

WELLINGTON CITY BUDGET

**FISCAL YEAR 2020
PROPOSED BUDGET**

FULL-TIME EMPLOYEE BENEFITS

HEALTH, DENTAL, AND VISION INSURANCE

	Health Insurance Premiums 2020							
	Medical	Dental	Total	Employer	Employee		Vision Employee Pay	
							Single	\$ 7.39
Famil Rate	\$ 1,896.10	\$ 98.18	\$ 1,994.28	\$ 1,894.57	\$ 99.71		Single +1	\$ 12.09
Couple Rate	\$ 1,401.76	\$ 64.86	\$ 1,466.62	\$ 1,393.29	\$ 73.33		Family	\$ 16.76

Wellington City will pay \$8,971.55 per month in Health Insurance Premiums for each Full-Time employee.

Employees are responsible for paying 5% of their monthly insurance premiums, and the full premium for their vision insurance.

FULL-TIME EMPLOYEE BENEFITS

RETIREMENT CONTRIBUTIONS

Retirement Rates 2020	
Tier 1 15 Local Government	18.47%
Tier 2 15 Local Government	
DB Plan	16.69%
DC Plan	16.69%
Tier 1 43 Public Safety	34.04%
Tier 2 43 Public Safety	23.83%

Wellington City will spend an minimum of \$46,698.25 on Retirement Contributions in FY 2020

Wellington City contributions various amounts to every employee based on their Tier and Fund with Utah Retirement Services.

FULL-TIME EMPLOYEE BENEFITS

• Life Insurance Rates

	Life Insurance Rates	
	ULGT	PEHP Officer
Employee A	\$ 9.69	N/A
Employee B	\$ 9.17	N/A
Employee C	\$ 7.25	N/A
Employee D	\$ 8.65	\$ 1.33
Employee E	\$ 8.65	N/A

Wellington City will spend \$44.74/month on Life Insurance, Accidental Dental, and Accidental Death and Dismemberment for its Full-Time employees.

OTHER EMPLOYEE BENEFITS

<u>Other Benefit Rates 2020</u>	
Unemployment Rate	1%
Disability Rate	0.5%
Worker's Comp Yearly	\$ 13,526.32

Wellington City will pay a minimum of \$362 for its contribution to the State Unemployment for all employees.

Full-Time Employees receive a Long Term Disability benefit for which the City pays approximately \$985 per year.

All Employees are covered under Worker's Compensation and the City will pay approximately \$13,526

GENERAL FUND – TAX REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Taxes								
10-31-100	GENERAL PROPERTY TAXES	\$ 90,843.00	\$ 81,419.00	\$ 91,080.00	\$ 137,022.00	\$ 158,020.00	\$ 145,983.56	\$ 158,020.00
10-31-101	PROPERTY TAX REFUNDS	\$ (13,548.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-150	FEE-IN-LIEU OF PERSONAL PROP.	\$ 21,268.00	\$ 18,001.00	\$ 16,729.00	\$ 15,422.00	\$ 12,000.00	\$ 16,244.51	\$ 16,000.00
10-31-200	DELINQUENT PROPERTY TAXES	\$ 3,981.00	\$ 8,844.00	\$ 13,662.00	\$ 8,140.00	\$ 10,000.00	\$ 10,380.71	\$ 9,000.00
10-31-300	GENERAL SALES TAXES	\$ 294,338.00	\$ 220,786.00	\$ 216,785.00	\$ 333,252.00	\$ 270,000.00	\$ 207,121.92	\$ 267,000.00
10-31-350	HIGHWAY SALES TAX	\$ 52,167.00	\$ 41,535.00	\$ 36,158.00	\$ 66,676.00	\$ 45,000.00	\$ 31,026.02	\$ 40,000.00
10-31-360	LOCAL SALES OPTION TAX	\$ -	\$ 4,498.00	\$ 16,689.00	\$ 20,333.00	\$ 17,000.00	\$ 12,167.68	\$ 17,000.00
10-31-400	CABLE TV FRANCHISE TAX	\$ 5,956.00	\$ 6,081.00	\$ 6,042.00	\$ 5,932.00	\$ 5,750.00	\$ 2,829.12	\$ 5,500.00
10-31-410	TELEPHONE FRANCHISE TAX	\$ 13,331.00	\$ 11,788.00	\$ 11,198.00	\$ 10,540.00	\$ 9,000.00	\$ 6,767.81	\$ 8,500.00
10-31-420	ELECTRICAL FRANCHISE TAX	\$ 76,409.00	\$ 74,392.00	\$ 74,531.00	\$ 73,120.00	\$ 72,000.00	\$ 52,265.56	\$ 74,000.00
10-31-430	NATURAL GAS FRANCHISE TAX	\$ 38,552.00	\$ 38,061.00	\$ 37,119.00	\$ 38,233.00	\$ 37,000.00	\$ 24,762.91	\$ 37,000.00
10-31-440	911 TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-31-500	INTEREST EARNED TAXES	\$ 2,394.00	\$ 4,520.00	\$ 9,092.00	\$ 19,191.00	\$ 6,500.00	\$ 20,741.87	\$ 18,000.00
Total		\$ 585,691.00	\$ 509,925.00	\$ 529,085.00	\$ 727,861.00	\$ 642,270.00	\$ 530,291.67	\$ 650,020.00

Estimate that Wellington City will bring in \$650,020 in taxes for Fiscal Year 2012. Number is slightly greater than Current Year because Wellington City will still receive \$58,000 for the State of Utah for an additional 3 years.

The Carbon County Clerk Auditor has not yet set the General Property Tax Rate for 2019. Once set, this numbers will adjust.

It is important however to note that \$57,000 received between the Highway Sales Tax and Local Sales Option Tax are set aside for transportation, roads, or sidewalk improvements, according to state code.

GENERAL FUND – LICENSES & PERMIT REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Licenses & Permits								
10-32-100	BUSINESS LICENSES	\$ 8,671.00	\$ 7,655.00	\$ 7,088.00	\$ 6,654.00	\$ 6,500.00	\$ 5,860.76	\$ 6,000.00
10-32-110	APPLICATION FEE	\$ 75.00	\$ 75.00	\$ 90.00	\$ 90.00	\$ -	\$ 105.00	\$ -
10-32-250	DOG LICENSE FEES	\$ 3,155.00	\$ 2,705.00	\$ 2,298.00	\$ 2,287.00	\$ 2,000.00	\$ 1,733.00	\$ 2,000.00
10-32-260	ROAD OPENING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 11,901.00	\$ 10,435.00	\$ 9,476.00	\$ 9,031.00	\$ 8,500.00	\$ 7,698.76	\$ 8,000.00

Estimate that Wellington City will bring in \$8,500 in revenue from Licenses and Permits. This is lower than FY 2020 budget. Wellington City has not collected as much in dog license revenues, and has seen a loss in business license revenues. The decrease in business license revenues is attributed to exempt home occupations, and a decline in Wellington City's Economy.

GENERAL FUND – INTERGOVERNMENTAL REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Intergovernmental Revenue								
10-33-120	UTAH FIRE & RESCUE GRANT	\$ -	\$ 11,250.00	\$ 14,340.00	\$ 11,441.00	\$ -	\$ -	\$ 87,300.00
10-33-121	LAW ENFORCEMENT BLOCK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-33-122	COMMUNITY IMPACT FUND GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-33-123	COPS GRANT	\$ 5,356.00	\$ 2,000.00	\$ 178.00	\$ -	\$ -	\$ -	\$ -
10-33-560	CLASS C ROAD	\$ 69,120.00	\$ 67,695.00	\$ 90,190.00	\$ 85,326.00	\$ 65,000.00	\$ 57,393.98	\$ 65,000.00
10-33-561	INTEREST - CLASS C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-33-580	STATE LIQUOR ALLOWANCE	\$ 2,789.00	\$ 2,411.00	\$ 2,715.00	\$ 3,126.00	\$ 3,000.00	\$ 1,740.62	\$ 2,000.00
Total		\$ 77,265.00	\$ 83,356.00	\$ 107,423.00	\$ 99,893.00	\$ 68,000.00	\$ 59,134.60	\$ 154,300.00

Wellington City will very likely receive \$87,300 in Grant Revenue from the Community Block Development Grant. These funds are designated for updated SCBA Systems.

Wellington City will also likely receive \$65,000 in Class C Funds, which is set aside for road improvements, and \$2,000 for State Liquor Allowance. The State Liquor Allowance is set aside for “DUI Shifts” within the Police Department.

GENERAL FUND – CHARGES FOR SERVICES REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Charges for Services								
10-34-701	PLANNING & ZONING FEES	\$ -	\$ 150.00	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	\$ -
10-34-702	CARBON COUNTY FIRE PAYMENTS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ -	\$ 25,000.00
10-34-703	State of Utah Fire Payments	\$ 266.00	\$ 1,640.00	\$ 4,910.00	\$ 771.00	\$ -	\$ -	\$ -
10-34-704	POLICE REIMBURSEMENT-ST OF UT	\$ -	\$ 159.00	\$ 282.00	\$ -	\$ -	\$ -	\$ -
10-34-705	Hazmat Call Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-34-900	MISCELLANEOUS SERVICES	\$ 775.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-34-905	COMMUNICATION LEASE AGREEMENT	\$ 900.00	\$ 3,450.00	\$ 3,600.00	\$ 3,300.00	\$ 3,600.00	\$ 3,150.00	\$ 3,600.00
10-34-910	ALLTEL COMMUNICATION TOWER	\$ 6,600.00	\$ 6,600.00	\$ 7,040.00	\$ 7,260.00	\$ 7,260.00	\$ 4,840.00	\$ 7,260.00
10-34-911	Police Reports	\$ 215.00	\$ 125.00	\$ 250.00	\$ 225.00	\$ -	\$ 135.00	\$ -
10-34-912	Verizon Communication Tower	\$ 10,400.00	\$ 10,320.00	\$ 10,560.00	\$ 6,160.00	\$ -	\$ -	\$ 9,600.00
10-34-913	Returned Check Fees	\$ 50.00	\$ 425.00	\$ 75.00	\$ 25.00	\$ -	\$ 49.74	\$ -
10-34-914	Notary Service Fee	\$ 50.00	\$ 45.00	\$ 47.00	\$ -	\$ -	\$ -	\$ -
Total		\$ 44,256.00	\$ 47,914.00	\$ 51,814.00	\$ 42,791.00	\$ 40,860.00	\$ 8,224.74	\$ 45,460.00

Wellington City will likely receive \$45,460 in Service Revenues. Service Revenue includes the Carbon County Fire Payments of \$25k and Communication Tower Lease from Verizon Wireless, ATT/Alltel, BEH Communications, and River Canyon Wireless

GENERAL FUND – FINES & FORFEITURES REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Fines and Forfeitures								
10-35-100	CITY FINES (POLICE DEPARTMENT)	\$ 55,574.00	\$ 75,854.00	\$ 80,702.00	\$ 65,770.00	\$ 65,000.00	\$ 41,205.55	\$ 65,000.00
10-35-110	CITY FINES (ANIMAL CONTROL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-35-120	SMALL CLAIMS FEES	\$ 338.00	\$ 120.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -
10-35-130	Court Security Surcharge	\$ 480.00	\$ 6,001.00	\$ 5,700.00	\$ 4,881.00	\$ 5,000.00	\$ 2,487.70	\$ 5,000.00
10-35-200	COURT FEES/COSTS/FINE CONTEMPT	\$ -	\$ 9,930.00	\$ 10,736.00	\$ 10,095.00	\$ 9,000.00	\$ 5,826.42	\$ 9,000.00
Total		\$ 56,392.00	\$ 91,905.00	\$ 97,258.00	\$ 80,746.00	\$ 79,000.00	\$ 49,519.67	\$ 79,000.00

Wellington City anticipates that the FY 2020 Fines and Forfeiture Revenue will match FY 2019.

GENERAL FUND – MISCELLANEOUS REVENUE

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Miscellaneous Revenue								
10-36-137	HISTORY BOOK	\$ -	\$ -	\$ 110.00	\$ 150.00	\$ -	\$ 340.00	\$ -
10-36-200	D.A.R.E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-36-400	SALE OF ASSETS	\$ 28,000.00	\$ 3,501.00	\$ -	\$ 1,073.00	\$ -	\$ -	\$ -
10-36-500	INSURANCE CLAIMS REIMBURSEMENT	\$ -	\$ -	\$ 6,298.00	\$ -	\$ -	\$ 2,802.36	\$ -
10-36-600	Court Restitution Payments	\$ 881.00	\$ 191.00	\$ -	\$ -	\$ -	\$ -	\$ -
10-36-700	UNCLASSIFIED REVENUES	\$ 4,165.00	\$ 5,470.00	\$ 6,973.00	\$ 12,613.00	\$ -	\$ 5,777.54	\$ -
10-36-710	POP MACHINE	\$ 12.00	\$ 11.00	\$ 11.00	\$ 13.00	\$ -	\$ -	\$ -
10-36-730	COPIES	\$ 230.00	\$ 159.00	\$ 181.00	\$ 110.00	\$ -	\$ 52.10	\$ -
10-36-740	FIRE DEPARTMENT FUND RAISER	\$ 2,513.00	\$ 3,209.00	\$ 5,096.00	\$ 1,715.00	\$ -	\$ 2,473.00	\$ -
10-36-750	PARK DONATIONS	\$ -	\$ -	\$ 2,050.00	\$ 317.00	\$ -	\$ -	\$ -
10-36-800	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-36-850	COMMUNITY FUNDRAISER DONATIONS	\$ -	\$ -	\$ 1,550.00	\$ -	\$ -	\$ -	\$ -
10-36-900	MISC. CASH OVER & SHORT	\$ -	\$ -	\$ 312.00	\$ 13.00	\$ -	\$ (57.89)	\$ -
10-36-950	REVENUE - LEASE PROCEEDS	\$ -	\$ 5,178.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 35,801.00	\$ 12,541.00	\$ 22,581.00	\$ 16,004.00	\$ -	\$ 11,387.11	\$ -

Miscellaneous Budget is calculated based on actual revenue received during the year.

GENERAL FUND – CITY COUNCIL EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
City Council								
10-41-110	WAGES	\$ 9,901.00	\$ 9,910.00	\$ 9,909.00	\$ 10,154.00	\$ 9,900.00	\$ 6,656.64	\$ 9,900.00
10-41-131	FICA	\$ 726.00	\$ 800.00	\$ 766.00	\$ 715.00	\$ 760.00	\$ 539.23	\$ 775.00
10-41-132	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-41-133	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-41-134	STATE UNEMPLOYMENT INSURANCE	\$ 75.00	\$ 42.00	\$ 19.00	\$ 14.00	\$ 25.00	\$ 7.26	\$ 20.00
10-41-135	STATE INDUSTRIAL INSURANCE	\$ 363.00	\$ 380.00	\$ 418.00	\$ 332.00	\$ 450.00	\$ 237.08	\$ 450.00
10-41-137	DISABILITY	\$ -	\$ -	\$ -	\$ (2.00)	\$ -	\$ -	\$ -
10-41-140	COUNCIL REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-41-220	PUBLIC NOTICES	\$ 933.00	\$ 1,619.00	\$ 822.00	\$ 1,824.00	\$ 1,600.00	\$ 425.20	\$ 1,600.00
10-41-230	TRAVEL	\$ 323.00	\$ 95.00	\$ -	\$ 82.00	\$ 250.00	\$ -	\$ 255.00
10-41-231	SPECIAL COUNCIL FUNCTIONS	\$ 819.00	\$ 549.00	\$ 1,545.00	\$ 1,843.00	\$ 1,500.00	\$ 2,949.74	\$ 1,500.00
10-41-300	Council Donations	\$ -	\$ -	\$ 1,494.00	\$ -	\$ -	\$ -	\$ -
Total		\$ 13,140.00	\$ 13,395.00	\$ 14,973.00	\$ 14,962.00	\$ 14,485.00	\$ 10,815.15	\$ 14,500.00

Wages & Benefits: \$11,145
Departmental Expenses: \$3,355

GENERAL FUND – CITY COURT EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
City Court								
10-42-110	EMPLOYEE WAGES	\$ 24,610.00	\$ 26,736.00	\$ 25,928.00	\$ 27,761.00	\$ 26,700.00	\$ 20,595.35	\$ 27,400.00
10-42-131	FICA	\$ 1,988.00	\$ 2,028.00	\$ 2,046.00	\$ 2,051.00	\$ 2,050.00	\$ 1,634.61	\$ 2,100.00
10-42-132	RETIREMENT	\$ 2,167.00	\$ 2,536.00	\$ 2,349.00	\$ 2,640.00	\$ 2,700.00	\$ 2,159.17	\$ 2,700.00
10-42-133	MEDICAL	\$ 2,506.00	\$ 7,264.00	\$ 8,403.00	\$ 10,856.00	\$ 11,050.00	\$ 8,834.24	\$ 11,450.00
10-42-134	STATE UNEMPLOYMENT INSURANCE	\$ 197.00	\$ 115.00	\$ 53.00	\$ 40.00	\$ 50.00	\$ 21.38	\$ 50.00
10-42-135	STATE INDUSTRIAL INSURANCE	\$ 472.00	\$ 619.00	\$ 799.00	\$ 418.00	\$ 550.00	\$ 462.95	\$ 550.00
10-42-136	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-42-137	DISABILITY	\$ 80.00	\$ 91.00	\$ 85.00	\$ 90.00	\$ 100.00	\$ 64.47	\$ 100.00
10-42-220	SCHOOLING & TRAVEL	\$ 1,085.00	\$ 686.00	\$ 1,554.00	\$ 582.00	\$ 1,000.00	\$ -	\$ 1,000.00
10-42-240	OFFICE SUPPLIES	\$ 645.00	\$ 657.00	\$ 861.00	\$ 944.00	\$ 700.00	\$ 726.61	\$ 800.00
10-42-243	POSTAGE	\$ 574.00	\$ 573.00	\$ 227.00	\$ 402.00	\$ 400.00	\$ 304.50	\$ 400.00
10-42-280	TELEPHONE	\$ 530.00	\$ 748.00	\$ 814.00	\$ 869.00	\$ 750.00	\$ 749.41	\$ 780.00
10-42-340	JURY DUTY WITNESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-42-341	PUBLIC DEFENDER	\$ 1,910.00	\$ 4,520.00	\$ 1,560.00	\$ 5,424.00	\$ 4,000.00	\$ 3,164.00	\$ 5,000.00
10-42-342	Court Security	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
10-42-350	PROSECUTOR SPLIT	\$ -	\$ -	\$ 786.00	\$ 931.00	\$ 1,000.00	\$ 197.33	\$ 570.00
Total		\$ 36,764.00	\$ 46,573.00	\$ 45,465.00	\$ 53,008.00	\$ 52,050.00	\$ 38,914.02	\$ 53,900.00

Wage and Benefits: \$44,350
Departmental Expenses (Travel, Office Supplies, Postage Phone) \$2,950
Public Defender: \$5,000
Court Security: \$1,000
Prosecutor Split (To Carbon County): \$570

GENERAL FUND – NON DEPARTMENTAL EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Non Departmental								
10-43-310	AUDITOR	\$ 11,900.00	\$ 8,700.00	\$ 8,700.00	\$ 9,000.00	\$ 10,000.00	\$ 13,940.00	\$ 14,000.00
10-43-320	ATTORNEY	\$ 23,075.00	\$ 30,090.00	\$ 25,407.00	\$ 23,224.00	\$ 24,000.00	\$ 18,000.00	\$ 24,000.00
10-43-350	IT Technology	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Total		\$ 34,975.00	\$ 38,790.00	\$ 34,107.00	\$ 32,224.00	\$ 34,000.00	\$ 31,940.00	\$ 43,000.00

Auditor: \$14,000
Attorney: \$24,000
It Technology: \$5,000

Wellington City recommends bidding out its Annual Audit Services. During FY 2019 the total expense paid increased by almost \$5,000.

GENERAL FUND – TREASURER EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Treasurer								
10-44-110	EMPLOYEE WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
10-44-131	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00
10-44-132	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-44-133	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-44-134	STATE UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00
10-44-135	STATE INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00
10-44-136	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-44-137	DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-44-230	SEMINAR REGISTRATION	\$ 1,000.00	\$ 75.00	\$ 75.00	\$ -	\$ 100.00	\$ -	\$ 250.00
10-44-240	HONESTY BOND	\$ 350.00	\$ 50.00	\$ 20.00	\$ 1,488.00	\$ 2,000.00	\$ -	\$ 3,000.00
Total		\$ 1,350.00	\$ 125.00	\$ 95.00	\$ 1,488.00	\$ 2,100.00	\$ -	\$ 15,860.00

Honesty Bond: \$3,000
It is proposed that Wellington City hire an Administrative Assistant to help with certain office duties, such as answering the phones and taking payment. This position would be paid from the Treasurer Department.

GENERAL FUND – RECORDER EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Recorder								
10-45-110	WAGES	\$ 42,123.00	\$ 43,822.00	\$ 44,327.00	\$ 47,007.00	\$ 46,000.00	\$ 36,939.28	\$ 46,900.00
10-45-131	FICA	\$ 3,374.00	\$ 3,300.00	\$ 3,585.00	\$ 3,534.00	\$ 3,550.00	\$ 2,892.92	\$ 3,600.00
10-45-132	RETIREMENT	\$ 6,915.00	\$ 7,173.00	\$ 7,385.00	\$ 7,778.00	\$ 7,650.00	\$ 6,300.34	\$ 7,900.00
10-45-133	MEDICAL INSURANCE	\$ 4,009.00	\$ 7,340.00	\$ 7,824.00	\$ 9,276.00	\$ 16,300.00	\$ 12,995.20	\$ 16,810.00
10-45-134	STATE UNEMPLOYMENT	\$ 349.00	\$ 112.00	\$ 67.00	\$ 44.00	\$ 75.00	\$ 25.80	\$ 50.00
10-45-135	STATE INDUSTRIAL INSURANCE	\$ 360.00	\$ 588.00	\$ 900.00	\$ 118.00	\$ 150.00	\$ 537.09	\$ 150.00
10-45-136	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-45-137	DISABILITY	\$ 249.00	\$ 258.00	\$ 251.00	\$ 261.00	\$ 250.00	\$ 188.57	\$ 250.00
10-45-230	SEMINAR REGISTRATIONS	\$ 730.00	\$ 695.00	\$ 795.00	\$ 560.00	\$ 700.00	\$ 709.00	\$ 750.00
10-45-231	TRAVEL EXPENSE	\$ 1,446.00	\$ 965.00	\$ 1,592.00	\$ 1,195.00	\$ 1,300.00	\$ 833.00	\$ 1,300.00
10-45-232	MEMBERSHIP DUES	\$ 255.00	\$ 305.00	\$ 260.00	\$ 260.00	\$ 325.00	\$ 100.00	\$ 350.00
Total		\$ 59,810.00	\$ 64,558.00	\$ 66,986.00	\$ 70,033.00	\$ 76,300.00	\$ 61,521.20	\$ 78,060.00

Wage and Benefits: \$75,660

Departmental Expenses (Training, Membership): \$2,400

GENERAL FUND – CITY HALL EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
City Hall								
10-46-210	MEMBERSHIPS	\$ 808.00	\$ 894.00	\$ 879.00	\$ 858.00	\$ 850.00	\$ -	\$ 850.00
10-46-211	DONATIONS	\$ 350.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 12.63	\$ 150.00
10-46-240	OFFICE SUPPLIES	\$ 6,744.00	\$ 5,811.00	\$ 4,540.00	\$ 4,015.00	\$ 4,000.00	\$ 5,311.12	\$ 4,000.00
10-46-245	Transaction Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
10-46-241	XEROX COPIER SUPPLIES	\$ 1,389.00	\$ 8,386.00	\$ 3,204.00	\$ 3,205.00	\$ 4,000.00	\$ 802.19	\$ 4,000.00
10-46-243	POSTAGE	\$ 801.00	\$ 1,061.00	\$ 1,074.00	\$ 553.00	\$ 1,000.00	\$ 511.75	\$ 1,000.00
10-46-250	OFFICE EQUIPMENT	\$ 147.00	\$ 1,808.00	\$ -	\$ -	\$ -	\$ 547.59	\$ 500.00
10-46-251	FUEL & OIL	\$ 191.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-46-252	TIRES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-46-253	EQUIPMENT MAINTENANCE	\$ 129.00	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ -
10-46-280	TELEPHONE	\$ 2,435.00	\$ 3,619.00	\$ 1,509.00	\$ 3,621.00	\$ 2,000.00	\$ 1,446.45	\$ 2,000.00
10-46-310	SOFTWARE SUPPORT & UPGRADES	\$ 4,233.00	\$ 3,074.00	\$ 5,539.00	\$ 8,995.00	\$ 8,500.00	\$ 5,158.83	\$ 8,500.00
10-46-510	LIABILITY INSURANCE	\$ 3,500.00	\$ 3,537.00	\$ 3,348.00	\$ 3,550.00	\$ 3,550.00	\$ -	\$ 3,550.00
10-46-741	COMPUTER	\$ 557.00	\$ -	\$ -	\$ 2,449.00	\$ 1,000.00	\$ 518.59	\$ 1,500.00
10-46-742	RENT	\$ 19,600.00	\$ 19,600.00	\$ 19,600.00	\$ 19,600.00	\$ 19,600.00	\$ 14,696.37	\$ 19,600.00
Total		\$ 40,884.00	\$ 47,995.00	\$ 39,843.00	\$ 46,996.00	\$ 44,500.00	\$ 29,005.52	\$ 47,650.00

Major Changes in FY 2020 for City Hall expenses include a new computers to replace aging equipment. City Recorder Tower acts a main server for Accounting Software and is beginning to slow down. A new line item has been created for Transaction Fees Wellington City is paying on its General Services ACH and Credit Card Payments received.

GENERAL FUND – ELECTION EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Elections								
10-47-220	PUBLIC NOTICES	\$ 210.00	\$ 84.00	\$ 244.00	\$ -	\$ 100.00	\$ -	\$ 500.00
10-47-240	OFFICE EXPENSE & SUPPLIES	\$ 34.00	\$ 117.00	\$ 48.00	\$ 405.00	\$ 100.00	\$ 142.43	\$ 5,000.00
Total		\$ 244.00	\$ 201.00	\$ 292.00	\$ 405.00	\$ 200.00	\$ 142.43	\$ 5,500.00

Wellington City will have a Municipal Election for FY 2020. This is Carbon County's first vote by mail election. Wellington City will share the administrative costs with Helper City, Price City, East Carbon City, Scofield Town, and Price River Water Improvement District. Wellington City is also responsible for paying for its ballots and postage to mail the ballots. On Election Day Wellington City will serve as an ADA Polling Location.

GENERAL FUND – LIQUOR LAW ENFORCEMENT EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Liquor Law Enforcement								
10-52-111	OVERTIME	\$ 1,937.00	\$ 1,032.00	\$ 655.00	\$ 1,081.00	\$ 3,000.00	\$ 1,372.50	\$ 1,500.00
10-52-131	FICA	\$ 137.00	\$ 79.00	\$ 30.00	\$ (1.00)	\$ -	\$ 105.01	
10-52-133	MEDICAL	\$ -	\$ -	\$ 71.00	\$ 280.00	\$ -	\$ 453.20	
10-52-134	STATE UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ 1.00	\$ -	\$ -	\$ 1.39	
10-52-135	STATE INDUSTRIAL INSURANCE	\$ 40.00	\$ 21.00	\$ 8.00	\$ -	\$ -	\$ -	
10-52-137	DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-52-260	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		\$ 2,114.00	\$ 1,132.00	\$ 765.00	\$ 1,360.00	\$ 3,000.00	\$ 1,932.10	\$ 1,500.00

Wellington City could likely receive approximately \$2k from the State for Liquor Law Enforcement. This is overtime for the Police Officer.

GENERAL FUND – POLICE DEPARTMENT EXPENSES

Account Number/Title	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Police Department							
10-53-110 EMPLOYEE WAGES	\$ 121,354.00	\$ 138,473.00	\$ 149,045.00	\$ 156,152.00	\$ 137,000.00	\$ 100,803.04	\$ 160,000.00
10-53-111 OVERTIME	\$ 3,549.00	\$ 8,465.00	\$ 5,186.00	\$ 4,487.00	\$ -	\$ 3,987.00	\$ 5,000.00
10-53-131 FICA	\$ 10,022.00	\$ 10,733.00	\$ 11,764.00	\$ 11,954.00	\$ 10,750.00	\$ 8,221.75	\$ 12,000.00
10-53-132 RETIREMENT	\$ 29,372.00	\$ 20,851.00	\$ 24,964.00	\$ 24,228.00	\$ 24,900.00	\$ 11,824.03	\$ 20,900.00
10-53-133 MEDICAL INSURANCE	\$ 43,989.00	\$ 37,678.00	\$ 42,710.00	\$ 43,182.00	\$ 44,500.00	\$ 13,541.92	\$ 22,900.00
10-53-134 STATE UNEMPLOYMENT INSURANCE	\$ 824.00	\$ 416.00	\$ 252.00	\$ 186.00	\$ 150.00	\$ 107.69	\$ 200.00
10-53-135 STATE INDUSTRIAL INSURANCE	\$ 3,835.00	\$ 4,958.00	\$ 6,264.00	\$ 5,228.00	\$ 5,775.00	\$ 3,619.25	\$ 6,000.00
10-53-136 UNIFORM ALLOWANCE	\$ 2,203.00	\$ 2,692.00	\$ 1,116.00	\$ 772.00	\$ -	\$ 1,578.72	\$ -
10-53-137 DISABILITY	\$ 522.00	\$ 460.00	\$ 501.00	\$ 467.00	\$ 500.00	\$ 183.71	\$ 500.00
10-53-200 EQUIPMENT	\$ -	\$ 675.00	\$ 313.00	\$ -	\$ 500.00	\$ -	\$ 500.00
10-53-240 OFFICE SUPPLIES	\$ 60.00	\$ -	\$ 37.00	\$ 1,061.00	\$ 500.00	\$ 17.50	\$ 500.00
10-53-243 POSTAGE	\$ -	\$ -	\$ -	\$ 21.00	\$ 50.00	\$ -	\$ -
10-53-251 FUEL & OIL	\$ 10,125.00	\$ 8,368.00	\$ 9,909.00	\$ 10,935.00	\$ 9,500.00	\$ 5,980.49	\$ 10,200.00
10-53-252 TIRES	\$ 1,068.00	\$ 858.00	\$ 1,852.00	\$ 2,377.00	\$ 2,000.00	\$ -	\$ 2,000.00
10-53-253 AUTO REPAIRS	\$ 4,382.00	\$ 1,454.00	\$ 10,460.00	\$ 4,506.00	\$ 3,000.00	\$ 7,157.38	\$ 2,000.00
10-53-260 POLICE SUPPLIES	\$ 4,972.00	\$ 3,986.00	\$ 2,982.00	\$ 5,802.00	\$ 4,500.00	\$ 3,707.64	\$ 4,200.00
10-53-261 Drug Task Force	\$ 1,189.00	\$ 1,869.00	\$ 1,892.00	\$ 1,904.00	\$ 2,000.00	\$ 1,070.01	\$ 1,500.00
10-53-263 CCJ Grant	\$ -	\$ 2,421.00	\$ 3,688.00	\$ 5,663.00	\$ -	\$ 630.50	\$ -
10-53-264 County Police Car	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53-265 police grant	\$ 5,356.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-53-280 TELEPHONE	\$ 3,398.00	\$ 4,602.00	\$ 4,398.00	\$ 3,665.00	\$ 4,100.00	\$ 2,862.20	\$ 3,800.00
10-53-330 TRAINING	\$ 1,203.00	\$ 410.00	\$ 289.00	\$ 597.00	\$ 1,000.00	\$ 1,241.92	\$ 1,300.00
10-53-331 LODGING	\$ 101.00	\$ -	\$ 565.00	\$ 398.00	\$ 500.00	\$ 86.00	\$ 500.00
10-53-340 PUBLIC SAFETY DISPATCH FEE	\$ 16,708.00	\$ 18,522.00	\$ 20,717.00	\$ 22,668.00	\$ 25,000.00	\$ 25,827.00	\$ 27,000.00
10-53-342 Computer Software Support	\$ 2,043.00	\$ 2,257.00	\$ 1,561.00	\$ -	\$ 2,500.00	\$ 515.00	\$ 2,500.00
10-53-510 LIABILITY INSURANCE	\$ 4,000.00	\$ 4,042.00	\$ 3,777.00	\$ 3,950.00	\$ 4,000.00	\$ -	\$ 4,000.00
10-53-511 PROPERTY INSURANCE	\$ 833.00	\$ 914.00	\$ 821.00	\$ 696.00	\$ 1,000.00	\$ -	\$ 1,000.00
10-53-742 RENT EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 2,628.63	\$ 3,500.00
Total	\$ 274,608.00	\$ 278,604.00	\$ 308,563.00	\$ 314,399.00	\$ 287,225.00	\$ 195,591.38	\$ 292,000.00

Wage and Benefits: \$227,500

Departmental Expenses (Postage, Telephone, Training, Software Support): \$13,300

Vehicle Expenses (Fuel, Tires, Repairs) \$14,200

Drug Task Force: \$1,500

Public Safety Dispatch Fee: \$27,000

Property & Liability Insurance: \$5,000

Rent Expense: \$3,500

GENERAL FUND – FIRE DEPARTMENT EXPENSES

Account Number/Title	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	Recorder Estimate	FY 2020 Estimated Budget
Volunteer Fire Department								
10-56-110 EMPLOYEE WAGES	\$ 24,527.00	\$ 24,490.00	\$ 22,446.00	\$ 24,440.00	\$ 24,000.00	\$ 12,000.07	\$ 24,000.00	\$ 24,000.00
10-56-131 FICA	\$ 2,138.00	\$ 1,776.00	\$ 1,713.00	\$ 1,824.00	\$ 1,840.00	\$ 918.04	\$ 1,836.00	\$ 1,850.00
10-56-132 RETIREMENT	\$ 17.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-133 MEDICAL INSURANCE	\$ -	\$ (16.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-134 STATE UNEMPLOYMENT INSURANCE	\$ 209.00	\$ 108.00	\$ 48.00	\$ 36.00	\$ 50.00	\$ 12.00	\$ 24.00	\$ 50.00
10-56-135 STATE INDUSTRIAL INSURANCE	\$ 953.00	\$ 1,307.00	\$ 1,489.00	\$ 2,171.00	\$ 3,850.00	\$ 705.97	\$ 1,982.12	\$ 2,200.00
10-56-137 DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-141 DISABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-210 BOOKS, SUBS., & MEMBERSHIPS	\$ 234.00	\$ -	\$ -	\$ 540.00	\$ 550.00	\$ -	\$ 154.80	\$ 500.00
10-56-251 FUEL & OIL	\$ 2,280.00	\$ 1,359.00	\$ 1,303.00	\$ 1,834.00	\$ 1,800.00	\$ 1,025.50	\$ 1,560.30	\$ 1,600.00
10-56-252 TIRES	\$ -	\$ -	\$ 60.00	\$ 54.00	\$ 1,000.00	\$ -	\$ 22.80	\$ 1,000.00
10-56-253 EQUIPMENT REPAIRS	\$ 2,254.00	\$ 4,648.00	\$ 5,842.00	\$ 5,720.00	\$ 4,300.00	\$ 4,374.84	\$ 4,567.77	\$ 4,600.00
10-56-260 DEPARTMENT SUPPLIES	\$ 7,602.00	\$ 5,538.00	\$ 6,912.00	\$ 4,923.00	\$ 5,800.00	\$ 4,369.01	\$ 5,868.80	\$ 5,800.00
10-56-261 FEMA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-262 Utah Fire & Rescue Acad. Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-56-263 fire grant	\$ -	\$ 4,463.00	\$ 14,346.00	\$ 10,864.00	\$ -	\$ -	\$ 87,300.00	\$ 87,300.00
10-56-264 Rescue Supplies	\$ -	\$ 1,700.00	\$ 165.00	\$ -	\$ -	\$ 225.00	\$ 418.00	\$ 500.00
10-56-265 FUND RAISER PURCHASES	\$ -	\$ 39.00	\$ 330.00	\$ 2,364.00	\$ -	\$ 267.50	\$ 600.10	\$ -
10-56-266 Annual SCBA Inspections	\$ 4,683.00	\$ 6,901.00	\$ 3,047.00	\$ -	\$ 7,000.00	\$ -	\$ 2,926.20	\$ 7,000.00
10-56-330 TRAINING	\$ 3,762.00	\$ 1,408.00	\$ 2,363.00	\$ 710.00	\$ 2,300.00	\$ 1,034.50	\$ 1,855.50	\$ 2,300.00
10-56-340 PUBLIC SAFETY DISPATCH FEE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,948.00	\$ 3,000.00	\$ 2,948.00	\$ 2,379.20	\$ 4,000.00
10-56-510 LIABILITY INSURANCE	\$ 2,000.00	\$ 2,021.00	\$ 1,883.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,580.80	\$ 2,000.00
10-56-511 PROPERTY INSURANCE	\$ 4,000.00	\$ 3,907.00	\$ 2,918.00	\$ 3,127.00	\$ 3,100.00	\$ -	\$ 2,790.40	\$ 3,100.00
10-56-742 RENT - FIRE STATION	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 11,250.00	\$ -	\$ 15,000.00
Total	\$ 56,659.00	\$ 61,649.00	\$ 66,865.00	\$ 63,555.00	\$ 60,590.00	\$ 27,880.43	\$ 139,866.79	\$ 162,800.00

Wage and Benefits: \$28,100

Departmental Expenses (Postage, Telephone, Training, Software Support) \$9,100

Vehicle Expenses (Fuel, Tires, Repairs) \$7,200

SCBA Inspections \$7,000

Public Safety Dispatch Fee: \$4,000

Property & Liability Insurance: \$5,100

Rent Expense: \$15,000

CDBG SCBA Purchase: \$87,300

GENERAL FUND – STREETLIGHT EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Streets								
10-60-270	UTAH POWER & LIGHT	\$ 12,345.00	\$ 12,426.00	\$ 18,168.00	\$ 12,923.00	\$ 14,000.00	\$ 7,613.98	\$ 14,000.00
Total		\$ 12,345.00	\$ 12,426.00	\$ 18,168.00	\$ 12,923.00	\$ 14,000.00	\$ 7,613.98	\$ 14,000.00

Estimated to be the same as FY 2019

GENERAL FUND – CLASS C ROAD EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
Class C Road								
10-61-110	EMPLOYEES WAGES	\$ 12,652.00	\$ 18,652.00	\$ 16,875.00	\$ 19,187.00	\$ 22,500.00	\$ 21,652.17	\$ 22,000.00
10-61-111	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-61-131	FICA	\$ 1,013.00	\$ 1,412.00	\$ 1,337.00	\$ 1,417.00	\$ 1,800.00	\$ 1,703.45	\$ 1,800.00
10-61-132	RETIREMENT	\$ 2,161.00	\$ 2,951.00	\$ 2,859.00	\$ 3,276.00	\$ 4,250.00	\$ 3,650.84	\$ 3,300.00
10-61-133	MEDICAL INSURANCE	\$ 5,466.00	\$ 6,917.00	\$ 6,833.00	\$ 8,135.00	\$ 12,100.00	\$ 10,470.51	\$ 11,450.00
10-61-134	STATE UNEMPLOYMENT INSURANCE	\$ 80.00	\$ 43.00	\$ 26.00	\$ 18.00	\$ 50.00	\$ 16.23	\$ 50.00
10-61-135	STATE INDUSTRIAL INSURANCE	\$ 481.00	\$ 809.00	\$ 825.00	\$ 797.00	\$ 825.00	\$ 827.17	\$ 1,500.00
10-61-136	CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-61-137	DISABILITY	\$ 74.00	\$ 101.00	\$ 97.00	\$ 101.00	\$ 150.00	\$ 101.84	\$ 100.00
10-61-251	FUEL & OIL	\$ 150.00	\$ 835.00	\$ 1,035.00	\$ 198.00	\$ 500.00	\$ 900.50	\$ 1,000.00
10-61-252	TIRES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-61-253	EQUIPMENT REPAIR	\$ 248.00	\$ 718.00	\$ 403.00	\$ 4,182.00	\$ 4,000.00	\$ 2,938.71	\$ 2,000.00
10-61-410	SPECIAL HIGHWAY SUPPLIES	\$ 6,534.00	\$ 6,662.00	\$ 5,500.00	\$ 8,543.00	\$ 8,000.00	\$ 2,535.46	\$ 6,000.00
10-61-721	ROAD MAINTENANCE	\$ 6,745.00	\$ 15,159.00	\$ 62,575.00	\$ 19,081.00	\$ 10,825.00	\$ 73,265.56	\$ 55,800.00
Total		\$ 35,604.00	\$ 54,259.00	\$ 98,365.00	\$ 64,935.00	\$ 65,000.00	\$ 118,062.44	\$ 105,000.00

Wage and Benefits: 40,200
 Vehicle Expenses (Fuel, Tires, Repairs) \$1,000
 Special Highway Supplies, including Blade for Truck \$8,000
 Road Maintenance: \$55,800

GENERAL FUND – PARK EXPENSES

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	Recorder Estimate	FY 2020 Estimated Budget
Parks									
10-70-110	EMPLOYEE WAGES	\$ 8,485.00	\$ 14,265.00	\$ 12,182.00	\$ 24,118.00	\$ 28,000.00	\$ 31,512.68	\$ 4,353.22	\$ 4,400.00
10-70-131	FICA	\$ 687.00	\$ 1,093.00	\$ 980.00	\$ 1,744.00	\$ 2,250.00	\$ 2,483.66	\$ 333.02	\$ 500.00
10-70-132	RETIREMENT	\$ 1,422.00	\$ 2,082.00	\$ 1,989.00	\$ 4,039.00	\$ 5,000.00	\$ 5,282.86	\$ 631.96	\$ 700.00
10-70-133	MEDICAL INSURANCE	\$ 3,317.00	\$ 4,818.00	\$ 4,761.00	\$ 9,518.00	\$ 15,100.00	\$ 15,147.81	\$ 2,284.48	\$ 2,300.00
10-70-134	STATE UNEMPLOYMENT INSURANCE	\$ 57.00	\$ 37.00	\$ 16.00	\$ 18.00	\$ 50.00	\$ 23.17	\$ 4.35	\$ 50.00
10-70-135	STATE INDUSTRIAL INSURANCE	\$ 232.00	\$ 622.00	\$ 537.00	\$ 1,001.00	\$ 1,100.00	\$ 1,182.54	\$ 226.88	\$ 300.00
10-70-136	CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-70-137	DISABILITY	\$ 50.00	\$ 71.00	\$ 67.00	\$ 122.00	\$ 175.00	\$ 148.67	\$ 18.19	\$ 50.00
10-70-251	FUEL & OIL	\$ 416.00	\$ 497.00	\$ 246.00	\$ 856.00	\$ 500.00	\$ 634.04	\$ 529.81	\$ 700.00
10-70-252	TIRES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-70-253	EQUIPMENT REPAIR	\$ 826.00	\$ 1,063.00	\$ 327.00	\$ 38.00	\$ 1,000.00	\$ -	\$ 450.80	\$ 1,000.00
10-70-260	GROUND SUPPLIES	\$ 4,661.00	\$ 7,229.00	\$ 9,094.00	\$ 16,865.00	\$ 10,000.00	\$ 3,096.31	\$ -	\$ 4,000.00
10-70-261	Beautification Strip	\$ -	\$ -	\$ -	\$ 81.00	\$ -	\$ -	\$ -	\$ -
10-70-270	UTILITIES	\$ 268.00	\$ 533.00	\$ 375.00	\$ 245.00	\$ 500.00	\$ 3,434.02	\$ 300.00	\$ 500.00
10-70-272	WATER	\$ 1,020.00	\$ 1,020.00	\$ 1,020.00	\$ 919.00	\$ 1,000.00	\$ 787.68	\$ 953.34	\$ 1,000.00
10-70-510	LIABILITY INSURANCE	\$ -	\$ -	\$ (542.00)	\$ -	\$ -	\$ -	\$ -	\$ -
10-70-742	RENT EXPENSE	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 11,250.00	\$ 14,250.00	\$ 15,000.00
Total		\$ 36,441.00	\$ 48,330.00	\$ 46,052.00	\$ 74,564.00	\$ 79,675.00	\$ 74,983.44	\$ 24,336.04	\$ 30,500.00

Wage and Benefits: \$8,300
 Vehicle Expenses (Fuel, Tires, Repairs) \$1,700
 Operating Expenses (Water, Utilities) \$1,500
 Rent Expense: \$15,000
 Ground Supplies \$4,000

GENERAL FUND – TRANSFERS

Account Number/Title		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
General Fund Transfers								
10-79-310	TRANSFER TO CEMETERY FUND	\$ 250.00	\$ 24,010.00	\$ 4,500.00	\$ 7,200.00	\$ 17,825.00	\$ -	\$ 6,410.00
10-79-311	XFER TO CAPITAL PROJECTS	\$ 83,900.00	\$ -	\$ 42,000.00	\$ 91,044.00	\$ 25,355.00	\$ -	\$ 38,650.00
10-79-312	TRANSFER TO RECREATION	\$ 5,950.00	\$ 7,650.00	\$ 5,000.00	\$ 4,463.00	\$ 1,000.00	\$ -	\$ 1,100.00
10-79-314	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-79-315	Transfer to Secondary Fund	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-79-316	Transfer to Municipal Bldg Aut	\$ 32,000.00	\$ 25,000.00	\$ 15,900.00	\$ 28,658.00	\$ 41,325.00	\$ -	\$ 36,100.00
10-79-317	Transfer to Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-79-318	TRANSFER TO SEWER FUND	\$ 4,000.00	\$ 8,475.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 126,800.00	\$ 65,135.00	\$ 67,400.00	\$ 131,365.00	\$ 85,505.00	\$ -	\$ 82,260.00

See other sheets for explanations of General Fund Transfers

GENERAL FUND TOTALS

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
General Fund Revenue Totals	\$ 811,306.00	\$ 756,076.00	\$ 817,637.00	\$ 976,326.00	\$ 838,630.00	\$ 666,256.55	\$ 936,780.00
General Fund Expenditure Totals	\$ 731,738.00	\$ 733,172.00	\$ 807,939.00	\$ 882,217.00	\$ 818,630.00	\$ 598,402.09	\$ 936,780.00
Totals	\$ 79,568.00	\$ 22,904.00	\$ 9,698.00	\$ 94,109.00	\$ 20,000.00	\$ 67,854.46	\$ -

CAPITAL PROJECTS FUND

REVENUE

		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
21-30-100	COMMUNITY IMPACT BOARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-200	COM. DEV. BLOCK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-250	DRW POND GRANT	\$ -	\$ 55,610.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -
21-30-300	XFER FROM GENERAL FUND	\$ 83,900.00	\$ -	\$ 42,000.00	\$ 91,044.00	\$ 25,335.00	\$ -	\$ 28,950.00
21-30-350	UDOT REIMBURSEMENT-BEAUTIFICAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-400	CARBON COUNTY REC DIST.	\$ 3.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-450	Price River EWP Project	\$ -	\$ -	\$ -	\$ 179,628.00	\$ -	\$ -	\$ -
21-30-500	INTEREST REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-600	FUND BALANCE - PARK RESTROOMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-30-800	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 83,903.00	\$ 55,610.00	\$ 46,000.00	\$ 270,672.00	\$ 25,335.00	\$ -	\$ 28,950.00

Wellington City anticipates that approximately \$17,000 we be moved to the Capital Projects fund for Transpiration Improvements.

Wellington City hopes to set aside \$11,950 aside to begin saving for a Police Vehicle.

CAPITAL PROJECTS FUND

EXPENDITURES

		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
21-67-300	FLOOD CONTROL PROJECT	\$ -	\$ -	\$ 28,621.00	\$ 181,248.00	\$ -	\$ 23,908.17	\$ -
21-67-350	Water Tank Repairs	\$ -	\$ -	\$ 674.00	\$ -	\$ -	\$ -	\$ -
21-67-362	Local Sales Option Tax	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ -	\$ 17,000.00
21-67-400	FIRE TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-67-450	CEMETERY EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,365.00	\$ -
21-67-500	POLICE CAR	\$ 49,902.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,950.00
21-67-550	Park Stage Cover	\$ -	\$ -	\$ -	\$ 5,181.00	\$ 8,335.00	\$ 6,000.08	\$ -
21-67-600	lawn mower	\$ -	\$ -	\$ -	\$ 5,871.00	\$ -	\$ -	\$ -
21-67-650	Utility Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,155.00	\$ -
21-67-700	BEAUTIFICATION STRIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21-67-750	Knight Ideal Park Project	\$ 30,390.00	\$ 45,611.00	\$ 1,421.00	\$ 6,569.00	\$ -	\$ -	\$ -
21-67-800	fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 49,902.00	\$ -	\$ 29,295.00	\$ 192,300.00	\$ 25,335.00	\$ 151,428.25	\$ 28,950.00

Wellington City will set aside all Local Sale Option Tax revenue for future transportation needs.

Should Wellington City have enough revenue, it will sent monies aside to begin saving for a new Police Vehicle.

BUILDING AUTHORITY FUND

REVENUE

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
41-30-100 HEADSTART RENT	\$ 39,625	\$ 30,150	\$ 27,000	\$ 8,915	\$ 3,600	\$ 3,000	\$ 3,600.00
41-30-150 CITY RENT	\$ 53,100	\$ 53,100	\$ 53,100	\$ 53,100	\$ 53,100	\$ 39,825	\$ 53,100.00
41-30-200 BOOKMOBILE RENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-30-240 WATER UTILITY RENT	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,000	\$ 10,800	\$ 14,400
41-30-250 GYMNASIUM RENT	\$ 1,875	\$ 2,185	\$ 2,740	\$ 1,600	\$ 2,000	\$ 1,350	\$ 1,900
41-30-260 Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-30-300 transfer from general fund	\$ 32,000	\$ 25,000	\$ 15,900	\$ 28,658	\$ 41,325	\$ -	\$ 36,100
41-30-350 Property Insurance Claims	\$ -	\$ -	\$ -	\$ 285,748	\$ -	\$ -	\$ -
41-30-500 INTEREST EARNED	\$ 339	\$ 497	\$ 778	\$ 1,247	\$ 700	\$ 1,444	\$ 1,000
41-30-700 FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 141,339	\$ 125,332	\$ 113,918	\$ 393,668	\$ 114,725	\$ 56,419	\$ 110,100

The Municipal Building Authority (MBA) Fund was created in 1994 when Wellington City took out a Lease Revenue Bond for building improvements. The funding was used to build the public safety additions, and the multipurpose room. In 2007 Wellington received a Taxable Revenue Bond for improvements at the Wellington City Park.

A total of \$89,200 of the monies set aside for this fund come from the General Fund through either city rent or a general fund transfer. The Water Fund also pays city rent of \$14,400. Additional revenues are collected through a monthly Headstart Rent, Interest earnings, and community rentals. Wellington City can expect to receive \$110,100 in revenue for the MBA Fund.

BUILDING AUTHORITY FUND

EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
41-40-110 EMPLOYEE WAGES	\$ 5,678	\$ 10,229	\$ 15,579	\$ 14,632	\$ 16,750	\$ 11,426	\$ 15,800
41-40-131 FICA	\$ 471	\$ 785	\$ 1,208	\$ 1,093	\$ 1,350	\$ 898	\$ 1,500
41-40-132 RETIREMENT	\$ 982	\$ 1,516	\$ 2,289	\$ 2,527	\$ 3,000	\$ 1,955	\$ 2,300
41-40-133 MEDICAL INSURANCE	\$ 2,231	\$ 3,497	\$ 6,332	\$ 6,501	\$ 9,100	\$ 5,510	\$ 8,225
41-40-134 STATE UNEMPLOYMENT INSURANCE	\$ 34	\$ 25	\$ 22	\$ 14	\$ 50	\$ 8	\$ 50
41-40-135 STATE INDUSTRIAL INSURANCE	\$ 196	\$ 449	\$ 748	\$ 670	\$ 825	\$ 510	\$ 1,000
41-40-137 DISABILITY	\$ 34	\$ 52	\$ 88	\$ 80	\$ 100	\$ 55	\$ 75
41-40-260 BUILDING MAINTENANCE SUPPLIES	\$ 7,495	\$ 19,956	\$ 5,451	\$ 4,725	\$ 7,000	\$ 6,806	\$ 5,000
41-40-270 UTAH POWER & LIGHT	\$ 19,687	\$ 16,679	\$ 16,333	\$ 9,442	\$ 12,000	\$ 7,610	\$ 12,000
41-40-271 MOUNTAIN FUEL SUPPLY	\$ 20,597	\$ 22,049	\$ 18,150	\$ 15,831	\$ 17,000	\$ 11,845	\$ 17,000
41-40-272 WATER	\$ 2,945	\$ 2,834	\$ 2,557	\$ 2,811	\$ 2,800	\$ 2,925	\$ 3,000
41-40-350 Insurance Claims Reimbursement	\$ -	\$ -	\$ -	\$ 238,923	\$ -	\$ 13,916	\$ -
41-40-511 PROPERTY INSURANCE	\$ 7,700	\$ 7,553	\$ 7,780	\$ 8,118	\$ 8,150	\$ -	\$ 8,150
41-40-720 BF 1994 Series	\$ 20,000	\$ 20,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 14,000	\$ 23,000
41-40-721 Bond Fund 2005	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 21,000	\$ 8,000
41-40-740 Interest Expense	\$ 3,810	\$ 3,210	\$ 2,903	\$ 1,980	\$ 2,600	\$ 1,350	\$ -
	\$ 99,860	\$ 116,834	\$ 108,440	\$ 336,347	\$ 114,725	\$ 99,814	\$ 110,100

Approximately 18% of the Public Works Department's wages and benefits come from the MBA Fund, or \$28,950. The remaining funds are budgeted for building upkeep of \$5,000, property insurance of \$8,150, and to meet the MBA bond reserve requirement

BUILDING AUTHORITY FUND

EXPENDITURES

Utilities are the majority expense in the MBA Fund, and it estimated that Wellington City will pay approximately \$32,000 in FY 2020 in utilities. The next largest expense in this fund is bond payments, as discussed below.

A. CIB Lease Revenue Bonds, Series 1994

- Amount Issued: \$480,000
- Annual Interest Rate: 3%
- First Payment Date: October 1, 1995
- Last Payment Date: October 1, 2019
- Current Balance as of 9/30/2018: \$45,000
- FY 2019 Payment: \$23,350
 - a. Interest: \$3,350
 - b. Principal: \$22,000
- FY 2020 Payment (Final Payment): \$23,000

A. Taxable Lease Revenue Bonds, Series 2005

- Amount Issued: \$400,000
- Annual Interest Rate: 0%
- First Payment Date: July 1, 2007
- Last Payment Date: July 1, 2031
- Current Balance as of 6/30/2018: \$112,000
- FY 2019 Payment: \$8,000
- FY 2020 Payment: \$8,000

WATER DEPARTMENT REVENUE

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
51-37-005 PENALTIES	\$ 5,769	\$ 5,884	\$ 4,916	\$ 6,401	\$ 5,000	\$ 4,239	\$ 5,400
51-37-010 Rural Development Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-37-050 CIB Water Tank Grant	\$ 71,251	\$ 15,972	\$ 144,157	\$ 16,716	\$ -	\$ -	\$ -
51-37-100 WATER SERVICE	\$ 433,897	\$ 423,385	\$ 423,928	\$ 423,881	\$ 424,000	\$ 347,713	\$ 432,000
51-37-150 SEWER SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-37-160 WATER MASTER PLAN GRANT	\$ 29,300	\$ 6,200	\$ -	\$ -	\$ -	\$ -	\$ -
51-37-200 WATER CONNECTION FEES	\$ 1,677	\$ 2,491	\$ 825	\$ 975	\$ -	\$ 1,360	\$ 1,300
51-37-250 INTEREST REVENUE	\$ 8	\$ 12	\$ 19	\$ 30	\$ 25	\$ 34	\$ 25
51-37-300 sale of assets	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -
51-37-350 Insurance Claims Reimbursement	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -
51-37-400 TRANSFER FROM SANITATION FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-37-450 Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-37-500 MISC. UTILITY SERVICES CHARGES	\$ 2,213	\$ 356	\$ 1,326	\$ 247	\$ 500	\$ (11)	\$ 500
51-37-600 BAD DEBT REVENUE	\$ 85	\$ 2,629	\$ 877	\$ 331	\$ 500	\$ 379	\$ 575
	\$ 544,630	\$ 456,929	\$ 613,548	\$ 448,581	\$ 430,025	\$ 353,791	\$ 439,800

WATER DEPARTMENT REVENUE

The Water Fund is Wellington City's largest Enterprise Funds. Revenues for this fund are collected from connection fees, monthly billing, penalties, and interest. At the beginning of 2019 Wellington City increased the base rate for the culinary water to \$42.13 in anticipation of a rate increase from Price River Water Improvement District (PRWID) in January 2020.

It is estimated that in FY 2020 Wellington City will collect approximately \$440,100 in the Water Fund. The bulk of this revenue is from the monthly water services, and the estimated monthly revenue is determined as follows:

- Monthly Users: approximately 680 residential and commercial
- Monthly Base Rate Billed: \$42.13 or \$28,648
- Approximate Monthly Usage: 4 Million Gallons billed at \$1.84/thousand gallons, or \$7,360.
- Total Approximate Monthly Revenue: \$36,000.

For other revenues collected, the past five year trends are as follows:

- Penalties: \$5,400
- Water Connection Fees: \$1,300
- Miscellaneous Revenue, Bad Debt, and Interest: \$1,100.
- Total Other Revenues: \$7,800

WATER DEPARTMENT EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
51-71-110 WAGES	\$ 57,977	\$ 47,192	\$ 47,056	\$ 37,647	\$ 44,500	\$ 24,276	\$ 51,000
51-71-111 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-71-112 TEMPORARY PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-71-131 FICA	\$ 4,583	\$ 3,594	\$ 3,535	\$ 2,810	\$ 3,750	\$ 1,878	\$ 4,000
51-71-132 RETIREMENT	\$ 7,074	\$ 7,337	\$ 1,519	\$ 5,392	\$ 8,250	\$ 4,476	\$ 7,900
51-71-133 MEDICAL INSURANCE	\$ 21,567	\$ 18,130	\$ 22,448	\$ 20,575	\$ 26,250	\$ 14,962	\$ 29,700
51-71-134 STATE UNEMPLOYMENT INSURANCE	\$ 405	\$ 171	\$ 77	\$ 47	\$ 100	\$ 25	\$ 75
51-71-135 STATE INDUSTRIAL INSURANCE	\$ 1,804	\$ 1,586	\$ 1,923	\$ 1,426	\$ 3,000	\$ 1,030	\$ 2,000
51-71-136 CLOTHING ALLOWANCE	\$ 931	\$ 1,694	\$ 1,002	\$ 838	\$ 1,500	\$ 1,239	\$ 1,500
51-71-137 DISABILITY	\$ 334	\$ 259	\$ 264	\$ 213	\$ 300	\$ 131	\$ 250
51-71-210 SCHOOL & CERTIFICATION	\$ 1,254	\$ 2,408	\$ 1,923	\$ 432	\$ 2,000	\$ 421	\$ 2,000
51-71-211 MEMBERSHIPS	\$ 887	\$ 807	\$ 1,007	\$ 847	\$ 900	\$ 770	\$ 900
51-71-240 LODGING	\$ 508	\$ 766	\$ 717	\$ 447	\$ 750	\$ 397	\$ 750
51-71-250 OFFICE EQUIPMENT	\$ 159	\$ 178	\$ 79	\$ -	\$ 200	\$ -	\$ 200
51-71-251 EQUIPMENT (FUEL & OIL)	\$ 5,535	\$ 4,584	\$ 4,951	\$ 4,427	\$ 4,000	\$ 3,971	\$ 5,000
51-71-252 TIRES	\$ 71	\$ 755	\$ 380	\$ -	\$ 800	\$ -	\$ 1,000
51-71-253 EQUIPMENT REPAIRS	\$ 2,313	\$ 3,899	\$ 3,929	\$ 1,749	\$ 3,800	\$ 2,194	\$ 3,800
51-71-280 TELEPHONE	\$ 1,644	\$ 2,624	\$ 2,413	\$ 3,117	\$ 2,500	\$ 2,539	\$ 3,000
51-71-310 ENGINEERING SERVICES	\$ 29,300	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -
51-71-420 WATERLINE MAINTENANCE	\$ 10,077	\$ 18,138	\$ 7,235	\$ 7,233	\$ 5,000	\$ 8,120	\$ 5,000
51-71-421 METERS	\$ 21,430	\$ 22,167	\$ 808	\$ -	\$ 3,725	\$ 30	\$ 2,575
51-71-422 WATERLINE & SEWER PROJECT	\$ -	\$ (3,922)	\$ -	\$ -	\$ -	\$ -	\$ -
51-71-423 ROAD REPAIR	\$ 7,008	\$ 559	\$ 12,908	\$ -	\$ 1,000	\$ 819	\$ 500
51-71-424 BLUE STAKES	\$ 374	\$ 477	\$ 388	\$ 381	\$ 500	\$ -	\$ 500
51-71-425 Backhoe Lease	\$ 5,447	\$ 1,795	\$ 8,676	\$ -	\$ 10,500	\$ -	\$ -
51-71-611 WATER ASSESSMENTS	\$ 4,144	\$ 3,425	\$ 3,685	\$ 3,918	\$ 4,500	\$ 2,398	\$ 4,500
51-71-741 RENT EXPENSE	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 10,800	\$ 14,400
51-71-742 COMPUTER	\$ 234	\$ -	\$ -	\$ -	\$ 750	\$ 517	\$ 550
	\$ 199,460	\$ 160,223	\$ 141,323	\$ 105,899	\$ 142,975	\$ 80,992	\$ 141,100

WATER DEPARTMENT EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
51-72-240 OFFICE SUPPLIES	\$ 2,305	\$ 247	\$ 2,768	\$ 3,200	\$ 2,200	\$ 6,070	\$ 2,000
51-72-243 POSTAGE	\$ 3,242	\$ 28	\$ 72	\$ 46	\$ 100	\$ 32	\$ 150
51-72-245 Transaction Fees - UT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
51-72-290 BAD DEBT EXPENSE	\$ 8,748	\$ (1,750)	\$ 6,772	\$ 337	\$ 500	\$ (538)	\$ 1,000
51-72-310 ATTORNEY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-72-400 DEPRECIATION	\$ 55,829	\$ 56,279	\$ 56,415	\$ 64,984	\$ 60,500	\$ -	\$ 60,500
51-72-401 depreciation adjusting acct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51-72-510 INSURANCE	\$ 12,000	\$ 12,104	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
51-72-511 PROPERTY INSURANCE	\$ 188	\$ 161	\$ 710	\$ 712	\$ 750	\$ -	\$ 750
51-72-810 Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 82,312	\$ 67,069	\$ 78,737	\$ 81,279	\$ 76,050	\$ 5,565	\$ 78,400

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
51-73-320 WATER PURCHASES	\$ 234,583	\$ 208,610	\$ 204,856	\$ 215,243	\$ 212,000	\$ 160,994	\$ 225,300
	\$ 234,583	\$ 216,707	\$ 204,856	\$ 215,243	\$ 212,000	\$ 160,994	\$ 225,300

Wellington City purchases its Culinary Water from the PRWID. The current wholesale rate is \$23.25/connection up to 6k gallons. The City is charged \$1.50 for its overage. It is estimated Wellington City will pay approximately \$225,300 to PRWID in FY 2020. This amount is calculated as follows:

- July 2019 to December 2019 Base Rate: \$23.25 for 680 connections, or \$15,810/month.
- January 2020 to June 2020 Base Rate: \$24.25 for 680 connections, or \$16,490/month.
- Estimated Monthly Overage: 1.75 million gallons at \$1.50/thousand gallons, or \$2,625/month.
- Total Estimated Monthly Cost: \$18,435 to \$19,115.

WATER DEPARTMENT

EXPENDITURES

The remaining expenditures for the Water Fund are set aside for Wages and Benefits, Property and Liability Insurances, Line Depreciation, Operating Expenses, Line Maintenance, and Administrative Overhead. The category amounts are as follows:

- Wages and Benefits, 56% of the Public Works Salary and 50% of the City Treasurer's salary come from the Water Fund. \$121,150 is set aside for Wages and Benefits in FY 2020.
- Property and Liability Insurance, \$12,750
- Line Depreciation, Wellington City is required to depreciate its waterlines by \$60,500.
- Operating Expenses include the following:
 - Equipment Expenses: \$9,800
 - Water Assessments: \$4,500
 - Blue Stakes: \$500
 - Road Repair: \$500
- Line Maintenance includes Waterline breaks and replacing the meters. For fiscal year 2020, Wellington City can only budget for \$7,575 for these two items. The likelihood however is that Wellington City will spend more in Waterline maintenance, as the past 5 year average has been \$10,160.
- Administrative Overhead includes the following expenses:
 - Office Supplies, Postage, and Transaction Fees: \$4,150
 - Bad Debt Expenses: \$1,000
 - Office Equipment, Computers, and Phones: \$3,750
 - Rent Expense to the MBA Fund: \$14,400
 - Training/Memberships: \$3,650

SEWER FUND REVENUE

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
52-37-100 SEWER REVENUE	\$ 215,519	\$ 212,964	\$ 209,044	\$ 211,427	\$ 212,000	\$ 167,123	\$ 225,000
52-37-150 CIB Gr/In - 2011 Sewer Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-160 CIB Grant-2011 Video	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-200 SEWER CONNECTION FEES	\$ -	\$ 804	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-250 Transfer from General Fund	\$ 4,000	\$ 8,475	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-400 MASTER SEWER PROJECT	\$ 18,700	\$ 12,300	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-500 INTEREST EARNED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-600 BAD DEBT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-37-700 Budgeted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 238,219	\$ 234,543	\$ 209,044	\$ 211,427	\$ 212,000	\$ 167,123	\$ 225,000

The Sewer Fund is one of Wellington City's larger Enterprise Funds. This fund collects its revenue only from Residential and Commercial Sewer connections. As Wellington City does not treat its own sewer, approximately 75% of revenues collected is turned over to the Price River Water Improvement District (PRWID).

Based on an estimate of 580 residential connections, and an average of \$1800/month in commercial connections, it is anticipated that Wellington City will earn \$225,000 in sewer revenue.

SEWER FUND EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
52-71-110 WAGES	\$ 3,482	\$ 10,069	\$ 7,225	\$ 6,814	\$ 5,750	\$ 1,820	\$ 1,800
52-71-131 FICA	\$ 280	\$ 915	\$ 568	\$ 523	\$ 500	\$ 139	\$ 150
52-71-132 RETIREMENT	\$ 446	\$ 1,565	\$ 2,281	\$ 1,043	\$ 1,100	\$ 316	\$ 300
52-71-133 MEDICAL	\$ 1,533	\$ 3,801	\$ 2,996	\$ 2,873	\$ 3,100	\$ 881	\$ 1,000
52-71-134 STATE UNEMPLOYMENT INSURANCE	\$ 23	\$ 23	\$ 12	\$ 7	\$ 10	\$ 2	\$ 5
52-71-135 STATE INDUSTRIAL INSURANCE	\$ 133	\$ 447	\$ 374	\$ 356	\$ 550	\$ 151	\$ 100
52-71-137 DISABILITY	\$ 21	\$ 58	\$ 43	\$ 40	\$ 50	\$ 9	\$ 15
52-71-210 TRAINING	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-71-220 TRAINING EXPENSE	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-71-253 EQUIPMENT MAINTENANCE	\$ 96	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
52-71-310 Engineering Services	\$ 18,700	\$ 7,300	\$ -	\$ -	\$ -	\$ -	\$ -
52-71-741 CONFINED SPACE EQUIPMENT	\$ 570	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 25,516	\$ 24,309	\$ 13,499	\$ 11,656	\$ 11,060	\$ 3,319	\$ 3,370

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
52-72-290 BAD DEBT EXPENSE	\$ -	\$ (1,014)	\$ 1,718	\$ -	\$ -	\$ -	\$ -
52-72-330 WASTE WATER TREATMENT	\$ 138,007	\$ 167,243	\$ 160,026	\$ 157,997	\$ 142,060	\$ 126,737	\$ 170,215
52-72-400 LINE MAINTENANCE (DEPRECIATION)	\$ 17,483	\$ 17,483	\$ 17,483	\$ 17,483	\$ 17,500	\$ -	\$ 17,500
52-72-420 SEWERLINE MAINTENANCE SUPPLIES	\$ 8,938	\$ 1,802	\$ -	\$ -	\$ -	\$ 1,693	\$ 815
52-72-421 sewer main installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-72-422 Video sewer main	\$ 19,900	\$ 20,000	\$ 19,717	\$ 20,212	\$ 20,000	\$ 1,027	\$ 20,000
52-72-510 LIABILITY INSURANCE	\$ 4,938	\$ 4,938	\$ 5,108	\$ 5,108	\$ 5,100	\$ -	\$ 5,100
52-72-810 GMAC bond interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52-72-820 Revenue Bonds 2011	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
52-72-830 Bond reserve fund	\$ -	\$ -	\$ -	\$ -	\$ 8,280	\$ -	\$ -
Total	\$ 189,266	\$ 210,452	\$ 204,052	\$ 200,800	\$ 200,940	\$ 137,457	\$ 221,630

SEWER FUND

EXPENDITURES

Only 2% of total wages and benefits for the Public Works Department will come from the Sewer Fund, or approximately \$3,370. Wellington City will pay PRWID an estimated \$170,215 for sewage treatment. The City also has been spending approximately \$20k/year to video its sewer system. In the past Wellington City has spent \$5.1k on Liability Insurance in this fund, and it is likely that trend will continue into fiscal year 2020. Wellington City is also required to depreciate its sewer lines, and the current yearly depreciation is \$17,500.

In 2011 Wellington City took out a bond to repair a small portion of its Sewer System.

Taxable Sewer Revenue Bond, Series 2011

- Amount Issued: \$240,000
- Annual Interest Rate: 0%
- First Payment Date: January 1, 2013
- Last Payment Date: January 1, 2042
- Current Balance as of 12/31/2018: \$192,000
- FY 2019 Payment: \$8,000
- FY 2020 Payment: \$8,000

IRRIGATION REVENUE

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
53-30-020 CITY SECONDARY REVENUE	\$ 113,452.00	\$ 109,839.00	\$ 110,899.00	\$ 111,482.00	\$ 109,000.00	\$ 84,816.83	\$ 112,000.00
53-30-030 CONNECTION FEES - CITY	\$ 104.00	\$ 676.00	\$ (479.00)	\$ -	\$ -	\$ 34.00	\$ -
53-30-050 CANAL CO SEC ANNUAL PAYMENT	\$ 38,300.00	\$ 38,300.00	\$ 38,300.00	\$ 38,300.00	\$ 38,000.00	\$ -	\$ 38,000.00
53-30-090 FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-30-100 TRANSFER FROM GENERAL FUND	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-30-110 TRANSFER FROM DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-30-200 UNCLASSIFIED IRRIGATION REVENUE	\$ -	\$ -	\$ 10,919.00	\$ -	\$ -	\$ -	\$ -
53-30-250 INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 152,556.00	\$ 148,815.00	\$ 159,639.00	\$ 149,782.00	\$ 147,000.00	\$ 84,850.83	\$ 150,000.00

The Irrigation Fund is one of Wellington City's four Enterprise Funds.

This fund collects its revenue from secondary irrigation fees. One recommendation is that Wellington City Implement a policy that requires homes pay secondary water, even when the home is "disconnected." Wellington City needs to have an overhaul of its system to verify that all residents are properly paying for these services.

Based on Current Rates it is estimated that Wellington City can anticipate to bring in \$112,000 in Irrigation Revenue. This is calculated on an average of 458 1" connections at \$17/month, 43 1 ½" connections at \$22/month, and 17 2" connections at \$31.50/month. Wellington City also bills for 5 1" county connections per year and 1 2" County Connections for an additional \$1400/year.

Wellington Canal Company is also still responsible for paying \$38k per year its share in the \$1.7 million dollar loan received from the Utah Division of Water Resources. Currently Wellington City has received 17 of those payments. Wellington Canal Company still needs to pay for FY 2018 and 2019. The upcoming fiscal year is the last year Wellington City is supposed to receive payment from Wellington Canal Company.

IRRIGATION FUND EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
53-40-110 WAGES	\$ 260.00	\$ 1,986.00	\$ 163.00	\$ 488.00	\$ -	\$ -	\$ -
53-40-111 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-131 FICA	\$ 20.00	\$ 17.00	\$ 15.00	\$ 36.00	\$ -	\$ -	\$ -
53-40-132 RETIREMENT	\$ 34.00	\$ 42.00	\$ 7.00	\$ 79.00	\$ -	\$ -	\$ -
53-40-133 MEDICAL INSURANCE	\$ 131.00	\$ 91.00	\$ 72.00	\$ -	\$ -	\$ -	\$ -
53-40-134 STATE UNEMPLOYMENT INSURANCE	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-135 STATE INDUSTRIAL INSURANCE	\$ 5.00	\$ 24.00	\$ 8.00	\$ 15.00	\$ -	\$ -	\$ -
53-40-137 DISABILITY	\$ 2.00	\$ 1.00	\$ 1.00	\$ 2.00	\$ -	\$ -	\$ -
53-40-251 FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-260 Maintenance Supplies	\$ 207.00	\$ 8,320.00	\$ 12,247.00	\$ -	\$ 1,000.00	\$ 256.54	\$ 1,000.00
53-40-270 UTAH POWER & LIGHT	\$ 7,909.00	\$ 8,175.00	\$ 3,854.00	\$ 6,489.00	\$ 6,700.00	\$ 5,792.82	\$ 6,700.00
53-40-400 DEPRECIATION	\$ 90,217.00	\$ 90,217.00	\$ 90,217.00	\$ 90,217.00	\$ 90,225.00	\$ -	\$ 90,220.00
53-40-481 WATER PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-483 WELLINGTON CANAL ASSESSMENT	\$ 4,000.00	\$ 4,000.00	\$ 4,732.00	\$ 4,206.00	\$ 4,000.00	\$ -	\$ 4,000.00
53-40-485 BOND PAYMENTS interest	\$ 12,270.00	\$ 11,206.00	\$ 10,124.00	\$ 9,033.00	\$ 1,030.00	\$ 4,126.72	\$ 5,800.00
53-40-486 BOND PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ 131,670.00
53-40-500 SECONDARY IRRIGATION PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-710 Bond Reserve for 1999A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-711 Bond Reserve for 1999B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-712 Bond Reserve for 2000A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-713 Bond Reserve for 2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-720 Bond Fund for 1999A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-721 Bond Fund for 1999B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-722 Bond Fund for 2000A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53-40-723 Bond Fund for 2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 115,057.00	\$ 124,079.00	\$ 121,440.00	\$ 110,565.00	\$ 222,955.00	\$ 10,176.08	\$ 239,390.00

Wellington City is required to book depreciation for the irrigation lines. The approximate yearly depreciation is \$90,217.

Wellington City is still making bond payments as described on the next page.

Remaining operating expenses include line maintenance \$1,000 utility expense of approximately \$6,700, and a yearly assessment of \$4,000 to Wellington Canal Company.

IRRIGATION FUND

EXPENDITURES

Wellington City is still responsible to make bond payments from this fund until 2025. Bonds, and the projected payments, for the Irrigation Fund are as follows:

Irrigation Water Revenue Bond, Series 1999A

- Amount Issued: \$1,700,000
- Annual Interest Rate: 1%
- First Payment Date: April 1, 2001
- Last Payment Date: April 1, 2020
- Current Balance as of 3/31/2019: \$206,670.70
- FY 2019 Payment: \$100,066.72
 - Interest: \$2,066.72
 - Principal: \$98,000
- FY 2020 Payment (Final Payment): \$108,670

Irrigation Water Revenue Bonds, Series 1999B

- Amount Issued: \$200,000
- Annual Interest Rate: 0%
- First Payment Date: April 1, 2001
- Last Payment Date: April 1, 2020
- Current Balance as of 3/31/2019: \$20,000
- FY 2019 Payment: \$10,000
 - Principal: \$10,000
- FY 2020 Payment (Final Payment): \$10,000

Irrigation Water Revenue Bonds, Series 2000

- Amount Issued: \$400,000
- Annual Interest Rate: 1%
- First Payment Date: April 1, 2021
- Last Payment Date: April 1, 2025
- Current Balance as of 3/31/2019: \$400,000
- FY 2019 Payment: \$4,000
 - Interest: \$4,000
- FY 2020 Payment (Interest Only): \$4,000
- *When Principal Payments begin Wellington City will pay in installments of \$78,000 to \$82,000.

Irrigation Water Revenue Bonds, Series 2000A

- Amount Issued: \$400,000
- Annual Interest Rate: 1%
- First Payment Date: April 1, 2001
- Last Payment Date: April 1, 2025
- Current Balance as of 3/31/2019: \$206,000
- FY 2019 Payment: \$15,060
 - Interest: \$2,060
 - Principal: \$13,000
- FY 2020 Payment: \$14,800
 - Interest: \$1,800
 - Principal: \$13,000

SANITATION FUND

Account Number/Name		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
54-30-010	SANITATION FEES	\$ 65,924.00	\$ 64,508.00	\$ 65,074.00	\$ 65,199.00	\$ 65,000.00	\$ 51,488.23	\$ 73,100.00
	Total Revenue	\$ 65,924.00	\$ 64,508.00	\$ 65,074.00	\$ 65,199.00	\$ 65,000.00	\$ 51,488.23	\$ 73,100.00

Account Number/Name		2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
54-40-243	POSTAGE	\$ -	\$ 3,543.00	\$ 3,527.00	\$ 3,879.00	\$ 4,000.00	\$ 4,225.00	\$ 4,000.00
54-40-310	PROFESSIONAL SERV	\$ 61,724.00	\$ 59,718.00	\$ 60,242.00	\$ 61,605.00	\$ 61,000.00	\$ 47,732.50	\$ 64,400.00
54-40-910	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 61,724.00	\$ 63,261.00	\$ 63,769.00	\$ 65,484.00	\$ 65,000.00	\$ 51,957.50	\$ 68,400.00

The Sanitation Fund is one of Wellington City's four Enterprise Funds.

This fund collects its revenue from Sanitation/Garbage Can Fees. Wellington City contracts with City Sanitation for pickup of residential garbage. The Current contract is set to expire at the end of September 2019.

Based on Current Rates it is estimated that Wellington City can anticipate to bring in \$73,100 in Sanitation Revenue. This is calculated on an average of 515 single cans per household being billed at \$10.55/can and an addition \$6 collected for approximately 110 extra cans in the community.

Assuming the numbers above Wellington City will need to pay City Sanitation \$64,400 for its contractual services. Presently Wellington City is required to pay \$9.35 for a single can and an additional \$5 for every extra can. This amounts could change with a new contract.

Wellington City also pays for postage to mail its Utility Bills from the Sanitation Fund. On average 550 bills are mailed per month at a rate of \$0.50 each.

PERPETUAL CARE FUND

REVENUE

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
79-30-100 TRANSFER FROM GENERAL FUND	\$ 250	\$ 24,010	\$ 4,500	\$ 7,200	\$ 17,825	\$ -	\$ 6,410
79-30-200 OPENING & CLOSINGS	\$ 12,600	\$ 8,738	\$ 12,375	\$ 8,050	\$ 7,000	\$ 9,525	\$ 9,000
79-30-300 SALE OF LOTS	\$ 16,050	\$ 3,750	\$ 3,950	\$ 6,375	\$ 4,000	\$ 6,525	\$ 6,700
79-30-350 Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79-30-400 INTEREST EARNINGS	\$ 72	\$ 105	\$ 164	\$ 263	\$ 125	\$ 304	\$ 200
79-30-500 FLAG PURCHASES	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 29,122	\$ 36,603	\$ 20,989	\$ 21,888	\$ 28,950	\$ 16,354	\$ 22,310

Past trends indicate that the Perpetual Care Fund will receive approximately \$22,310 in FY 2020. The anticipated revenue is broken up as follows:

- Opening and Closing/Sale of Lots \$15,700
- Interest Earnings from state PTIF Account \$200
- Transfer from General Fund \$6,410

Operating Expenses for the fund are as follows:

- Wages and Benefits: \$15,860
- Equipment Maintenance: \$2000
- Ground Supplies: \$4,450

PERPETUAL CARE FUND

EXPENDITURES

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
79-40-110 EMPLOYEE WAGES	\$ 12,479	\$ 13,728	\$ 10,089	\$ 9,879	\$ 11,650	\$ 8,683	\$ 8,700
79-40-111 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79-40-112 TEMPORARY PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79-40-131 FICA	\$ 1,004	\$ 1,039	\$ 795	\$ 739	\$ 1,050	\$ 679	\$ 700
79-40-132 RETIREMENT	\$ 2,169	\$ 2,043	\$ 1,664	\$ 1,705	\$ 2,200	\$ 1,489	\$ 1,300
79-40-133 MEDICAL INSURANCE	\$ 5,561	\$ 4,813	\$ 3,849	\$ 4,581	\$ 6,100	\$ 4,159	\$ 4,600
79-40-134 STATE UNEMPLOYMENT INSURANCE	\$ 84	\$ 37	\$ 15	\$ 9	\$ 50	\$ 7	\$ 10
79-40-135 STATE INDUSTRIAL INSURANCE	\$ 446	\$ 599	\$ 492	\$ 441	\$ 550	\$ 364	\$ 500
79-40-136 CLOTHING ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79-40-137 DISABILITY	\$ 74	\$ 70	\$ 57	\$ 54	\$ 100	\$ 42	\$ 50
79-40-251 EQUIPMENT (FUEL & OIL)	\$ 781	\$ 8,548	\$ 537	\$ 525	\$ 1,000	\$ 1,246	\$ 1,500
79-40-253 EQUIPMENT REPAIR	\$ 59	\$ 1,808	\$ 1,462	\$ -	\$ 2,000	\$ -	\$ 500
79-40-260 GROUNDS SUPPLIES	\$ 1,163	\$ 3,954	\$ 1,949	\$ 3,879	\$ 4,000	\$ 1,363	\$ 4,000
79-40-270 UTAH POWER & LIGHT	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ 200
79-40-272 WATER	\$ 233	\$ 204	\$ 204	\$ 272	\$ 250	\$ 221	\$ 250
Total	\$ 24,241	\$ 36,843	\$ 21,113	\$ 22,084	\$ 28,950	\$ 18,318	\$ 22,310

Operating Expenses for the fund are as follows:

- Wages and Benefits: \$15,860
- Equipment Maintenance: \$2000
- Ground Supplies: \$4,450

RECREATION FUND

Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
89-30-250 TRANSFER FROM GENERAL FUND	\$ 5,950.00	\$ 7,650.00	\$ 5,000.00	\$ 4,463.00	\$ 1,000.00	\$ -	\$ 1,100.00
89-30-410 PIONEER DAY CELEBRATION	\$ 4,747.00	\$ 4,666.00	\$ 2,671.00	\$ 10,712.00	\$ 7,000.00	\$ 7,086.76	\$ 7,000.00
89-30-420 PEE WEE Baseball	\$ 735.00	\$ 1,215.00	\$ 825.00	\$ -	\$ -	\$ 120.65	\$ -
89-30-434 EASTER EGG HUNT	\$ 25.00	\$ -	\$ 25.00	\$ 346.00	\$ 300.00	\$ -	\$ 300.00
89-30-435 SANTA CLAUS	\$ -	\$ 777.00	\$ 812.00	\$ 662.00	\$ 300.00	\$ 700.00	\$ 300.00
89-30-500 Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180.00	\$ -
Total Revenue	\$ 12,472.00	\$ 14,308.00	\$ 9,333.00	\$ 16,183.00	\$ 8,600.00	\$ 9,087.41	\$ 8,700.00

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Account Number/Name	2014/15 Prior Year Actual	2015/16 Prior Year Actual	2016/17 Prior Year Actual	Prior Year Actual	Current Year Budget	Current Year Actual	FY 2020 Estimated Budget
89-40-262 EASTER EGG HUNT	\$ 217.00	\$ 483.00	\$ 485.00	\$ 693.00	\$ 700.00	\$ -	\$ 700.00
89-40-271 SANTA CLAUS	\$ 323.00	\$ 652.00	\$ 603.00	\$ 187.00	\$ 500.00	\$ 912.86	\$ 1,000.00
89-40-272 PIONEER DAY CELEBRATION	\$ 7,334.00	\$ 10,175.00	\$ 7,348.00	\$ 11,094.00	\$ 7,400.00	\$ 9,067.38	\$ 7,000.00
89-40-274 Pee Wee Baseball	\$ 947.00	\$ 847.00	\$ 606.00	\$ 377.00	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,653.00	\$ 13,207.00	\$ 9,042.00	\$ 12,351.00	\$ 8,600.00	\$ 9,980.24	\$ 8,700.00

For FY 2020 it is recommended Wellington City work to receive more donations for the Easter Egg Hunt and the annual Santa Claus visit. Without donations Wellington City will need to transfer \$1,100 from the General Fund to cover the following community events:

Pioneer Days
Santa Claus
Easter Egg Hunt

RESOLUTION

2019-05

A RESOLUTION CERTIFYING THE CONTRIBUTION RATES FOR THE UTAH RETIREMENT SYSTEMS FOR FISCAL YEAR 2019/20.

WHEREAS, Wellington City participates in the Utah Retirement Systems, and

WHEREAS, the Utah Retirement Systems reviews annually the rates paid on behalf of the City's employees, and

WHEREAS, those rates are adjusted annually by the Utah Retirement Systems.

NOW THEREFORE, be it resolved by the City Council of Wellington City, Carbon County, Utah that the rates to be paid by Wellington City for the employees of Wellington City shall be as follows:

	EMPLOYER PAID RETIREMENT CONT	REQUIRED 401(K) EMPLOYER PAID
15 Tier 1 Noncontributory Local Government	18.47 %	
43 Tier 1 Public Safety Noncontributory	34.04%	
111 Tier 2 DB Hybrid Local Government	15.54%	1.15%
122 Tier 2 DB Hybrid Public Safety	23.09%	0.74%
211 Tier 2 DC Only Local Government	6.69%	10.00%
222 Tier 2 DC Only Public Safety	11.83%	12.00%

PASSED by a majority vote of the Wellington City Council during the regular meeting of the City Council held May 22, 2019

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ATTEST:

Joan Powell, Mayor

Glenna Etzel, City Recorder

Utah Retirement Systems
Final Condensed Retirement Contribution Rate Guide
Fiscal Year July 1, 2019 - June 30, 2020

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System			Tier 2 - DC Plan					
	Contribution Reporting Fields			Post Retired Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Contribution Reporting Fields			Contribution Reporting Fields					
	Employee	Employer	TOTAL			Tier 2 Fund	Employer	401(k)	TOTAL	Tier 2 Fund	Employer	401(k)	TOTAL	
Public Employees														
Contributory Retirement System														
11- Local Government	6.00	14.46	20.46	8.37	12.09		111	17.42	1.03	18.45	211	8.45	10.00	18.45
12- State and School ¹	6.00	17.70	23.70	12.25	11.45									
17- Higher Education	6.00	17.70	23.70	12.25	11.45									
Public Employees														
Noncontributory Retirement System														
15- Local Government	-	18.47	18.47	6.61	11.86		111	15.66	1.03	16.69	211	6.69	10.00	16.69
16- State and School ¹	-	22.19	22.19 *	9.94	12.25		112	18.99	1.03	20.02	212	10.02	10.00	20.02
18- Higher Education	-	22.19	22.19 *	9.94	12.25		117	18.99	1.03	20.02	217	10.02	10.00	20.02
Public Safety														
Contributory Retirement System														
Division A														
23- Other Division A With 2.5% COLA	12.29	22.79	35.08	11.77	23.31		122	23.15	0.70	23.85	222	11.85	12.00	23.85
77- Other Division A With 4% COLA	12.29	24.37	36.66	12.93	23.73		122	24.31	0.70	25.01	222	13.01	12.00	25.01
Division B														
29- Other Division B With 2.5% COLA	10.50	22.81	33.31	9.77	23.54		122	21.15	0.70	21.85	222	9.85	12.00	21.85
74- Other Division B With 4% COLA	10.50	28.98	39.48	15.94	23.54		122	27.32	0.70	28.02	222	16.02	12.00	28.02
Public Safety														
Noncontributory Retirement System														
Division A														
42- State With 4% COLA	-	41.35	41.35	18.46	22.89		122	29.84	0.70	30.54	222	18.54	12.00	30.54
43- Other Division A With 2.5% COLA	-	34.04	34.04	11.75	22.29		122	23.13	0.70	23.83	222	11.83	12.00	23.83
75- Other Division A With 4% COLA	-	35.71	35.71	12.91	22.80		122	24.29	0.70	24.99	222	12.99	12.00	24.99
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49		122	38.27	0.70	38.97	222	26.97	12.00	38.97
Division B														
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51		122	35.58	0.70	36.28	222	24.28	12.00	36.28
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42		122	37.68	0.70	38.38	222	26.38	12.00	38.38
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62		122	30.99	0.70	31.69	222	19.69	12.00	31.69
47- Logan With 2.5% COLA	-	41.97	41.97	19.37	22.60		122	30.75	0.70	31.45	222	19.45	12.00	31.45
49- Other Division B With 2.5% COLA	-	32.28	32.28	9.66	22.62		122	21.04	0.70	21.74	222	9.74	12.00	21.74
76- Other Division B With 4% COLA	-	38.97	38.97	15.94	23.03		122	27.32	0.70	28.02	222	16.02	12.00	28.02
Firefighters' Retirement System														
Division A														
31- Division A	15.05	4.61	19.66	-	19.66		132	11.38	0.70	12.08	232	0.08	12.00	12.08
Division B														
32- Division B	16.71	7.24	23.95	-	23.95		132	11.38	0.70	12.08	232	0.08	12.00	12.08
Judges' Retirement System														
37- Judges' Noncontributory	-	43.75	43.75											

* Does not include the required 1.5% 401(k) contribution.

** Unfunded Actuarial Accrued Liability

1 Public School Districts and Charter School rates are effective September 1, 2019 - August 31, 2020

Water Leak Adjustment Request - Childs, Shannon
1.2800.0.2

Period Requested:
11/25/2018 to 1/25/2019

Beginning Read	191				\$ 8.15
End Read	266				
Difference	75				
Total Months	3				
Monthly Average	25	\$ 10.00	\$ 10.00	\$ 5.00	

Water Only				
	Est. Billed	Actual Billed	Correct Billed	Variance
11/25/2018	7	\$ 53.01	\$ 96.13	\$ 43.12
12/25/2018	5	\$ 49.33	\$ 96.13	\$ 46.80
1/25/2019	5	\$ 49.33	\$ 96.13	\$ 46.80
	\$ 17.00	\$ 151.67	\$ 288.39	\$ 136.72

\$ 136.72
\$ -

Beginning Read	191				\$ 8.15
End Read	266				
Difference	75				
Total Months	3				
Monthly Average	25	\$ 10.00	\$ 10.00	\$ 5.00	

Water Only

	Correct Billed	City Rate	Variance
11/25/2018	\$ 96.13	\$ 51.75	\$ (44.38)
12/25/2018	\$ 96.13	\$ 51.75	\$ (44.38)
1/25/2019	\$ 96.13	\$ 51.75	\$ (44.38)
	\$ 288.39	\$ 155.25	\$ (133.14)

Actual Billed

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ 40.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 9.00	\$ 109.68
11/25/2018	\$ 96.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 10.64	\$ 167.32
12/25/2018	\$ 96.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 12.50	\$ 169.18
1/25/2019	\$ 96.13	\$ 29.00	\$ 16.55	\$ 17.00	\$ 14.34	\$ 173.02
1/31/2019	\$ 9.99	\$ 5.61	\$ 3.20	\$ 3.29	\$ (0.23)	\$ 21.86
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.01	\$ 14.01
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.55	\$ 14.55
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.77	\$ 14.77

Proposed Billed

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ 23.25	\$ 20.87	\$ 14.35	\$ 17.00	\$ 9.00	\$ 84.47
11/25/2018	\$ 51.75	\$ 20.87	\$ 14.35	\$ 17.00	\$ 10.26	\$ 114.23
12/25/2018	\$ 51.75	\$ 20.87	\$ 14.35	\$ 17.00	\$ 11.98	\$ 115.95
1/25/2019	\$ 51.75	\$ 21.87	\$ 14.35	\$ 17.00	\$ 13.72	\$ 118.69
1/31/2019	\$ 4.50	\$ 4.23	\$ 2.78	\$ 3.29	\$ (0.23)	\$ 14.57
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 13.46	\$ 13.46
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 13.67	\$ 13.67
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 13.87	\$ 13.87

Difference

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ (16.88)	\$ (7.13)	\$ (1.20)	\$ -	\$ (0.00)	\$ (25.21)
11/25/2018	\$ (44.38)	\$ (7.13)	\$ (1.20)	\$ -	\$ (0.38)	\$ (53.09)
12/25/2018	\$ (44.38)	\$ (7.13)	\$ (1.20)	\$ -	\$ (0.52)	\$ (53.23)
1/25/2019	\$ (44.38)	\$ (7.13)	\$ (2.20)	\$ -	\$ (0.62)	\$ (54.33)
1/31/2019	\$ (5.49)	\$ (1.38)	\$ (0.42)	\$ -	\$ -	\$ (7.29)
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (0.55)	\$ (0.55)
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (0.88)	\$ (0.88)
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (0.90)	\$ (0.90)

\$ (195.48)

Current Balance	\$ 1,136.37
Amount Due	\$ 940.89
	\$ 195.48

Actual Billed

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ 40.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 9.00	\$ 109.68
11/25/2018	\$ 96.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 10.64	\$ 167.32
12/25/2018	\$ 96.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 12.50	\$ 169.18
1/25/2019	\$ 96.13	\$ 29.00	\$ 16.55	\$ 17.00	\$ 14.34	\$ 173.02
1/31/2019	\$ 9.99	\$ 5.61	\$ 3.20	\$ 3.29	\$ (0.23)	\$ 21.86
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.01	\$ 14.01
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.55	\$ 14.55
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 14.77	\$ 14.77

Proposed Billed

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ 40.13	\$ 28.00	\$ 15.55	\$ 17.00	\$ 9.00	\$ 109.68
11/25/2018	\$ 119.25	\$ 28.00	\$ 15.55	\$ 17.00	\$ 10.64	\$ 190.44
12/25/2018	\$ -	\$ -	\$ -	\$ 17.00	\$ 13.50	\$ 30.50
1/25/2019	\$ -	\$ -	\$ -	\$ 17.00	\$ 13.96	\$ 30.96
1/31/2019	\$ -	\$ -	\$ -	\$ 3.29	\$ (0.23)	\$ 3.06
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 12.22	\$ 12.22
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 12.40	\$ 12.40
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ 12.58	\$ 12.58

Difference

	Water	Sewer	Garbage	Secondary	Penalties	Total
10/25/2018	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ (0.00)
11/25/2018	\$ 23.12	\$ -	\$ -	\$ -	\$ 0.00	\$ 23.12
12/25/2018	\$ (96.13)	\$ (28.00)	\$ (15.55)	\$ -	\$ 1.00	\$ (138.68)
1/25/2019	\$ (96.13)	\$ (29.00)	\$ (16.55)	\$ -	\$ (0.38)	\$ (142.06)
1/31/2019	\$ (9.99)	\$ (5.61)	\$ (3.20)	\$ -	\$ -	\$ (18.80)
2/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (1.79)	\$ (1.79)
3/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (2.15)	\$ (2.15)
4/25/2019	\$ -	\$ -	\$ -	\$ -	\$ (2.19)	\$ (2.19)

\$ (282.56)

Current Balance	\$ 1,136.37
Amount Due	\$ 853.81
	\$ 282.56