to the City Council in the form of Resolutions that acknowledge the receipt of the funds, authorizes the use of the funds and directs the City Administrator to include the revenues and expenditures in the Mid-Year or Year-End Budget documents for ratification. Below are the Resolutions adopted by the Council to date for the 2011-2012 Fiscal Year and are included in the Mid-Year Budget documents.

Resolution	Entity	Purpose	Amount
11-21	US Department of Justice	Police Software	\$41,988.00
11-23	Utah Office of Crime Reparations	Advocacy Programs	\$33,065.68
11-24	Council on Criminal and Juvenile Justice	Police Equipment	\$5,000.00
11-25	Administrative Office of the Court	Video Monitor	\$1,000.00
11-28	Utah State Department of Public Safety	Emergency Response	\$10,000.00
11-30	Utah State Department of Public Safety	Emergency Response	\$6,563.00
11-30	Utah State Department of Public Safety	Emergency Response	\$2,438.00
11-32	State of Utah	Veteran's Memorial	\$100,000.00
11-34	Salt Lake County ZAPP Grant	TBHC programs	\$4,732.00
11-37	Utah State Health Department	Health Programs	\$500.00
12-02	Utah Local Government Trust	Safety Grant	\$8,500.00

Detail of Recommended Adjustments

General Fund Revenues

Tax Revenue (10.1).....\$334,295

Real Property Taxes..... \$50,000

Collections of taxes in this line have increased over the previous year and the trend is indicated in this recommended increase to the budgeted amount.

Motor Vehicle Taxes (\$40,000)

Taxes on motor vehicles are trending 5.75% lower than budgeted, initiating the recommendation to decrease this budget line to reflect our year-end estimate.

General Sales Tax..... \$350,000

The Sales Tax trend over the past several months has been very encouraging. This line in the budget is one of the leading indicators of our local economy.

Cable Franchise Taxes..... \$12,000

The reporting of revenue for cable fees has increased, thus increasing the taxes to the City.

Utility Franchise Taxes (\$37,705)

The trend for this line indicates lower than anticipated total revenues.

Intergovernmental Revenue (10.3).....\$136,054

Law Enforcement Grants..... \$136,054

This change reflects the adoption of Resolutions 11-21, 11-23 and 11-24 which total \$80,053.70, and \$56,000.00 in various police grants for cooperative enforcement activities such as DUI Enforcement, Click-it or Ticket, and Seatbelt Enforcement.

Fines and Forfeitures (10.4)..... (\$75,000)

Fines (\$180,000)

This recommended reduction in the anticipated fine revenue based on trend analysis and discussions with Judge Kwan. The trend predicts an amount somewhat less than this recommendation, however, we are also recommending that an additional \$30,000 be added to the Police Department Budget for increased traffic enforcement, anticipating that these combined actions will meet the recommended budget adjustment.

Code Enforcement Fines..... \$105,000

The collection of code enforcement fines has exceeded the budgeted amount by \$97,753.

Miscellaneous Revenue (10.6).....\$5,000

Interest Income\$5,000

The trend for interest earned on our investments.

Contributions and Transfers (10.7).....\$266,625

Veterans Memorial Donations \$100,000

Please see Resolution 11-32, accepting grant funds for the Veteran’s Memorial from the State of Utah.

Use of Beginning Fund Balance..... \$128,892
 The City accounts for the City employees' accrued leave liability in it's balance sheet. When employees leave City employment the liability is due and requires a transfer from the fund balance to an expenditure account. This amount is transfers funds for this liability to the Economic Development Department to cover this liability due to its former employee(\$40,000). Recognize donations received in 2010-11 which were intended for the Veterans memorial project that were not expended (\$88,892).

Miscellaneous Grants \$37,733
 Includes Resolutions 11-28, 11-30 from the State Emergency Management Performance Grants in the amounts of \$10,000, \$6,563 and \$2,438; Resolution 11-25 from the Administrative Office of the Court for a television monitor in the amount of \$1,000; Resolution 11-34 from the Salt Lake County Zoo, Arts and Park Program in the amount of \$4,732 for programs at the Taylorsville-Bennion Historic Center; a safety grant from the Utah Local Government Trust in the amount of \$8,500, and a \$500 grant from the Utah Department of Health for health related programs initiated by the City. A final adjustment is the recognition of grant funds accepted in the previous budget year for the Taylorsville-Bennion Historical Center, but was not expended in the amount of \$4,000.

General Fund Expenditures

City Council (10.1)..... \$3,500

Audit \$3,500
 As previously discussed, the requirements for a Single Point Audit has increased the scope of work for the City's independent auditor. This adjustment reflects the cost of the increased services.

Municipal Justice Court (10.3) \$1,000

Office Equipment \$1,000
 Please reference Resolution 11-25 for the purchase of a video monitor to be used for video arraignment and disseminating general information to court attendees.

Administration (10.4)..... \$35,500

Employee Recruitment \$500
 The City has experienced increased employee turnover and subsequently increased cost for recruitment.

Legal Services Contract..... \$35,000
 The City is involved in litigation, the costs of which are anticipated to be above the historical cost of civil legal services.

Non-Departmental (10.5)..... \$62,501

Emergency Preparedness \$19,001
 This adjustment represents the expenditure side of Emergency Management Program Grants recognized by Resolutions 11-28 and 11-30 for the purchase of emergency response and mitigation equipment.

Capital Equipment \$8,500 Please see Resolution 12-02 from the Utah Local Government Trust for purchase of safety equipment.

Communications Contract \$35,000

This is a new line in the budget and will be used to pay the contract for constituent and public relations services, economic development promotions, events advertising and etc. Through the first part of this fiscal year, the contract has been paid from the Mayor's Budget. Placing this expenditure in the Non-Departmental Budget (4150) better identifies the citywide assistance and benefits that are realized from this contract.

Government Buildings (10.6)\$191,692

Building Repair and Improvements \$188,892

This adjustment is the expenditure side of State of Utah Grant, Resolution 11-32 approved by the Council for the Veteran's Memorial \$100,000. Carry over donations received in 2010-11 for the Veterans Memorial project \$88,892.

Garbage Removal.....\$2,800

The City acquired two office buildings at 6200 South and Redwood Road as part of the Continuous Flow Intersection Improvement Project. The City has been marketing these buildings, but has the responsibility to maintain the properties until that time. This adjustment represents the increased for commercial garage removal for the fiscal year.

Citizen Committees (10.9)..... \$24,377

Leisure Activity, Recreation and Parks..... \$500

Please see Resolution 11-37 from the Utah Department of Health to be used to promote health in Taylorsville.

Public Safety Grant.....\$2,700

This is a carryover from the previous year of the unexpended portion of the Calvin Smith Elementary Safety Grant.

Historic Preservation Committee\$8,232

Resolutions 11-34, and carryover unexpended grants from Resolutions 10-45 and 10-37.

Taylorsville Dayzz\$7,945

Prior year unexpended revenue from Taylorsville Dayzz.

Community Events\$5,000

This is a recommendation for an increase in the amount allocated to this line in anticipation of events that may be scheduled through the next five months.

Police (10.11).....\$247,653

Overtime\$30,000

It is recommended that the adjustment be dedicated to Traffic Enforcement.

Call Outs\$35,000

This line has been exhausted with call outs for major active crime incidents; major accident team call outs, and SWAT warrant activities. The recommendation to this line anticipates similar call out activity through the remainder of the fiscal year.

Grant Overtime.....\$89,065

This expenditure line is funded by reimbursements from the Utah Department of Public Safety for cooperative enforcement activities such as DUI enforcement, Click-it or Ticket, and Seatbelt Enforcement. This amount, and the \$45,988 in Grant Expenses which follows totals the \$136,054 recognized in Intergovernmental Revenue account above.

Grant Expenses	\$46,988
Please see the Police Grant Resolutions. This line accounts for the non-personnel grant expenditures.	
Office Equipment and Supplies	\$2,500
The adjustment to this expenditure line is trending higher than budgeted. The increased amount is directly related to Code Enforcement activities.	
Vehicle Maintenance	\$40,000
The current fleet is costing more to maintain this year than the maintenance trend in the previous years. The \$40,000 increased expenditure is projected to cover the same level of maintenance and fuel as experienced in the first six months of the fiscal year. An alternative to the increase of this magnitude is related to the discussion of purchasing replacement vehicles or entering into a leasing program. With a more aggressive fleet replacement program the maintenance cost can be adjusted down, but the initial capital costs will be higher.	
Network and Telephone Maintenance	\$8,100
The Utah Communications Agency Network (UCAN) charges the City a monthly fee for each radio on the City's 800 MHz radio system. The increased costs are for new radios added to the system. The telephone line is being reduced by \$4,000 to partially offset the increased cost.	
Pubic Works (10.12)	\$50,000
Public Works Repairs and Maintenance	\$25,000
This recommendation is for equipment for weed and grass cutting equipment. This current budget allocation in this line is expected to be fully utilized from late winter through early spring for emergency clean up, street overlay and slurry seal, and road stripping.	
Neighborhood Cleanup	\$25,000
The Year-to-Date expenditures were incurred primarily in the course of Code Enforcement activities. This additional amount will allow for additional activities and neighborhood organized cleanup activities where the City pays for dumpster and dump vouchers.	
Community Development (10.14)	\$8,050
Salaries and Wages	\$6,450
This recommendation consists of two items. The first concerns the payout of accrued leave time for employees who have left the City, and the second is the adjustment to the compensation of three employees who were reclassified.	
Benefits.....	\$1,600
The change is to cover the associated benefits of the items associated with line 10-4610-110.	
Economic Development (10.15).....	\$40,000
Salaries and Wages	\$40,000
This is the corresponding expenditure to the \$40,000 use of beginning fund balance transferring the accrued leave liability to the appropriate expenditure line.	

Debt Service (10.16).....\$2,700

Bond/Bank Fees.....\$2,700

The recommended adjustment is a result of the Costs associated with the Required Arbitrage rebate calculation on our 2006 bonds.

Community Development Block Grant Fund Revenues and Expenditures

CDBG Revenue (21)\$506,675

CDBG Grant - Prior Year \$301,675

This represents the reallocation of prior year funds that were underspent to the following CDBG projects: Jones Heritage Trail in the amount of \$94,989; Food Pantry/Senior Center Garage Expansion in the amount of \$142,686, and Senior Center Landscape Project in the amount of \$64,000. This adjustment reallocates these funds to the respective projects. Please note there are corresponding expenditures to these three projects in the same amounts.

EECDBG Grant \$205,000

The Energy Efficiency Community Development Block Grant are funds dedicated to energy efficient projects. This amount is listed as both Revenue and Expenditure in the same amounts for qualifying projects.

City Cemetery Fund Revenues and Expenditures

Grant (26)..... \$10,000

Harman Family Grant..... \$10,000

Both Revenue and Expenditures schedules are adjusted by \$10,000 for trees and other improvements to the cemetery schedules.

Economic Development Fund Revenues and Expenditures

Economic Development Revenue (36)\$895,937

This change recognizes \$803,442 received from the state for property acquisition in the West Point improvement project at 5400 South and Bangerter Highway. A balance of \$92,492 in tax increment collected on the increased property values in the established redevelopment areas.

Capital Projects Fund Revenues

Infrastructure Capital Fund Revenue (45).....\$627,000

Impact Fees - Parks..... \$10,000

Recognizes revenue collected and the current revenue trend.

Use of Fund Balance \$617,200

Capital Projects Fund Expenditures

Infrastructure Capital Fund Expenditures (45)\$627,200

6200 South CFI.....\$9,500

This is for work on the north east corner of the intersection to protect right turns on the Redwood Road.

Jones Heritage Trail **\$64,000**

This is the expenditure side of the project mentioned above.

1300 West 5500 South Road Repair **\$40,000**

The Federal Emergency Management Agency has committed to compensate the City for road damage as a result of the flooding rains in 2011. While the entire project including the stabilization of the canal bank will cost approximately \$1.2 million, this line only recognizes the FEMA revenue and expenditure.

2700 West City Wall Project **\$203,700**

This line increases the expenditures in the Capital Fund as per Resolution 12-04. The \$3,700 of this amount is from a carryover from the wall project on the City Center site during the last fiscal year.

Park Upgrades **\$300,000**

This recommended adjustment will be used to upgrade the facilities and the road through Labrum Park, once the property has been transferred to City ownership.

To Fund Balance **\$10,000**

This corresponds with the increase in impact fees collected. This will go towards future projects in this fund.

Storm Water Fund Revenues

Storm Water Fund Revenue (51) **\$1,910,000**

Storm Water Utility Fee **\$35,000**

Fees collected.

Use of Beginning Fund Balance **\$1,875,000**

This allocates the funds needed to complete two storm water projects.

Capital Projects Fund Expenditures

Storm Water Fund Expenditures (51) **\$1,910,000**

There are two projects with this allocation. The Misty Hill Project is estimated to cost \$710,000, and the 1300 West 5500 South Project is estimated to be \$1,200,000.

City Council Action Alternatives

1. Following the Public Hearing on February 15, 2012, the Council may choose to Approve the recommended adjustments to the adopted 2011-2012 Budget revenues, transfers and expenditures as detailed in the attachments to the Budget Resolution; or
2. Modify the recommended adjustments as the Council deems appropriate and Approve the Resolution as amended by the Council.