

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

	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 PROJECTED ENDING</b>	<b>2018 RECOMMENDED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	\$ 2,344,000	\$ 2,530,200	\$ 2,845,200	\$ 2,530,200
<b>REVENUES</b>				
TAX REVENUE				
PROPERTY TAX - GENERAL	\$ 2,614,000	\$ 2,973,000	\$ 2,980,500	\$ 3,070,000
SALES AND USE TAX	3,561,000	3,800,000	3,800,000	3,952,000
UTILITY TAX	1,826,900	1,856,000	1,823,000	1,845,800
LICENSES AND PERMITS	238,900	239,000	239,000	235,000
INTERGOVERNMENTAL (New Road Tax/CRoad/Liquor)	621,000	956,000	956,000	965,200
CHARGES FOR SERVICES	603,000	524,000	619,000	523,500
JUDICIAL	396,000	430,000	438,000	430,000
MISCELLANEOUS	62,000	59,000	100,000	63,000
TRANSFERS-IN	-	21,000	-	-
TOTAL REVENUES	<u>\$ 9,922,800</u>	<u>\$ 10,858,000</u>	<u>\$ 10,955,500</u>	<u>\$ 11,084,500</u>
<b>EXPENDITURES</b>				
ADMINISTRATION	\$ 1,251,300	1,344,300	\$ 1,344,700	\$ 1,271,700
DEVELOPMENT	600,300	577,700	577,700	535,000
JUSTICE COURT	267,300	332,200	319,200	337,900
PUBLIC SAFETY	2,807,200	3,369,400	3,368,100	3,539,600
FIRE	1,267,300	1,310,000	1,285,000	1,349,500
STREETS	1,335,100	1,525,000	1,526,300	1,714,600
PARKS	773,200	830,900	822,900	921,300
TOTAL EXPENDITURES	<u>\$ 8,301,700</u>	<u>\$ 9,289,500</u>	<u>\$ 9,243,900</u>	<u>\$ 9,669,600</u>
REVENUE EXCEEDS/(BELOW) EXPENDITURES + (-)	\$ 1,621,000	\$ 1,569,000	\$ 1,712,000	\$ 1,415,000
TRANSFER FROM/(TO) ROAD CAPITAL-Restricted	\$ 550,900	\$ 1,183,000	\$ 868,000	\$ 808,000
TRANSFER FROM/(TO) GOLF	569,000	489,500	489,500	-
TRANSFER FROM/(TO) LOCAL BUILDING AUTHORITY	209,887	215,700	200,000	-
TRANSFER FROM/(TO) PARK CAPITAL	-	200,000	-	100,000
TRANSFER FROM/(TO) CAPITAL IMPROVEMENT	-	338,100	339,100	225,300
TRANSFER FROM/(TO) CAPITAL IMPROVEMENT (Sales Tax)	-	-	-	475,000
ESTIMATED EXPENDITURES BELOW BUDGET - 2%	-	-	(185,000)	-
CONTRIBUTION TO/(USE OF FUND BALANCE)	<u>\$ 501,200</u>	<u>\$ (642,100)</u>	<u>\$ -</u>	<u>\$ (193,400)</u>
ENDING FUND BALANCE -TOTAL	\$ 2,845,200	\$ 1,888,100	\$ 2,845,200	\$ 2,336,800

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

FUND	2016 ACTUAL	2017 BUDGET	2017 PROJECTED ENDING	2018 RECOMMENDED BUDGET
<b>25</b>				
RDA / CDA - REVENUE				
TAX INCREMENT	\$ 317,942	\$ 490,600	\$ 490,558	\$ 550,000
MISCELLANEOUS	468	75	500	500
TOTAL REVENUE	<u>\$ 318,410</u>	<u>\$ 490,675</u>	<u>\$ 491,058</u>	<u>\$ 550,500</u>
RDA / CDA - EXPENDITURES				
DEVELOPER REIMBURSEMENTS	\$ 261,842	\$ 399,200	\$ 399,154	\$ 435,000
OTHER EXPENDITURES	5,330	115,100	89,000	10,000
TRANSFER-OUT	-	51,600	30,594	25,000
TOTAL EXPENDITURES	<u>\$ 267,172</u>	<u>\$ 565,900</u>	<u>\$ 518,748</u>	<u>\$ 470,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ 51,238	\$ (75,225)	\$ (27,689)	\$ 80,500
PLUS: BEGINNING FUND BALANCE:	(52,893)	(1,655)	(1,655)	(29,344)
EQUALS: ENDING FUND BALANCE:	<u>\$ (1,655)</u>	<u>\$ (76,880)</u>	<u>\$ (29,344)</u>	<u>\$ 51,156</u>
<b>27</b>				
HOUSING - REVENUE				
GRANTS	\$ -	\$ 70,000	\$ 70,000	\$ 40,000
TRANSFER-IN (Restricted Housing Funds)	-	30,600	30,594	25,000
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 100,600</u>	<u>\$ 100,594</u>	<u>\$ 65,000</u>
HOUSING - EXPENDITURES				
GRANT EXPENDITURES	\$ -	\$ 70,000	\$ 70,000	\$ 40,000
	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 40,000</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ -	\$ 30,600	\$ 30,594	\$ 25,000
PLUS: BEGINNING FUND BALANCE:	-	-	-	30,594
EQUALS: ENDING FUND BALANCE:	<u>\$ -</u>	<u>\$ 30,600</u>	<u>\$ 30,594</u>	<u>\$ 55,594</u>
<b>28</b>				
LOCAL BUILDING AUTHORITY - REVENUE				
RENT INCOME	\$ -	\$ 22,800	\$ 25,000	\$ 61,100
PROCEEDS FROM BORROWING	-	1,280,000	999,400	-
TRANSFER-IN	-	252,700	452,700	75,000
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 1,555,500</u>	<u>\$ 1,477,100</u>	<u>\$ 136,100</u>
LOCAL BUILDING AUTHORITY - EXPENDITURE				
UTILITIES	\$ -	\$ 1,200	\$ 1,200	\$ 3,000
PROFESSIONAL TECHNICAL (Property Mgt)	-	2,200	2,200	6,500
REPAIR AND MAINTENANCE	-	-	-	9,600
DEBT PAYMENT (Prin, Int, Fees)	-	-	32,000	120,000
PROPERTY PURCHASE/HATCH PARK	-	1,394,500	1,398,800	-
	<u>\$ -</u>	<u>\$ 1,397,900</u>	<u>\$ 1,434,200</u>	<u>\$ 139,100</u>
FUND BALANCE - USE OF (-)/CONT TO +	\$ -	\$ 157,600	\$ 42,900	\$ (3,000)
PLUS: BEGINNING FUND BALANCE:	-	-	-	42,900
EQUALS: ENDING FUND BALANCE:	<u>\$ -</u>	<u>\$ 157,600</u>	<u>\$ 42,900</u>	<u>\$ 39,900</u>

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

FUND	2016 ACTUAL	2017 BUDGET	2017 PROJECTED ENDING	2018 RECOMMENDED BUDGET
<b>32</b>				
DEBT SERVICE - REVENUE				
RECREATION, ARTS & PARKS TAX	\$ 348,900	\$ 369,000	\$ 364,800	\$ 380,000
FEDERAL GRANT (BAB)	52,200	52,200	52,200	50,100

MISCELLANEOUS	1,900	500	1,500	1,500
TOTAL REVENUE	\$ 403,000	\$ 421,700	\$ 418,500	\$ 431,600
DEBT SERVICE - EXPENDITURES				
DEBT PAYMENT (Prin, Int, Fees)	\$ 337,500	\$ 336,250	\$ 336,400	\$ 329,500
FUND BALANCE - USE OF (-)/CONT TO +	\$ 65,500	\$ 85,450	\$ 82,100	\$ 102,100
PLUS: BEGINNING FUND BALANCE:	183,100	248,500	248,500	330,600
EQUALS: ENDING FUND BALANCE:	\$ 248,500	\$ 333,950	\$ 330,600	\$ 432,700

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

<u>FUND</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 PROJECTED ENDING</u>	<u>2018 RECOMMENDED BUDGET</u>
40 CAPITAL PROJECT FUND - REVENUE				
INTEREST EARNINGS	\$ 7,400	\$ 5,000	\$ 5,000	\$ 5,500
CONTRIBUTIONS	562,100	-	1,500	-
TRANSFERS - IN (GENERAL, PUBLIC SAFETY)	60,000	381,500	43,400	800,300
TOTAL REVENUE	\$ 629,500	\$ 386,500	\$ 49,900	\$ 805,800
DEBT SERVICE- EXPENDITURES				
CAPITAL PROJECTS - POLICE GARAGE, ROOF REPAIR	\$ 35,900	\$ 169,000	\$ -	\$ 149,000
SLIDE MITIGATION	960,300	171,200	108,000	100,000
TRANSFER-OUT	-	220,000	220,000	-
TOTAL EXPENDITURES	\$ 996,200	\$ 560,200	\$ 328,000	\$ 249,000
FUND BALANCE - USE OF (-)/CONT TO +	\$ (366,700)	\$ (173,700)	\$ (278,100)	\$ 556,800
PLUS: BEGINNING FUND BALANCE:	3,390,400	3,023,700	3,023,700	2,745,600
EQUALS: ENDING FUND BALANCE:	\$ 3,023,700	\$ 2,850,000	\$ 2,745,600	\$ 3,302,400
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41 PARK CAPITAL PROJECT- REVENUE	\$ 275,000	\$ 308,100	\$ 521,600	\$ 356,800
TRANSFERS - IN GENERAL FUND	-	-	-	100,000
TOTAL REVENUE	\$ 275,000	\$ 308,100	\$ 521,600	\$ 456,800
PARK CAPITAL FUND - EXPENDITURES				
CAPITAL PROJECTS - PARKS	199,400	946,900	1,024,850	145,000
TRANSFER-OUT LBA	-	-	-	75,000
TOTAL EXPENDITURES	\$ 199,400	\$ 946,900	\$ 1,024,850	\$ 220,000
FUND BALANCE - USE OF (-)/CONT TO +	75,600	(638,800)	(503,250)	236,800
PLUS: BEGINNING FUND BALANCE:	563,200	638,800	638,800	135,550
EQUALS: ENDING FUND BALANCE:	\$ 638,800	\$ -	\$ 135,550	\$ 372,350
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43 PUBLIC SAFETY - REVENUE				
IMPACT FEE REVENUE	\$ 73,700	\$ 43,100	\$ 53,500	\$ 69,800
INTEREST REVENUE	400	300	400	400
TOTAL REVENUE	\$ 74,100	\$ 43,400	\$ 53,900	\$ 70,200
PUBLIC SAFETY - EXPENDITURES				

TRANSFER -OUT CAPITAL PROJECT FUND	\$ 60,000	\$ 43,400	\$ 43,400	\$ 100,000
FUND BALANCE - USE OF (-)/CONT TO +	\$ 14,100	\$ -	\$ 10,500	\$ (29,800)
PLUS: BEGINNING FUND BALANCE:	56,400	70,500	70,500	81,000
EQUALS: ENDING FUND BALANCE:	\$ 70,500	\$ 70,500	\$ 81,000	\$ 51,200

44 ROAD CAPITAL - REVENUE				
REVENUE - IMPACT FEE AND GRANTS	\$ 522,276	\$ 552,500	\$ 552,500	\$ 881,750
TRANSFER-IN (General Fund)	550,924	1,403,000	1,403,000	808,000
TOTAL REVENUE	\$ 1,073,200	\$ 1,955,500	\$ 1,955,500	\$ 1,689,750
ROAD CAPITAL - EXPENDITURES				
CAPITAL PROJECT FUND	\$ 817,000	\$ 3,439,135	\$ 3,439,135	\$ 2,070,300
FUND BALANCE - USE OF (-)/CONT TO +	256,200	(1,483,635)	(1,483,635)	(380,550)
PLUS: BEGINNING FUND BALANCE:	1,311,300	1,567,500	1,567,500	83,865
EQUALS: ENDING FUND BALANCE:	\$ 1,567,500	\$ 83,865	\$ 83,865	\$ (296,685)

**ENTERPRISE FUNDS  
REVENUE AND EXPENDITURES - ACTUAL, BUDGET, AND PROJECTED**

FUND	2016 ACTUAL	2017 BUDGET	2017 PROJECTED ENDING	2018 RECOMMENDED BUDGET
51 Culinary Water - Revenue	\$ 4,437,800	\$ 3,992,800	\$ 3,951,500	\$ 4,405,000
Culinary Water - Exp	3,458,100	3,217,500	1,637,000	3,230,000
Culinary Water -Capital Exp		2,388,400	2,550,000	1,684,700
Net Position - +Increase (-) Decrease	979,700	(1,613,100)	(235,500)	(509,700)
Plus: Beginning Fund Equity:	14,818,000	15,797,700	15,797,700	15,562,200
Equals: Ending Fund Equity:	\$ 15,797,700	\$ 14,184,600	\$ 15,562,200	\$ 15,052,500
52 Pressurized Irrig - Revenue	\$ 461,700	\$ 405,500	\$ 437,600	\$ 448,400
Pressurized Irrig - Exp	375,400	437,200	429,000	453,500
Pressurized Irrig -Capital Exp	-	-	-	8,000
Net Position - +Increase (-) Decrease	86,300	(31,700)	8,600	(13,100)
Plus: Beginning Fund Equity:	5,781,500	5,867,800	5,867,800	5,876,400
Equals: Ending Fund Equity:	\$ 5,867,800	\$ 5,836,100	\$ 5,876,400	\$ 5,863,300
53 Storm Water - Revenue	\$ 889,300	\$ 751,000	\$ 950,300	\$ 912,200
Storm Water - Exp	511,000	571,000	244,400	560,400
Storm Water -Capital Exp		381,088	506,500	947,000
Net Position - +Increase (-) Decrease	378,300	(201,088)	199,400	(595,200)
Plus: Beginning Fund Equity:	5,459,100	5,837,400	5,837,400	6,036,800
Equals: Ending Fund Equity:	\$ 5,837,400	\$ 5,636,312	\$ 6,036,800	\$ 5,441,600
54 Solid Waste - Revenue	\$ 947,480	\$ 934,200	\$ 895,500	\$ 914,200
Solid Waste - Exp	897,490	896,300	896,300	934,200
Net Position - +Increase (-) Decrease	49,990	37,900	(800)	(20,000)
Plus: Beginning Fund Equity:	175,109	225,099	225,099	224,299
Equals: Ending Fund Equity:	\$ 225,099	\$ 262,999	\$ 224,299	\$ 204,299

55	Golf - Revenue	1,191,200	1,284,800	1,204,900	1,574,300
	Transfer-In General Fund	569,000	489,500	489,500	-
	Total Revenue	<u>1,760,200</u>	<u>1,774,300</u>	<u>1,694,400</u>	<u>1,574,300</u>
	Golf - Exp	1,455,900	1,436,000	1,420,800	1,513,200
	Golf -Capital Exp	-	672,300	686,600	439,800
	Total Expenditures	<u>1,455,900</u>	<u>2,108,300</u>	<u>2,107,400</u>	<u>1,953,000</u>
	Net Position - +Increase (-) Decrease	304,300	(334,000)	(413,000)	(378,700)
	Plus: Beginning Fund Equity:	<u>2,551,200</u>	<u>2,855,500</u>	<u>2,855,500</u>	<u>2,442,500</u>
	Equals: Ending Fund Equity:	\$ 2,855,500	\$ 2,521,500	\$ 2,442,500	\$ 2,063,800

**INTERNAL SERVICE FUNDS  
REVENUE AND EXPENDITURES - ACTUAL, BUDGET, AND PROJECTED**

<b>FUND</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 PROJECTED ENDING</b>	<b>2018 RECOMMENDED BUDGET</b>	
61	Fleet - Revenue	\$ 599,900	\$ 763,400	\$ 818,000	\$ 1,107,500
	Fleet - Exp	614,600	696,400	703,000	774,800
	Fleet -Capital Exp	-	292,500	493,000	620,000
	Net Position - +Increase (-) Decrease	<u>(14,700)</u>	<u>(225,500)</u>	<u>(378,000)</u>	<u>(287,300)</u>
	Plus: Beginning Fund Equity:	<u>1,478,000</u>	<u>1,463,300</u>	<u>1,463,300</u>	<u>1,085,300</u>
	Equals: Ending Fund Equity:	\$ 1,463,300	\$ 1,237,800	\$ 1,085,300	\$ 798,000

**PARKS CAPITAL PROJECTS  
CAPITAL PLAN FISCAL YEARS 2016-2017 AND 2017-2018**

FISCAL YEAR		UNRESTRICTED CASH	RESTRICTED CASH
6/30/2017	BEGINNING CASH	\$ 370,900	\$ 275,700
	REVENUES		
	GRANTS/CONTRIBUTIONS	-	330,000
	IMPACT FEE REVENUE	-	191,600
		<u>-</u>	<u>797,300</u>
	PROJECT		
	CENTER STREET TRAIL	-	236,000
	TRAILS DEVELOPMENT	85,650	-
	HATCH PARK LAWN/PARKING EXPANSION	165,000	-
	FOXBORO OPEN SPACE	-	25,000
	DEER HOLOW PARK IMPROVEMENT	14,000	14,000
	CANOE TAKOUT - ADDITIONAL	-	123,200
	CENTRAL CONTROL SYSTEM	55,000	55,000
	TRANSFER TO LOCAL BUILDING AUTHORITY	-	252,000
		<u>319,650</u>	<u>705,200</u>
	ENDING CASH	\$ 51,250	\$ 367,800
6/30/2018	BEGINNING CASH	\$ 51,250	\$ 367,800
	REVENUES		
	IMPACT FEE REVENUE	-	356,800
	TRANSFER IN GENERAL FUND	100,000	-
		<u>100,000</u>	<u>356,800</u>
	PROJECT		
	SPORTS TURF@REGIONAL PARK	50,000	-
	ASPHALT OVERLAY @ US-89 PARKWAY	35,000	-
	REPLACE PLAYGROUND EQUIPMENT @ PALMQUIST PARK	60,000	-
	TRANSFER TO LOCAL BUILDING AUTHORITY	-	75,000
		<u>145,000</u>	<u>75,000</u>
	ENDING CASH	\$ 6,250	\$ 649,600

**ROADS CAPITAL PROJECTS  
CAPITAL PLAN FISCAL YEARS 2016-2017 AND 2017-2018**

FISCAL YEAR		CASH ROAD TAX, GRANTS TRANSFERS	RESTRICTED CASH- IMPACT FEE
6/30/2017	BEGINNING CASH	\$ 578,763	\$ 1,523,494
	REVENUES		
	IMPACT FEE REVENUE	\$ -	\$ 200,000
	TRANSPORTATION TAX	868,000	-
	GRANTS & CONTRIBUTIONS	1,732,400	-
	TRANSFER-IN - CAPITAL IMPROVEMENT	220,000	-
		2,820,400	200,000
	PROJECT		
	Traffic Study - South West	\$ -	\$ 2,956
	Annual Seal Coat C Road	250,000	-
	500 North Recon 400 W-Franklin	28,600	-
	130 East-Center To Orchard Dr	165,000	55,000
	1100 North Interchange -Landscape	-	60,000
	Uppr Queue Cutter Sgnal @ Ctr	-	13,000
	Center Str Recon@Jordan River	30,000	-
	350 North Street (Main- Us 89)	345,000	-
	Foxboro & Foxhollow Dr Resurf	237,000	-
	Overlay - Center Street	67,000	-
	1100 N Widen/Etc Improve	-	20,000
	Center St Widening	1,726,173	191,797
	Foxhollow Dr Recon (Foxboro Dr To Wetlands)	90,000	-
	Eagleridge Dr Design	50,000	-
	Cutler Drive Extension	-	127,609
		2,988,773	470,362
	ENDING CASH	\$ 410,390	\$ 1,253,132
6/30/2018	BEGINNING CASH	\$ 410,390	\$ 1,253,132
	REVENUES		
	IMPACT FEE REVENUE	\$ -	\$ 332,000
	TRANSPORTATION RELATED TAX	808,000	-
	GRANTS & CONTRIBUTIONS	549,750	-
		1,357,750	332,000
	PROJECT		
	725 East Repair @ LDS Church Prperty	\$ 15,000	\$ -
	Eagleridge Dr Reconstruction (Valley View to Edgewood)	575,000	-
	Redwood Road Trail (Hampton Apts. To City Limit Line)	133,000	-
	1100 North Railrod Crossing Widening (60 E & 80 W)	500,000	-
	Signal Light at Center Str and 400 West	-	230,000
	130 East Str - Additional Improvements	222,800	74,500
	Miscellaneous slurry seals	250,000	-
	Road Conditioan Survey	-	70,000
		1,695,800	374,500
	ENDING CASH	72,340	1,210,632

WATER CAPITAL PROJECTS  
FIVE YEAR CAPITAL PLAN

FISCAL YEAR		UNRESTRICTED CASH	RESTRICTED CASH
6/30/2017	BEGINNING CASH	\$ 1,304,600	\$ 237,500
	REVENUES		
	IMPACT FEE REVENUE	-	326,300
	OPERATING CASH	290,000	-
		<u>290,000</u>	<u>326,300</u>
	PROJECT		
	350 NORTH (HWY 89 to MAIN STREET), EXISTING 8" CI	290,000	-
	EAST SIDE IRRIGATION PHASE 1 AND PHASE 2	-	658,440
		<u>290,000</u>	<u>658,440</u>
	ENDING CASH	\$ 1,304,600	\$ (94,640)
6/30/2018	BEGINNING CASH	\$ 1,304,600	\$ (94,640)
	REVENUES		
	IMPACT FEE REVENUE	-	252,400
	OPERATING CASH	236,000	-
		<u>236,000</u>	<u>252,400</u>
	PROJECT		
	5480 TANK CONVERSION TO SECONDARY WATER	-	32,000
	PUMP CONTROL VAULT @ Morton Tank	40,000	60,000
	TRANSMISSION LINE (Top of Tanglewood to 5480)	104,000	-
	EQUALIZATION OF 350 EAST AND MORTON TANKSs (lines, tele	92,000	138,000
		<u>236,000</u>	<u>230,000</u>
	ENDING CASH	\$ 1,304,600	\$ (72,240)

STORM WATER CAPITAL PROJECTS  
FIVE YEAR CAPITAL PLAN

FISCAL YEAR		UNRESTRICTED CASH	RESTRICTED CASH
6/30/2017	BEGINNING CASH	\$ 546,000	\$ (35,884)
	REVENUES		
	OPERATING INCOME	188,000 *	-
	IMPACT FEE REVENUE	-	116,830
		<u>188,000</u>	<u>116,830</u>
	PROJECT		
	DEVELOPER REIMBURSEMENT	-	17,500
	MISCELLANEOUS IDENTIFIED - INSPECTION	200,000	-
		<u>200,000</u>	<u>17,500</u>
	ENDING CASH	\$ 534,000	\$ 63,446
6/30/2018	BEGINNING CASH	\$ 534,000	\$ 63,446
	REVENUES		
	OPERATING INCOME	200,000 *	-
	IMPACT FEE REVENUE	-	86,300
		<u>200,000</u>	<u>86,300</u>
	PROJECT		
	DEVELOPER REIMBURSEMENT	-	17,500
	MISCELLANEOUS IDENTIFIED - INSPECTION	200,000	-
		<u>200,000</u>	<u>17,500</u>
	ENDING CASH	\$ 534,000 *	\$ 132,246