

**GENERAL FUND**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**

	2017 ACTUAL	2018 BUDGET	2018 PROJECTED ENDING	2019 RECOMMENDED BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 2,849,000	\$ 2,479,000	\$ 2,479,000	\$ 2,407,000
<b>REVENUES</b>				
TAX REVENUE				
PROPERTY TAX - GENERAL	\$ 3,113,000	\$ 3,070,000	\$ 2,878,000	\$ 2,956,000
SALES AND USE TAX	3,916,000	3,986,000	4,250,000	4,341,000
UTILITY TAX	1,853,000	1,846,000	1,871,000	1,832,000
LICENSES AND PERMITS	238,000	235,000	235,000	233,000
INTERGOVERNMENTAL (New Road Tax/CRoad/Liquor)	1,088,000	970,000	1,094,000	1,106,000
CHARGES FOR SERVICES	550,000	524,000	561,000	521,000
JUDICIAL	449,000	430,000	475,000	440,000
MISCELLANEOUS	159,000	77,000	127,000	96,000
<b>TOTAL REVENUES</b>	<b>\$ 11,366,000</b>	<b>\$ 11,138,000</b>	<b>\$ 11,491,000</b>	<b>\$ 11,525,000</b>
<b>EXPENDITURES</b>				
ADMINISTRATION	\$ 1,381,000	\$ 1,403,000	\$ 1,403,000	\$ 1,504,000
DEVELOPMENT	538,000	543,000	513,000	560,000
JUSTICE COURT	281,000	342,000	328,000	339,000
PUBLIC SAFETY	3,229,000	3,568,600	3,505,000	4,022,000
FIRE	1,284,000	1,349,500	1,247,000	1,304,000
STREETS	1,396,000	1,627,000	1,633,000	1,644,000
PARKS	822,000	923,000	928,000	986,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,931,000</b>	<b>\$ 9,756,100</b>	<b>\$ 9,557,000</b>	<b>\$ 10,359,000</b>
REVENUE EXCEEDS/(BELOW) EXPENDITURES + (-)	\$ 2,435,000	\$ 1,382,000	\$ 1,934,000	\$ 1,166,000
TRANSFER FROM/(TO) RDA FUND	-	(22,000)	(22,000)	(22,000)
TRANSFER FROM/(TO) LOCAL BUILDING AUTHORITY	200,000	-	-	-
TRANSFER FROM/(TO) CAPITAL IMPROVEMENT	338,000	700,000	1,100,000	139,000
TRANSFER FROM/(TO) PARK CAPITAL	-	100,000	100,000	-
TRANSFER FROM/(TO) ROAD CAPITAL-Restricted Revenue	663,000	809,000	828,000	1,049,000
TRANSFER FROM/(TO) GOLF	490,000	-	-	-
SALES TAX PAYABLE STATE OF UTAH -PRIOR PERIOD ADJ	465,000	-	-	-
CONTRIBUTION TO/(USE OF FUND BALANCE)	\$ 279,000	\$ (205,100)	\$ (72,000)	\$ -
ENDING FUND BALANCE -TOTAL	\$ 3,128,000	\$ 2,273,900	\$ 2,407,000	\$ 2,407,000
TRANSFER OF BEGINNING RESTRICTED C ROAD CASH	(649,000)	-	-	-
ENDING FUND BALANCE - UNRESTRICTED	\$ 2,479,000	\$ 2,273,900	\$ 2,407,000	\$ 2,407,000
STATE OF UTAH FUND BALANCE: FLOOR - 5%, CEILING - 25%	24%	22%	23%	23%

**SPECIAL REVENUE FUNDS**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**

FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED ENDING	2019 RECOMMENDED BUDGET
<b>25</b> RDA / CDA - REVENUE				
TAX INCREMENT	\$ 491,000	\$ 826,000	\$ 826,000	\$ 885,000
MISCELLANEOUS	100	500	800	800
TOTAL REVENUE	<u>\$ 491,100</u>	<u>\$ 826,500</u>	<u>\$ 826,800</u>	<u>\$ 885,800</u>
RDA / CDA - EXPENDITURES				
DEVELOPER REIMBURSEMENTS	\$ 399,000	\$ 629,000	\$ 629,000	\$ 666,000
OTHER EXPENDITURES	91,000	64,000	69,000	45,000
TRANSFER-OUT	-	22,000	44,000	72,000
	<u>\$ 490,000</u>	<u>\$ 715,000</u>	<u>\$ 742,000</u>	<u>\$ 783,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ 1,100	\$ 111,500	\$ 84,800	\$ 102,800
PLUS: BEGINNING FUND EQUITY:	(1,700)	(600)	(600)	84,200
EQUALS: ENDING FUND EQUITY:	<u>\$ (600)</u>	<u>\$ 110,900</u>	<u>\$ 84,200</u>	<u>\$ 187,000</u>
<b>27</b> HOUSING - REVENUE				
GRANTS	\$ 74,000	\$ 40,000	\$ 15,000	\$ -
TRANSFER-IN (Restricted Housing Funds)	-	-	44,000	50,000
TOTAL REVENUE	<u>\$ 74,000</u>	<u>\$ 40,000</u>	<u>\$ 59,000</u>	<u>\$ 50,000</u>
HOUSING - EXPENDITURES				
GRANT EXPENDITURES	\$ 74,000	\$ 40,000	\$ 15,000	\$ -
	<u>\$ 74,000</u>	<u>\$ 40,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ -	\$ -	\$ 44,000	\$ 50,000
PLUS: BEGINNING FUND EQUITY:	-	-	-	44,000
EQUALS: ENDING FUND EQUITY:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ 94,000</u>
<b>28</b> LOCAL BUILDING AUTHORITY - REVENUE				
RENT INCOME	\$ 29,300	\$ 61,100	\$ 61,500	\$ 62,000
PROCEEDS FROM BORROWING	999,000	-	-	-
TRANSFER-IN	452,700	83,000	83,000	82,000
TOTAL REVENUE	<u>\$ 1,481,000</u>	<u>\$ 144,100</u>	<u>\$ 144,500</u>	<u>\$ 144,000</u>
LOCAL BUILDING AUTHORITY - EXPENDITURE				
UTILITIES	\$ 5,000	\$ 6,000	\$ 5,000	\$ 5,000
PROFESSIONAL TECHNICAL (Property Mgt)	9,600	7,900	7,900	8,200
REPAIR AND MAINTENANCE	-	9,600	9,000	9,000
DEBT PAYMENT (Prin, Int, Fees)	31,400	121,500	121,400	121,800
PROPERTY PURCHASE/HATCH PARK	1,400,000	-	-	-
	<u>\$ 1,446,000</u>	<u>\$ 145,000</u>	<u>\$ 143,300</u>	<u>\$ 144,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	35,000	(900)	1,200	-
PLUS: BEGINNING FUND EQUITY:	-	35,000	35,000	36,200
EQUALS: ENDING FUND EQUITY:	<u>\$ 35,000</u>	<u>\$ 34,100</u>	<u>\$ 36,200</u>	<u>\$ 36,200</u>

**DEBT SERVICE FUND**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**

FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED ENDING	2019 RECOMMENDED BUDGET
32 DEBT SERVICE - REVENUE				
RECREATION, ARTS & PARKS TAX	\$ 389,600	\$ 380,000	\$ 420,000	\$ 430,000
FEDERAL GRANT (BAB)	25,000	50,100	49,100	47,000
MISCELLANEOUS	2,600	1,500	2,500	2,500
TOTAL REVENUE	<u>\$ 417,200</u>	<u>\$ 431,600</u>	<u>\$ 471,600</u>	<u>\$ 479,500</u>
DEBT SERVICE - EXPENDITURES				
DEBT PAYMENT (Prin, Int, Fees)	\$ 336,300	\$ 329,500	\$ 329,500	\$ 327,100
TRANSFER-OUT	-	8,000	8,000	257,000
	<u>\$ 336,300</u>	<u>\$ 337,500</u>	<u>\$ 337,500</u>	<u>\$ 584,100</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ 80,900	\$ 94,100	\$ 134,100	\$ (104,600)
PLUS: BEGINNING FUND EQUITY:	248,500	329,400	329,400	463,500
EQUALS: ENDING FUND EQUITY:	<u>\$ 329,400</u>	<u>\$ 423,500</u>	<u>\$ 463,500</u>	<u>\$ 358,900</u>

**CAPITAL PROJECT FUNDS**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**

<u>FUND</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 PROJECTED ENDING</u>	<u>2019 RECOMMENDED BUDGET</u>
40 CAPITAL PROJECT FUND - REVENUE				
INTEREST EARNINGS	\$ 6,100	\$ 5,500	\$ 20,000	\$ 20,000
GRANTS & CONTRIBUTIONS	1,400	-	4,000	-
TRANSFERS - IN (GENERAL, PUBLIC SAFETY)	381,500	800,300	800,000	184,000
TOTAL REVENUE	<u>\$ 389,000</u>	<u>\$ 805,800</u>	<u>\$ 824,000</u>	<u>\$ 204,000</u>
CAPITAL PROJECT FUND - EXPENDITURES				
POLICE GARAGE	\$ 15,600	\$ 282,400	\$ -	\$ -
SLIDE MITIGATION	88,300	182,900	40,000	-
BUILDING SECURITY	-	-	-	100,000
TRANSFER-OUT	220,000	-	-	-
	<u>\$ 323,900</u>	<u>\$ 465,300</u>	<u>\$ 40,000</u>	<u>\$ 100,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ 65,100	\$ 340,500	\$ 784,000	\$ 104,000
PLUS: BEGINNING FUND EQUITY:	3,023,600	3,088,700	3,088,700	3,872,700
EQUALS: ENDING FUND EQUITY:	<u>\$ 3,088,700</u>	<u>\$ 3,429,200</u>	<u>\$ 3,872,700</u>	<u>\$ 3,976,700</u>
CASH BALANCE - \$894,500				
DUE FROM - GOLF FUND \$2,115,100				
41 PARK CAPITAL PROJECT- REVENUE				
IMPACT FEE REVENUE	\$ 231,000	\$ 356,800	\$ 320,000	\$ 303,000
INTEREST EARNINGS	3,300	-	4,100	3,000
GRANTS & CONTRIBUTIONS	110,200	-	-	-
TRANSFERS - IN (GENERAL, CAPITAL PROJECTS)	-	120,000	120,000	175,000
TOTAL REVENUE	<u>\$ 344,500</u>	<u>\$ 476,800</u>	<u>\$ 444,100</u>	<u>\$ 481,000</u>
PARK CAPITAL FUND - EXPENDITURES				
PROFESSIONAL & TECHNICAL	\$ 900	\$ -	\$ -	\$ 20,000
CAPITAL PROJECTS	370,100	319,100	328,800	254,000
TRANSFER-OUT	252,700	75,000	75,000	-
	<u>\$ 623,700</u>	<u>\$ 394,100</u>	<u>\$ 403,800</u>	<u>\$ 274,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ (279,200)	\$ 82,700	\$ 40,300	\$ 207,000
PLUS: BEGINNING FUND EQUITY:	638,600	359,400	359,400	399,700
EQUALS: ENDING FUND EQUITY:	<u>\$ 359,400</u>	<u>\$ 442,100</u>	<u>\$ 399,700</u>	<u>\$ 606,700</u>
43 PUBLIC SAFETY - REVENUE				
IMPACT FEE REVENUE	\$ 40,300	\$ 69,800	\$ 69,800	\$ 53,500
INTEREST REVENUE	200	400	800	300
TOTAL REVENUE	<u>\$ 40,500</u>	<u>\$ 70,200</u>	<u>\$ 70,600</u>	<u>\$ 53,800</u>
PUBLIC SAFETY - EXPENDITURES				
TRANSFER -OUT CAPITAL PROJECT FUND	\$ 43,400	\$ 100,000	\$ 100,000	\$ 45,000
FUND BALANCE - USE OF (-)/CONT TO +	\$ (2,900)	\$ (29,800)	\$ (29,400)	\$ 8,800
PLUS: BEGINNING FUND EQUITY:	70,500	67,600	37,800	8,400
EQUALS: ENDING FUND EQUITY:	<u>\$ 67,600</u>	<u>\$ 37,800</u>	<u>\$ 8,400</u>	<u>\$ 17,200</u>

**CAPITAL PROJECT FUNDS**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED (Continued)**

44	ROAD CAPITAL PROJECT FUND - REVENUES				
	IMPACT FEE REVENUE	\$ 267,500	\$ 332,000	\$ 353,000	\$ 246,300
	INTEREST REVENUE	12,000	-	26,500	29,000
	GRANTS & CONTRIBUTIONS	29,400	(1,336,000)	483,000	255,000
	TRANSFER IN	883,200	1,457,600	1,477,100	1,049,000
	TOTAL REVENUE	<u>\$ 1,192,100</u>	<u>\$ 453,600</u>	<u>\$ 2,339,600</u>	<u>\$ 1,579,300</u>
	ROAD CAPITAL PROJECT FUND - EXPENDITURES				
	PROFESSIONAL & TECHNICAL	\$ -	\$ 20,000	\$ 20,000	\$ -
	CAPITAL PROJECTS	888,600	439,100	2,594,500	621,600
		<u>\$ 888,600</u>	<u>\$ 459,100</u>	<u>\$ 2,614,500</u>	<u>\$ 621,600</u>
	FUND BALANCE - USE OF (-)/CONT TO +	303,500	(5,500)	(274,900)	957,700
	PLUS: BEGINNING FUND EQUITY:	1,567,800	1,871,300	1,871,300	1,596,400
	EQUALS: ENDING FUND EQUITY:	<u>\$ 1,871,300</u>	<u>\$ 1,865,800</u>	<u>\$ 1,596,400</u>	<u>\$ 2,554,100</u>

**REVENUE AND EXPENSES**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**

ENTERPRISE FUNDS				2018	2019
FUND		2017 ACTUAL	2018 BUDGET	PROJECTED ENDING	RECOMMENDED BUDGET
51	CULINARY WATER - REVENUE	\$ 4,616,400	\$ 5,742,000	\$ 4,564,000	\$ 4,427,300
	CULINARY WATER - EXP	3,270,300	3,371,700	3,484,600	3,560,800
		<u>1,346,100</u>	<u>2,370,300</u>	<u>1,079,400</u>	<u>866,500</u>
	PLUS: BEGINNING FUND EQUITY:	15,797,700	17,143,800	17,143,800	18,223,200
	EQUALS: ENDING FUND EQUITY:	<u>\$ 17,143,800</u>	<u>\$ 19,514,100</u>	<u>\$ 18,223,200</u>	<u>\$ 19,089,700</u>
	CAPITALIZED TRANSACTIONS (DEBT& INFRASTRUCTURE)				
	CULINARY WATER -CAPITAL EXP	\$ 833,700	\$ 1,845,300	\$ 1,385,700	\$ 1,290,000
	CULINARY WATER -DEBT	520,200	525,000	525,000	535,900
		<u>\$ 1,353,900</u>	<u>\$ 2,370,300</u>	<u>\$ 1,910,700</u>	<u>\$ 1,825,900</u>
52	PRESSURIZED IRRIGATION-FOXBORO - REVENUE	\$ 461,900	\$ 469,500	\$ 486,700	\$ 462,400
	PRESSURIZED IRRIGATION-FOXBORO - EXP	418,322	453,500	442,000	456,600
		<u>43,578</u>	<u>16,000</u>	<u>44,700</u>	<u>5,800</u>
	PLUS: BEGINNING FUND EQUITY:	5,867,600	5,911,178	5,911,178	5,955,878
	EQUALS: ENDING FUND EQUITY:	<u>\$ 5,911,178</u>	<u>\$ 5,927,178</u>	<u>\$ 5,955,878</u>	<u>\$ 5,961,678</u>
	CAPITALIZED TRANSACTIONS (DEBT& INFRASTRUCTURE)				
	PRESSURIZED IRRIGATION-FOXBORO -CAPITAL EXP	\$ -	\$ 8,000	\$ 8,000	\$ -
53	STORM WATER - REVENUE	\$ 1,008,700	\$ 1,507,400	\$ 922,000	\$ 1,002,100
	STORM WATER - EXP	562,800	577,600	596,200	698,500
		<u>445,900</u>	<u>929,800</u>	<u>325,800</u>	<u>303,600</u>
	PLUS: BEGINNING FUND EQUITY:	5,837,400	6,283,300	6,283,300	6,609,100
	EQUALS: ENDING FUND EQUITY:	<u>\$ 6,283,300</u>	<u>\$ 7,213,100</u>	<u>\$ 6,609,100</u>	<u>\$ 6,912,700</u>
	CAPITALIZED TRANSACTIONS (DEBT& INFRASTRUCTURE)				
	STORM WATER -CAPITAL EXP	\$ 369,800	\$ 834,000	\$ 550,000	\$ 700,000
	STORM WATER -DEBT	153,164	95,800	98,100	98,700
		<u>\$ 522,964</u>	<u>\$ 929,800</u>	<u>\$ 648,100</u>	<u>\$ 798,700</u>
54	SOLID WASTE - REVENUE	\$ 898,200	\$ 934,200	\$ 933,000	\$ 1,018,400
	SOLID WASTE - EXP	887,300	934,200	906,200	1,017,200
	NET POSITION - +INCREASE (-) DECREASE	<u>10,900</u>	<u>-</u>	<u>26,800</u>	<u>1,200</u>
	PLUS: BEGINNING FUND EQUITY:	221,200	232,100	232,100	258,900
	EQUALS: ENDING FUND EQUITY:	<u>\$ 232,100</u>	<u>\$ 232,100</u>	<u>\$ 258,900</u>	<u>\$ 260,100</u>
55	GOLF COURSE - REVENUE	\$ 1,179,000	\$ 1,306,800	\$ 1,184,500	\$ 1,196,000
	TRANSFER IN - GENERAL FUND	489,500	-	-	-
	GOLF COURSE - EXP	1,456,900	1,539,000	1,600,400	1,595,000
		<u>211,600</u>	<u>(232,200)</u>	<u>(415,900)</u>	<u>(399,000)</u>
	PLUS: BEGINNING FUND EQUITY:	2,855,496	3,067,096	3,067,096	2,651,196
	EQUALS: ENDING FUND EQUITY:	<u>\$ 3,067,096</u>	<u>\$ 2,834,896</u>	<u>\$ 2,651,196</u>	<u>\$ 2,252,196</u>
	CAPITALIZED TRANSACTIONS (DEBT& INFRASTRUCTURE)				
	GOLF COURSE -CAPITAL EXP	\$ 70,800	\$ 325,500	\$ 320,000	\$ 109,000
	GOLF COURSE -DEBT	586,600	102,300	82,500	78,600
		<u>\$ 657,400</u>	<u>\$ 427,800</u>	<u>\$ 402,500</u>	<u>\$ 187,600</u>

**REVENUE AND EXPENSES**  
**REVENUE AND EXPENDITURES - ACTUAL, BUDGET, PROJECTED, AND RECOMMENDED**  
**INTERNAL SERVICE FUND**

<b>FUND</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2018 PROJECTED ENDING</b>	<b>2019 RECOMMENDED BUDGET</b>
61 FLEET - REVENUE	\$ 784,100	\$ 1,045,100	\$ 1,047,100	\$ 999,400
FLEET - EXP	711,400	774,800	780,000	751,700
	<u>72,700</u>	<u>270,300</u>	<u>267,100</u>	<u>247,700</u>
PLUS: BEGINNING FUND EQUITY:	<u>1,463,300</u>	<u>1,536,000</u>	<u>1,536,000</u>	<u>1,803,100</u>
EQUALS: ENDING FUND EQUITY:	\$ 1,536,000	\$ 1,806,300	\$ 1,803,100	\$ 2,050,800
CAPITALIZED TRANSACTIONS (DEBT& INFRASTRUCTURE)				
FLEET -CAPITAL EXP	\$ 542,200	\$ 773,200	\$ 765,000	\$ 576,000
FLEET -DEBT	90,000	103,600	107,000	99,500
	<u>\$ 632,200</u>	<u>\$ 876,800</u>	<u>\$ 872,000</u>	<u>\$ 675,500</u>