



TRANSPORTATION

The buy-in to the existing street system is based on proportionate trips through buildout, with a total of \$1,909,982 included in this analysis. This total excludes grant funding and the value related to project improvements which are not eligible revenue sources for the calculation of impact fees. It is anticipated that a total of 8,516 new trips will be added to the system through buildout. This represents 73 percent of the total trips at buildout. Thus, 73 percent of the existing value, or \$1,388,978, is applied to the new trips through buildout.

PARKS AND RECREATION

No excess capacity has been identified related to park facilities.

FUNDING OF EXISTING FACILITIES

CULINARY WATER

The City has funded its existing capital infrastructure through a combination of different revenue sources, including general utility fund revenues, the issuance of debt, and revenues received from other governmental agencies. This analysis has removed all funding that has come from federal grants and donations from non-resident citizens to ensure that none of those infrastructure items are included in the level of service.

The City has three pieces of outstanding debt that have been included in this analysis: the 1997A Water Bonds, 1997B Water Bonds, and the 2006 Water Revenue Bonds. According to the City, these bonds were used to fund improvements to the water system and are paid from the water fund. A total of \$1,220,581 in interest cost associated with these bonds is included in this analysis. There are no bonds outstanding related to transportation or parks and recreation.

Utility rate revenues serve as the primary funding mechanism within enterprise funds. Rates are established to ensure appropriate coverage of all operations and maintenance expenses, debt service coverage, and capital project needs. Impact fee revenues are generally considered non-operating revenues and help offset future capital costs. Rate revenues will be required to fund non-growth related capital improvements.

TRANSPORTATION

The City's existing transportation infrastructure has been funded through general fund revenues, grants, donations and other taxes. As shown in Table 4.5, a total of \$923,604 in grant funding from FEMA, UDOT and the Cache County Council of Governments has been excluded from this analysis.

PARKS AND RECREATION

The City's existing parks and recreation infrastructure has been funded through general fund revenues, grants, donations and other taxes. The City also received Recreation, Arts, Parks and Zoo (RAPZ) funds, as well as grants. The City received a total of \$414,259 in RAPZ funds which has been excluded from this analysis.



SECTION 5: CAPITAL FACILITY ANALYSIS

The estimated costs attributed to new growth were analyzed based on existing development versus future development patterns, as well as through an analysis of flow data. From this analysis, a portion of future development costs were attributed to new growth and included in this impact fee analysis. Capital projects related to curing existing deficiencies were not included in the calculation of the impact fees. The costs of projects related to curing existing deficiencies cannot be funded through impact fees.

CULINARY WATER

Table 5.1 illustrates the identified cost of future culinary water capital improvements within the Service Area. The total cost related to growth is **\$2,392,853**, based on construction timing and inflation of three percent annually. Appendix C provides a detail of the future capital improvements related to culinary water.

TABLE 5.1: CULINARY WATER CAPITAL IMPROVEMENTS

PROJECT	ESTIMATED COSTS	CONSTRUCTION YEAR COST TOTAL	COST TO GROWTH	% WITHIN IFFP	COST TO IFA
Source	\$2,199,000	\$2,200,740	\$2,200,740	-	-
Distribution	\$465,600	\$651,427	\$154,109	59%	\$90,170
Booster Pumps	\$30,000	\$38,003	\$38,003	-	-
Total Capital Projects	\$2,694,600	\$2,890,171	\$2,392,853		\$90,170

Source: Millville City, LYRB

TRANSPORTATION

Table 5.2 illustrates the estimated cost of future capital improvements within the Service Area, as identified by the City. The total cost related to growth is **\$1,817,102**, based on construction timing and inflation of three percent annually. Appendix D provides details for the future capital improvements related to transportation.

TABLE 5.2: TRANSPORTATION CAPITAL IMPROVEMENTS

STREET	TOTAL COST	CONSTRUCTION YR. COST	COST TO MILLVILLE	COST TO NEW GROWTH
Total	\$22,995,820	\$34,155,716	\$10,599,711	\$9,855,550
IFFP Projects (10 Year Horizon)	\$5,767,840	\$6,437,862	\$2,103,064	\$1,817,102

Source: Millville City, LYRB

PARKS AND RECREATION

Based on the expected changes in population over the planning horizon, the City will need to acquire and develop additional acres of parkland and park improvements. This assumes the City will grow by 417 persons through 2025. A total of **\$636,537** in additional capital expenditures is identified within the next ten years.

TABLE 5.3: PARKS CAPITAL IMPROVEMENTS

TYPE OF IMPROVEMENT	LAND VALUE PER CAPITA	IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA	POPULATION INCREASE IFFP HORIZON	COST TO PARKS OVER IFFP HORIZON
Neighborhood Parks	\$40	\$201	\$241	417	\$100,717
Community Parks	\$398	\$868	\$1,267	417	\$528,593
Undeveloped Park Land	\$17	\$0	\$17	417	\$7,227
Total			\$1,525		\$636,537

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed to provide services to service areas within the community at large.⁵ Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.⁶ To the extent possible, this analysis only includes the costs of system improvements related to new growth within the proportionate share analysis.

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.⁷ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.⁸

⁵ UC 11-36a-102(20)

⁶ UC 11-36a102(13)

⁷ 11-36a-302(2)

⁸ 11-36a-302(3)



In considering the funding of future facilities, the City has determined the portion of future projects that will be funded by impact fees as growth-related, system improvements. Impact fees are an appropriate funding and repayment mechanism of the growth-related improvements. Where applicable, impact fees will offset the cost of future facilities. However, impact fees cannot be used to fund non-qualified expenses (i.e. to cure existing deficiencies, to raise the level of service, to recoup more than the actual cost of system improvements, or to fund overhead). Other revenues such as utility rate revenues, property taxes, sales tax revenues, grants, or loans can be used to fund these types of expenditures, as described below.

UTILITY RATE REVENUES

Utility rate revenues serve as the primary funding mechanism within enterprise funds. Rates are established to ensure appropriate coverage of all operations and maintenance expenses, debt service coverage, and capital project needs. Impact fee revenues are generally considered non-operating revenues and help offset future capital costs. Rate revenues will be required to fund non-growth related capital improvements.

GENERAL FUND REVENUES

It is anticipated that the general fund revenues will continue to be a source of revenue for future park and transportation improvements, maintenance and operations of future facilities, and level of service improvements. Impact fees will be necessary to help maintain the existing level of service for new development. Where general fund monies are used to pay for growth related improvements, impact fees can be used as a repayment mechanism to replace these funds.

GRANTS, DONATIONS AND DEVELOPER CONTRIBUTIONS

This analysis has removed all funding that has come from federal grants and donations to ensure that none of those infrastructure items are included in the level of service. Therefore, the City's existing "level of service" standards have been funded by the City's existing residents. Funding the future improvements through impact fees places a similar burden upon future users as that which has been placed upon existing users through impact fees, property taxes, user fees, and other revenue sources.

Grants, donations or developer contributions are not specifically identified in this analysis related to funding of future improvements. However, the impact fees should be adjusted if grant monies are received. New development may be entitled to a reimbursement for any grants or donations received by the City for growth related projects, or for developer funded IFFP projects.

IMPACT FEE REVENUES

Impact fees have become an ideal mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing level of service. Increases to an existing level of service cannot be funded with impact fee revenues. Analysis is required to accurately assess the true impact of a particular user upon the City infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

In the event the City has not amassed sufficient impact fees to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth, the City must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the City to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of principal and interest.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires a local political subdivision or private entity to ensure that the impact fee enactment allows a developer, including a school district or a charter school, to receive a credit against or proportionate reimbursement of an impact fee if the developer: (a) dedicates land for a system improvement; (b) builds and dedicates some or all of a system improvement; or (c) dedicates a public facility that the local political subdivision or private entity and the developer agree will reduce the need for a system improvement.⁹

The facilities must be considered system improvements or be dedicated to the public, and offset the need for an improvement identified in the IFFP.

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues such as general fund revenues will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

⁹ 11-36a-402



NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.



SECTION 6: IMPACT FEE CALCULATION

The calculation of impact fees relies upon the information contained in this analysis. Impact fees are calculated based on many variables centered on proportionality and level of service. The City currently provides culinary water to its residents and businesses. As a result of new growth, the culinary system is in need of expansion to perpetuate the level of service ("LOS") that the City has historically maintained. The Millville City Culinary Water System Master Plan Update 2010 outlines the recommended capital projects that will maintain the established level of service.

PROPOSED CULINARY WATER IMPACT FEE

Impact fees for culinary water are calculated based on a defined set of costs specified for future development, as defined by the City. The total project costs are divided by the total demand units the projects are designed to serve. Under this methodology, it is important to identify the existing LOS and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality share and LOS.

The culinary water impact fees proposed in this analysis will be assessed within the entire municipal boundaries. The table below illustrates the appropriate impact fee to maintain the existing LOS, based on the assumptions within this document. The fee below represents the maximum allowable impact fee assignable to new development.

TABLE 6.1: CULINARY WATER IMPACT FEE PER ERC

	TOTAL COST	COST TO GROWTH	PERCENT IN IFFP WINDOW	COST TO IMPACT FEE	ERCs SERVED	FEE PER ERC
Excess Capacity						
Source	\$183,501	\$44,147	69%	\$30,590	126	\$243
Storage	\$2,908,457	\$370,011	58%	\$216,374	126	\$1,721
Distribution	\$730,241	\$41,498	100%	\$41,498	126	\$330
Subtotal Excess Capacity	\$3,822,199	\$455,656		\$288,462		\$2,294
Future Projects						
Future Source	\$2,200,740	\$2,200,740	-	-	126	-
Future Storage	-	-	-	-	126	-
Future Distribution	\$651,427	\$154,109	59%	\$90,170	126	\$717
Future Booster Pumps	\$38,003	\$38,003	-	-	126	-
Subtotal Future Projects	\$2,890,171	\$2,392,853		\$90,170		\$717
Other						
Professional Expense	\$4,167	\$4,167	100%	\$4,167	99	\$42
Subtotal Other	\$4,167	\$4,167		\$4,167		\$42
Total	\$6,716,536	\$2,852,675		\$382,799		\$3,053

Approximately \$90,170 of the future facilities are attributed to growth within the next ten years. In addition, a total of \$288,462 of buy-in value is applied to new growth, based on the original value of system assets. These costs, along with the professional expense result in a total cost to growth of \$382,799. The professional expense includes the current cost to update the IFFP and IFA. The professional expense and the costs for future projects are apportioned based on the demand anticipated to be served by these facilities. The total fee per ERC is \$3,053. The impact fee per meter is shown below.

TABLE 6.2: IMPACT FEE PER METER SIZE

Meter Size (in)	Nominal Multiplier*	Impact Fee per Meter Size
1	1.00	\$3,050
1 1/2	1.99	\$6,070
2	3.19	\$9,730
3	6.99	\$21,340
4	11.98	\$36,570
6	24.95	\$76,170

*ERC Multiplier based on updated AWWA M6 Manual "Water Meters"



PROPOSED TRANSPORTATION IMPACT FEE

The proportionate share analysis determines the proportionate cost assignable to new development based on the proposed capital projects and the new growth served by the proposed projects. The impact fee per trip is calculated below.

TABLE 6.3: TRANSPORTATION IMPACT FEE COST PER TRIP

	TOTAL QUALIFIED COST	% TO NEW GROWTH	COST TO NEW GROWTH	TRIPS	COST PER TRIP
Existing Facilities	\$1,909,982	72.7%	\$1,388,978	8,516	\$163
Future Facilities	\$1,817,102	100.0%	\$1,817,102	8,516	\$213
Impact Fee Fund Balance	(\$112,246)	100.0%	(\$112,246)	8,516	(\$13)
Professional Expense	\$4,000	100.0%	\$4,000	758	\$5
Total	\$3,618,838		\$3,097,834		\$369

TABLE 6.4: TRANSPORTATION IMPACT FEE BY LAND-USE TYPE

LAND USE	ITE CODES	PER	ADJUSTED TRIPS	IMPACT FEE
Residential Dwellings	210	Unit	4.79	\$1,760
General Commercial	822,860,862, 869, 875, 890, 942	KSF	7.76	\$2,850
Manufacturing/Warehousing	140,150	KSF	1.85	\$680

PROPOSED PARK IMPACT FEE

The methodology utilized in this analysis is based on the increase in residential demand. The growth driven method utilizes the existing level of service and perpetuates that LOS into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development contributes the same level of investment as existing development while maintaining the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

The park impact fees proposed in this analysis will be assessed within all areas of the City. Utilizing the estimated land cost per acre by park type and the cost per acre to provide the same level of improvements, the total fee per capita is \$1,573. The impact fee per residential unit is shown in Table 6.6.

TABLE 6.5: PARK IMPACT FEE PER CAPITA

	LAND VALUE PER CAPITA	VALUE OF IMPROVEMENTS PER CAPITA	TOTAL VALUE PER CAPITA
Parks			
Neighborhood Parks	\$40	\$201	\$241
Community Parks	\$398	\$868	\$1,267
Undeveloped Park Land	\$17	-	\$17
Other			
Professional Services Expense		\$11,417	\$47
Estimate of Impact Fee Per Capita			\$1,573

TABLE 6.6: PARK IMPACT FEE PER BY LAND-USE TYPE

IMPACT FEE PER HH	PERSONS PER HH	FEE PER HH
Single-Family (per unit)	3.39	\$5,330
Multi-Family (per unit)	1.04	\$1,630

NON-STANDARD CULINARY WATER IMPACT FEES

The City reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.¹⁰ This adjustment could result in a lower impact fee if the City determines that a particular user may create a different impact than what is standard for its land use.

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See Section 5 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on those projects outlined in the IFFP as growth related costs to maintain the LOS.

¹⁰ 11-36a-402(1)(c)



GROWTH-DRIVEN EXTRAORDINARY COSTS

The City does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

The Impact Fees Act allows for the inclusion of a time price differential to ensure that the future value of costs incurred at a later date are accurately calculated to include the costs of construction inflation. This analysis has included an annual inflationary multiplier of three percent to account for construction year costs.



APPENDIX A: CULINARY WATER DEMAND AND LOS DISCUSSION

MEMORANDUM

DATE: September 28, 2015
TO: Lewis Young Robertson & Burningham Inc
CC: Mayor Mike Johnson
FROM: Zan Murray S.E.
SUBJECT: Culinary Water Source and Storage Amounts for Impact Fee Analysis

Over the past 18 months we have been updating the General Plan for Millville City. Along with the General Plan update, Lewis Young Robertson & Burningham Inc (LYRB) has been updating the impact fees for the culinary water system. As part of that update, water source and storage level of service and latent capacity values have been reviewed by J-U-B to ensure that they are reasonable.

Water Storage

Currently Millville City has water storage of 2.3 million gallons (MG). According to Utah Administrative Code R-309-510-8, water systems must provide equalization storage, fire storage and emergency storage. Equalization and fire storage are dictated by rules and codes. Emergency storage amounts are set by the water system provider. Equalization storage is set by rule from the Division of Drinking Water (DDW). The current DDW requirement for equalization storage is 400 gallons per connection and 2,848 gallons per irrigated acre. With 574 connections in the city, and an equivalent of 292 connections irrigating approximately 0.25 acres each, the current equalization storage required is 437,504 gallons.

At this time, Millville has a fire storage requirement of 1.02 MG according to the International Fire Code (IFC). This is because of a church located in the community that does not have fire sprinkler protection. Most structures in Millville only require 120,000 gallons of storage per the IFC.

Emergency storage is determined by the public water system. This is typically in terms of peak day demand (PDD). Emergency Storage for public water systems will often vary between 0.5 PDD and 1 PDD. Peak Day Demand for Millville according to historical records from the public works department is 1.1 MG (pp. 5 Source Feasibility Study).

With a very high volume of fire flow storage required by the IFC, it would be highly improbable to have a fire at the church and a situation where a PDD of emergency storage would be required. That would be a combined total of 2.12 MG of water used in one day. That is nearly five times the equalization storage required by the DDW. To be more realistic, we recommend that the city use 1/2 a peak day water usage or 550,000 gallons for emergency storage. Therefore the storage Level of Service per connection should be 400 gallons for equalization and 958 gallons for emergency storage for a total of 1358 gallons per connection. This is based on 574 connections in the city.

Latent storage is the remaining storage not used for equalization, fire or emergency storage. Given the storage requirements above, latent storage is 2.3 MG (total) – 0.4375 MG (equalization) - 1.02 MG (fire)– 0.55 MG (emergency) = 0.30 MG (latent). Therefore there is storage capacity for 221 connections left in the system.

Water Source

The sources of water in Millville must be equal to or greater than the Peak Day Demand. At this time, Millville's Sources can produce 1035 gallons per minute (pp 6 Source Feasibility Study) or 1,490,400 gallons per day. In comparison, the historic PDD for the city has been 1.1MG. That means that the city is at 74% of capacity and should look for additional sources of water for the system. They are currently developing several of the options outlined in the Source Feasibility Study to meet the upcoming demand.



Based upon the Source Feasibility Study, the historic PDD was 1.1 MG for 521 connections. That equates to a source Level of Service of 2,111 gallons per connection. Source latent capacity is now 390,400 gallons per day. This means that there is capacity for 185 connections to the city water supply.

Summary

As this memo was prepared, we reviewed the Source Feasibility Study and the Millville City Hydraulic Model Design Elements and System Capacity – Expansion Report. We also based our conclusions in this memo with actual usage data collected by the city to be more accurate in the analysis and defensible for the impact fees.



APPENDIX B: PARK INVENTORY

PARK TYPE	CITY PARKS SYSTEM	ACCESSIBLE PARK	TOTAL ACREAGE	LESS DETENTION	LAND DONATION	FINAL ACREAGE	% CITY OWNED	% CITY FUNDED (LAND)	CITY OWNED ACREAGE	STATUS	LAND VALUE
Neighborhood Park	North Park 100 East 450 North	Yes	2.67	-	-	2.67	100%	44%	1.16	Existing	\$76,839
Community Park	South Park 500 East 300 South	Yes	11.5	-	-	11.5	100%	100%	11.50	Existing	\$759,000
Undeveloped Park Land	South Park Undeveloped	Yes	0.5	-	-	0.5	100%	100%	0.50	Undeveloped	\$33,000
Totals			14.67	-	-	14.67			13.16		\$868,839

AMENITIES	CITY PARKS SYSTEM	ACCESSIBLE PARK	PAVILION LARGE	PICNIC TABLES	PAVILION MEDIUM	DRINKING FOUNTAIN	LARGE PLAY-GROUND	SMALL PLAY-GROUND	RESTROOM (YEAR ROUND)	TENNIS (SET OF TWO COURTS)	SOFTBALL FIELDS	YOUTH BASEBALL FIELDS	SIDEWALK/WALKING PATH-MILES
Neighborhood Park	North Park 100 East 450 North	Yes	1	15	-	1	1	1	1	1	1	1	0.34
Community Park	South Park 500 east 300 South	Yes	1	33	1	2	1	1	1	-	1	1	0.27
Total Amenities			2	48	1	3	2	1	2	1	1	1	1
Total Cost			\$270,000	\$37,200	\$75,000	\$8,250	\$300,000	\$70,000	\$240,000	\$150,000	\$155,600	\$58,000	\$122,000

AMENITIES	CITY PARKS SYSTEM	PARKING LOT PER SQ FT	PICNIC TABLE AND SHELTER	BIKE RACK	CONCESSIONS SCOREKEEPING	PARK SIGN	INDIVIDUAL PICNIC PAVILION AND TABLE	SWINGS	BLEACHERS/METAL 15' LENGTH	BENCH	SPLASH PAD	OPEN GRASS AREA-ACRES
Neighborhood Park	North Park 100 East 450 North	4.968	-	-	-	1	1	1	-	12	-	2.1
Community Park	South Park 500 east 300 South	12.528	3	2	1	4	4	1	-	6	1	6
Total Amenities		17.496	3	2	1	5	5	2	2	18	1	8
Total Cost		\$27,450	\$37,500	\$400	\$25,000	\$11,000	\$27,500	\$11,400	\$1,200	\$27,000	\$179,000	\$409,820

VALUATION	CITY PARKS SYSTEM	TOTAL IMPROVEMENTS	DESIGN/ENGINEERING COST (%)	TOTAL IMPROVEMENT COST	% CITY FUNDED	CITY FUNDED IMPROVEMENTS	TOTAL LAND VALUE PER CAPITA	TOTAL IMPROVEMENT VALUE PER CAPITA	TOTAL VALUE PER CAPITA
Neighborhood Park	North Park 100 East 450 North	\$764,865	\$76,486	\$841,351	44%	\$366,862	\$40	\$192.51	\$232.83
Community Park	South Park 500 East 300 South	\$1,538,485	\$153,849	\$1,692,334	97%	\$1,638,520	\$398	\$859.81	\$1,258.09
Undeveloped Park Land	South Park Undeveloped	-	-	-	100%	-	\$17	-	\$17.32
Total Level of Service Value		\$2,303,350	\$230,335	\$2,533,684		\$2,037,796	\$456	\$1,069.33	\$1,525.25

APPENDIX C: CULINARY WATER FUTURE CAPITAL PROJECTS

PROJECT	CONSTRUCTION YEAR	2011 CONSTRUCTION COST TOTAL	CONSTRUCTION YEAR COST TOTAL	% COST TO GROWTH	COST TO GROWTH	% WITHIN IFFP	COST TO IFA
Source							
Garr Spring Water 2016	2016	\$58,000	\$59,740	100%	\$59,740	-	-
Park Well Upgrade	2015	\$206,000	\$206,000	100%	\$206,000	-	-
Glenridge Well Blending	2015	\$395,000	\$395,000	100%	\$395,000	-	-
Glenridge Well Aquifer Storage and Recovery	2015	\$490,000	\$490,000	100%	\$490,000	-	-
New Well	2015	\$1,050,000	\$1,050,000	100%	\$1,050,000	-	-
Sub-Total		\$2,199,000	\$2,200,740		\$2,200,740		
Distribution							
Install an 8" water line along 200 East from Center Street to 100 North. This will provide adequate fire flow to the homes on the east end of Center Street. (1,840 of 8" pipe x \$40/ft)	2020	\$73,600	\$85,323	-	-	100%	-
Install an 8" line along 300 South from 550 East down to 400 East with a PRV at 450 East. This line will connect the homes above the canal along 300 South to the upper pressure zone to provide adequate pressure to these homes. (1000' 8" pipe x \$40/ft + \$50k for PRV)	2020	\$90,000	\$104,335	50%	\$52,167	100%	\$52,167
Install an 8" line along 80 East from 500 North to 650 North. This will enable the distribution system to provide adequate fire flow protection at the hydrant located at 750 North on Main Street (1670' 8" pipe x \$40/ft)	2030	\$66,800	\$104,072	-	-	-	-
When the existing booster pumps nears the end of its usable life, replace and upsize pumps to meet demands for the next 15 years.	2023	\$30,000	\$38,003	100%	\$38,003	100%	\$38,003
Replace and upsize existing 4" line along 200 S to an 8" line (3260' 8" pipe x \$40/ft)	2030	\$130,400	\$203,159	20%	\$40,362	-	-
Replace and upsize existing 4" line along 100 W to an 8" line (1870' 8" pipe x \$40/ft)	2030	\$74,800	\$116,536	20%	\$23,307	-	-
Sub-Total		\$465,600	\$651,427	24%	\$154,109	59%	\$90,170
Booster Pump Stations							
When the existing booster pumps nears the end of its usable life, replace and upsize pumps to meeting demands for the next 15 years	2023	\$30,000	\$38,003	100%	\$38,003	-	-
Sub-Total		\$30,000	\$38,003		\$38,003		
Combined Total Capital Projects		\$2,694,600	\$2,890,171		\$2,392,853		\$90,170
Source: Millville Water Feasibility Study for Source, Updated by JUB							



APPENDIX D: TRANSPORTATION FUTURE CAPITAL PROJECTS

STREET	LOCATION	PROJECT DESCRIPTION	FISCAL YEAR	TOTAL COST	CONSTRUCTION YEAR COST	MILLVILLE COST	COST TO MILLVILLE	% TO NEW GROWTH	COST TO NEW GROWTH
550 North	Main to 100 W (curve)	New construction	2016	\$1,923,400	\$1,981,102	10%	\$198,110	50%	\$99,055
400 N	Main to 200 E	New construction	2020	\$838,000	\$971,472	50%	\$485,736	100%	\$485,736
200 E	100 S to 100 N	New construction	2020	\$946,250	\$981,036	35%	\$343,362	100%	\$343,362
300 E	450 N to City Boundary	New construction	2020	\$547,750	\$750,920	35%	\$262,822	100%	\$262,822
Center St	250 E to 550 E	New construction	2020	\$1,082,500	\$1,254,914	35%	\$439,220	100%	\$439,220
100 E	300 N to 400 N	New construction	2020	\$429,940	\$498,418	75%	\$373,814	50%	\$186,907
300 W	200 S to 100 N	New construction	2026	\$1,382,300	\$1,913,426	35%	\$669,699	100%	\$669,699
300 N	100 W to 175 W	New road & frontage	2026	\$259,000	\$358,517	100%	\$358,517	100%	\$358,517
550 E	300 S to 500 S	Widening of existing road	2026	\$697,250	\$965,157	100%	\$965,157	100%	\$965,157
550 E	300 S to Center	Widening of existing road	2026	\$1,016,500	\$1,409,642	65%	\$916,397	50%	\$458,199
Center St	West end	New construction	2030	\$207,000	\$322,499	50%	\$161,250	100%	\$161,250
500 S	100 W to 550 E	New construction	2030	\$3,379,450	\$5,265,073	35%	\$1,842,776	100%	\$1,842,776
Main St	300 S to 400 S	New construction	2030	\$918,380	\$1,430,806	50%	\$715,403	100%	\$715,403
600 N	Main to 100 E (Shire)	New construction	2030	\$403,000	\$627,661	-	-	50%	-
200 S	300 E to 550 E	New construction	2030	\$1,192,900	\$1,858,499	-	-	100%	-
200 W	550 N to 750 N (2100 S)	New construction	2030	\$652,250	\$1,016,184	35%	\$355,664	100%	\$355,664
300 W	550 N to 750 N (2100 S)	New construction	2030	\$837,430	\$1,304,689	35%	\$456,641	100%	\$456,641
750 N	200 W to 300 W	New construction	2030	\$395,000	\$615,397	35%	\$215,389	100%	\$215,389
750 N	SR165 west to 800 West	New construction	2035	\$4,165,220	\$7,522,851	10%	\$752,285	100%	\$752,285
400 W	750 N to City Boundary	New Construction	2035	\$1,720,300	\$3,107,053	35%	\$1,087,469	100%	\$1,087,469
Total				\$22,995,820	\$34,155,716		\$10,599,711		\$9,855,550
Within IFFP Planning Horizon				\$5,767,840	\$6,437,862		\$2,103,064		\$1,817,102

Profit & Loss Budget vs. Actual

July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
Total 4350 · Interest	5,992.80	6,820.00	(827.20)	87.9%
Total 4300 · PTIF 0317	220,184.07	278,158.00	(57,973.93)	79.2%
4383 · PTIF 4630 INTEREST-20	1,948.27	0.00	1,948.27	100.0%
4384 · PTIF 4631 INTEREST-20	413.63	0.00	413.63	100.0%
4385 · PTIF 5361 Interest - 30	103.78	0.00	103.78	100.0%
4400 · Grants				
4410 · RAPZ/Restaurant Tax Grants-10	0.00	23,000.00	(23,000.00)	0.0%
4435 · FEMA Grant-10	0.00	0.00	0.00	0.0%
4451 · CIB Master Plan Grant-10	2,959.75	10,000.00	(7,040.25)	29.6%
4452 · CCCOG 450-550N Road Grant-10	0.00	1,200,000.00	(1,200,000.00)	0.0%
4400 · Grants - Other	0.00	16,000.00	(16,000.00)	0.0%
Total 4400 · Grants	2,959.75	1,249,000.00	(1,246,040.25)	0.2%
4500 · Licenses & Permits-10				
4510 · Animal Licenses-10	5,110.00	5,000.00	110.00	102.2%
4520 · Business Licenses-10	1,885.00	2,200.00	(315.00)	85.7%
4530 · Building Permits-10	3,645.60	4,000.00	(354.40)	91.1%
Total 4500 · Licenses & Permits-10	10,640.60	11,200.00	(559.40)	95.0%
4590 · Roads Income				
4591 · Road Impact Fee-10	33,243.14	22,800.00	10,443.14	145.8%
Total 4590 · Roads Income	33,243.14	22,800.00	10,443.14	145.8%
4600 · Park				
4610 · Park Impact Fees (2000.000)-10	14,000.00	10,000.00	4,000.00	140.0%
4620 · Park & Rec Fees-10	2,375.00	2,800.00	(425.00)	84.8%
Total 4600 · Park	16,375.00	12,800.00	3,575.00	127.9%
4650 · Recreation-10				
4651 · Boys Baseball-10	50.00	0.00	50.00	100.0%
4654 · Youth Council-10	3,501.34	2,600.00	901.34	134.7%
4655 · Misc. Sales-10	2,150.63	0.00	2,150.63	100.0%
Total 4650 · Recreation-10	5,701.97	2,600.00	3,101.97	219.3%
4671 · Millville Memories-10	126.00	150.00	(24.00)	84.0%
4685 · Garbage Revenues Master				
4686 · Garbage Collection-10	95,249.50	0.00	95,249.50	100.0%
4687 · Recycle GREEN WASTE Garbage-10	3,790.92	0.00	3,790.92	100.0%
4685 · Garbage Revenues Master - Other	0.00	130,000.00	(130,000.00)	0.0%
Total 4685 · Garbage Revenues Master	99,040.42	130,000.00	(30,959.58)	76.2%
4690 · Miscellaneous Revenues-10	126.80	0.00	126.80	100.0%
4700 · Capital Project Revenue				
4790 · Transfer in from Gen Fund-40	0.00	12,000.00	(12,000.00)	0.0%
Total 4700 · Capital Project Revenue	0.00	12,000.00	(12,000.00)	0.0%
4800 · Stormwater Fund Revenues-35				
4850 · Monthly Stormwater Fees-35	10,524.23	0.00	10,524.23	100.0%
4855 · StormWater Const Fee-35	1,680.00	0.00	1,680.00	100.0%
4800 · Stormwater Fund Revenues-35 - Other	0.00	13,600.00	(13,600.00)	0.0%
Total 4800 · Stormwater Fund Revenues-35	12,204.23	13,600.00	(1,395.77)	89.7%
4900 · Water & Sewer Revenue-20&30				
4945 · Prmts in Lieu of Water Shares-20	7,070.00	0.00	7,070.00	100.0%
4950 · InterCity Line Upgrade Fee-30	10,530.53	13,500.00	(2,969.47)	78.0%
4955 · Service Fees-20	233,437.37	305,000.00	(71,562.63)	76.5%
4956 · Late Fees-20	13,224.54	0.00	13,224.54	100.0%
4966 · Miscellaneous Income-20	0.00	0.00	0.00	0.0%

City of Millville
Profit & Loss Budget vs. Actual
July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Income				
3990 · Budgetary Income Items				
3991 · Appropriated Fund Balance-GF	0.00	53,732.00	(53,732.00)	0.0%
3992 · Appro. Fund Balance Class "C"	0.00	2,862.00	(2,862.00)	0.0%
3994 · Approp. Fund Bal. Park/Cap Impr	0.00	9,500.00	(9,500.00)	0.0%
3995 · Appropriated Fund Bal - CP	0.00	43,500.00	(43,500.00)	0.0%
3996 · Approp. Fund Balance - WF/SF	0.00	254,375.00	(254,375.00)	0.0%
3998 · Appropriated Fund Balance-35 SW	0.00	8,980.00	(8,980.00)	0.0%
3999 · Appropriated Road Impact Fee	0.00	131,000.00	(131,000.00)	0.0%
Total 3990 · Budgetary Income Items	0.00	503,949.00	(503,949.00)	0.0%
4000 · Taxes				
4010 · Fee in Lieu-10	4,719.00	6,500.00	(1,781.00)	72.6%
4030 · Property Taxes-10	52,013.21	59,465.00	(7,451.79)	87.5%
4040 · Redemptions-10	102.75	0.00	102.75	100.0%
4050 · Motor Tax Refunds-10	637.09	500.00	137.09	127.4%
4060 · Energy Sales & Use Tax-10				
4061 · Pacific Power-10	47,739.72	0.00	47,739.72	100.0%
4062 · Questar Gas-10	22,114.92	0.00	22,114.92	100.0%
4063 · Telecommunications-10	9,158.93	0.00	9,158.93	100.0%
4065 · Collected by PTIF-10	0.00	0.00	0.00	0.0%
4060 · Energy Sales & Use Tax-10 - Other	0.00	113,000.00	(113,000.00)	0.0%
Total 4060 · Energy Sales & Use Tax-10	79,013.57	113,000.00	(33,986.43)	69.9%
4070 · Franchise Tax-10				
4071 · Comcast Cable-10	6,297.33	0.00	6,297.33	100.0%
4070 · Franchise Tax-10 - Other	0.00	8,500.00	(8,500.00)	0.0%
Total 4070 · Franchise Tax-10	6,297.33	8,500.00	(2,202.67)	74.1%
Total 4000 · Taxes	142,782.95	187,965.00	(45,182.05)	76.0%
4200 · Fees & Fines-10				
4202 · Court Fees-10	3,254.41	0.00	3,254.41	100.0%
4204 · 911 Fees-10	15,696.97	21,000.00	(5,303.03)	74.7%
4205 · Property Review Fees-10				
4206 · CONCEPTUAL-10	1,457.50	0.00	1,457.50	100.0%
4209 · Filing Fee \$50-10	100.00	0.00	100.00	100.0%
4205 · Property Review Fees-10 - Other	1,073.00	1,000.00	73.00	107.3%
Total 4205 · Property Review Fees-10	2,630.50	1,000.00	1,630.50	263.1%
4200 · Fees & Fines-10 - Other	0.00	4,200.00	(4,200.00)	0.0%
Total 4200 · Fees & Fines-10	21,581.88	26,200.00	(4,618.12)	82.4%
4210 · Reimb GF Engineering Fees-10	9,007.53	0.00	9,007.53	100.0%
4300 · PTIF 0317				
4310 · Sales Tax-10	154,250.96	172,000.00	(17,749.04)	89.7%
4311 · MassTransitSalesTaxForCVTD-10	0.00	13,500.00	(13,500.00)	0.0%
4315 · State Liquor PASS THRU-10	0.00	0.00	0.00	0.0%
4330 · Class C Road-10	59,940.31	85,838.00	(25,897.69)	69.8%
4350 · Interest				
4352 · Park Impact-10	378.35	0.00	378.35	100.0%
4353 · Class C-10	1,400.30	0.00	1,400.30	100.0%
4354 · General-10	793.71	3,800.00	(3,006.29)	20.9%
4355 · Water-20	(971.54)	500.00	(1,471.54)	(194.3)%
4356 · Capital Improvement-Water-20	308.61	0.00	308.61	100.0%
4357 · Cap Proj Fund-40	3,480.78	2,500.00	980.78	139.2%
4358 · Bridge 500 North/100 East-10	24.74	0.00	24.74	100.0%
4360 · Road Impact Interest-10	545.94	0.00	545.94	100.0%
4361 · Stormwater Interest-35	31.91	20.00	11.91	159.6%

City of Millville
Profit & Loss Budget vs. Actual
 July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
4968 · WATER SHARE IRRIGATION-20	1,279.00	0.00	1,279.00	100.0%
4970 · Connection Deposits				
4972 · Tap Fees (\$100)-20	300.00	400.00	(100.00)	75.0%
4973 · Impact Installation (\$3,700)-20	26,874.00	18,500.00	8,374.00	145.3%
4974 · FilingFee (\$50nonrefundable)-20	1,375.00	1,200.00	175.00	114.6%
Total 4970 · Connection Deposits	28,549.00	20,100.00	8,449.00	142.0%
4982 · Grant Proceeds-20	3,000.00	0.00	3,000.00	100.0%
Total 4900 · Water & Sewer Revenue-20&30	297,090.44	338,600.00	(41,509.56)	87.7%
Total Income	873,530.46	2,789,022.00	(1,915,491.54)	31.3%
Expense				
5000 · General Non-Department-10				
5001 · Wages-10	636.13	0.00	636.13	100.0%
5003 · Travel & Misc. Reimb.-10	2,463.36	0.00	2,463.36	100.0%
5004 · Materials & Supplies-10	3,347.21	0.00	3,347.21	100.0%
5005 · General Non-Dept. Other-10	12,493.64	0.00	12,493.64	100.0%
5006 · Insurance-10	12,935.96	15,050.00	(2,114.04)	86.0%
5009 · Intergovernmental-10	1,438.50	0.00	1,438.50	100.0%
5010 · Disaster Relief-10	0.00	2,600.00	(2,600.00)	0.0%
5011 · Millville Memories-10	50.40	0.00	50.40	100.0%
5015 · General Planning-10	4,845.00	0.00	4,845.00	100.0%
5020 · High School Planning-10	9,078.53	0.00	9,078.53	100.0%
5000 · General Non-Department-10 - Other	0.00	65,000.00	(65,000.00)	0.0%
Total 5000 · General Non-Department-10	47,288.73	82,650.00	(35,361.27)	57.2%
5050 · Mayor/Council/Personnel-10				
5051 · Wages-Mayor/Council-10	17,740.00	0.00	17,740.00	100.0%
5052 · Wages-Recorder-10	14,177.47	0.00	14,177.47	100.0%
5053 · Wages-Treasurer-10	3,808.84	0.00	3,808.84	100.0%
5054 · Reimbursement-10	400.00	0.00	400.00	100.0%
5050 · Mayor/Council/Personnel-10 - Other	0.00	39,000.00	(39,000.00)	0.0%
Total 5050 · Mayor/Council/Personnel-10	36,126.31	39,000.00	(2,873.69)	92.6%
5060 · Professional				
5061 · Auditor-10	9,967.80	10,600.00	(632.20)	94.0%
5062 · Engineer-10	138,570.84	45,000.00	93,570.84	307.9%
5063 · Legal-10	3,255.00	10,000.00	(6,745.00)	32.6%
5064 · IT/Consulting-10	6,726.89	8,070.00	(1,343.11)	83.4%
Total 5060 · Professional	158,520.53	73,670.00	84,850.53	215.2%
5100 · Roads-10				
5101 · Wages-10	38,817.07	0.00	38,817.07	100.0%
5102 · Employee Benefits-10	15,654.99	0.00	15,654.99	100.0%
5104 · Supplies-10	29.66	0.00	29.66	100.0%
5105 · Equipment-10	7,884.89	0.00	7,884.89	100.0%
5127 · Utilities-10	10,448.62	0.00	10,448.62	100.0%
5145 · Special Dept. Supplies-10	14,970.66	0.00	14,970.66	100.0%
5170 · Capital Outlay-10	504.00	0.00	504.00	100.0%
5172 · 450-550 North Road CCCOG-10	34,603.73	1,200,000.00	(1,165,396.27)	2.9%
5173 · Road Impact Fee-10	0.00	131,000.00	(131,000.00)	0.0%
5180 · Class "C" Roads-10	19,572.19	88,700.00	(69,127.81)	22.1%
5100 · Roads-10 - Other	0.00	88,900.00	(88,900.00)	0.0%
Total 5100 · Roads-10	142,485.81	1,508,600.00	(1,366,114.19)	9.4%
5200 · Parks Department				
5201 · Wages-10	39,286.48	0.00	39,286.48	100.0%
5202 · Employee Benefits-10	24,089.36	0.00	24,089.36	100.0%
5204 · Supplies-10	489.99	0.00	489.99	100.0%

City of Millville
Profit & Loss Budget vs. Actual
 July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
5227 · Utilities-10	1,012.82	0.00	1,012.82	100.0%
5230 · Capital Outlay-10	0.00	20,000.00	(20,000.00)	0.0%
5232 · Other-10	873.00	0.00	873.00	100.0%
5233 · North Park-10	1,275.00	0.00	1,275.00	100.0%
5245 · Special Dept. Supplies-10	4,484.26	0.00	4,484.26	100.0%
5200 · Parks Department - Other	0.00	82,200.00	(82,200.00)	0.0%
Total 5200 · Parks Department	71,510.91	102,200.00	(30,689.09)	70.0%
5250 · Recreation Expense-10				
5253 · Easter-10	187.51	0.00	187.51	100.0%
5254 · Community Fair Booth-10	458.57	0.00	458.57	100.0%
5255 · City Celebration-10	391.61	0.00	391.61	100.0%
5256 · Christmas-10	500.34	0.00	500.34	100.0%
5270 · Youth Council Expense-10	4,968.99	5,600.00	(631.01)	88.7%
5250 · Recreation Expense-10 - Other	0.00	8,200.00	(8,200.00)	0.0%
Total 5250 · Recreation Expense-10	6,507.02	13,800.00	(7,292.98)	47.2%
5300 · Sanitation				
5301 · Services-10	83,766.55	0.00	83,766.55	100.0%
5300 · Sanitation - Other	0.00	130,500.00	(130,500.00)	0.0%
Total 5300 · Sanitation	83,766.55	130,500.00	(46,733.45)	64.2%
5350 · 911 Services-10	13,734.00	21,000.00	(7,266.00)	65.4%
5370 · Development Coordinator-10				
5371 · Wages-10	2,412.57	0.00	2,412.57	100.0%
5372 · Supplies-10	223.30	0.00	223.30	100.0%
5370 · Development Coordinator-10 - Other	0.00	3,700.00	(3,700.00)	0.0%
Total 5370 · Development Coordinator-10	2,635.87	3,700.00	(1,064.13)	71.2%
5400 · Planning & Zoning				
5401 · Wages-10	1,316.33	0.00	1,316.33	100.0%
5403 · Supplies-10	433.73	0.00	433.73	100.0%
5404 · Services-10	155.00	0.00	155.00	100.0%
5405 · Professional-10	100.00	0.00	100.00	100.0%
5400 · Planning & Zoning - Other	0.00	4,800.00	(4,800.00)	0.0%
Total 5400 · Planning & Zoning	2,005.06	4,800.00	(2,794.94)	41.8%
5410 · Police Services				
5411 · Services-10	16,111.00	0.00	16,111.00	100.0%
5410 · Police Services - Other	0.00	16,111.00	(16,111.00)	0.0%
Total 5410 · Police Services	16,111.00	16,111.00	0.00	100.0%
5420 · Fire Services				
5421 · Services-10	13,717.50	0.00	13,717.50	100.0%
5420 · Fire Services - Other	0.00	14,000.00	(14,000.00)	0.0%
Total 5420 · Fire Services	13,717.50	14,000.00	(282.50)	98.0%
5429 · Public Safety-10	1,533.91	4,850.00	(3,316.09)	31.6%
5430 · First Responders-10	0.00	7,266.00	(7,266.00)	0.0%
5440 · School Crossing				
5441 · Wages-10	2,273.27	0.00	2,273.27	100.0%
5445 · Utilities-10	136.12	0.00	136.12	100.0%
5440 · School Crossing - Other	0.00	3,600.00	(3,600.00)	0.0%
Total 5440 · School Crossing	2,409.39	3,600.00	(1,190.61)	66.9%
5450 · Animal Control10				
5451 · Services-10	3,938.68	0.00	3,938.68	100.0%
5452 · Supplies-10	172.96	0.00	172.96	100.0%
5453 · Other-10	510.00	0.00	510.00	100.0%
5450 · Animal Control10 - Other	0.00	6,000.00	(6,000.00)	0.0%

City of Millville
Profit & Loss Budget vs. Actual
 July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
Total 5450 · Animal Control-10	4,621.64	6,000.00	(1,378.36)	77.0%
5480 · Elections-10				
5482 · Supplies-10	60.22	0.00	60.22	100.0%
5480 · Elections-10 - Other	0.00	500.00	(500.00)	0.0%
Total 5480 · Elections-10	60.22	500.00	(439.78)	12.0%
5500 · Building & Ground-10				
5504 · Supplies-10	4,256.88	0.00	4,256.88	100.0%
5520 · Capital Outlay-10	12.91	0.00	12.91	100.0%
5527 · Utilities-10	2,158.31	0.00	2,158.31	100.0%
5500 · Building & Ground-10 - Other	0.00	8,400.00	(8,400.00)	0.0%
Total 5500 · Building & Ground-10	6,428.10	8,400.00	(1,971.90)	76.5%
5590 · Transfer to Cap Proj Fund -10	0.00	0.00	0.00	0.0%
5593 · Transfer to Stormwater Fund-10	0.00	12,000.00	(12,000.00)	0.0%
5595 · MassTrTaxesOutToCVTD-10	0.00	13,500.00	(13,500.00)	0.0%
5700 · Capital Project Fund Expense				
5751 · Capital Outlay-Gen Govt-40	0.00	46,000.00	(46,000.00)	0.0%
Total 5700 · Capital Project Fund Expense	0.00	46,000.00	(46,000.00)	0.0%
5800 · Stormwater Fund Expenses-35				
5845 · Storm Special Dept Supplies-35	5,872.86	34,600.00	(28,727.14)	17.0%
5850 · Stormwater Capital Outlay	16,454.00	0.00	16,454.00	100.0%
Total 5800 · Stormwater Fund Expenses-35	22,326.86	34,600.00	(12,273.14)	64.5%
5900 · Water & Sewer Expenses-20&30				
5901 · Wages-20	22,554.84	86,000.00	(63,445.16)	26.2%
5902 · Employee Benefits-20	5,027.01	0.00	5,027.01	100.0%
5903 · Travel & Misc. Reimb.-20	2,499.04	0.00	2,499.04	100.0%
5904 · Supplies-20	4,083.27	0.00	4,083.27	100.0%
5920 · Equipment-20	108.32	0.00	108.32	100.0%
5924 · Office Expense-20	1,125.00	0.00	1,125.00	100.0%
5925 · Insurance-20	5,990.24	9,675.00	(3,684.76)	61.9%
5927 · Utilities-20	21,090.43	0.00	21,090.43	100.0%
5930 · Professional-20				
5931 · Legal-20	0.00	2,000.00	(2,000.00)	0.0%
5932 · Auditor-20	4,983.90	5,300.00	(316.10)	94.0%
5933 · Engineering-20	1,509.50	10,000.00	(8,490.50)	15.1%
5934 · IT/Consulting-20	3,363.45	4,100.00	(736.55)	82.0%
Total 5930 · Professional-20	9,856.85	21,400.00	(11,543.15)	46.1%
5937 · Blue Stakes-20	200.29	0.00	200.29	100.0%
5945 · Special Dept. Supplies-20	13,431.33	25,000.00	(11,568.67)	53.7%
5949 · Loan Pmts to Nibley City-30	0.00	0.00	0.00	0.0%
5950 · Capital Outlay-20	36,097.46	7,900.00	28,197.46	456.9%
5951 · Special Projects-20	0.00	201,000.00	(201,000.00)	0.0%
5954 · ASR Project-20	4,394.17	22,000.00	(17,605.83)	20.0%
5959 · Bond Principal - Rev Bonds-20	0.00	91,700.00	(91,700.00)	0.0%
5961 · InterCity Sewer Bd Principal-30	13,200.00	13,600.00	(400.00)	97.1%
5962 · Bond Interest GO Bond-20	3,202.50	57,000.00	(53,797.50)	5.6%
5963 · Bond Principal GO Bond-20	50,000.00	0.00	50,000.00	100.0%
5975 · Other-20	0.00	40,000.00	(40,000.00)	0.0%
5976 · Other-30	2,353.00	0.00	2,353.00	100.0%
5900 · Water & Sewer Expenses-20&30 - Ot...	0.00	34,200.00	(34,200.00)	0.0%
Total 5900 · Water & Sewer Expenses-20&30	195,213.75	609,475.00	(414,261.25)	32.0%
6000 · Payroll Expenses-20	0.00	0.00	0.00	0.0%
7000 · Budgetary Expense Items				
7002 · Funds Designated for Future Use	0.00	0.00	0.00	0.0%

City of Millville
Profit & Loss Budget vs. Actual
 July 2015 through March 2016

	TOTAL			
	Jul '15 - Mar...	Budget	\$ Over Budg...	% of Budget
7003 · Approp. Funds Park/Cap Improv	0.00	10,000.00	(10,000.00)	0.0%
7004 · Class "C" for Future Use	0.00	0.00	0.00	0.0%
7006 · Road Impact Desgntd for Future	0.00	22,800.00	(22,800.00)	0.0%
Total 7000 · Budgetary Expense Items	0.00	32,800.00	(32,800.00)	0.0%
Total Expense	827,003.16	2,789,022.00	(1,962,018.84)	29.7%
Net Ordinary Income	46,527.30	0.00	46,527.30	100.0%
Net Income	46,527.30	0.00	46,527.30	100.0%

ATTACHMENT "L"

Councilmember Reports April 28, 2016

Sign into Millville – Mayor Johnson/Councilmember Duffin
Fees in Lieu of Water Rights – Gary Larsen/Bob Fotheringham
Review of Group Residential Facilities – Coordinator Harry Meadows
Volunteerism Always Pays (VAP) Projects provided by Wal-Mart – Mayor Johnson
City Artifacts – Councilmember Callahan
Old Mill Day Committee – Councilmember Cummings
CERT Training Program – Councilmember Cummings
Water Rights Recommendation from Planning Commission – Mayor Johnson
High School – Councilmember Zollinger
Schedule for Newsletter Article – May, Councilmember Zollinger; June, Mayor Johnson;
July, Councilmember Callahan; August, Councilmember Cummings; September,
Councilmember Duffin; October, Councilmember Williams. (To be turned in by the 6th
of each month)