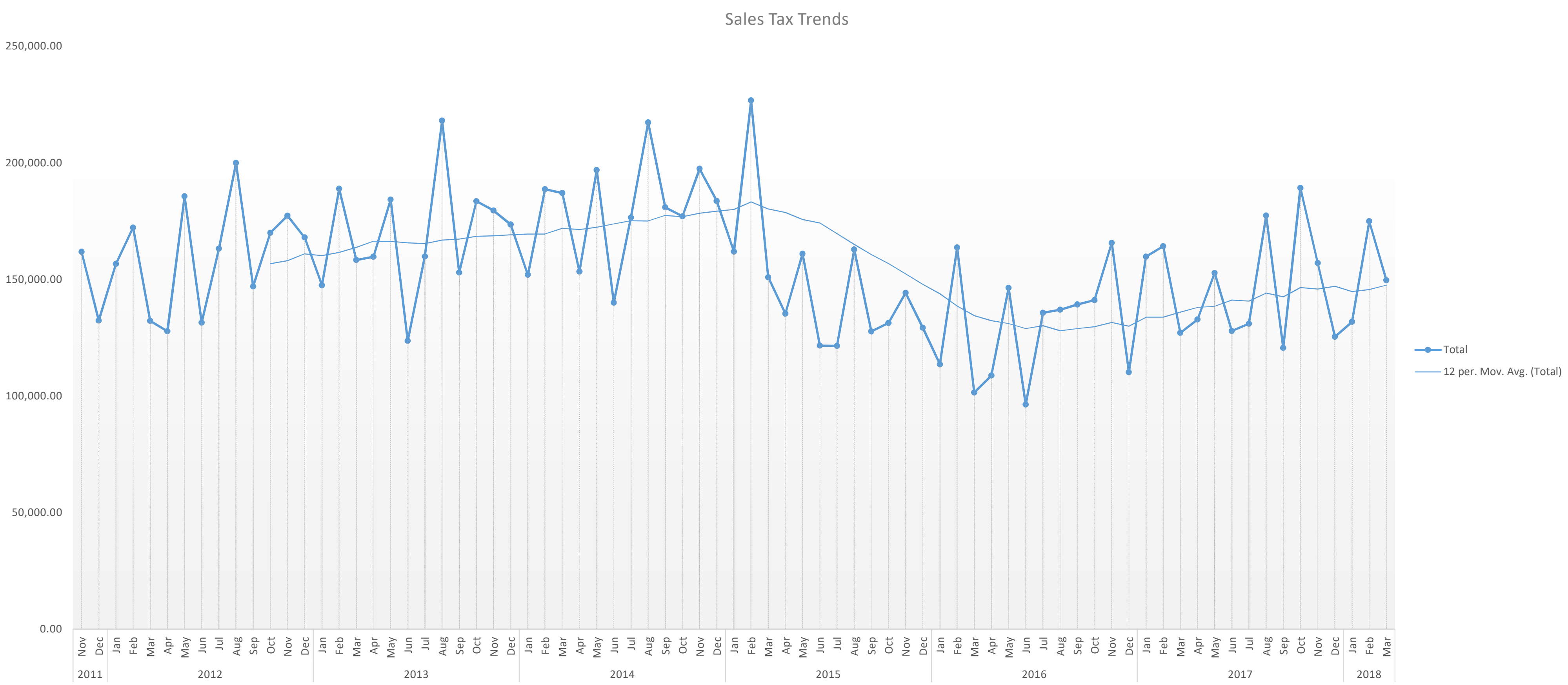
ROOSEVELT CITY CORPORATION

FINAL 2018 FY REOPEN & 2019 FY BUDGET

Tuesday, June 5, 2018

Sum of Amount



Years Date

2018 FY Reopen Budget in Brief

These reopen budget documents supply Roosevelt City residents with key information for understanding the adjustments in allocation of revenue resources and added clarity of the vision and direction of the city in relation to these funds.

General Fund

- Revenues:
    - Sales Tax is anticipated to be around $460,000 more than previously anticipated.
    - All other taxes and revenues are expected to be around $260,000 more than anticipated.

- Expenses:
    - Increased transfer to the capital projects fund by around $750,000.
    - Total expenses (including transfer to debt service and capital projects) increased by $724,000.
    - Total expenses (excluding transfer to debt service and capital projects) decreased by around $26,000.
    - In the last year or so we have worked on better splicing out budget between recreation and parks.
    - The majority of other reopen changes in budgeted expense is simply a reallocation based on the needs for the year.

General Fund Debt Service

- No changes.

General Fund Capital Projects

- Crossover chip seal project from 2017 FY and wider scope of project - increase of around $926,000 - 2017 FY Capital Project Net Position $944,377
- Additional Sidewalk Projects - increase of around $45,000
- Majority of Airport Runway Project will be in next FY - decrease by $70,000
- Police Vehicle Replacement - increase of around $35,000
- Fireworks Equipment - increase of around $12,868 - is offset with donations
- Cemetery Building Plans postponed - decrease of around $94,500

Water Fund

- Revenues:
    - Grants from 8th South CDBG Project and State Street UDOT Project - increase of around $1.92M.

- Expenses:
    - Additional depreciation in closure of applicable projects - increase of around $23,600.
    - Additional Victory Water usage expected - increase of around $55,000.
    - Additional added for 12 Alley meters, 12 Gateways, 2 Well Probes, PRV Upgrades, and Server Upgrades - increase of around $25,600.
    - Additional added for Secondary System Maintenance - increase of around $5,500.
    - The majority of other reopen changes in budgeted expense is simply a reallocation based on the needs for the year.

Water Fund Capital Projects

- See the detailed summary list attached…

Sewer Fund

- Revenues:
    - Waste Water Revenue from Crescent Point - increase of around $416,000.
    - Grants from CIB & DEQ for South Cove Sewer Project - increase of around $3.246M.

- Expenses:
    - Sewer Farm Utility expenses - increase of around $7,500.
    - Kettle Farms Waste Water Expense - increase of around $10,000 - is offset by payment from Crescent Point.

- Some increase for allocated IT Support.
- The majority of other reopen changes in budgeted expense is simply a reallocation based on the needs for the year.

Sewer Fund Capital Projects

- See the detailed summary list attached…

Sanitation Fund

- Adjustments reflect expected Revenue & Expenses tied to agreement with K&K Sanitation.

If anyone has any questions about this budget, please contact Roosevelt City Administration at 435-722-5001 or send an email to jzilles@rooseveltcity.com.

2019 FY Preliminary Budget in Brief

These budget documents supply Roosevelt City residents with key information for understanding the allocation of revenue resources and added clarity of the vision and direction of the city in relation to these funds. These budgets are put together after time with each department, along with evaluating the current and perceived future economic environment.

Budget Approach

The budget approach that Roosevelt City uses to determine the levels of expenditure is an initial evaluation on expected revenue followed by an outlined expenditure plan that fits within those revenue expectations.

All Funds

- We expect most revenues in applicable funds to increase by **2.5%**.
- We expect most expenses in applicable funds to increase by **1.5%**.
- We expect health insurance costs to increase by around **20%** due to a consistently rising cost of healthcare.
- We expect Property/ Auto insurance costs to increase by around **10%**.
- Hold with consistency by initiating a **2%** increase for COLA (Appointed & Employees), which we believe to be in line with other like organizations & the Western Regional CPI of 3.1%.

General Fund

- Revenues - Most revenue is expected to climb by **2.5%** except the following:
  - Sales Tax to incline by **5%** based on conservative potential increase from a recovering economy.
  - All other Taxes are expected to follow similar trends as Sales Tax at a conservative **5%.**
  - Airport fuel revenue is expected to be cut back by **20%** due to runway rehabilitation work, and associated temporary closure.
- Expenses - Most expenses are expected to increase by **1.5%** except the following:
  - Relocated $7,600 for UBIC; $4,600 for July 4th; and $26,000 for Fireworks from the Council budget to the Recreation budget.
  - Added $50,000 to Council budget for business incentives and $10,000 for discretionary.
  - Increased Police budget by around $190,000 from 2018 FY Budget to Proposed 2019 FY Budget.
  - Added $30,000 to Parks budget for 2 more baseball field dirt rehabs.

General Fund Debt Service

- Debt Service obligations consistent of approximately the same as 2018 FY budget obligations.
  2010 Street Bond Payment for around $110,000 - 1.5% Interest Rate - Around $325,525 remaining
  Aquatic Center for around $93,000 - 1.5% Interest Rate - Around $1.461M remaining

General Fund Capital Projects

- Master Plan - $200,000
- IT Improvements - $20,000
- 3 Access Control Systems on City Building - $9,000
- Vehicle Replacement - $30,000
- Police Vehicle Replacement - $60,000
- Fire SCBA Packs and Bottles - $48,000
- Fire Extrication Power Unit - $7,000
- Animal Shelter Cages - $12,000
- Animal Shelter AC Unit - $10,000
- Streets Roto-Milling Machine - $10,000
- Streets Sidewalk Projects - $60,000
- Streets - Utility Improvement Project - $500,000
- Streets - Alley Improvements - $100,000
- Airport Runway - $3,354,500
- Cottonwood Creek Path Project - $110,000
- Park Shed - $25,000

- Parks Lawnmower - $15,000
- Cemetery Lawnmower - $15,000

Water Fund

- Revenues - Most revenue is expected to climb by **2.5%**, driven by the increase in usage**.**
- Expenses - Most expenses are expected to increase by **1.5%** except the following:
  - Additional $50,000 in depreciation is anticipated for closure of applicable projects.
  - Raised Victory Water budget to allow for max capacity usage of $430,000.

Water Fund Capital Projects

- Automatic Utility Reading Equipment - $300,000
- Backhoe Replacement - $30,000
- Durigan Well - Put Back in Service - $35,000
- Replacement Public Works Vehicle - $30,750
- Water Master Plans - $100,000

Sewer Fund

- Revenues - Most revenue is expected to climb by **2.5%** except the following:
  - Increase in revenue of $70,000 expected from the South Cove Sewer area.
- Expenses - Most expenses are expected to increase by **1.5%** except the following:
  - Additional $100,000 in depreciation is anticipated for closure of the South Cove Sewer Project.

Sewer Fund Capital Projects

- 800 South - from 500 E to State Street CIB Project - $100,000
- Sewer Master Plans - $100,000

Sanitation Fund

- Revenue & Expenses to reflect the agreement with K&K Sanitation.

Operational Budget Notes

- In order to improve our opportunities to receive more grant funds we are planning to continue exploring new grant opportunities.

Grant Funds

- Below are some of the grant opportunities that we are, will be, or already have applied for:
  - $500,000 in Grant for a CIB Utility Improvement Project.
  - $200,000 Grant for Master Plans.
  - $164,000 Airport State Grant for Airport Runway.
  - $2.937M FAA Airport Grant for Airport Runway.
  - $150,000 CIB Grant Automatic Utility Reading Equipment.
  - $100,000 CIB Grant for 800 South - from 500 E to State Street Sewer Project.

In summary, this budget outlines a forward thinking and sustainable path to carry us through the upcoming years as we continue to come out of a depressed economy.

If anyone has any questions about this budget, please contact Roosevelt City Administration at 435-722-5001 or send an email to jzilles@rooseveltcity.com.

2018 FY Revised & Preliminary 2019 FY Budget Summary

2019 FY Prelim Budget Assumptions

Economic Tax Growth % Increase	5.00%
Revenue % Increase	2.50%
COLA % Increase (Appointed & Employees)	2.00%
Benefit Insurance % Increase	20.00%
Expense % Increase	1.50%
Property/ Auto Insurance % Increase	10.00%

Fund	Type	Descriptions	2017 FY Actuals	2018 FY YTD (July - Feb)	2018 FY Original Budget	2018 FY Revised Budget	Original to Revised Diff	2019 FY Prelim Budget
10-General Fund	Revenue	Sales Tax	1,729,429.36	1,207,575.36	1,536,647.00	2,000,000.00	463,353.00	2,100,000.00
		Property Tax	1,054,350.29	1,063,864.51	1,083,012.00	1,104,751.00	21,739.00	1,160,000.00
		Highway Tax	702,028.36	489,348.77	705,219.00	705,219.00	0.00	740,500.00
		B&C Road	354,870.02	254,574.82	279,450.00	350,000.00	70,550.00	367,500.00
		Utility Tax	498,144.64	281,065.69	446,648.00	448,202.00	1,554.00	470,700.00
		ZAP Tax	188,906.40	130,225.86	170,059.00	190,000.00	19,941.00	199,500.00
		Aquatic Center	255,954.90	125,198.47	230,856.00	227,279.00	-3,577.00	233,000.00
		Misc	541,630.47	386,374.05	522,682.00	609,765.00	87,083.00	604,000.00
		Golf Course	595,305.25	266,714.26	600,809.00	650,959.00	50,150.00	648,900.00
		Airport	119,491.62	68,759.32	150,000.00	145,000.00	-5,000.00	120,500.00
		Police	104,469.38	152,283.06	174,735.00	199,041.00	24,306.00	179,300.00
		Fire	17,421.90	20,632.35	37,212.00	30,671.00	-6,541.00	33,800.00
		Grants	20,399.07	9,317.88	0.00	0.00	0.00	0.00
	Revenue Total		**6,182,401.66**	**4,455,934.40**	**5,937,329.00**	**6,660,887.00**	**723,558.00**	**6,857,700.00**
	Expense	Admin	-424,997.33	-271,751.31	-499,367.00	-492,668.00	-6,699.00	-502,000.00
		Debt Service Transfer	-137,720.00	-70,567.50	-141,135.00	-141,135.00	0.00	-141,640.00
		Streets	-307,141.41	-162,540.74	-534,977.00	-370,046.00	-164,931.00	-579,900.00
		Aquatic Center	-460,580.27	-310,706.91	-440,332.00	-467,928.00	27,596.00	-481,400.00
		Misc	0.00	0.00	0.00	0.00	0.00	0.00
		Golf Course	-923,960.12	-579,325.77	-931,589.00	-949,589.00	18,000.00	-948,400.00
		Airport	-174,217.32	-154,392.92	-200,425.00	-240,949.00	40,524.00	-221,800.00
		Animal Control	-125,652.92	-74,214.57	-119,685.00	-119,685.00	0.00	-121,800.00
		Cemetery	-166,608.54	-113,487.16	-164,582.00	-188,785.00	24,203.00	-194,400.00
		Council	-101,099.84	-99,804.24	-111,868.00	-129,296.00	17,428.00	-138,400.00
		Court	-94,849.26	-59,616.64	-99,800.00	-99,800.00	0.00	-102,300.00
		Debt Service	-30,000.00	-30,000.00	-30,000.00	-30,000.00	0.00	-30,000.00
		Police	-1,460,310.71	-1,056,860.12	-1,626,043.00	-1,654,166.00	28,123.00	-1,815,714.00
		Fire	-150,668.10	-102,541.83	-160,299.00	-160,299.00	0.00	-163,200.00
		Capital Projects Transfer	-1,000,000.00	-171,705.00	-343,410.00	-1,093,404.00	749,994.00	-823,346.00
		P&Z	-26,525.92	-41,934.73	-57,722.00	-64,421.00	6,699.00	-68,700.00
		Parks	-358,293.65	-155,578.65	-375,800.00	-290,838.00	-84,962.00	-311,900.00
		Recreation	-92,727.19	-84,931.85	-100,295.00	-167,878.00	67,583.00	-212,800.00
	Expense Total		**-6,035,352.58**	**-3,539,959.94**	**-5,937,329.00**	**-6,660,887.00**	**723,558.00**	**-6,857,700.00**
10-General Fund Total			**147,049.08**	**915,974.46**	**0.00**	**0.00**	**0.00**	**0.00**
30-Debt Service	Revenue	Debt Service Transfer	137,720.00	70,567.50	141,135.00	141,135.00	0.00	141,640.00
		Building & Grounds	56,840.00	47,493.32	60,000.00	60,000.00	0.00	60,000.00
		Misc	1,378.80	355.76	100.00	100.00	0.00	100.00
	Revenue Total		**195,938.80**	**118,416.58**	**201,235.00**	**201,235.00**	**0.00**	**201,740.00**
	Expense	Streets	-106,248.26	-106,220.34	-108,270.00	-108,270.00	0.00	-108,740.00

Fund	Type	Descriptions	2017 FY Actuals	2018 FY YTD (July - Feb)	2018 FY Original Budget	2018 FY Revised Budget	Original to Revised Diff	2019 FY Prelim Budget
30-Debt Service	Expense	Aquatic Center	-93,000.00	-92,965.00	-92,965.00	-92,965.00	0.00	-93,000.00
		Building & Grounds	0.00	0.00	0.00	0.00	0.00	0.00
		Misc	0.00	0.00	0.00	0.00	0.00	0.00
		Golf Course	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total		**-199,248.26**	**-199,185.34**	**-201,235.00**	**-201,235.00**	**0.00**	**-201,740.00**
30-Debt Service Total			**-3,309.46**	**-80,768.76**	**0.00**	**0.00**	**0.00**	**0.00**
41- Capital Projects	Revenue	Streets	0.00	0.00	0.00	47,000.00	47,000.00	50,000.00
		Misc	137,399.11	45,765.00	0.00	57,500.00	57,500.00	31,150.00
		Golf Course	0.00	0.00	0.00	0.00	0.00	0.00
		Airport	0.00	0.00	0.00	0.00	0.00	0.00
		Animal Control	0.00	0.00	0.00	0.00	0.00	0.00
		Bonds	313,000.00	0.00	0.00	0.00	0.00	0.00
		Police	70,000.00	0.00	0.00	0.00	0.00	0.00
		Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
		Taxes	0.00	0.00	0.00	0.00	0.00	0.00
		Capital Projects Transfer	1,000,000.00	171,705.00	343,410.00	1,093,404.00	749,994.00	823,346.00
		Grants	845,767.82	0.00	0.00	0.00	0.00	3,701,700.00
	Revenue Total		**2,366,166.93**	**217,470.00**	**343,410.00**	**1,197,904.00**	**854,494.00**	**4,606,196.00**
	Expense	Admin	-37,192.00	-13,726.43	-20,000.00	-20,000.00	0.00	-50,000.00
		Streets	-733,990.23	-706,187.00	-75,000.00	-1,046,126.00	971,126.00	-670,000.00
		Aquatic Center	-21,840.56	0.00	0.00	0.00	0.00	0.00
		Building & Grounds	0.00	0.00	0.00	0.00	0.00	-209,000.00
		Misc	0.00	0.00	0.00	0.00	0.00	0.00
		Golf Course	0.00	0.00	0.00	0.00	0.00	0.00
		Airport	-12,778.52	-1,940.00	-75,000.00	-5,000.00	-70,000.00	-3,354,500.00
		Animal Control	0.00	0.00	-10,000.00	-10,000.00	0.00	-22,000.00
		Cemetery	0.00	0.00	-106,500.00	-12,000.00	-94,500.00	-15,000.00
		Police	0.00	-32,847.98	-30,000.00	-65,000.00	35,000.00	-60,000.00
		Fire	-615,988.97	-17,572.57	-20,210.00	-20,210.00	0.00	-55,000.00
		Parks & Recreation	0.00	-12,868.00	-6,700.00	-19,568.00	12,868.00	-150,000.00
	Expense Total		**-1,421,790.28**	**-785,141.98**	**-343,410.00**	**-1,197,904.00**	**854,494.00**	**-4,585,500.00**
41- Capital Projects Total			**944,376.65**	**-567,671.98**	**0.00**	**0.00**	**0.00**	**20,696.00**
51-Water	Revenue	Culinary Water	1,964,447.72	1,180,538.48	1,935,872.50	1,935,872.50	0.00	2,084,300.00
		Misc	-25,426.80	38,820.11	34,896.00	56,129.00	21,233.00	50,500.00
		Connections	0.00	8,000.00	0.00	12,500.00	12,500.00	12,800.00
		Culinary Connections	19,000.00	29,816.10	15,000.00	35,000.00	20,000.00	35,900.00
		Culinary Service and Turn on Fees	8,550.63	4,898.62	6,528.00	6,528.00	0.00	6,700.00
		Fines & Fees	82,068.95	46,631.41	59,976.00	59,976.00	0.00	61,500.00
		Internal City Water	234,588.25	148,434.64	276,102.50	276,102.50	0.00	265,000.00
		Secondary Water	131,250.98	96,839.88	122,502.00	131,000.00	8,498.00	134,300.00
		Secondary Connections	4,000.00	1,000.00	2,652.00	2,652.00	0.00	2,700.00
		Storm Water	99,433.23	62,736.44	98,438.00	98,438.00	0.00	100,900.00
		Grants	0.00	1,264,050.00	0.00	1,920,000.00	1,920,000.00	200,000.00
	Revenue Total		**2,517,912.96**	**2,881,765.68**	**2,551,967.00**	**4,534,198.00**	**1,982,231.00**	**2,954,600.00**
	Expense	Debt Service Fees	-29,686.23	-5,250.00	-27,975.00	-10,000.00	-17,975.00	-10,200.00
		Misc	0.00	0.00	0.00	0.00	0.00	0.00
		Secondary Water	-336,877.31	-288,443.25	-325,089.32	-330,645.00	5,555.68	-335,600.00
		Water Operations	-1,691,952.55	-1,284,143.35	-1,845,028.03	-1,978,540.00	133,511.97	-2,156,620.00
		Water Source	-279,903.26	-177,797.56	-339,893.32	-330,694.00	-9,199.32	-361,900.00
	Expense Total		**-2,338,419.35**	**-1,755,634.16**	**-2,537,985.67**	**-2,649,879.00**	**111,893.33**	**-2,864,320.00**
51-Water Total			**179,493.61**	**1,126,131.52**	**13,981.33**	**1,884,319.00**	**1,870,337.67**	**90,280.00**
52-Sewer	Revenue	Sewer	668,286.82	442,698.31	726,396.16	726,397.00	0.84	794,600.00

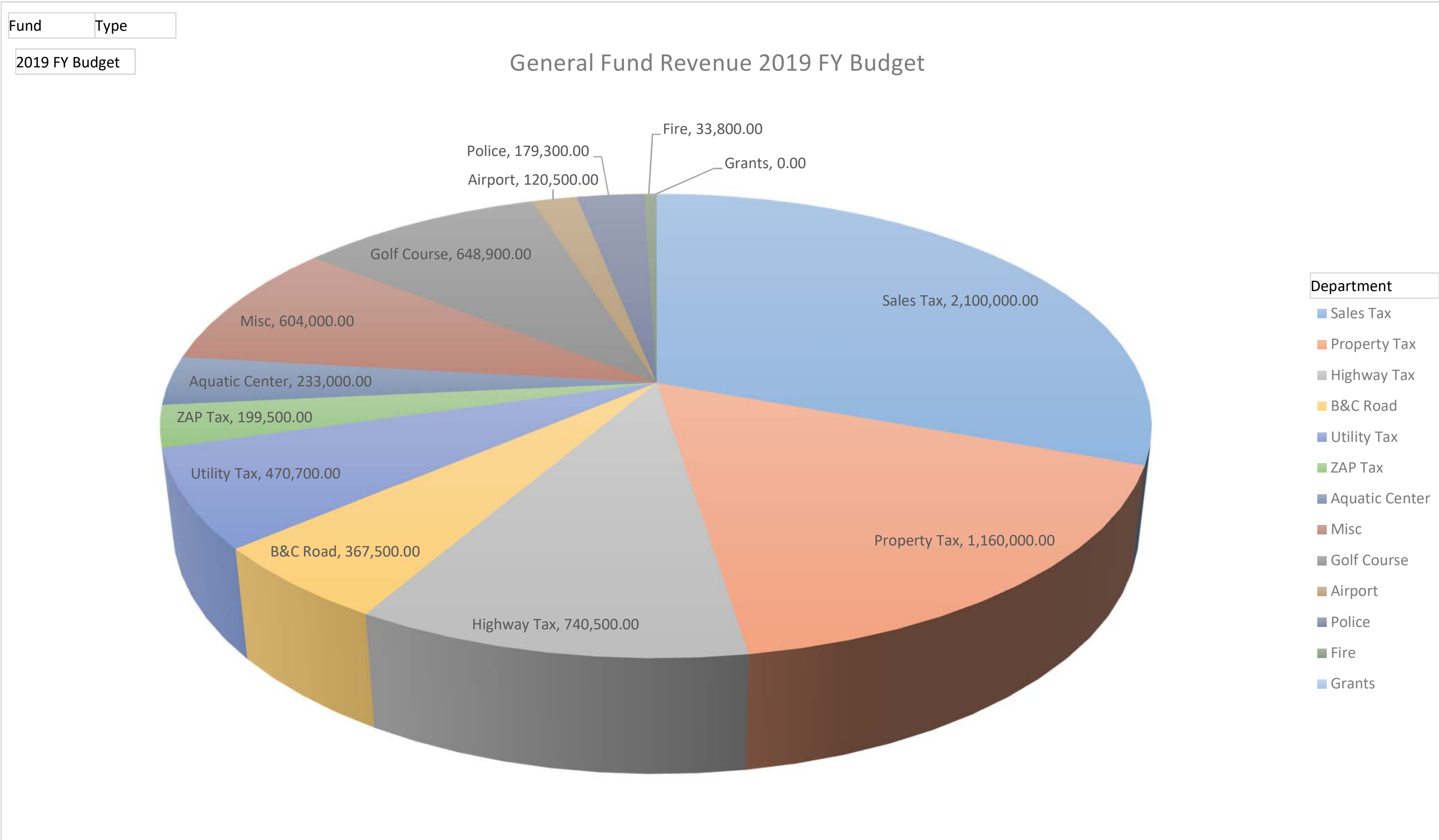
Fund	Type	Descriptions	2017 FY Actuals	2018 FY YTD (July - Feb)	2018 FY Original Budget	2018 FY Revised Budget	Original to Revised Diff	2019 FY Prelim Budget
52-Sewer	**Revenue**	**Misc**	16,628.47	404,254.52	4,030.00	420,000.00	415,970.00	20,000.00
		Sewer Ballard	30,067.39	25,473.28	39,000.00	35,000.00	-4,000.00	35,900.00
		Sewer Connections	39,000.00	13,500.00	50,000.00	50,000.00	0.00	71,300.00
		Sewer Farm Lease	18,962.15	0.00	25,000.00	25,000.00	0.00	25,600.00
		Grants	0.00	2,476,000.00	0.00	3,246,000.00	3,246,000.00	150,000.00
	Revenue Total		**772,944.83**	**3,361,926.11**	**844,426.16**	**4,502,397.00**	**3,657,970.84**	**1,097,400.00**
	Expense	**Sewer Operations**	-726,375.67	-516,182.61	-765,196.80	-759,571.00	-5,625.80	-876,200.00
		Sewer Farm Operations	-24,871.34	-15,055.94	-18,270.31	-43,900.00	25,629.69	-44,300.00
		Debt Service Fees	-5,409.77	-7,043.00	-7,447.03	-8,293.00	845.97	-8,400.00
		Misc	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total		**-756,656.78**	**-538,281.55**	**-790,914.14**	**-811,764.00**	**20,849.86**	**-928,900.00**
52-Sewer Total			**16,288.05**	**2,823,644.56**	**53,512.02**	**3,690,633.00**	**3,637,120.98**	**168,500.00**
53- Sanitation	**Revenue**	**Sanitation Contract**	807,429.69	506,869.37	780,000.00	870,000.00	90,000.00	870,000.00
		Sanitation Admin Charge	57,501.25	56,110.81	35,000.00	98,000.00	63,000.00	98,000.00
		Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total		**864,930.94**	**562,980.18**	**815,000.00**	**968,000.00**	**153,000.00**	**968,000.00**
	Expense	**Sanitation Contract**	-807,429.69	-506,874.95	-780,000.00	-870,000.00	90,000.00	-870,000.00
		Sanitation Admin Charge	-57,501.25	-56,110.81	-35,000.00	-98,000.00	63,000.00	-98,000.00
		Capital Projects Transfer	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total		**-864,930.94**	**-562,985.76**	**-815,000.00**	**-968,000.00**	**153,000.00**	**-968,000.00**
53- Sanitation Total			**0.00**	**-5.58**	**0.00**	**0.00**	**0.00**	**0.00**

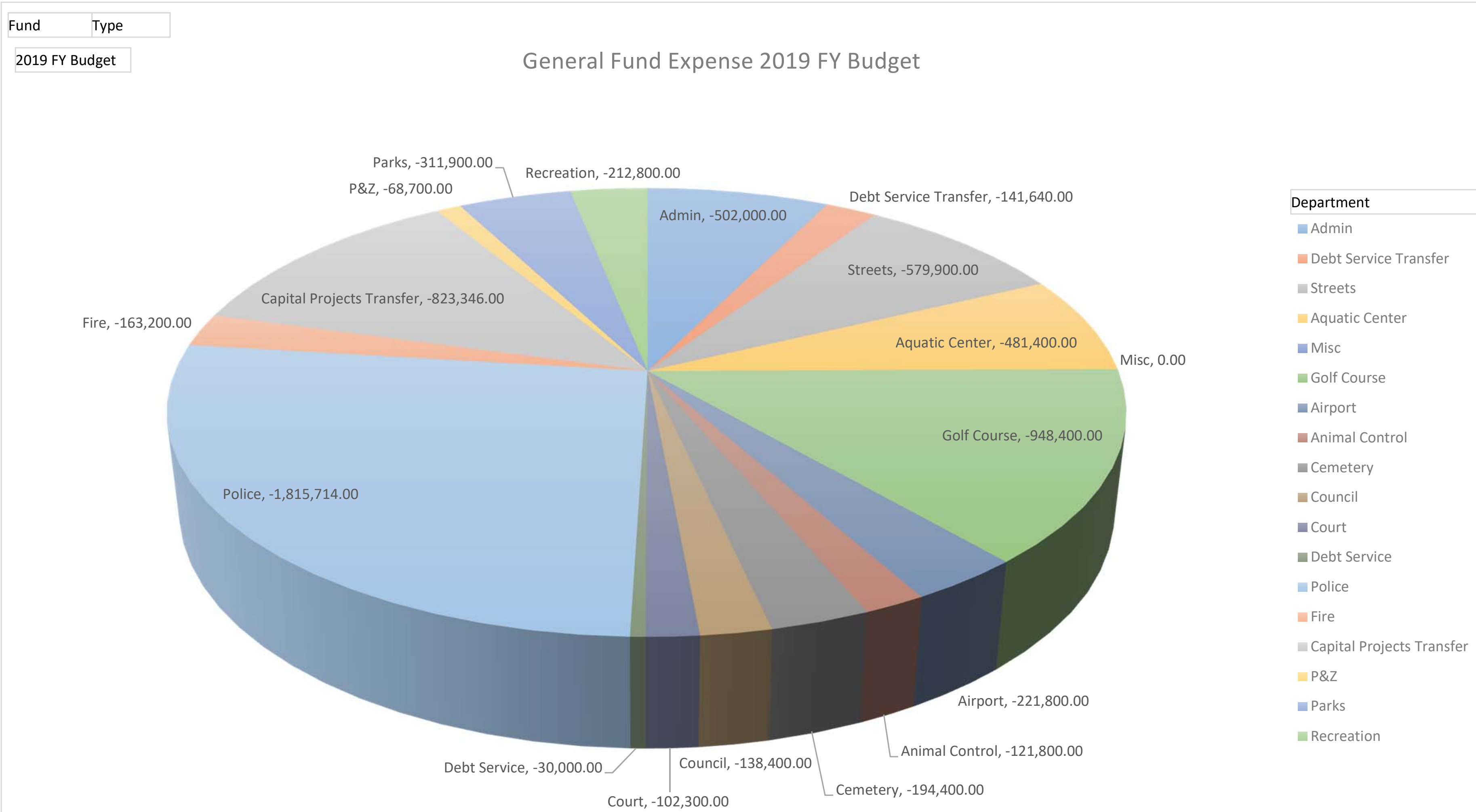
2018 FY Revised Budget Summary

Fund	Description	2018 FY YTD (July - Feb)	2018 FY Original Budget	2018 FY Revised Budget
51-Water Capital Projects	**W2017-01 2017 State Street Drain Line Project**	1,224,324.57	0.00	1,760,024.00
	W2017-03 2017 Water Tower Radio Read Project	61,850.00	0.00	65,000.00
	W2017-04 2017 CDBG 8th South 5th East to State Culinary & Storm	18,000.50	273,460.00	275,000.00
	W2017-05 Airport Water/Sewer Expansion	0.00	0.00	20,000.00
	W2017-06 Cedarview Tie-in	69,961.04	0.00	70,000.00
	Utility Improvement & Reconstruction Project	0.00	0.00	300,000.00
	Water Source Dept Replacement Truck	0.00	0.00	30,000.00
51-Water Capital Projects Total		**1,374,136.11**	**273,460.00**	**2,520,024.00**
52-Sewer Capital Projects	**S2017-01 Airport Water/Sewer Expansion**	0.00	0.00	20,000.00
	S2018-01 South Cove Sewer Project	1,660,966.36	0.00	4,600,000.00
52-Sewer Capital Projects Total		**1,660,966.36**	**0.00**	**4,620,000.00**

Preliminary 2019 FY Budget Summary

Fund	Description	2019 FY Prelim Budget
51-Water Capital Projects	200 S from State to Highway 40 (1 block of waterline & 2 blocks rehab)	0.00
	600 E from 3rd north to HWY 40 (1 block waterline & 1 block patching.)	0.00
	Automatic Utility Reading Equipment	300,000.00
	Backhoe Replacement	30,000.00
	Durigan Well - Put Back in Service	35,000.00
	Replacement Public Works Vehicle	30,750.00
	Utility Improvement & Reconstruction Project	0.00
	Water Master Plans	100,000.00
51-Water Capital Projects Total		**495,750.00**
52-Sewer Capital Projects	600 E from 3rd north to HWY 40 (1 block Sewerline)	0.00
	700 north from 350 east to 600 east (new sewer lines)	0.00
	800 South CIB Project	100,000.00
	Bonnie drive from 200 north to 1000 west (1 section)	0.00
	Sewer Master Plans	100,000.00
52-Sewer Capital Projects Total		**200,000.00**


Fund
Type
2019 FY Budget
General Fund Revenue 2019 FY Budget
Fire, 33,800.00
Police, 179,300.00
Grants, 0.00
Airport, 120,500.00
Golf Course, 648,900.00
Sales Tax, 2,100,000.00
Misc, 604,000.00
Aquatic Center, 233,000.00
ZAP Tax, 199,500.00
Utility Tax, 470,700.00
Property Tax, 1,160,000.00
B&C Road, 367,500.00
Highway Tax, 740,500.00
Department
Sales Tax
Property Tax
Highway Tax
B&C Road
Utility Tax
ZAP Tax
Aquatic Center
Misc
Golf Course
Airport
Police
Fire
Grants


Fund
Type
2019 FY Budget
General Fund Expense 2019 FY Budget
Parks, -311,900.00
Recreation, -212,800.00
P&Z, -68,700.00
Debt Service Transfer, -141,640.00
Admin, -502,000.00
Streets, -579,900.00
Capital Projects Transfer, -823,346.00
Fire, -163,200.00
Aquatic Center, -481,400.00
Misc, 0.00
Golf Course, -948,400.00
Police, -1,815,714.00
Airport, -221,800.00
Animal Control, -121,800.00
Debt Service, -30,000.00
Council, -138,400.00
Cemetery, -194,400.00
Court, -102,300.00
Department
Admin
Debt Service Transfer
Streets
Aquatic Center
Misc
Golf Course
Airport
Animal Control
Cemetery
Council
Court
Debt Service
Police
Fire
Capital Projects Transfer
P&Z
Parks
Recreation

ADDENDUM

2018 FY Re-Open Summary

Fund	Type	Department	2018 FY YTD (July - May)	2018 FY Original Budget	2018 FY Revised Budget	2018 FY Final Revised Budget	Revised to Final Revised Diff	Revised vs Final Revised Comments
10-General Fund	**Revenue**	**Sales Tax**	1,498,398.01	1,536,647.00	2,000,000.00	2,000,000.00	0.00	
		Property Tax	1,072,635.23	1,083,012.00	1,104,751.00	1,104,751.00	0.00	
		Highway Tax	611,008.39	705,219.00	705,219.00	705,219.00	0.00	
		B&C Road	312,464.58	279,450.00	350,000.00	350,000.00	0.00	
		Utility Tax	388,161.88	446,648.00	448,202.00	448,202.00	0.00	
		ZAP Tax	162,933.46	170,059.00	190,000.00	190,000.00	0.00	
		Aquatic Center	152,499.06	230,856.00	227,279.00	227,279.00	0.00	
		Misc	584,920.29	522,682.00	609,765.00	637,265.00	27,500.00	RBBA pass through
		Golf Course	459,596.63	600,809.00	650,959.00	650,959.00	0.00	
		Airport	102,022.54	150,000.00	145,000.00	145,000.00	0.00	
		Police	185,606.92	174,735.00	199,041.00	199,041.00	0.00	
		Fire	33,569.95	37,212.00	30,671.00	41,671.00	11,000.00	Fire Contracts
		Grants	9,317.88	0.00	0.00	0.00	0.00	
	Revenue Total		**5,573,134.82**	**5,937,329.00**	**6,660,887.00**	**6,699,387.00**	**38,500.00**	
	Expense	**Admin**	-395,518.69	-499,367.00	-492,668.00	-498,668.00	-6,000.00	McIntyre June Payment $6k
		Debt Service Transfer	-141,134.50	-141,135.00	-141,135.00	-141,135.00	0.00	
		Streets	-230,666.57	-534,977.00	-370,046.00	-370,046.00	0.00	
		Aquatic Center	-406,275.74	-440,332.00	-467,928.00	-467,928.00	0.00	
		Misc	0.00	0.00	0.00	0.00	0.00	
		Golf Course	-828,483.19	-931,589.00	-949,589.00	-949,589.00	0.00	
		Airport	-201,545.91	-200,425.00	-240,949.00	-240,949.00	0.00	
		Animal Control	-102,658.55	-119,685.00	-119,685.00	-119,685.00	0.00	
		Cemetery	-168,098.37	-164,582.00	-188,785.00	-188,785.00	0.00	
		Council	-108,245.58	-111,868.00	-129,296.00	-129,296.00	0.00	
		Court	-81,946.63	-99,800.00	-99,800.00	-99,800.00	0.00	
		Debt Service	-30,000.00	-30,000.00	-30,000.00	-30,000.00	0.00	
		Police	-1,380,073.82	-1,626,043.00	-1,654,166.00	-1,654,166.00	0.00	
		Fire	-142,752.14	-160,299.00	-160,299.00	-171,299.00	-11,000.00	Fire Contracts
		Capital Projects Transfer	-343,410.00	-343,410.00	-1,093,404.00	-1,087,404.00	6,000.00	Offset for McIntyre June Payment $6k
		P&Z	-55,133.86	-57,722.00	-64,421.00	-64,421.00	0.00	
		Parks	-220,928.97	-375,800.00	-290,838.00	-290,838.00	0.00	
		Recreation	-147,223.77	-100,295.00	-167,878.00	-195,378.00	-27,500.00	RBBA pass through
	Expense Total		**-4,984,096.29**	**-5,937,329.00**	**-6,660,887.00**	**-6,699,387.00**	**-38,500.00**	RBBA pass through
10-General Fund Total			**589,038.53**	**0.00**	**0.00**	**0.00**	**0.00**	
30-Debt Service	**Revenue**	**Debt Service Transfer**	141,134.50	141,135.00	141,135.00	141,135.00	0.00	
		Building & Grounds	55,943.33	60,000.00	60,000.00	60,000.00	0.00	
		Misc	583.45	100.00	100.00	100.00	0.00	

Fund	Type	Department	2018 FY YTD (July - May)	2018 FY Original Budget	2018 FY Revised Budget	2018 FY Final Revised Budget	Revised to Final Revised Diff	Revised vs Final Revised Comments
30-Debt Service	**Revenue Total**		**197,661.28**	**201,235.00**	**201,235.00**	**201,235.00**	**0.00**	
	Expense	**Streets**	-106,220.34	-108,270.00	-108,270.00	-108,270.00	0.00	
		Aquatic Center	-92,965.00	-92,965.00	-92,965.00	-92,965.00	0.00	
		Building & Grounds	0.00	0.00	0.00	0.00	0.00	
		Misc	0.00	0.00	0.00	0.00	0.00	
		Golf Course	0.00	0.00	0.00	0.00	0.00	
	Expense Total		**-199,185.34**	**-201,235.00**	**-201,235.00**	**-201,235.00**	**0.00**	
30-Debt Service Total			**-1,524.06**	**0.00**	**0.00**	**0.00**	**0.00**	
41- Capital Projects	**Revenue**	**Streets**	0.00	0.00	47,000.00	47,000.00	0.00	
		Misc	55,414.83	0.00	57,500.00	72,650.00	15,150.00	Interest & Possible Contributions
		Golf Course	0.00	0.00	0.00	0.00	0.00	
		Airport	0.00	0.00	0.00	0.00	0.00	
		Animal Control	0.00	0.00	0.00	0.00	0.00	
		Bonds	0.00	0.00	0.00	0.00	0.00	
		Police	0.00	0.00	0.00	0.00	0.00	
		Intergovernmental	0.00	0.00	0.00	0.00	0.00	
		Taxes	0.00	0.00	0.00	0.00	0.00	
		Capital Projects Transfer	343,410.00	343,410.00	1,093,404.00	1,087,404.00	-6,000.00	Offset for McIntyre June Payment $6k
		Grants	10,000.00	0.00	0.00	0.00	0.00	
	Revenue Total		**408,824.83**	**343,410.00**	**1,197,904.00**	**1,207,054.00**	**9,150.00**	
	Expense	**Admin**	-15,035.42	-20,000.00	-20,000.00	-20,000.00	0.00	
		Streets	-706,187.00	-75,000.00	-1,046,126.00	-1,051,126.00	-5,000.00	Additional Sidewalk Match $ Needed
		Aquatic Center	0.00	0.00	0.00	0.00	0.00	
		Building & Grounds	0.00	0.00	0.00	0.00	0.00	
		Misc	0.00	0.00	0.00	0.00	0.00	
		Golf Course	0.00	0.00	0.00	0.00	0.00	
		Airport	-2,094.25	-75,000.00	-5,000.00	-5,000.00	0.00	
		Animal Control	0.00	-10,000.00	-10,000.00	-10,000.00	0.00	
		Cemetery	-10,900.00	-106,500.00	-12,000.00	-10,900.00	1,100.00	
		Police	-59,550.98	-30,000.00	-65,000.00	-59,750.00	5,250.00	
		Fire	-17,572.57	-20,210.00	-20,210.00	-30,710.00	-10,500.00	Increase for SCBA Bottles Equipment
		Parks & Recreation	-12,868.00	-6,700.00	-19,568.00	-19,568.00	0.00	
	Expense Total		**-824,208.22**	**-343,410.00**	**-1,197,904.00**	**-1,207,054.00**	**-9,150.00**	
41- Capital Projects Total			**-415,383.39**	**0.00**	**0.00**	**0.00**	**0.00**	
51-Water	**Revenue**	**Culinary Water**	1,592,024.83	1,935,872.50	1,935,872.50	1,935,872.50	0.00	
		Misc	76,572.75	34,896.00	56,129.00	56,129.00	0.00	
		Connections	18,050.00	0.00	12,500.00	12,500.00	0.00	
		Culinary Connections	30,516.10	15,000.00	35,000.00	35,000.00	0.00	
		Culinary Service and Turn on Fees	6,698.62	6,528.00	6,528.00	6,528.00	0.00	
		Fines & Fees	68,039.39	59,976.00	59,976.00	59,976.00	0.00	
		Internal City Water	159,245.27	276,102.50	276,102.50	276,102.50	0.00	
		Secondary Water	123,804.36	122,502.00	131,000.00	131,000.00	0.00	
		Secondary Connections	1,700.00	2,652.00	2,652.00	2,652.00	0.00	
		Storm Water	88,240.21	98,438.00	98,438.00	98,438.00	0.00	
		Grants	1,282,049.89	0.00	1,920,000.00	1,920,000.00	0.00	

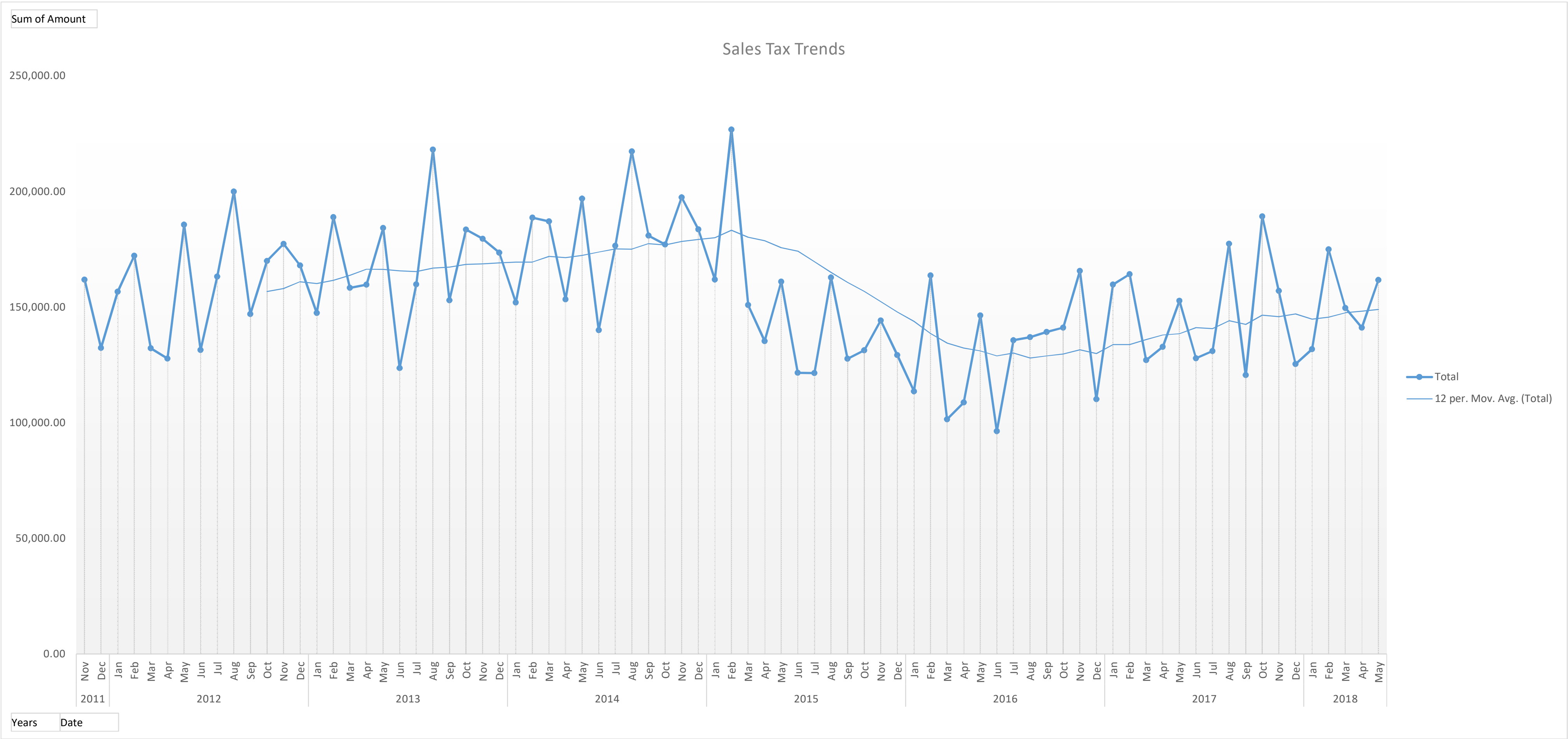
Fund	Type	Department	2018 FY YTD (July - May)	2018 FY Original Budget	2018 FY Revised Budget	2018 FY Final Revised Budget	Revised to Final Revised Diff	Revised vs Final Revised Comments
51-Water	**Revenue Total**		**3,446,941.42**	**2,551,967.00**	**4,534,198.00**	**4,534,198.00**	**0.00**	
	Expense	**Debt Service Fees**	-5,250.00	-27,975.00	-10,000.00	-10,000.00	0.00	
		Misc	0.00	0.00	0.00	0.00	0.00	
		Secondary Water	-321,924.82	-325,089.32	-330,645.00	-334,645.00	-4,000.00	Additional Meters Needed
		Water Operations	-1,785,536.71	-1,845,028.03	-1,978,540.00	-2,048,118.64	-69,578.64	Additional Depreciation
		Water Source	-245,783.73	-339,893.32	-330,694.00	-330,694.00	0.00	
	Expense Total		**-2,358,495.26**	**-2,537,985.67**	**-2,649,879.00**	**-2,723,457.64**	**-73,578.64**	
51-Water Total			**1,088,446.16**	**13,981.33**	**1,884,319.00**	**1,810,740.36**	**-73,578.64**	
52-Sewer	**Revenue**	**Sewer**	635,282.98	726,396.16	726,397.00	726,397.00	0.00	
		Misc	527,564.48	4,030.00	420,000.00	420,000.00	0.00	
		Sewer Ballard	32,765.71	39,000.00	35,000.00	35,000.00	0.00	
		Sewer Connections	131,500.00	50,000.00	50,000.00	50,000.00	0.00	
		Sewer Farm Lease	0.00	25,000.00	25,000.00	25,000.00	0.00	
		Grants	3,246,000.00	0.00	3,246,000.00	3,246,000.00	0.00	
	Revenue Total		**4,573,113.17**	**844,426.16**	**4,502,397.00**	**4,502,397.00**	**0.00**	
	Expense	**Sewer Operations**	-678,453.62	-765,196.80	-759,571.00	-759,571.00	0.00	
		Sewer Farm Operations	-25,734.80	-18,270.31	-43,900.00	-43,900.00	0.00	
		Debt Service Fees	-8,293.00	-7,447.03	-8,293.00	-8,293.00	0.00	
		Misc	0.00	0.00	0.00	0.00	0.00	
	Expense Total		**-712,481.42**	**-790,914.14**	**-811,764.00**	**-811,764.00**	**0.00**	
52-Sewer Total			**3,860,631.75**	**53,512.02**	**3,690,633.00**	**3,690,633.00**	**0.00**	
53- Sanitation	**Revenue**	**Sanitation Contract**	725,335.17	780,000.00	870,000.00	875,000.00	5,000.00	Adjusted per Usage
		Sanitation Admin Charge	80,708.17	35,000.00	98,000.00	98,000.00	0.00	
		Transfers	0.00	0.00	0.00	0.00	0.00	
	Revenue Total		**806,043.34**	**815,000.00**	**968,000.00**	**973,000.00**	**5,000.00**	Adjusted per Usage
	Expense	**Sanitation Contract**	-725,223.55	-780,000.00	-870,000.00	-875,000.00	-5,000.00	Adjusted per Usage
		Sanitation Admin Charge	-80,708.17	-35,000.00	-98,000.00	-98,000.00	0.00	
		Capital Projects Transfer	0.00	0.00	0.00	0.00	0.00	
	Expense Total		**-805,931.72**	**-815,000.00**	**-968,000.00**	**-973,000.00**	**-5,000.00**	Adjusted per Usage
53- Sanitation Total			**111.62**	**0.00**	**0.00**	**0.00**	**0.00**	

Wage Rates

Position	Current Rate	2019 FY Proposed Rate
Mayor	12,600.12	12,600.12
Council Member	7,800.00	7,800.00
City Manager	123,000.00	125,460.00
Assistant City Manager	94,074.50	95,955.99
Police Chief	86,622.64	88,355.09
City Recorder	57,241.60	58,386.43

2018 FY Re-Open Projects Summary

Fund	Description	2018 FY YTD (July - May)	2018 FY Original Budget	2018 FY Revised Budget	2018 FY Final Revised Budget	Revised to Final Revised Diff	Revised vs Final Revised Comments
51-Water Capital Projects	**W2017-01 2017 State Street Drain Line Project**	1,224,925.00	0.00	1,760,024.00	1,760,024.00	0.00	
	W2017-03 2017 Water Tower Radio Read Project	61,850.00	0.00	65,000.00	65,000.00	0.00	
	W2017-04 2017 CDBG 8th South 5th East to State Culinary & Storm	18,274.00	273,460.00	275,000.00	275,000.00	0.00	
	W2017-05 Airport Water/Sewer Expansion	0.00	0.00	20,000.00	20,000.00	0.00	
	Utility Improvement & Reconstruction Project	0.00	0.00	300,000.00	300,000.00	0.00	
	Water Source Dept Replacement Truck	0.00	0.00	30,000.00	38,000.00	8,000.00	Closer to State Market Price
	W2018-01 Durigan Well Rebuild	28,681.00	0.00	0.00	35,000.00	35,000.00	Approved in original 2018 FY Budget
	W2017-06 Cedarview Tie-in & Loop	69,961.04	0.00	70,000.00	100,000.00	30,000.00	Looping the Line
	Remainder of 2015 Utility Improvement Project	0.00	0.00	0.00	50,000.00	50,000.00	Storm Drain Lagoon Street to holding pond
51-Water Capital Projects Total		**1,403,691.04**	**273,460.00**	**2,520,024.00**	**2,643,024.00**	**123,000.00**	
52-Sewer Capital Projects	**S2017-01 Airport Water/Sewer Expansion**	0.00	0.00	20,000.00	20,000.00	0.00	
	S2018-01 South Cove Sewer Project	3,181,396.00	0.00	4,600,000.00	4,600,000.00	0.00	
52-Sewer Capital Projects Total		**3,181,396.00**	**0.00**	**4,620,000.00**	**4,620,000.00**	**0.00**	



Sum of Amount
Sales Tax Trends
250,000.00
200,000.00
150,000.00
100,000.00
50,000.00
0.00
Total
12 per. Mov. Avg. (Total)
2011
2012
2013
2014
2015
2016
2017
2018
Years
Date