

# GENERAL FUND

## 2020 TENTATIVE BUDGT WORKSHEET

	2018 ACTUAL	2019 BUDGET	PROJECTED 2019	BUDGET 2020
<b>Income</b>				
<b>3100 - TAXES</b>				
3130 - GENERAL SALES TAX & USE TAXES	2,550,127	2,500,000	2,841,227	2,850,000
3140 - FRANCHISE TAXES	50,870	60,000	77,086	78,000
3191 - TELECOMMUNICATIONS TAXES	108,391	120,000	96,047	95,000
3192 - RAMP TAXES	12,329	11,500	-	11,000
3193 - ROOM TAX	56,419	65,000	66,214	65,000
<b>Total 3100 - TAXES</b>	<b>2,778,135</b>	<b>2,756,500</b>	<b>3,080,574</b>	<b>3,099,000</b>
<b>3200 - LICENSES AND PERMITS</b>				
3210 - BUSINESS LICENSES	97,912	110,000	100,000	100,000
3220 - MISCELLANEOUS BUILDING FEES	146,871	160,000	189,794	175,000
3221 - BUILDING PERMITS	535,017	450,000	448,434	500,000
<b>Total 3200 - LICENSES AND PERMITS</b>	<b>779,801</b>	<b>720,000</b>	<b>738,227</b>	<b>775,000</b>
<b>3300 - INTERGOVERNMENTAL REVENUES</b>				
3310 - FEDERAL GRANTS	65,689	-	-	-
3340 - STATE LIQUOR FUND	13,611	14,000	15,000	15,000
3341 - UDOT / WASATCH FRONT	284,341	802,320	-	-
3342 - WACOG/WEBERCOUNTY 2550 SO	1,918,181	200,000	16,000	2,500,000
3356 - CLASS "C" ROAD ALLOTMENT	516,309	480,000	520,000	520,000
3357 - CONTRIBUTION FROM COUNTY TRANSP	215,663	190,000	242,554	240,000
<b>Total 3300 - INTERGOVERNMENTAL REVENUES</b>	<b>3,013,794</b>	<b>1,686,320</b>	<b>793,554</b>	<b>3,275,000</b>
<b>3400 - CHARGES FOR SERVICES</b>				
3410 - ADMINSTRATIVE SERVICES WHSSD	267,316	267,316	267,316	293,556
3430 - ROAD IMPACT FEES	617,862	570,000	414,099	425,000
3441 - STORM WATER IMPACT FEES	-	-	-	-
3470 - PARKS IMPACT FEES	383,100	420,000	372,509	375,000
3471 - HERITAGE DAYS	32,561	40,000	40,000	30,000
3472 - PARK RENTAL FEES	6,261	5,000	1,022	5,000
3474 - RECREATION CONCESSIONS AND SALE	894	10,000	2,245	12,300
3475 - RECREATION FEES	112,361	105,000	105,390	112,000
3476 - DONATIONS	400	2,000	504	500
3477 - CEMETERY PLOT SALES	-	-	-	-
3490 - MISCELLANEOUS SERVICES	-	500	-	-
3491 - STORM WATER UTILITY FEE	-	-	-	-
3492 - SUBDIVISION REIMBURSEMENTS	42,000	5,000	-	-
<b>Total 3400 - CHARGES FOR SERVICES</b>	<b>1,462,754</b>	<b>1,424,816</b>	<b>1,203,083</b>	<b>1,253,356</b>
<b>3500 - FINES AND FORFEITURES</b>				
3510 - FINES	89,371	100,000	80,000	80,000
<b>Total 3500 - FINES AND FORFEITURES</b>	<b>89,371</b>	<b>100,000</b>	<b>80,000</b>	<b>80,000</b>

	2018 ACTUAL	2019 BUDGET	PROJECTED 2019	BUDGET 2020
<b>3600 - MISCELLANEOUS REVENUES</b>				
3610 - INTEREST EARNINGS	89,321	36,000	163,924	165,000
3650 - MISCELLANEOUS REVENUES	12,335	10,000	5,284	5,500
<b>Total 3600 - MISCELLANEOUS REVENUES</b>	<b>101,656</b>	<b>46,000</b>	<b>169,208</b>	<b>170,500</b>
<b>Total Income</b>	<b>8,225,511</b>	<b>6,733,636</b>	<b>6,064,646</b>	<b>8,652,856</b>
<b>Gross Profit</b>	<b>8,225,511</b>	<b>6,733,636</b>	<b>6,064,646</b>	<b>8,652,856</b>
<b>Expense</b>				
<b>4100 - GENERAL GOVERNMENT</b>				
4111 - CITY COUNCIL	113,798	118,500	116,325	118,500
4112 - YOUTH COUNCIL	6,086	6,500	5,230	8,000
4133 - OFFICE SUPPLIES	14,478	23,000	16,319	23,000
4134 - FURNITURE AND FIXTURES	10,803	5,000	3,466	5,000
4141 - AUDIT	6,950	9,000	7,450	9,000
4143 - TREASURER	62,255	69,500	62,787	50,000
4144 - RECORDER	164,727	200,150	197,361	207,229
4145 - ATTORNEY	78,439	84,750	81,483	100,000
4146 - WHSSD-RECORDER	85,896	89,800	86,855	117,438
4150 - NON-DEPARTMENTAL(INS,F&F,TEL)				
4150.2 - TELEPHONE	19,930	20,000	17,845	20,000
4150.4 - INSURANCE	34,113	35,000	35,000	35,000
4150.6 - COMPUTER EQUIPMENT AND SOFTWARE	63,054	46,000	70,784	65,000
4150.8 - PAYROLL TAXES-FICA	79,253	100,000	83,680	87,864
4150.10 - WORKMENS COMPENSATION INS	19,231	24,000	24,478	24,000
4150.12 - UNEMPLOYMENT TAXES		5,000	-	
<b>Total 4150 - NON-DEPARTMENTAL(INS,F&amp;F,TEL)</b>	<b>215,580</b>	<b>230,000</b>	<b>231,787</b>	<b>231,864</b>
4160 - GENERAL GOVT BUILDINGS		10,000	-	-
4170 - ELECTIONS	12,229		-	15,000
4180 - PLANNING AND ZONING-ENGINEERING	145,803	170,000	131,542	130,000
4181 - PLANNING COMMITTEE	42,850	41,400	40,838	41,400
4190 - EDUCATION-COMMUNITY PROMOTION	67,050	65,000	64,216	66,700
4192 - BUILDING MAINTENANCE	32,484	40,000	28,692	40,000
4193 - BUILDING UTILITIES	25,388	40,000	20,916	40,000
4100 - GENERAL GOVERNMENT - Other			64	
<b>Total 4100 - GENERAL GOVERNMENT</b>	<b>1,084,814</b>	<b>1,202,600</b>	<b>1,095,330</b>	<b>1,203,130</b>
<b>4200 - PUBLIC SAFETY</b>				
4210 - POLICE DEPARTMENT	996,340	1,027,940	1,027,940	1,112,000
4211 - CROSSING GUARDS	21,794	32,000	23,172	32,000
4218 - LIQUOR LAW ENFORCEMENT		-	22,381	25,000
4240 - PROTECTIVE INSPECTION	152,452	150,000	191,607	250,000
4241 - EMERGENCY MANAGEMENT	109,784	20,000	5,857	20,000
4253 - ANIMAL CONTROL	68,289	80,000	59,459	80,000
<b>Total 4200 - PUBLIC SAFETY</b>	<b>1,348,660</b>	<b>1,309,940</b>	<b>1,330,415</b>	<b>1,519,000</b>
<b>4400 - HIGHWAYS AND PUBLIC IMPROVEMENT</b>				
4410 - HIGHWAYS-PUBLIC WORKS				
4410.1 - WAGES AND BENEFITS	352,344	350,700	334,967	498,216

	2018 ACTUAL	2019 BUDGET	PROJECTED 2019	BUDGET 2020
4410.2 - SERVICES	8,389	8,700	9,878	8,700
4410.3 - TRAINING AND TRAVEL	721	3,500	225	3,500
4410.4 - SUPPLIES	15,118	20,000	13,203	20,000
4410.5 - VEHICLE MAINTENANCE	34,923	30,000	31,287	30,000
4410.6 - FUEL	25,805	40,000	25,152	40,000
4410.7 - EQUIPMENT RENTAL	3,225	10,000	6,566	10,000
4410.8 - CELL PHONES	16,029	15,000	13,092	15,000
4410.9 - DRUG TESTING	240	1,500	144	1,500
4410.10 - ENGINEERING	45,107	80,000	123,443	80,000
4410.11 - EMERGENCY PROJECTS	58	10,000	298	10,000
4410.12 - SIGNS HARDWARE POSTS	5,235	10,000	3,482	10,000
4410.13 - MATERIALS AND IMPROVEMENTS	17,529	20,000	4,257	20,000
4410.14 - STREET LIGHTING	39,643	35,000	30,594	35,000
4410.16 - SEWER WAGES AND BENEFITS	93,858	151,200	138,351	200,000
<b>Total 4410 - HIGHWAYS-PUBLIC WORKS</b>	<b>658,224</b>	<b>785,600</b>	<b>734,938</b>	<b>981,916</b>
<b>4415 - CLASS "C" ROAD EXPENDITURES</b>				
4415.1 - CRACKSEAL	48,358	65,000	4,530	80,000
4415.2 - SLURRY SEAL	95,136	70,000	79,223	30,000
4415.3 - ROAD STRIPING	47,583	40,000	43,540	40,000
4415.4 - SALT	6,882	25,000	31,076	25,000
4415.5 - CHIP SEAL	58,846	110,000	91,844	60,000
4415.6 - ASPHALT PATCH & OVERLAY	171,399	230,000	230,000	327,000
4415.7 - CAPITAL OUTLAY - CLASS C ROAD	48,981	40,000	-	110,000
<b>Total 4415 - CLASS "C" ROAD EXPENDITURES</b>	<b>477,185</b>	<b>580,000</b>	<b>480,213</b>	<b>672,000</b>
4416 - CAPITAL OUTLAY- EQUIPMENT ROADS	85,954	-	-	
4417 - ROAD IMPACT FEE EXPENDITURES	154,906	570,000	570,000	
3300 SOUTH				
2550 SOUTH				500,000
2700 WEST				1,000,000
4700 WEST				219,570
4418 - UDOT GRANT D&R6	271,949	850,000	11,021	108,000
4419 - WACOG/WEBER COUNTY GRANT 2550 S	2,155,882	1,000,000	280,000	2,500,000
4420 - 4700 WEST PROJECT	12,280		8,672	
4421 - TRANSPORTATION SALES TAX EXPEN	268,524	200,000	113,980	190,000
4430 - STORM DRAIN WAGES AND BENEFITS	-			
4440 - STORM DRAIN IMPACT FEE EXPENSES	-			
4450 - STORM DRAIN MAINTENANCE	200			
<b>Total 4400 - HIGHWAYS AND PUBLIC IMPROVEMENT</b>	<b>4,085,104</b>	<b>3,985,600</b>	<b>2,198,823</b>	<b>6,171,486</b>
<b>4500 - PARKS-RECREATION</b>				
<b>4510 - PARKS</b>				
4511 - MATERIALS AND SUPPLIES	106,373	271,700	93,032	113,700
4512 - PARK IMPACT FEE EXPENDITURES	402,338	420,000	8,437	
4513 - PARKS- CAPITAL OUTLAY	264,459	37,500	-	
<b>Total 4510 - PARKS</b>	<b>773,170</b>	<b>729,200</b>	<b>101,469</b>	<b>113,700</b>
4520 - PARKWAY	4,456	10,000	64	-
4521 - PARKS SPECIAL EVENTS	110,401	87,500	104,000	102,500
<b>4560 - RECREATION</b>				
4560.1 - RECREATION WAGES AND BENEFITS	165,166	173,250	170,237	178,500

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4560.2 - SEASONAL WAGES	89,963	81,000	95,600	95,600
4560.3 - MATERIALS AND SUPPLIES	95,788	170,700	93,005	156,200
4560 - RECREATION - Other			3,735	
<b>Total 4560 - RECREATION</b>	<b>350,918</b>	<b>424,950</b>	<b>362,577</b>	<b>430,300</b>
4561 - RAMP TAX EXPENDITURES	250,660	11,500	10,910	-
4562 - CEMETERY			2,064	2,500
<b>Total 4500 - PARKS-RECREATION</b>	<b>1,489,604</b>	<b>1,263,150</b>	<b>581,084</b>	<b>649,000</b>
<b>4600 - COMMUNITY-ECONOMIC DEVELOPMENT</b>				
4650 - ECONOMIC DEVELOPMENT-ASSISTANCE		5,000	-	20,000
<b>Total 4600 - COMMUNITY-ECONOMIC DEVELOPMENT</b>		<b>5,000</b>	<b>-</b>	<b>20,000</b>
<b>4900 - MISCELLANEOUS</b>				
4960 - OTHER MISCELLANEOUS	12,664	15,000	13,264	15,000
4961 - TRANSFER TO CAPITAL PROJECTS FD		168,000	200,000	1,357,441
4962 * TRANSFER TO CEMETERY FUND	40,000		-	-
4900 - MISCELLANEOUS - Other			733	
<b>Total 4900 - MISCELLANEOUS</b>	<b>52,664</b>	<b>183,000</b>	<b>213,997</b>	<b>1,372,441</b>
<b>Total Expense</b>	<b>8,060,846</b>	<b>7,949,290</b>	<b>5,419,649</b>	<b>10,935,057</b>
<b>Net Income</b>	<b>164,665</b>	<b>(1,215,654)</b>	<b>644,997</b>	<b>(2,282,201)</b>

	Increase (Decrease) to Fund Balances 2019	Increase (Decrease) to Fund Balances 2020
USE OF ROAD IMPACT FEES	(155,901)	(1,294,570)
USE OF PARK IMPACT FEES	364,071	(157,500)
USE OF CLASS C ROADS	39,787	(152,000)
USE OF TRANS TAX	128,574	50,000
COMMITMENT TO EMERGENCY MANAGEMENT	25,000	25,000
USE OF UNRESTRICTED FUND BALANCE	243,466	(753,131)
OTHER UNRESTRICTED FUND BALANCE MONEY		
	<b>644,997</b>	<b>(2,282,201)</b>

2018 ACTUAL	2019 BUDGET	PROJECTED 2019	BUDGET 2020
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## CAPITAL PROJECTS FUND:

TRANSFER FROM GENERAL FUND		168,000	200,000	1,357,441
INTEREST EARNINGS		4,000		
		<u>168,000</u>	<u>200,000</u>	<u>1,357,441</u>
<b>EXPENSES</b>				
4416 · CAPITAL OUTLAY- EQUIPMENT ROADS				110,000
4512 · PARK IMPACT FEE EXPENDITURES				474,500
4513 · PARKS- CAPITAL OUTLAY				772,941
BUILDING		168,000		200,000
		<u>-</u>	<u>168,000</u>	<u>-</u>
				<u>1,557,441</u>

## STORM DRAIN UTILITY FUND

<b>REVENUES</b>				
51-3441 STORM DRAIN IMPACT FEES	142,672	160,000	110,000	110,000
51-3491 STORM DRAIN UTILITY FEES	174,227	195,000	180,000	185,000
51-3610 INTEREST EARNINGS	10,851	7,500	7,500	7,000
51-3495 CONTRIBUTED REVENUES	-	-	-	-
<b>TOTAL REVENUES</b>	<u>327,750</u>	<u>362,500</u>	<u>297,500</u>	<u>302,000</u>
<b>EXPENDITURES</b>				
51-4411 STORM DRAIN WAGES AND BENEFITS	79,503	90,300	80,000	82,000
51-4450 STORM DRAIN MAINTENANCE	53,603	150,000	87,500	65,000
54-4451 STORM DRAIN DEPRECIATION	153,306	120,000	120,000	155,000
<b>TOTAL EXPENDITURES</b>	<u>286,412</u>	<u>360,300</u>	<u>287,500</u>	<u>302,000</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>41,338</u>	<u>2,200</u>	<u>10,000</u>	<u>-</u>

## CEMETERY SPECIAL REVENUE FUND

<b>REVENUES</b>				
45-3477 CEMETERY PLOT SALES	34,750	25,000	35,000	35,000
45-3590 TRANSFER FROM GENERAL FUND	40,000	-	-	-
45-3610 INTEREST INCOME	673	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<u>75,423</u>	<u>26,000</u>	<u>36,000</u>	<u>36,000</u>
<b>EXPENDITURES</b>				
45- 4450 CEMETERY MAINTENANCE		10,000	-	-
45- 4460 INCREASE IN FUND BALANCE		16,000	36,000	36,000
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>26,000</u>	<u>36,000</u>	<u>36,000</u>