

CITY OF TAYLORSVILLE

FISCAL YEAR 2013 PROPOSED BUDGET

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City of Taylorsville Proposed Budget Fiscal Year 2012-2013



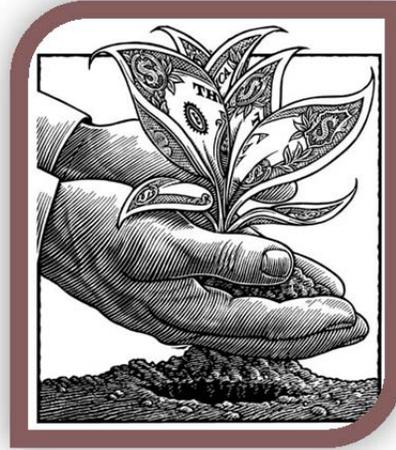
Presented by Mayor Russ Wall and
City Administrator John Inch Morgan
www.taylorsvilleut.gov

May 8, 2012

Budget Narrative to the Taylorsville 2012-2013 Fiscal Year Tentative Budget

Dear Citizens and City Council Members:

We are pleased to submit for your review and consideration, the 2012-2013 Fiscal Year Tentative Budget in compliance with provisions of the City of Taylorsville Code of Ordinances and Statutes of the State of Utah. The City of Taylorsville operates on a fiscal year that begins July 1st each year, and ends June 30th of the following year. The Council - Mayor form of municipal government governs the City where the City's five council members, each representing a geographical area of the city, serve as the legislative branch of our City's government; and the Mayor serves as the Chief Executive Officer of the City. One of the primary responsibilities of the City Council is to adopt an operating and capital improvement budget each year. The Mayor and the City Administrator are obligated by State Statute and City Ordinance to prepare and present to the City Council for consideration, modification and adoption, a balanced budget to support the delivery of municipal services within the City. On this matter the Utah Code Annotated (UCA) reads:



10-5-107. Tentative budgets required for public inspection -- Contents -- Adoption of tentative budget.

- (1) (a) On or before the first regularly scheduled town council meeting of May, the mayor shall:
- (i) prepare for the ensuing year, on forms provided by the state auditor, a tentative budget for each fund for which a budget is required;
 - (ii) make the tentative budget available for public inspection; and
 - (iii) submit the tentative budget to the town council.

The obligation of the City Council is delineated in the following section of the UCA:

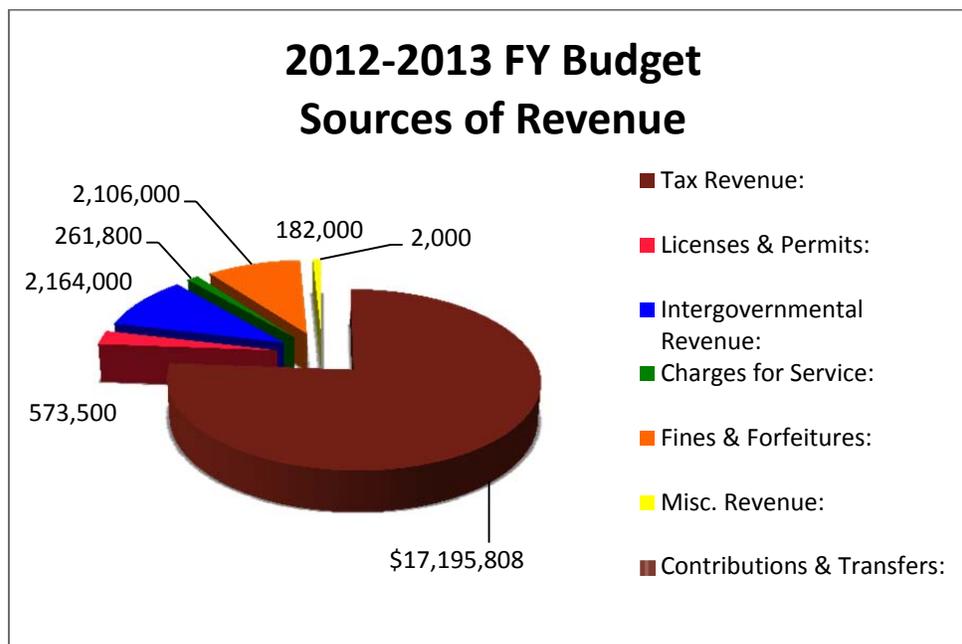
10-5-109. Adoption of budgets -- Filing.

Prior to June 22 of each year, or August 17 in the case of a property tax increase under Sections 59-2-919 through 59-2-923, the council shall by resolution or ordinance adopt a budget for the ensuing fiscal year for each fund for which a budget is required under this chapter. A copy of the final budget for each fund shall be filed with the state auditor within 30 days after adoption.

The Tentative General Fund 2012-2013 Balanced Budget submitted to the Taylorsville City Council on May 9, 2012 totals \$22,485,108 in both Revenue and Expenditures. General Fund Operating Expenditures total \$21,624,408, with \$200,000 being transferred to the Capital Improvement Fund, and \$660,700 being budgeted for debt service. This is an increase in total General Fund spending of \$194,464 over the adopted 2011-2012 Fiscal Year Budget. While this may appear to be a minimal increase over the previous year, the challenges we face in preparing

this year's balanced budget is funding on-going operations from current revenue that had been paid for from the General Fund unrestricted reserves in the 2011-2012 FY Budget. The 2011-2012 Fiscal Year Budget utilized \$800,541 to hire two additional police officers, to provide needed infrastructure maintenance, and to fund Economic Development activities. Of this amount \$100,000 came from donations for the Veteran's Memorial will not be an ongoing expense. Inasmuch as this was money from savings, these ongoing expenses it must be made up with tax revenue in the coming fiscal year. This budget recommends an increase in the property tax rate over the current fiscal year of approximately \$6.48 per month on a residential property with a value of \$197,000 (the actual increase will vary with the assessed value of the property). This increase is necessary to continue to provide the essential levels of public safety, to continue to provide essential levels of public works services maintain and improve parks, and to invest in economic development activities that will revitalize our commercial base.

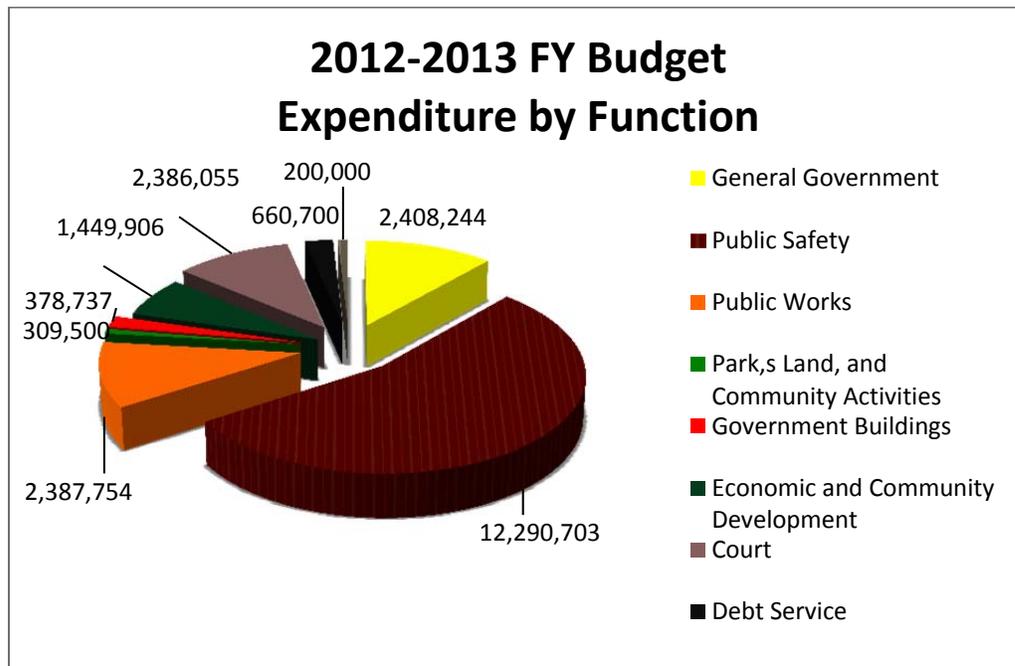
The primary sources of revenue used to fund the City's operations are from sales and use tax revenue, totaling approximately 32.2%, and property taxes, which contributes about 26.6% to total revenue. The remaining revenue is from Intergovernmental Revenue, which includes distributions from the State Gas Tax Revenue, Alcohol Sales Tax (approximately 10%), Fines and Forfeitures (approximately 10%), and Licenses, Fees for Services and Miscellaneous sources of funding (approximately 4.5%), and Cable and Utility Franchise Fees (16.75%).



Seventy-six percent of all revenue is derived from some type of taxation. For the 2012-1013 Tentative Budget, sales taxes are projected to be \$7,180,000, an increase of 7.0% over the previous fiscal year. This projected increase follows the upward trend of sales both within the City and along the Wasatch Front. While we are encouraged with the upward trend of this revenue source, the projection is still conservative and does not anticipate that the sales tax revenues will match levels seen prior to the 2008 recession.

While sales tax revenues have started to rebound, the cost of providing services has also increased with inflation rates over the past 12 months ended in March of 2.7%, and a rate of

3.9% the previous year. The annual inflation rate for transportation costs (gasoline being the biggest component) increased by 16%. Increasing fuel costs impact virtually all of the municipal services. In order to provide the same level of Fire, Medical, Police, Animal Control, Snow Plowing and Road Maintenance services, we as a community must pay the increased inflationary costs. The only other alternative to keeping costs the same is to reduce the level of these services, which we have done over the past several years.



Cost increases in the proposed budgets are for fuel, construction materials, utility rates, completing deferred projects that can no longer wait and a moderate adjustment to employee compensation at an average of three percent based on the Pay-for-Performance Plan, and market adjustments to remain competitive in certain positions. Additional inflationary costs incurred with our contract services providers include increases in health care ranging from 5.6 percent to 10 percent and mandated increased costs for retirement of approximately 2.5 percent. These increases are reflected in the departments' budgets and in the contract prices for fire and emergency medical services, animal control services, and public works.

Tax Rate Comparisons

Recently, the Utah Taxpayers' Association released a report that names Taylorsville as having the lowest cost of government per capita for cities in Utah with populations over 20,000. According to the report, "The Utah Taxpayers Association regularly reviews the budgets and tax rates of Utah's cities and counties. To provide a more systematic means of comparing how well elected officials in these cities and counties control public spending, the Taxpayers Association worked with the Center for Public Lands at Utah State University to measure the cost of government per capita. In broad terms, this study describes the cost of government per capita by dividing the total revenue from all sources by the population of the city or county."

For Taylorsville homeowners, the property taxes paid to the City of Taylorsville are currently approximately 13.8% of their total property tax assessment. This amounts to approximately

\$16.97 per month for a residential property valued at \$197,000.

Among municipal tax rates assessed in 2011, the City of Taylorsville has the fifth lowest property tax rate out of 17 Salt Lake County municipal service entities. Three of the four with lower tax rates, Alta, Sandy, and Murray, have made significant investments in alternative revenue enhancements in previous decades. Those enhancements now yield significant returns on their investments, reducing the respective entities' dependency on property taxes to finance both operations and capital improvement projects. Cities with tax rates that are higher than Taylorsville are also actively pursuing and investing in Economic Development activities in a competing effort to attract the limited number of commercial enterprises to their respective cities.

Budget Highlights

This budget allocates resources in a manner consistent with the City's 10 Year Strategic Plan. The Strategic Plan was developed with input from the City's various Citizen Committees, Elected Officials, public meetings and service delivery departments. The 2012-2013 Fiscal Year Budget identifies and funds needs and projects that have not been met over the past several years due to program cuts and diminished services corresponding to the reduced revenue we have experienced with the "great recession" and subsequent slow recovery.

Mayor Wall and I have crafted this year's budget, keeping in mind that one of our most important charges is to carefully manage the tax dollars entrusted to the City by implementing substantive efficiencies in all of our municipal operations. With this charge in mind we are constantly looking for cost efficiencies in the delivery of municipal services, while not sacrificing the quality of those services. This past year, we have invested significant time in researching the alternatives for providing two of the more costly services to the City: Law Enforcement and Public Works services.

Law Enforcement

For the 2012-2013 Fiscal Year Tentative Budget, we have proposed contracting for Law Enforcement Services with the Unified Police Department at an anticipated savings to the City of \$553,331 over the proposed in-house budget request jointly prepared by the Police Department and the City Administration, and \$225,905 less than approved 2011-2012 Fiscal Year Budget for police services. The quality of service we experience from our Taylorsville Police Officers has been second to none, and should not be construed in any way as a motive for the decision to include this recommendation in the 2012-2013 Budget. We have had extensive discussions with other cities currently served by the Unified Police Department, and are convinced that the City will retain control of the law enforcement functions after consolidation with the UPD through the directed enforcement precinct model. The savings in law enforcement expenditures come from the ability to share supervisory assignments over a broader geographical area, utilization of "pooled services" where law enforcement special services are shared over various jurisdictions, and with a larger work force, the City will have better coverage when officers are in training or on leave. The initial budget request from the Police Department was constructed with the goal of "fully funding" the essential needs of the police department. As we all struggled through the recession with decreased revenues, the police budgets were cut and essential tools and training were forgone; the most notable being the timely replacement of police vehicles. We are compelled to use the full-cost models for both options in order to assess the true "apples to apples" comparison of contracting versus self-providing law enforcement services in the long-term.

Public Works

Over the past several years the Administration has investigated the feasibility of contracting for Public Works services with private contractors, or partnering with other cities in an effort to take advantage of economies of scale. Three years ago, the City joined with Holladay and Cottonwood Heights Cities to self-provide street sweeping services after investigating alternatives. The three Cities were able to provide the service more often at a greatly reduced expenditure. This past year, the same three Cities have been working with private contractors to develop a Request for Proposal (RFP) for Public Works Services. The City received bids on April 18, 2012 from five different firms for all or certain parts of our public works functions. In addition to this solicitation, a study is also underway to determine the efficacy of the consolidation of Public Works services independent from Salt Lake County, and the potential collaboration/consolidation of neighboring Cities' Public Works. The results from both of these exercises will become public within the next several months and may have a positive impact to the Taylorsville 2012-2013 Budget at Mid-Year.

Economic and Community Development

The City Council and Mayor Wall in several previous meetings have identified Economic Development activities to be one of the City's highest priorities. Over the past two decades, commercial development in neighboring communities have drawn sales tax dollars away from Taylorsville's once vibrant commercial district, potentially transferring an ever-growing burden on residential property owners to pay for municipal services. The challenge we face is in working with commercial property owners and in attracting the type of retail stores that will not only encourage Taylorsville residents to shop in Taylorville, but will also attract non-Taylorville residents to import their sales tax dollars to our City. Our Economic Development efforts include the continued development of infrastructure that is business friendly, accommodates transportation access and establishes an identity and character that is distinctively Taylorsville. We have a tremendous location and a core of business and educational assets that are consistent with our vision. We have a highly educated workforce, strong commercial properties, medical research facilities, high-tech industries and the support of the Salt Lake Community College's custom training programs. We believe that the time is right for additional bold action by our City in the area of Economic Development. Our economic development activities must seek partnerships with commercial property owners and retail storeowners that may include a complete renovation of certain properties to improve the access and functionality of the properties. This budget asks the City Council to consider bonding for an additional \$5 million to for the construction of the wall projects throughout the City as discussed in the Strategic Plan. This enhancement will help to bring additional business and revenue to the City and improve the corridors leading to our commercial districts and our neighborhoods and address a number of safety issues previously discussed with the Council.

Mayor Wall has charged the Community Development Department with the major initiatives of instigating a Neighborhood Revitalization Plan and a comprehensive update of the General Plan. Both of these projects will be performed in-house, saving taxpayers tens of thousands of dollars for professional consultants. The Neighborhood Revitalization Program will bring together and utilize various disciplines; law enforcement, code enforcement, the health department, housing experts and others in an effort to stop the decline of certain neighborhoods, and encourage reinvestment to maintain and advance property values and quality neighborhoods.

As an Add Package, we would like to discuss potentially funding the acquisition of software and equipment for electronic plan review, thus greatly reducing or eliminating hard copy submittal

of plans, and expediting the turn around of plan sets to architects, builders and developers.

Addition Packages and the Strategic Plan

The proposed budget for City Council review and consideration also provides opportunities for discussion on alternatives to the proposed budget activities and projects through Addition Packages (Add Packs), which reflect the expectations for capital improvements and long-term capital improvement planning and programming, infrastructure improvement scheduling, and the consideration of the elements of the City of Taylorsville 2012-2022 Ten Year Strategic Plan. The Add Pack tab lists various projects and initiatives total \$8,794.064.

Intergovernmental Relations

The current fiscal year was very productive in terms of intergovernmental relations involving the City of Taylorsville and the State of Utah. The Mayor and the City lobbyist have secured and are currently administering grants and special project appropriations totaling \$4,500,000. We anticipate that we will continue our efforts to expand our intergovernmental relationships in the coming year.

Community Development Block Grant (CDBG) Fund

Community Development Block Grant funds are allocated by the Federal Government to more than 1,100 state and local governments on a formula basis. The U.S Department of Housing and Urban Development manages the activities and funds local community development activities such as anti-poverty programs, infrastructure development and affordable housing. The City of Taylorsville annually proposes projects consistent with the national priorities that are designed to benefit low- and moderate-income citizens and specific areas in the City in an effort to prevent or eliminate blight, to address an urgent threat to health or safety, and construction of public facilities and improvements such as street paving, sidewalks, storm water drainage and neighborhood centers.

The CDBG budget is considered and adopted by the City Council in a formal process that includes the recommended allocation of funds by the Mayor, following the receipt of requests from community service agencies, and the solicitation of public comment by the City Council prior to adoption. The City of Taylorsville receives \$390,378 in CDBG funding for the 2013 Fiscal Year, and the same amount was allocated for expenditures as detailed in the budget documents. The CDBG Public Hearing was held on March 7, 2012, and the CDBG Budget was adopted by the City Council on March 21, 2012.

Cemetery Fund

The City of Taylorsville operates the Taylorsville Cemetery, located about 4600 South Redwood Road. The Cemetery Fund operates as an Enterprise Fund, where revenues are generated by the sales of cemetery plots, and expenditures are funded from these revenues. The operating budget for the 2012-2013 Fiscal Year is \$51,000 that is allocated for maintenance of the memorial park, digging and setting of gravesites, and general maintenance. An Add Pack in this fund is the construction of an equipment structure, estimated to cost \$30,000.

Economic Development Fund

Two years ago the Economic Development Fund was established to account for activities related to the recruitment and infrastructure development of the City's commercial tax base. The 2012-2013 Fiscal Year Budget identifies \$4,290,000 in Revenue, with \$4,000,000 from bond proceeds to be drawn as certain projects come on line. The Expenditures Tab in the Economic

Development Fund includes a line for Economic Projects for \$4,018,000.

Funding priorities, capital projects and municipal services goals targeted for accomplishment in the proposed budget include, but are not limited to:

Continue to implement and accelerate the City's Economic Development Plan:

- **Center Point CDA (5400 South Redwood Road Vicinity)**
 - Taylorsville Family Center

Discussions with the landowner and potential tenants lead us to believe that a substantial redevelopment could begin in the 2012/2013 budget year. Infrastructure construction and tenant incentives could be between \$8-10 million.
 - Plaza 5400

Potential tenants that have expressed interest in this site and continue to evaluate their options have inquired about incentives and funds available to reconfigure the site. \$1-2 million could be necessary.

Modifications to the CFI to allow left turn access for East bound traffic are being pursued. Providing better access and accessibility for retailers is a valuable economic development investment with high potential returns. \$100,000.
 - Wal-Mart

Modifications to the CFI to allow left turn access for West bound traffic are being pursued. \$100,000.
- **6200 South Redwood Road Redevelopment**
 - Nelson Labs

Nelson Labs has expressed interest in an additional expansion. Expansion outside of Taylorsville may again be an option. To keep this employment-generating business in Taylorsville, we are exploring options that address confined building space and potentially a parking structure. Assistance may be required to provide parking structures or assemble land. \$1-1.5 million.
 - Swain Access Road

The proposed access road will provide a centralized access to reach the Swain Site and now vacant NW corner of 6200 S. Redwood. Without proper access, economic development of the sites will be constrained. The road is estimated to cost \$450,000.
- **5400 South Bangerter Highway**
 - West Point

The properties for the signal have been acquired and cleared. Signal construction is scheduled for the summer/fall of 2012. The City has drawn on its original \$10 million bond. The landlord is still working with the City to donate land for the required roadway. This transaction should be completed in the summer of 2012.

The City is still working as an advocate for two new tenants. Funds for incentives or infrastructure for these two tenants are available within our current

bond. Projected funds from 2011 to assist in the redevelopment for the site for a new anchor remain unchanged.

- **North Point CDA (4100 South Redwood Road)**

It is anticipated that a tenant incentive of \$400,000 will be required to assist Project Chronos (annual sales volume est. \$13 million).

- **"UDOT Property" (6200 South Bangerter Highway)**

Recently UDOT has expressed an interest in the disposal of the property in smaller parcels. We believe that releasing the site in 5-25 acre parcels will encourage the development of the site. The site is prime for an economic development area. Such a project area needs to be adopted before the transfer of property changes the value with the county assessor. The plan adoption will cost between \$60,000 to \$100,000, including all legal and consulting fees. Infrastructure developments cost estimates are \$7-9 million. Said costs are anticipated in FY 2013-2014.

\$200,000 in expenditures is budgeted for debt service on the bond proceeds that are scheduled to be used on the various projects.

Capital Fund

The Capital Fund is segregated into three parts: Capital Fund-Property, Capital Fund Buildings and Capital Fund-Infrastructure. Total Revenue and Expenditures for these activities totals \$5,341,000; with \$20,000 in expenditures for Capital Fund-Property; \$10,000 in expenditures for Capital Fund-Building, and \$5,341,000 in expenditures for Capital Fund-Infrastructure. The largest component in the infrastructure expenditure is \$5,000,000 to construct roadway walls throughout the City. The walls will be the cast concrete stone faced walls previously installed along 5400 South from 2200 West to 3600 West. We have identified several locations throughout the City were travel corridors next to residential back lot property lines create safety and health hazards for the residents. In the City's Strategic Plan, these projects have been identified, and the alternatives are to budget for one or two projects each year, or to bond for \$5,000,000 and complete all of the projects this year. Included in the budget is \$100,000 for the first year interest on the bonds. The bond payments in subsequent years will likely be about \$448,000 annually depending on the interest rates.

Storm Water Fund

This Fund accounts for the City's Storm Water Utility and identifies the Storm Water Impact fees and the Storm Water Utility fees in the revenue section of the fund documents; and the expenditure activities that relate to the construction and maintenance of our Storm Water drainage system and clean water initiative mandates. The Revenue and Expenditures for this fund total \$3,630,000. This year we anticipate on expending \$2,000,000 of the Fund Balance carried over from previous periods as proceeds from the Storm Water Bond, for capital projects totaling \$2,561,300. One million dollars is being carried forward from the current fiscal year budget for the repair of the 5350 South 1300 West project where excessive storm water destabilized the canal bank and threatened the integrity of the 1300 West roadway. Another \$1,000,000 is being budgeted for projects that are included in the Storm Water Master Plan and previously approved by the Council.

Summary

All budgets for a major organization such as the City of Taylorsville contain a lot of numbers, spreadsheets and information that requires careful analysis and discussion. These documents are our sincere effort to reflect Taylorsville's vision and focus on improving the quality of life for our residents, businesses and visitors. This budget reflects community values, goals, objectives and ideas, all of which are indicative of and consistent with the spirit of Taylorsville's desires and expectations.

The 2012-2013 Fiscal Year Tentative Budget is our recommendation for the efficient and effective allocation of resources that will bring our City closer to accomplishing our common established vision. We personally thank all who have assisted the Office of the Mayor and the City Administrator in preparing this year's budget submission, notably Chief Financial Officer Scott Harrington, Police Chief Del Craig, Community Development Department Director Mark McGrath, Economic Development Department Director Donald Adams, Judge Michael Kwan, City Engineer John H. Taylor, Senior Accountant Gerry Orr, Human Resources Manager Robin Bronson, Communications Director Aimee Newton, City Recorder Cheryl Cottle, our Assistant Pat Kimbrough and all of the employees of the City of Taylorsville who deliver quality municipal services. It is our hope that all interested individuals will avail themselves to the many facts and numbers contained in this budget document in order to create an adopted budget that meets the challenges and expectations of our citizens. The City's administration is up to the challenge and we look forward to a very productive year for our community.

The annual Budget that will be adopted by the City Council in its final form will be much more than a financial document where sources and uses of funds are presented. The Budget is the most integral part of our far-reaching, comprehensive strategic plan that reflects a vision of our future as a City. The fundamental budget choices we make today, in no small way create our future.

Sincerely,

Russ Wall
Mayor

John Inch Morgan
City Administrator

May 8, 2012

Appendix

The City of Taylorsville 2012-2013 Fiscal Year Budget

Guiding Financial Principles

1. The City's Mission and Vision statements provide the major guidelines for the development of the City's annual budget. The following guiding principles help to define how the financial budget is used as the primary planning document to accomplish the City's long-term goals and objectives:
The City of Taylorsville only exists to serve the needs of its citizens. By constantly involving citizens in the planning processes, City leaders learn of the changing short-term and long-term needs and vision of our citizens.
2. The City of Taylorsville will balance each fiscal year's budget in accordance with the requirements of Utah Law:
 - 2.1. The total of the anticipated revenues shall equal the total of appropriated expenditures (Section 10-6-110, U.C.A.).
 - 2.2. The governing body of any city may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.).
3. The City of Taylorsville will continue to follow the historic trend of providing conservative government seeking non-traditional service delivery alternatives for providing effective, efficient and economical municipal services.
4. The cost of providing municipal services should not cost more than similar private industry services.
5. The City of Taylorsville will strive to finance services rendered to the general public from revenues imposed on the general public using the statutorily authorized taxes and fees including but not limited to property and sales taxes. User fees, impact fees, license and permit fees and/or special assessments will finance special services rendered to specific groups of citizens.
6. The City of Taylorsville City recognizes the prudence of adopting a budget with a reasonable fund balance (surplus) to accumulate for the following uses:
 - 6.1. To provide sufficient working capital throughout the fiscal year without the need to secure Tax Revenue Anticipation Notes or other financial borrowing vehicles.
 - 6.2. To provide response and assistance for emergencies such as floods, earthquakes and other natural disasters.
 - 6.3. To accommodate unavoidable shortfalls in revenues such as an unanticipated downturn in the economy and the resulting decline in the collection of sales taxes and other revenue.
7. The City of Taylorsville endeavors to create budgets that achieve generational fairness where each generation of taxpayers pay their fair share of the long-range cost of basic municipal services. This includes not burdening future generations with debt for services

they will not receive; but also contemplates the conservative use of debt for long-range improvements that will likely be enjoyed by future generations.

8. Once the annual budget is adopted in June prior to the commencement of the new fiscal year, the City's budget can be amended by City Council Ordinance in a regularly scheduled City Council meeting to reflect changing economic conditions or changes to the service delivery plan.
9. Reallocation of departmental account appropriations, or reduction of the adopted amount for a department or an activity can be approved by the City Council upon the recommendation of the Administration, however, department budgets and appropriations cannot be increased in any Departmental Fund without first holding a public hearing.
10. The Mayor can make transfers of unexpended appropriations from one expenditure account to another in the same department.
 - 10.1. All unexpended General Fund Budget appropriations lapse at the end of the budget year.
 - 10.2. Capital Projects and Storm Water Utility fund appropriations may be carried over from one fiscal year to the next in specific project accounts.
11. The Finance Department will prepare and distribute a monthly budget report by the 20th day of the following month for the preceding financial period (month). Recipients of the report include the Mayor, the City Council, the City Administrator, Department Directors and the Citizen's Budget Committee.

Financial Goals and Objectives Considered in the Development of the 2012-2013 Budget

1. **Goal: Maintain and improve basic core municipal services**
2. **Goal: Expand and preserve a dynamic and retail and jobs based business environment**
3. **Goal: Preserve and improve public infrastructure and transportation systems**
4. **Goal: Strengthen communications with citizens, businesses, and other institutions**
5. **Goal: Maintain the integrity of residential neighborhoods and preserve property values**
6. **Goal: Maintain a highly qualified and motivated employee workforce to assure quality service.**
7. **Goal: Develop and improve the City's recreational opportunities and trail system**

Revenue Expense Summary By Department

City of Taylorsville FY 2013

General Fund	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Revenues				
Tax Revenue:	\$ 15,058,411	\$ 15,301,116	\$ 17,195,808	12.4%
Licenses & Permits:	589,341	666,000	573,500	-13.9%
Intergovernmental Revenue:	2,371,639	2,275,054	2,164,000	-4.9%
Charges for Service:	217,006	269,800	261,800	-3.0%
Fines & Forfeitures:	2,139,102	2,087,000	2,106,000	0.9%
Misc. Revenue:	164,263	591,400	182,000	-69.2%
Contributions & Transfers:	128,301	1,100,274	2,000	-99.8%
				N/A
Total Revenues	\$ 20,668,063	\$ 22,290,644	\$ 22,485,108	0.9%
Expenses				
City Council:	297,665	349,178	349,549	0.1%
Mayor:	198,650	225,817	242,077	7.2%
Court	2,055,940	2,308,081	2,386,055	3.4%
Administration	1,185,832	1,249,052	1,288,719	3.2%
Non Departmental	512,655	560,025	527,308	-5.8%
Government Buildings	326,241	664,939	378,737	-43.0%
Planning Comm. &	8,621	14,100	14,100	0.0%
Community Activities:	2,288	2,000	2,000	0.0%
Citizen Committees	125,513	135,377	133,500	-1.4%
Public Safety	4,371,927	4,433,674	12,290,703	177.2%
Police:	6,988,375	7,716,381	-	-100.0%
Public Works:	1,801,937	2,485,459	2,387,754	-3.9%
Parks & Land:	103,875	142,000	174,000	22.5%
Community Development:	1,030,891	1,149,555	1,196,074	4.0%
Economic Development:	239,066	299,605	253,832	-15.3%
Debt Service:	541,643	555,401	660,700	19.0%
Transfers:	255,073	-	200,000	N/A
Total Expenses	\$ 20,046,193	\$ 22,290,644	\$ 22,485,108	0.9%
Total Surplus (Deficit)	\$ 621,870	\$ -	\$ (0)	

**City of Taylorsville
FY 2013**

Court Expense Summary	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Account Name				
SALARIES & WAGES	\$ 539,450	\$ 542,686	\$ 595,922	9.8%
BAILIFFS	-	152,850	161,040	5.4%
TRAFFIC SCHOOL	8,610	10,000	-	-100.0%
EMPLOYEE BENEFITS	231,331	272,552	299,793	10.0%
JURY & WITNESS FEES	5,255	6,000	5,000	-16.7%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,306	3,450	2,500	-27.5%
TRAVEL & TRAINING	4,455	6,900	6,900	0.0%
MILEAGE REIMBURSEMENT	53	200	200	0.0%
OFFICE EXPENSE & SUPPLIES	40,823	40,000	40,000	0.0%
OFFICE EQUIP - NON-CAP	3,340	6,000	5,000	-16.7%
BANK SERVICE CHARGES	18,674	25,000	20,000	-20.0%
EQUIPMENT MAINTENANCE	13,705	13,000	7,500	-42.3%
TELEPHONE	1,693	5,000	4,000	-20.0%
NETWORK & TELEPHONE MAINT	2,509	2,500	2,500	0.0%
INTERPRETER SERVICES	32,538	30,240	25,000	-17.3%
CONTRACT SERVICES	666	2,000	1,000	-50.0%
DEFENDANT TRANSPORTATION	18,000	15,000	20,000	33.3%
PROSECUTION	301,029	317,900	320,000	0.7%
INDIGENT DEFENSE	145,026	180,000	155,000	-13.9%
STATE SURCHARGE	684,673	676,203	714,000	5.6%
HOSPITALITY/PROMOTIONAL	585	600	700	16.7%
	-	-	-	N/A
Totals:	\$ 2,055,720	\$ 2,308,081	\$ 2,386,055	3.4%

**City of Taylorsville
FY 2013**

Administration Expense Summary	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Account Name				
SALARIES & WAGES	\$ 604,300	\$ 605,992	\$ 645,856	6.6%
EMPLOYEE BENEFITS	211,849	242,825	266,153	9.6%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,972	4,050	6,670	64.7%
PUBLIC NOTICES	2,454	4,000	4,000	0.0%
CODIFICATION OF ORDINANCES	3,445	16,000	6,000	-62.5%
EMPLOYEE RECRUITMENT	31	2,500	2,500	0.0%
TRAVEL & TRAINING	5,647	7,285	20,570	182.4%
MILEAGE REIMBURSEMENT	768	1,500	1,500	0.0%
OFFICE EXPENSE & SUPPLIES	25,064	26,000	27,000	3.8%
BANK SERVICE CHARGES	16,768	28,000	25,000	-10.7%
OFFICE EQUIP - NON-CAP	1,766	2,000	4,750	137.5%
EQUIPMENT MAINTENANCE	7,365	9,500	19,720	107.6%
TELEPHONE	6,286	8,000	8,000	0.0%
NETWORK & TELEPHONE MAINT	7,367	10,000	10,000	0.0%
ELECTIONS-SL CO ELECTIONS OFFI	-	54,400	10,000	-81.6%
LEGAL SERVICES CONTRACT	288,859	225,000	220,000	-2.2%
HOSPITALITY/PROMOTIONAL	1,891	2,000	2,000	0.0%
Traffic School	-	-	9,000	N/A
Totals:	\$ 1,185,832	\$ 1,249,052	\$ 1,288,719	3.2%

**City of Taylorsville
FY 2013**

Police: Expense Summary	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.	2012-13 Proposed
Account Name					
SALARIES & WAGES	\$ 3,570,618	\$ 3,609,903	\$ -	-100.00%	\$ 3,744,942
INCIDENTAL OVERTIME	-	20,000	-	-100.00%	\$ -
POLICE OVERTIME	71,430	94,000	-	-100.00%	\$ 252,700
COURT TIME	32,275	38,500	-	-100.00%	\$ -
CALL OUTS	48,547	75,000	-	-100.00%	\$ -
	-	-	-	N/A	\$ -
GRANT TIME	61,371	89,065	-	-100.00%	\$ -
Incentive Awards	1,800	2,000	-	-100.00%	\$ -
EMPLOYEE BENEFITS	1,911,400	2,080,414	-	-100.00%	\$ 2,275,882
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	999	1,750	-	-100.00%	\$ 1,750
RECRUITMENT AND TESTING	2,112	3,000	-	-100.00%	\$ 3,000
TRAVEL & TRAINING	6,706	17,850	-	-100.00%	\$ 20,300
MILEAGE REIMBURSEMENT	-	300	-	-100.00%	\$ 300
OFFICE EXP & SUPP - POLICE	32,357	30,500	-	-100.00%	\$ 33,000
OFFICE EQUIP - NON-CAP	29,978	34,000	-	-100.00%	\$ 64,000
VEHICLE MAINTENANCE	269,604	270,000	-	-100.00%	\$ 324,000
TELEPHONE	75,078	76,800	-	-100.00%	\$ 77,000
NETWORK & TELEPHONE MAINT	10,019	22,100	-	-100.00%	\$ 35,200
DISPATCH	673,597	725,461	-	-100.00%	\$ 769,975
PROFESSIONAL FEES	10,048	17,400	-	-100.00%	\$ 35,450
SEIZURE & FORFEITURE COSTS	3,500	4,000	-	-100.00%	\$ 3,000
GRANT EXPENSES	13,685	46,988	-	-100.00%	\$ -
UNIFORM PURCHASE	59,999	63,020	-	-100.00%	\$ 72,700
SUPPLIES & SMALL EQUIP	18,009	23,092	-	-100.00%	\$ 23,800
FIREARMS EXPENSES	25,533	38,613	-	-100.00%	\$ 50,110
HOSPITALITY/PROMOTIONAL	1,239	1,500	-	-100.00%	\$ 2,000
VEHICLE REPLACEMENT	56,842	271,325	-	-100.00%	\$ 367,000
CAPITAL EQUIP--POLICE	-	59,800	-	-100.00%	\$ 55,400
Totals:	\$ 6,986,744	\$ 7,716,381	\$ -	-100.0%	\$8,211,509

**Police total budget for 2012-13 is summarized in yellow,
we are looking at going to UPD because of costs
Please see public safety budget for UPD cost.**

Revenue/Expense Summary CDBG Fund

City of Taylorsville FY 2013

Revenue & Expense Summary

CDBG FUND	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Revenues				
CDBG Grant	\$ 631,977	\$ 629,100	\$ 390,378	-37.9%
CDBG Grant - Prior Year	-	301,675	-	-100.0%
Total Revenues	\$ 631,977	\$ 930,775	\$ 390,378	-58.1%
Expenses				
CDBG- Program Expenses	502,182	930,775	390,378	-58.1%
Total Surplus (Deficit)	\$ 129,795	\$ -	\$ -	N/A

Revenue/Expense Summary Cemetery Fund

City of Taylorsville FY 2013

Revenue & Expense Summary

Cemetery Fund	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Revenues				
Cemetery Revenues	\$ 39,110	\$ 70,000	\$ 51,000	-27.1%
Total Revenues	\$ 39,110	\$ 70,000	\$ 51,000	-27.1%
Expenses				
Cemetery- Program Expenses	46,603	70,000	51,000	-27.1%
Total Expenses	\$ 46,603	\$ 70,000	\$ 51,000	-27.1%
Total Surplus (Deficit)	\$ (7,493)	\$ -	\$ -	N/A

Revenue/Expense Summary Economic Development Fund

City of Taylorsville FY 2013

Revenue & Expense Summary

Economic Development Fund	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Revenues				
Economic Development Revenues	\$625,363	\$ 6,186,937	\$ 4,290,000	-30.7%
Total Revenues	\$625,363	\$ 6,186,937	\$ 4,290,000	-30.7%
Expenses				
Program Expenses	40,673	6,186,937	4,290,000	-30.7%
Total Surplus (Deficit)	\$584,690	\$ -	\$ -	N/A

Revenue/Expenses Summary Capital Funds 40,41 45

City of Taylorsville FY 2013

Revenue & Expense Summary

Capital Funds 40,41 & 45	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
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Revenues

Capital Fund-Property				
Impact Fees-Parks	19,350	50,000	20,000	-60.0%
Use Of Beginning Fund Balance	-	-	-	N/A
Capital Fund-Buildings				
Transfer from General Fund	6,803	10,000	10,000	0.0%
Impact Fees-Fire Station	-	-	-	N/A
Capital Fund-Infrastructure				
Transfer from General Fund	-	667,200	100,000	-85.0%
Use of Beginning Fund Balance	813,342	2,000,000	-	-100.0%
Other Revenues	68,434	16,000	5,211,000	32469%
Total Revenues	\$ 907,930	\$ 2,743,200	\$ 5,341,000	94.7%

Expenses

Property Expense				
Capital expenses-Property	-	10,000	20,000	100.0%
Building Expenses				
Capital Expenses-Building	-	10,000	10,000	0.0%
Infrastructure Expense				
Capital Expenses - Infrastructure	2,063,797	3,583,200	5,311,000	48.2%
Total Expenses	\$ 2,063,797	\$ 3,603,200	\$ 5,341,000	48.2%

Total Surplus (Deficit)

\$ (1,155,867)	\$ (860,000)	\$ -
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City of Taylorsville FY 2013

Revenue & Expense Summary

51-Strom Water Fund	Actual FY 2011	Adopted Budget FY 2012	Tentative Budget FY 2013	% Diff.
Revenues				
Impact Fees-Storm	\$ -	\$ 30,000	\$ 20,000	-33.3%
Storm Water Utility Fees	\$ 1,161,034	\$ 1,135,000	\$ 1,100,000	-3.1%
Interest Income	\$ 8,410	\$ 10,000	\$ 10,000	0.0%
EPA Grant Revenue	\$ -	\$ -	\$ -	N/A
Proceeds From Bonds	\$ -	\$ 500,000	\$ 500,000	0.0%
Use Of Beginning Fund Balance	\$ -	\$ 2,455,000	\$ 2,000,000	-18.5%
Total Revenues	\$ 1,169,444	\$ 4,130,000	\$ 3,630,000	-12.1%
Expenses				
Street Sweeping	15,943	116,600	116,600	0.0%
Storm Drain Clean out/maint/admin	380,590	560,000	565,000	0.9%
Capital Projects	-	3,070,414	2,561,300	-16.6%
Debt Service/ Leases	190,019	382,986	387,100	1.1%
Total Expenses:	586,552	4,130,000	3,630,000	-12.1%
Total Surplus (Deficit)	\$ 582,892	\$ -	\$ -	



FTE	Authorized Employee Allocations		Grade/ Step	Employee Name
	Council Member			Burgess, Earnest
	Council Member			BARBOUR, Dama
	Council Member			JOHNSON, Larry
	Council Member			Overson, Kristie
	Council Member			RECHTENBACH, Jerry
1.00	Council Staff		10	SPRINGER, Jessica

1.00 Total Council

1.00	Mayor			WALL, Russ
1.00	Assistant to the Mayor/E.D. Commerical		13	Harper, Wayne

2.00 Total Mayor

Municipal Justice Court

1.00	Justice Court Judge		18	KWAN, Michael W.
1.00	Justice Court Judge		18	THOMAS, Marsha
1.00	Financial Compliance Supervisor		10	BROOKS, Jamie
1.00	Judicial Assistant		6	JARAMILLO, Gabriella
1.00	Judicial Case Manager		8	DONAHUE, Cynthia
1.00	Clerk of the Court		11	FALKNER, Tess
1.00	Judicial Case Manager		8	GARCIA, Jeanette
1.00	Judicial Service Manager		9	GIRON, Vanessa
1.00	Judicials Services Representative 2		7	HUTTO-SUMMERS, Shel
1.00	Judicial Services Representative 1		6	MECHLING, Laci
1.00	Financial Compliance Liaison		6	PETERSON, Cheri
1.00	Judicial Services Representative 1		6	PHAM, Alena
1.00	Financial Copmliance Liaison		6	KEMPF, Marleen
1.00	Judicial Services Representative 1		6	RODGERS, Charlotte
0.75	File Clerk		6	Manfre, Gail

14.75 Total Court

Administration

1.00	City Administrator/Treasurer		17	MORGAN, John Inch
1.00	Chief Financial Officer		14	HARRINGTON, Scott
1.00	City Recorder		13	COTTLE, Cheryl Peacock
1.00	Network Maintenance Spec.		12	HANSEN, Troy
1.00	Senior Accountant		12	ORR, Gerry
1.00	Executive Assistant		12	KIMBROUGH, Patricia
1.00	Human Resource Manager		10	BRONSON, Robin
1.00	Volunteer Coordinator		8	WAEGNER, Elaine C.
1.00	Accounting Clerk		8	McLAUGHLIN, Shelley
1.00	Receptionist		7	BOYER, MarRae

10.00 Total Administration

Non-Departmental

0.50	Emergency Coordinator Specialist		7	SCHWARTZ, Lisa
0.19	Senior Van Driver		7	FRAME, Chris
0.19	Senior Van Driver		7	SIMMONS, Jack

0.88 Total Non-Departmental

Government Building and Land

1.00	Facilities Manager		10	SCHROEDER, Blake
0.50	Museum Caretaker		6	TANEY, James
0.50	Physical Facilities Worker		6	ADAMS, Nolan
0.50	Physical Facilities Worker		6	vacant/volunteer

0.50 Physical Facilities Worker

6 SEELY,Dustin

3.00 Total Government Buildings and Land

Public Works

1.00 Public Works Laborer

6 BULLOCK, Curtis

0.50 Public Works Laborer

6 Vacant(approved 6/21/10)

1.50 Total Government Buildings and Land

Police

1.00	Police Chief	Ex	17	CRAIG, Del
1.00	Assistant Chief	Ex	16	DIAL, Wayne
1.00	Lieutenant	PS	CI Lt	RIVERA, Rosa
1.00	Sergeant	PS	CI Sgt	ALLEN, Vaughn
1.00	Sergeant	PS	CI Sgt	COOPER, John
1.00	Sergeant	PS	CI Sgt	JUDD, Mike
1.00	Sergeant	PS	CI Sgt	LOWRY, Rod
1.00	Sergeant	PS	CI Sgt	MONTGOMERY, Marnie
1.00	Sergeant	PS	CI Sgt	MORIARTY, Dan
1.00	Sergeant	PS	CI Sgt	RICKETTS, Mike
1.00	Lieutenant	PS	CI Sgt	SNODGRASS, Cory
1.00	Lieutenant	PS	CI Sgt	WYANT, Tracy
1.00	Officer	PS	CI	NELSON, Nicholas
1.00	Officer	PS	CI01	RICHARDSON, Grant
1.00	Officer	PS	CI01	OYLER, Ryan
1.00	Officer	PS	CI01	DURR, Bradley
1.00	Officer	PS	CI01	ELLIS, Justin
1.00	Officer	PS	CI01	GILLESPIE, Brad
1.00	Officer	PS	CI01	LAVIN, Aaron
1.00	Officer	PS	CI01	MATTHEWS, Kevin
1.00	Officer	PS	CI02	COLTON, Trent
1.00	Officer	PS	CI03	ALLEN, Herbert
1.00	Officer	PS	CI03	JACOBSON, Jerold
1.00	Officer	PS	CI03	PAGE, Heather
1.00	Officer	PS	CI03	PARKER, Trevor
1.00	Officer	PS	CI03	SANDERSON, Jeffery
1.00	Officer	PS	CI03	VALENCIA, Michell
1.00	Officer	PS	CI05	VanROOSENDAAL, Euge
1.00	Officer	PS	CI05	FOWLER, Jaren
1.00	Officer	PS	CI06	FAUSETT, Shawn
1.00	Officer	PS	CI06	GOBER, Jennifer
1.00	Officer	PS	CI07	WALDEN, Chris
1.00	Officer	PS	CI09	BUSH, Kenneth
1.00	Officer	PS	CI09	MORTON, James
1.00	Officer	PS	CI10	ELSASSER, Jake
1.00	Officer	PS	CI10	HUGGARD, Jason
1.00	Officer	PS	CI10	IKEMIYASHIRO, Denise
1.00	Officer	PS	CI10	IKEMIYASHIRO, Mike
1.00	Officer	PS	CI10	KNIGHTON, Joel
1.00	Officer	PS	CI10	MARSHALL, Bryan
1.00	Officer	PS	CI10	MILLER, Brett
1.00	Officer	PS	CI10	RANSDELL, Rob
1.00	Officer	PS	CI10	SAMPSON, JoLayne
1.00	Officer	PS	CI10	WEIDMER, Brian
1.00	Officer	PS	CIMO	BARNEY, Doug
1.00	Officer	PS	CIMO	BULLOCK, Richard
1.00	Officer	PS	CIMO	LLOYD, Scott
1.00	Officer	PS	CIMO	MARTINEZ, Troy
1.00	Officer	PS	CIMO	MILLER, Scott
1.00	Officer	PS	CIMO	RICHMAN, Jason
1.00	Officer	PS	CIMO	BENNETT, Shannon
1.00	Officer	PS	CIMO	COTTAM, Brady

1.00	Officer	PS	CIMO	DURAN, Tim
1.00	Officer	PS	CIMO	JOHNSON, Jeff
1.00	Officer	PS	CIMO	SOUSLEY, Bradford
1.00	Officer	PS	CI01	VanLeeuwen, Grayson
1.00	Officer	PS	CI01	Ottley, Colby
1.00	Officer	PS	CI02	Bushnell, Jonathan
0.50	VOWA Grant Position	PS	CI0	Vacant New Position
1.00	Code Enforcement	PS	CIICE	PAHL, Mickey
1.00	Bailiff/Desk Officer	PS	CIIB	GALLEGOES, Jeffery
1.00	Code Enforcement Officer	PS	CIICE	McMAHON, Timothy
1.00	Bailiff/Desk Officer	PS	CIIB	MECHLING, Travis
1.00	Code Enforcement Clerk	CIV	6	COOPER, Karen
1.00	Administrative Assistant	CIV	10	STEPHENS, Brandy
1.00	Records Manager	CIV	9	MAXFIELD, Shirlee
1.00	Victim Advocate	CIV	8	KOHL, Tessa
1.00	Receptionist/Records Spec	CIV	7	DODRIDGE, Cindy
1.00	Prosector Liaison	CIV	7	GASU, Donny
1.00	Officer-Vacant New	PS	CI01	vacant new allocation
1.00	Officer-Vacant New	PS	CI01	vacant new allocation
1.00	Records secretary-New Vacant	CIV	7	vacant new allocation
	Bailiff/Desk Officer transfer to court			
(3.00)	add package revsal			add package revsal
-	Crossing Guards (37)			
68.50	Total Police			

Community Development

1.00	Comm. Devel. Dept. Dir.		15	MCGRATH, Mark
1.00	Building Official		14	TOMASINO, Patrick
1.00	Public Works Inspector		12	HANSEN, Lyle
1.00	Senior Planner		13	MELDRUM, Michael
1.00	Buildilng Inspector		11	PORTEN, Stephen
0.50	Building Inspector		11	LeMAY, Kathleen
1.00	Planner		11	UDALL, Dan
1.00	Administrative Assistant		10	GALLEGOS, Lois J.
1.00	GIS Technician		10	ANDERSON, T. Dirk
1.00	Business License Clerk		9	KNIGHT, Penny
1.00	Inspection Coordinator		9	Vacant LUND, Mary A.
10.50	Total Community Develop			

Economic Development

1.00	Economic Development Dir		15	ADAMS, DONALD
1.00	Economic Development Admin. Assist.		8	ASHBY, JEAN
2.00	Total Economic Development			

114.13 Totals