



Community • Prosperity • Choice

Enterprise Funds

Water Fund

	Actual (Budget Basis) FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	\$ 6,703,709	\$ 6,629,500	\$ 6,629,500	-	0.0%
Expenditures					
Personnel	\$ 1,253,806	\$ 1,229,451	\$ 1,363,635	134,184	10.9%
Operations	\$ 2,889,084	\$ 3,164,002	\$ 3,127,534	(36,468)	-1.2%
Capital	\$ 1,363,882	\$ 3,551,543	\$ 1,754,000	(1,797,543)	-50.6%
Other non-operating	\$ 467,900	\$ 472,045	\$ 632,045	160,000	33.9%
	\$ 5,974,672	\$ 8,417,042	\$ 6,877,214	(1,539,828)	-18.3%
Contributions from developers	\$ 653,208				
Increase (decrease) in net assets	\$ 1,382,245	\$ (1,787,542)	\$ (247,714)	1,539,828	-86.1%
Net Assets:					
Unrestricted, impact fees	570,495	535,495	695,495	160,000	29.9%
Unrestricted	2,025,721	683,557	435,843	(247,714)	-36.2%
	\$ 2,596,216	\$ 1,219,052	\$ 1,131,338	(87,714)	-7.2%

Storm Sewer Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	<u>\$ 2,998,171</u>	<u>\$ 2,910,000</u>	<u>\$ 2,940,000</u>	\$ 30,000	1.0%
Expenditures					
Personnel	588,257	568,026	648,508	80,482	14.2%
Operations	533,199	554,337	510,969	(43,368)	-7.8%
Capital	1,633,437	2,693,154	622,000	(2,071,154)	-76.9%
Other non-operating	229,258	230,795	232,353	1,558	0.7%
	<u>2,984,151</u>	<u>4,046,312</u>	<u>2,013,830</u>	<u>(2,032,482)</u>	<u>-50.2%</u>
Increase (decrease) in net assets	14,019	(1,136,312)	926,170	2,062,482	-181.5%
Capital contributions	1,870,005				
Net Assets:					
Unrestricted, impact fees	1,990,923	1,561,443	2,231,443	670,000	42.9%
Unrestricted	2,832,345	1,121,907	1,377,577	255,670	22.8%
	<u>\$ 4,823,268</u>	<u>\$ 2,683,350</u>	<u>\$ 3,609,020</u>	\$ 925,670	34.5%

Sewer Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	\$ 6,855,659	\$ 7,871,533	\$ 8,930,905	1,059,372	13.5%
Expenditures					
Personnel	789,855	780,226	816,478	36,252	4.6%
Operations	4,828,697	6,121,981	6,990,262	868,281	14.2%
Capital	1,205,356	1,762,401	699,500	(1,062,901)	-60.3%
Other non-operating	454,975	371,390	424,665	53,275	14.3%
	<u>7,278,883</u>	<u>9,035,998</u>	<u>8,930,905</u>	(105,093)	-1.2%
Increase (decrease) in net assets	(423,224)	(1,164,465)	-	1,164,465	-100.0%
Net Assets:					
Unrestricted	<u>\$ 2,500,546</u>	<u>\$ 1,336,081</u>	<u>\$ 1,336,081</u>	-	0.0%

Utility Rate Increases FY16

<u>Citizen Bill</u>	FY 16 Monthly Rates	FY 17 Monthly Increase	FY 17 Monthly Rates
Water	\$ 12.85		\$ 12.85
Sewer	\$ 23.45	\$ 3.00	\$ 26.45
Storm	\$ 4.60		\$ 4.60
Street Lighting	\$ 2.00		\$ 2.00
Refuse - 1st can	\$ 11.05		\$ 11.05
Refuse - 2nd can	\$ 8.35		\$ 8.35
	Monthly \$ 62.30	\$ 3.00	\$ 65.30
	Bi-Monthly \$ 124.60	\$ 6.00	\$ 130.60
	Minimum Bill \$ 107.90	\$ 6.00	\$ 113.90

City-wide increase in sewer fees due to rate increase
by North Davis Sewer District

\$ 1,059,372.00

NDSD increase approved for FY 17

\$3 per month

NDSD increase approved for FY 18

\$3 per month

Refuse Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	\$ 2,859,117	\$ 2,933,940	\$ 2,986,240	52,300	1.8%
Expenditures					
Personnel	73,740	72,342	77,798	5,456	7.5%
Operations	65,468	71,219	73,204	1,985	2.8%
Collection contract	1,213,313	1,248,835	1,316,598	67,763	5.4%
Disposal fees	1,450,082	1,467,900	1,467,900	-	0.0%
	<u>2,802,603</u>	<u>2,860,296</u>	<u>2,935,500</u>	75,204	2.6%
Increase (decrease) in net assets	56,514	73,644	50,740		
Net Assets:					
Unrestricted	<u>\$ 626,556</u>	<u>\$ 700,200</u>	<u>\$ 750,940</u>	50,740	7.2%

Street Lighting Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	\$ 800,519	\$ 660,000	\$ 672,000	12,000	1.8%
Expenditures					
Personnel	-	-	-	-	0.0%
Operations	364,487	361,000	384,500	23,500	6.5%
Developer installations	223,553	113,511	100,000	(13,511)	-11.9%
Capital projects	283,759	773,854	343,000	(430,854)	-55.7%
	<u>871,799</u>	<u>1,248,365</u>	<u>827,500</u>	(420,865)	-33.7%
Net operating loss	(71,280)	(588,365)	(155,500)	432,865	-73.6%
Transfer from the General Fund	<u>465,000</u>	<u>87,000</u>	<u>80,000</u>	(7,000)	-8.0%
Change in net assets	393,720	(501,365)	(75,500)	425,865	
Net Assets:					
Unrestricted	<u>579,870</u>	<u>78,505</u>	<u>3,005</u>	(75,500)	

Pool Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Revenue	\$ 433,425	\$ 452,383	\$ 458,003	5,620	1.2%
Expenditures					
Personnel	579,292	571,395	578,135	6,740	1.2%
Operations	451,169	345,478	343,868	(1,610)	-0.5%
Capital projects	-	10,815	130,000	119,185	100.0%
	<u>1,030,461</u>	<u>927,688</u>	<u>1,052,003</u>		
Net operating loss	(597,036)	(475,305)	(594,000)	(118,695)	25.0%
Transfer from the General Fund	482,469	385,000	550,000	165,000	42.9%
Change in net assets	(114,567)	(90,305)	(44,000)	46,305	-51.3%
Net Assets:					
Unrestricted	<u>134,415</u>	<u>44,110</u>	<u>110</u>	(44,000)	

Emergency Medical Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance
Revenue	\$ 2,393,688	\$ 2,646,300	\$ 2,636,977	\$ (9,323) -0.4%
Expenditures				
Personnel	\$ 1,859,237	\$ 2,087,558	\$ 2,020,189	(67,369) -3.2%
Operations	\$ 375,796	\$ 455,850	\$ 415,878	(39,972) -8.8%
Capital	\$ -	\$ 200,000	\$ 239,000	39,000 19.5%
	<u>\$ 2,235,033</u>	<u>\$ 2,743,408</u>	<u>\$ 2,675,067</u>	(68,341) -2.5%
Transfer from other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,500</u>	
Increase (decrease) in net assets	\$ 158,655	\$ (97,108)	\$ (10,590)	
Net Assets:				
Unrestricted	<u>576,751</u>	<u>479,643</u>	<u>469,053</u>	\$ (10,590)

UIA Telecom Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Fees and interest	\$ 13,813	\$ 4,500	\$ 21,250	\$ 16,750	372.2%
Transfer from the General Fund	225,000	40,000	-	\$(40,000)	-100.0%
Total revenue	\$ 238,813	\$ 44,500	\$ 21,250		
Expenditures					
Operations	\$ 112	\$ 250	\$ 500	250	100.0%
UIA - contract payments	17,422	4,500	20,000	15,500	344.4%
UIA - operations assessments	234,445	40,263	-	(40,263)	-100.0%
Total expenditures	\$ 251,979	\$ 45,013	\$ 20,500	(24,513)	-54.5%
Increase (decrease) in net assets	\$ (13,166)	\$ (513)	\$ 750		
Net Assets:					
Unrestricted	<u>72,972</u>	<u>72,459</u>	<u>73,209</u>		

Enterprise Fund Projects

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Impact Fees	Special Revenue Funds	Proposition 1 Transit Tax	Enterprise Funds	
						Revenues	Impact Fees
Street Lighting Fund:							
Residential Street Lighting - Various Locations 40 Lights	\$ 120,000					\$ 120,000	
Main Street - Church to Hillfield Road	\$ 140,000	\$ 80,000				\$ 60,000	
700 West (Harris Point) light repair	38,000					38,000	
Fort Lane (Gentile Street to Wasatch Drive)	45,000					45,000	
Total Street Lighting Fund	\$ 343,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 263,000	\$ -
Water Fund:							
Registers/Meter Change Out	\$ 700,000					\$ 700,000	
Wasatch - Fort Lane to Fairfield	400,000					400,000	
Cross Street 8" Waterline - Main Street to Gentile (Tied to Sewer Project)	130,000					130,000	
2800 East 8" Waterline	70,000					70,000	
Waterline Repair Project	300,000					300,000	
Developer Payback - Crimson Corners Phase 5 Waterline (Impact Fees)	15,000						15,000
10 Wheeler - Split with Sewer	95,000					95,000	
Total Water Fund	\$ 1,710,000	\$ -	\$ -	\$ -	\$ -	\$ 1,695,000	\$ 15,000
Sewer Fund:							
Cross Street Sewer Replacement - Gentile Street to Main Street (Tied to Water)	\$ 135,000					\$ 135,000	
Sewer Slip Line Project	200,000					200,000	
Sewer Line Repairs	100,000					100,000	
Televise Existing Sanitary Sewer System	125,000					125,000	
10 Wheeler - Split with Water	95,000					95,000	
Total Sewer Fund	\$ 655,000	\$ -	\$ -	\$ -	\$ -	\$ 655,000	\$ -
Storm Sewer Fund:							
2175 East/ Redtail Area	250,000					250,000	
Wasatch Drive SD Improvements (Tied to Water Project)	120,000					120,000	
Miscellaneous Storm Drain Repairs	50,000					50,000	
10 Wheeler - Split with Streets	95,000					95,000	
Total Storm Sewer Fund	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ -
Pool Fund:							
Replaster wave pool, shallow end	130,000	\$ 130,000				-	
Total Pool Fund	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -
EMS Fund:							
Ambulance replacement with supplies and equipment	\$ 189,000	\$ -				\$ 189,000	\$ -
Total EMS Fund	\$ 189,000	\$ -	\$ -	\$ -	\$ -	\$ 189,000	\$ -
Total Enterprise Funds	\$ 3,542,000	\$ 210,000	\$ -	\$ -	\$ -	\$ 3,317,000	\$ 15,000
All Funds Total	\$ 8,258,113	\$ 1,952,483	\$ 1,902,000	\$ -	\$ 1,071,630	\$ 3,317,000	\$ 15,000

Special Revenue Funds



Community • Prosperity • Choice

Victims Services

Special Revenue Fund

	Actual FY15	Estimated Actual FY16	Proposed Budget FY17	Variance	
Grant	\$ 48,719	\$ 47,474	\$ 47,474	\$ -	
Transfer from General fund	33,000	36,000	38,900	2,900	
Total revenue	<u>\$ 81,719</u>	<u>\$ 83,474</u>	<u>\$ 86,374</u>	\$ 2,900	
Expenditures					
Personnel	76,604	79,134	82,034	\$ 2,900	3.7%
Operations	3,066	4,340	4,340	-	
	<u>79,670</u>	<u>83,474</u>	<u>86,374</u>	\$ 2,900	3.5%
Net operating gain (loss)	<u>2,049</u>	<u>-</u>	<u>-</u>		

Alcohol Enforcement Fund

Special Revenue Fund

	2014-15	Estimated Actual 2015-16	Proposed Budget 2016-17	Variance
Revenues				
State liquor fund allotment	\$ 71,995	\$ 76,000	\$ 72,000	(4,000)
Transfer from general fund	17,928	16,449	24,125	7,676
Appropriation of fund balance	1,036	-	-	
Total revenues	\$ 90,959	\$ 92,449	\$ 96,125	3,676
Expenditures				
Personnel				
Regular employees	\$ 52,786	\$ 54,206	\$ 56,699	2,493
Additional and overtime wages	1,646	1,500	1,500	
Court overtime	1,645	1,500	1,500	
Employee benefits	33,982	34,343	35,526	1,183
Total salaries, wages and benefits	90,059	91,549	95,225	3,676
Uniform allowance	900	900	900	
Total expenditures	\$ 90,959	\$ 92,449	\$ 96,125	3,676

E911 Fund - Special Revenue Fund

		2014-15	Estimated Actual 2015-16	Proposed Budget 2016-17	Variance on Proposed Budget
Revenues					
432500	E911 fees	\$ 500,456	\$ 500,000	\$ 500,000	\$ -
432500	Utah communications agency (911 grant)	17,568	300,000	-	(300,000)
460000	Interest earnings	842	1,400	1,400	-
469000	Sundry	4	-	-	-
499000	Usage or appropriation of fund balance	4,576	44,457	71,300	26,843
	Total revenues	<u>\$ 523,446</u>	<u>\$ 845,857</u>	<u>\$ 572,700</u>	<u>\$ (273,157)</u>
Expenditures					
Personnel					
511000	Regular employees	\$ 243,600	\$ 241,878	\$ 258,888	\$ 17,010
513000	Employee benefits	124,348	126,101	135,052	8,951
	Total salaries, wages and benefits	<u>367,948</u>	<u>367,979</u>	<u>393,940</u>	<u>25,961</u>
Operations					
521000	Books, subscriptions, memberships	150	1,200	1,200	-
524000	Office supplies, maintenance	1,923	4,550	4,550	-
525000	Equipment supplies, maintenance	40,034	32,458	32,340	(118)
528000	Communications	105,331	113,170	113,170	-
529500	Administrative allocations	2,850	2,850	2,850	-
	Total materials and supplies	<u>150,288</u>	<u>154,228</u>	<u>154,110</u>	<u>(118)</u>
532000	Training	5,210	8,150	8,150	-
	Total operations	<u>155,498</u>	<u>162,378</u>	<u>162,260</u>	<u>(118)</u>
574000	Equipment	-	315,500	16,500	(299,000)
	Total expenditures	<u>\$ 523,446</u>	<u>\$ 845,857</u>	<u>\$ 572,700</u>	<u>\$ (273,157)</u>
	Unassigned fund balance, ending	\$ 249,040	\$ 204,583	\$ 133,283	

Metro Strike Force

Special Revenue Fund

	Actual 2015	Estimated 2016	Proposed 2017	Variance
Revenues				
HIDTA grant	\$ 130,330	\$ 121,965	\$ 147,702	\$ 25,737
SA FG grant	112,301	114,686	66,906	(47,780)
STFG grant	82,999	85,000	73,094	(11,906)
NADDI grant	5,000	1,529	-	(1,529)
Assessments to participating cities	83,292	83,292	105,148	21,856
Federal seizures	145,926	-	-	-
Restitution	26,504	5,000	5,000	-
Interest earnings	2,118	-	-	-
Sundry	20,411	-	-	-
Appropriate prior year Restitution fund balance	-	-	30,000	30,000
Appropriate prior year federal seizure fund balance	-	12,000	71,882	59,882
Appropriate assigned fund balance	-	44,880	27,132	(17,748)
Total revenues	\$ 608,881	\$ 468,352	\$ 526,864	\$ 58,512
Expenditures				
Salaries, wages and benefits	\$ 59,899	\$ 61,167	\$ 63,694	\$ 2,527
Agent overtime	94,017	76,803	91,180	14,377
Materials and supplies	54,173	77,397	76,726	(671)
Training	25,123	23,971	25,000	1,029
Special department supplies	17,070	10,132	8,700	(1,432)
Insurance, leases and rent	121,371	131,462	131,776	314
Miscellaneous supplies	119,129	87,420	84,906	(2,514)
Capital equipment	-	-	44,882	44,882
Return to fund balance	118,099	-	-	-
Total expenditures	\$ 608,881	\$ 468,352	\$ 526,864	\$ 58,512
Fund Balance				
Restricted from federal programs	\$ 252,565	\$ 240,565	\$ 138,683	\$ (101,882)
unassigned	241,586	196,706	169,574	(27,132)
	\$ 494,151	\$ 437,271	\$ 308,257	\$ (129,014)

CDBG Fund - Special Revenue Fund

	Actual 2015	Estimated 2016	Proposed 2017	Variance
<u>Revenues</u>				
CDBG grant	\$379,052	\$307,000	\$341,232	\$ 34,232
CDBG grant prior years carryover	-	154,481	-	(154,481)
Total revenues	<u>\$379,052</u>	<u>\$461,481</u>	<u>\$341,232</u>	<u>\$(120,249)</u>
<u>Expenditures</u>				
Salaries, wages and benefits	\$ 48,631	\$ 54,200	\$ 59,800	\$ 5,600
Public notices	410	600	600	-
Office supplies and maintenance	305	1,200	1,200	-
Equipment supplies	-	-	-	-
Training	881	3,000	2,000	(1,000)
<u>Capital Outlay</u>				
Land	61,365	100,000	80,000	(20,000)
Buildings	126,018	154,481	-	(154,481)
Programs and projects	17,263	59,550	93,682	34,132
<u>Contributions and transfers</u>				
Transfer to general fund for administrative charges	7,900	2,400	7,900	5,500
Subrecipient grants	116,000	86,050	96,050	10,000
Total expenditures	<u>\$378,773</u>	<u>\$461,481</u>	<u>\$341,232</u>	<u>\$(120,249)</u>

RDA - Special Revenue Fund

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Variance</u>
Revenue				
Intergovernmental	\$ 351,900	\$ 351,900	\$ 352,724	\$ 824
Transfer in - General fund tax increment	45,444	\$ 45,600	\$ 35,000	(10,600)
Transfer in - General fund	2,358,300	\$ -	\$ -	-
Appropriate fund balance	-	\$ -	\$ 637,782	637,782
Interest	4,791	\$ -	\$ -	-
Total revenue	<u>\$ 2,760,435</u>	<u>\$ 397,500</u>	<u>\$ 1,025,506</u>	<u>\$ 628,006</u>
Expenditures				
Salaries, wages and benefits	\$ 17,712	\$ 26,182	\$ 27,006	\$ 824
Professional and technical services	11,200	10,500	35,500	25,000
Capital projects	7,697	286,500	945,000	658,500
Affordable housing		18,000	18,000	-
Capital programs	2,358,300	-	-	-
Increase fund balance	<u>365,526</u>	<u>56,318</u>	<u>-</u>	<u>(56,318)</u>
Total expenditures	<u>\$ 2,760,435</u>	<u>\$ 397,500</u>	<u>\$ 1,025,506</u>	<u>\$ 628,006</u>
Fund Balance				
Unassigned	\$ 1,313,680	\$ 1,308,498	\$ 611,172	\$ (697,326)
Assigned - housing	<u>(108,133)</u>	<u>(46,633)</u>	<u>12,911</u>	<u>59,544</u>
	<u>\$ 1,205,547</u>	<u>\$ 1,261,865</u>	<u>\$ 624,083</u>	<u>\$ (637,782)</u>

EDA - Special Revenue Fund

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Variance</u>
<u>Revenue</u>				
Intergovernmental	\$ 523,616	\$ 432,418	\$ 432,418	\$ -
Transfer in - General fund tax increment	68,000	60,000	60,000	-
Appropriation of fund balance	-	-	-	-
Interest	2,901	-	-	-
Total revenue	<u>\$ 594,517</u>	<u>\$ 492,418</u>	<u>\$ 492,418</u>	<u>\$ -</u>
<u>Expenditures</u>				
Salaries, wages and benefits	\$ 17,988	\$ 26,182	\$ 27,006	\$ 824
Professional and technical services	12,295	20,500	20,500	-
Payback agreements	330,544	337,500	250,300	(87,200)
Capital projects	6,895	108,236	2,750	(105,486)
Increase fund balance	226,795	-	191,862	191,862
Total expenditures	<u>\$ 594,517</u>	<u>\$ 492,418</u>	<u>\$ 492,418</u>	<u>\$ -</u>
Fund Balance	\$ 142,527	\$ 142,527	\$ 334,389	

Impact Fee Fund

Code	Description	Actual 2015-16	Budget 2016-17
Revenues			
<u>Impact Fees:</u>			
3478	Park	\$ 540,000	\$ 425,000
3360	Transportation	800,000	750,000
3480	Public safety	175,000	150,000
<u>Interest earnings:</u>			
3610	Park	1,000	1,000
3610	Transportation	5,000	5,000
3610	Public safety	1,000	1,000
<u>Usage or appropriation of fund balance:</u>			
3890	Park	1,193,328	-
3890	Transportation	157,103	901,000
3890	Public safety	238,000	101,000
Total revenues		<u>\$ 3,110,431</u>	<u>\$ 2,334,000</u>
Expenditures			
<u>Operating expenditures</u>			
590	Credit card fees	\$ 2,500	\$ 2,500
720	Public safety building study		
<u>Transfers to other funds:</u>			
910	CIP fund, park projects	1,316,515	-
910	CIP fund, street projects	956,103	1,650,000
910	CIP fund, public safety projects	413,000	252,000
910	Debt service fund to pay park bond	422,313	374,500
<u>Actual or budgeted increase of fund balance:</u>			
	Park		55,000
Total expenditures		<u>\$ 3,110,431</u>	<u>\$ 2,334,000</u>

Impact Fee Fund Balances

	Transportation	Park	Public Safety
Unrestricted Net Assets, FY15	\$ 2,050,927	\$ 1,526,441	\$ 660,406
Total Net Assets Available	\$ 2,050,927	\$ 1,526,441	\$ 660,406
FY16 Estimated Revenue	\$ 800,000	\$ 540,000	\$ 175,000
FY16 Transfers In	\$ -	\$ -	\$ -
FY16 Estimated Expenditures	\$ (1,000)	\$ (422,313)	\$ -
FY16 Estimated Projects	\$ (830,000)	\$ (700,000)	\$ (413,000)
FY15 Carryover projects	\$ (126,103)	\$ (616,515)	
FY16 Estimated Unrestricted Net Assets	\$ 1,893,824	\$ 327,613	\$ 422,406
FY17 Estimated Revenue	\$ 750,000	\$ 425,000	\$ 150,000
FY17 Transfers In	\$ -	\$ -	\$ -
FY17 Estimated Expenditure	\$ (1,000)	\$ (372,000)	\$ -
FY17 Projects	\$ (1,650,000)	\$ -	\$ (252,000)
FY 17 Estimated Unrestricted Net Assets	\$ 992,824	\$ 380,613	\$ 320,406

Impact Fee Fund Balances

	Water	SSE	SSC	SSW
Unrestricted Net Assets, FY15	\$ 570,495	\$ 1,050,377	\$ 143,188	\$ 655,478
Total Net Assets Available	\$ 570,495	\$ 1,050,377	\$ 143,188	\$ 655,478
FY16 Estimated Revenue	\$ 215,000	\$ 630,000	\$ 30,000	\$ 300,000
FY16 Transfers In	\$ -	\$ -	\$ -	\$ -
FY16 Estimated Expenditures	\$ -	\$ -	\$ -	\$ -
FY16 Estimated Projects	\$ (250,000)	\$ (415,000)	\$ (150,000)	\$ (365,000)
FY15 Carryover projects		\$ (317,600)		
FY16 Estimated Unrestricted Net Assets	\$ 535,495	\$ 947,777	\$ 23,188	\$ 590,478
FY17 Estimated Revenue	\$ 175,000	\$ 400,000	\$ 20,000	\$ 250,000
FY17 Transfers In	\$ -	\$ -	\$ -	\$ -
FY17 Estimated Expenditure	\$ -	\$ -	\$ -	\$ -
FY17 Projects	\$ (15,000)	\$ -	\$ -	\$ -
FY 17 Estimated Unrestricted Net Assets	\$ 695,495	\$ 1,347,777	\$ 43,188	\$ 840,478

Class "C" Road Fund

Special Revenue Fund

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Variance</u>
<u>Revenues</u>				
State allotment	\$ 2,078,398	\$ 2,050,000	\$ 2,058,461	\$ 8,461
Developer payments	-	226,908	-	(226,908)
Transfers from other funds	-	279,156	-	(279,156)
Interest	630	500	-	(500)
Total revenue	<u>\$ 2,079,028</u>	<u>\$ 2,556,564</u>	<u>\$ 2,058,461</u>	<u>\$ (498,103)</u>
<u>Expenditures</u>				
<u>Personnel</u>				
Salaries, wages and benefits	\$ 92,152	\$ 95,208	\$ 98,461	\$ 3,253
<u>Operations</u>				
Materials and supplies	3,524	10,327	-	(10,327)
Professional and technical	1,480	25,000	25,000	-
Street maintenance	937,838	1,858,029	1,935,000	76,971
<u>Capital Outlay</u>				
Capital projects	1,044,034	568,000	-	(568,000)
Total expenditures	<u>\$ 2,079,028</u>	<u>\$ 2,556,564</u>	<u>\$ 2,058,461</u>	<u>\$ (498,103)</u>

Debt Service Fund

Code Description	Estimated Actual 2015-16	Requested Budget 2016-17	Variance
Revenues			
3820 Transfer from general fund - UTOPIA reserve fund	\$ 2,281,785	\$ 2,331,295	\$ 49,510
3821 Transfer from impact fee fund - park impact fees	422,313	374,500	(47,813)
Total revenues	<u>\$ 2,704,097</u>	<u>\$ 2,705,795</u>	\$ 1,698
Expenditures			
810 Bond payment series 2006 - principal	\$ 285,000	\$ 300,000	\$ 15,000
820 Bond payment series 2006 - interest	94,538	13,536	(81,002)
820 Bond payment series 2015 - interest	40,275	58,464	18,189
830 Agent fees	2,500	2,500	-
841 UTOPIA debt service reserve replenishment	2,281,785	2,331,295	49,510
Total expenditures	<u>\$ 2,704,097</u>	<u>\$ 2,705,795</u>	\$ 1,698

Capital Projects Fund

Code	Description	Estimated Actual 2015-16	Proposed Budget 2016-17
<u>Revenue</u>			
	Transfers from general fund	711,000	1,742,483
	Transfers from impact fee fund:		
	Transportation impact fees	830,000	1,650,000
	Park impact fees	700,000	-
	Public safety impact fees	413,000	252,000
	Transfers b&c road fund	568,000	-
	Total revenue	<u>\$3,222,000</u>	<u>\$3,644,483</u>
<u>Expenditures</u>			
	Projects	\$ 3,222,000	\$ 3,644,483
	Actual/Budgeted fund balance increase	-	-
	Total Capital Improvement Projects Fund	<u><u>\$ 3,222,000</u></u>	<u><u>\$ 3,644,483</u></u>

RAMP Fund

Description	Proposed Budget 2016-17
<u>Revenue</u>	
RAMP tax	<u><u>\$ 150,000</u></u>
<u>Expenditures</u>	
Projects	<u><u>\$ 150,000</u></u>

Prop 1 Transportation Fund

Description	Proposed Budget 2016-17
<u>Revenue</u>	
Prop 1 Transportation funding	<u><u>\$ 1,071,360</u></u>
<u>Expenditures</u>	
<u>Streets</u>	
Pedestrian and school crossing updates	\$ 240,000
Traffic signal upgrades	195,000
Sidewalk improvements	131,000
Angel Street (Weaver to City Boundary)	<u>125,000</u>
	<u>691,000</u>
<u>Parks</u>	
Kay's creek existing trail crack seal	\$ 16,000
Andy Adams park perimeter walking trail	45,000
Oak Forest park perimeter walking trail	77,430
Andy Adams reservoir north trail extension	57,200
Trail right-of-way fund	<u>185,000</u>
	<u>380,630</u>
Total Prop 1 Transportation expenditures	<u><u>\$ 1,071,630</u></u>

General Fund - CIP

Governmental Fund Projects Department/Division Project Description	Current Year Projects Total	Funding Sources		
		General Fund	Impact Fees	Proposition 1 Transit Tax
Finance				
Facilities Division				
Station 52 roof	\$ 25,000	\$ 25,000		
City Center concrete and handrail replacement south side	40,000	40,000		
Police Department				
Support Services Division				
CSI and Evidence Building	252,000	175,000	\$ 77,000	
Fire Department:				
Fire Division				
Station #4 Construction	270,000	173,000	\$ 97,000	
Station 53 relocation site	217,800	139,800	\$ 78,000	
Community & Economic Development				
Planning projects	125,000	125,000		
Economic development partnerships	430,000	430,000		
Public Works Department:				
Streets Division				
Sidewalk Repair/Replacement	300,000	300,000		
Street Widening Cul-de-sac improvements	100,000	100,000		
10 Wheeler - Split with Storm Drain	95,000	95,000		
1425 North Overpass Design & Right-of-way	140,000		\$ 140,000	
Wasatch Drive and Fairfield Road Signal	200,000		200,000	
Layton Parkway - 1700 West to 2200 West	700,000		700,000	
Layton Parkway Walls	50,000		50,000	
Angel Street, Gentile Street to 500 S Street	380,000		380,000	
Developer Payback	180,000		180,000	
Pedestrian and School Crossing Update	240,000			\$ 240,000
Traffic Signal Upgrades	195,000			195,000
Sidewalk Improvement Project	131,000			131,000
Angel Street (Weaver to City Boundary)	125,000			125,000
Total Streets Division	2,836,000	495,000	1,650,000	691,000

General Fund - CIP

Governmental Fund Projects Department/Division Project Description	Current Year Projects Total	Funding Sources		
		General Fund	Impact Fees	Proposition 1 Transit Tax
Parks and Recreation Department:				
Parks Division				
16' Rotary Mower	87,051	87,051		
Hillfield road interchange signage	19,000	19,000		
Parking lot overlay - Oak Forest	33,632	33,632		
Kay's Creek Existing Trail Crack Seal	16,000			16,000
Andy Adams Park Perimeter Walking Trail	45,000			45,000
Oak Forest Park Perimeter Walking Trail	77,430			77,430
Andy Adams Reservoir North Trail Extension	57,200			57,200
Trail right-of-way fund	185,000			185,000
Total Parks and Recreation Department	520,313	139,683	-	380,630
Total Governmental Funds	\$ 4,716,113	\$ 1,742,483	\$ 1,902,000	\$ 1,071,630

General Fund Budget Projection 2016/2017

Revenue

General fund revenue estimate	\$ 30,620,124
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Expenditures

Personnel - 2016/2017 budget wages/benefits	21,498,675
Personnel - wage & benefit merit increases - 3%	552,891
Personnel - Master officer program	138,931
Personnel - requested positions	283,252
Operations - 2016/2017 estimate	4,495,690
Capital equipment replacements and purchases	850,453
Transfer to capital projects fund	1,742,483
Transfer to swimming pool fund	550,000
Transfer to street lighting	80,000
Transfer to RDA/EDA tax increment collected	85,000
Transfer to victim services fund	38,900
Transfer to alcohol enforcement fund	24,125
Transfer to emergency medical	27,500
Debt service - UTOPIA debt service reserve	2,331,295
	<u>32,699,195</u>
Total expenditures	32,699,195
Excess revenue over (under) expenditures	\$ (2,079,071)

General Fund Budget Projection 2016/2017

Fund Balance

Unassigned fund balance at June 30, 2015	\$ 7,196,399
Less appropriated fund balance in 2015/2016	(1,401,335)
Add estimated additional revenue over budget for 2015-2016 (current year)	750,000
Add estimated savings from under-expenditure of budget for 2015-2016 (current year)	<u>750,000</u>
Estimated unreserved fund balance at June 30, 2016	7,295,064
Add estimated excess revenue or (deduct) excess expenditures for 2016 - 2017	<u>(2,079,071)</u>
Estimated unreserved fund balance at June 30, 2017	<u><u>\$ 5,215,993</u></u>
Percentage of revenue estimate	17.03%
Fund balance maximum at 25%	\$ 7,655,031
Fund balance target at 11.5% (FY 18)	3,521,314
Fund balance target at 6.5% (FY 19)	1,990,308
Fund balance target at 5%	1,531,006