



NOTICE OF MEETING
BUDGET AND FINANCE COMMITTEE
MURRAY CITY MUNICIPAL COUNCIL
MID-YEAR REVIEW FISCAL YEAR 2018-2019

PUBLIC NOTICE IS HEREBY GIVEN that the Budget and Finance Committee of the Murray City Municipal Council will meet on **Monday, February 11, 2019**, at the Murray City Center, 5025 South State Street, Murray, Utah.

Diane Turner, Budget & Finance Committee Chair, conducting.

11:30 a.m.	Lunch – Council Chambers	
12:00 p.m.	Department Reviews - Conference Room #107	
12:00 p.m.	Budget Overview & Finance Department	Danyce Steck
1:00 p.m.	Municipal Court & Judge's Salary Discussion	Judge Thompson/Diane Turner
1:15 p.m.	Attorney's Office, Prosecution, & Risk	G.L. Critchfield
1:30 p.m.	Library	Kim Fong
1:45 p.m.	MCEA (Murray City Employees Association)	Julia Pehrson
2:00 p.m.	Information Technology	Robert White
2:15 p.m.	Police Department	Chief Craig Burnett
2:45 p.m.	Power Department	Blaine Haacke
3:15 p.m.	Public Works	Danny Astill
3:45 p.m.	BREAK	
4:00 p.m.	Building Maintenance, Parks & Recreation	Kim Sorensen
4:30 p.m.	Community & Economic Development	Melinda Greenwood
5:00 p.m.	Fire Department	Chief Jon Harris
5:30 p.m.	Mayor's Office/RDA	Mayor Camp/Doug Hill
	Adjournment	

(Times approximate; please arrive early.)

NOTICE

SPECIAL ACCOMMODATIONS FOR THE HEARING OR VISUALLY IMPAIRED WILL BE MADE UPON A REQUEST TO THE OFFICE OF THE MURRAY CITY RECORDER (801-264-2660). WE WOULD APPRECIATE NOTIFICATION TWO WORKING DAYS PRIOR TO THE MEETING. TDD NUMBER IS 801-270-2425 or call Relay Utah at #711.

On Thursday, February 7, 2019 at 11:00 a.m., a copy of the foregoing notice was posted in conspicuous view in the front foyer of the Murray City Center, Murray, Utah. Copies of this notice will be provided for the news media in the Office of the City Recorder. A copy of this notice will be posted on Murray City's internet website www.murray.utah.gov and the state noticing website at <http://pmn.utah.gov>.

Janet M. Lopez
Council Executive Director
Murray City Municipal Council

OVERVIEW



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

FUND SUMMARY



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Difference	Yr to Yr Change
GENERAL FUND							
Beginning Fund Balance	\$ 9,265,780	\$ 10,336,983		\$ 10,336,983	\$ 9,265,777	\$ 1,071,206	11.6%
Revenues	47,299,440	43,239,257	59%	25,399,283	22,331,480	3,067,803	13.7%
Expenses	(37,632,083)	(42,682,264)	49%	(21,014,347)	(17,837,034)	(3,177,312)	17.8%
Transfer in	4,242,846	4,161,725	58%	2,415,038	2,240,005	175,033	7.8%
Transfer out	(12,839,000)	(5,510,000)	1%	(60,000)	(34,000)	(26,000)	76.5%
Ending Fund Balance	\$ 10,336,983	\$ 9,545,701		\$ 17,076,957	\$ 15,966,227	1,110,730	7.0%
LIBRARY FUND							
Beginning Fund Balance	\$ 579,194	\$ 722,403		\$ 722,403	\$ 579,194	\$ 143,209	24.7%
Revenues	1,726,478	2,542,000	93%	2,375,486	1,453,706	921,780	63.4%
Expenses	(1,583,269)	(2,012,810)	41%	(826,641)	(753,630)	(73,011)	9.7%
Ending Fund Balance	\$ 722,403	\$ 1,251,593		\$ 2,271,248	\$ 1,279,270	991,978	77.5%
REDEVELOPMENT AGENCY FUND							
Beginning Fund Balance	\$ 4,020,310	\$ 1,989,593		\$ 1,989,593	\$ 4,020,310	\$ (2,030,717)	-50.5%
Revenues	2,587,587	3,177,007	68%	2,166,546	1,761,816	404,730	23.0%
Expenses	(4,283,904)	(3,062,846)	10%	(301,911)	(1,261,983)	960,072	-76.1%
Transfers out	(334,400)	(334,400)	100%	(334,400)	-	(334,400)	#DIV/0!
Ending Fund Balance	\$ 1,989,593	\$ 1,769,354		\$ 3,519,828	\$ 4,520,143	(1,000,315)	-22.1%
Restricted - Low Income Housing	1,572,965	1,756,705					
Unrestricted - RDA	416,628	12,649					
CEMETERY FUND							
Beginning Fund Balance	\$ 1,420,160	\$ 1,432,979		\$ 1,432,979	\$ 1,420,160	\$ 12,819	0.9%
Revenues	12,819	-		27,046	11,427	15,619	136.7%
Expenses	-	(110,000)		(110,000)	-	(110,000)	
Ending Fund Balance	\$ 1,432,979	\$ 1,322,979		\$ 1,350,025	\$ 1,431,587	(81,562)	-5.7%
CAPITAL PROJECTS FUND							
Beginning Fund Balance	\$ 12,715,399	\$ 20,167,893		\$ 20,167,893	\$ 12,715,399	\$ 7,452,494	58.6%
Revenues	425,849	-		218,866	85,806	133,060	155.1%
Expenses	(5,503,355)	(19,286,500)		(5,503,120)	(4,369,746)	(1,133,375)	25.9%
Transfers in	12,805,000	5,560,000		110,000	-	110,000	#DIV/0!
Transfers out	(275,000)	(310,000)		(310,000)	-	(310,000)	#DIV/0!
Ending Fund Balance	\$ 20,167,893	\$ 6,131,393		\$ 14,683,639	\$ 8,431,460	6,252,179	74.2%
WATER FUND							
Beginning Fund Balance	\$ 2,951,045	\$ 2,995,817		\$ 2,995,817	\$ 2,951,045	\$ 44,772	1.5%
Revenues	5,808,201	6,451,117	65%	4,177,925	3,990,942	186,982	4.7%
Bond proceeds	-	8,600,000	0%	-	-	-	
Expenses	(5,346,598)	(9,439,991)	36%	(3,378,053)	(2,448,433)	(929,620)	38.0%
Transfers out	(429,034)	(500,215)	63%	(317,542)	(309,991)	(7,551)	2.4%
Adjustment	12,203						
Ending Fund Balance	\$ 2,995,817	\$ 8,106,728		\$ 3,478,147	\$ 4,183,563	(705,416)	-16.9%

FY 2019 MID-YEAR BUDGET REVIEW

FUND SUMMARY



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Difference	Yr to Yr Change
WASTEWATER FUND							
Beginning Fund Balance	\$ 8,198,292	\$ 6,032,128		\$ 6,032,128	\$ 8,198,292	\$ (2,166,164)	-26.4%
Revenues	4,796,065	5,122,000	45%	2,321,296	2,287,139	34,157	1.5%
Expenses	(6,752,521)	(7,223,788)	34%	(2,484,271)	(1,817,325)	(666,946)	36.7%
Transfers in	21,125	21,125	100%	21,125	-	21,125	
Transfers out	(349,946)	(384,000)	46%	(177,361)	(177,611)	250	-0.1%
Adjustment	119,113						
Ending Fund Balance	\$ 6,032,128	\$ 3,567,465		\$ 5,712,916	\$ 8,490,494	(2,777,578)	-32.7%
POWER FUND							
Beginning Fund Balance	\$ 14,544,699	\$ 19,694,913		\$ 19,694,913	\$ 14,544,699	\$ 5,150,214	35.4%
Revenues	37,847,278	36,912,000	55%	20,339,589	20,781,745	(442,156)	-2.1%
Expenses	(29,854,669)	(38,788,321)	40%	(15,678,150)	(15,412,597)	(265,554)	1.7%
Transfers in	21,125	21,125	100%	21,125	-	21,125	
Transfers out	(2,896,382)	(2,853,360)	55%	(1,562,775)	(1,614,743)	51,968	-3.2%
Adjustment	32,862						
Ending Fund Balance	\$ 19,694,913	\$ 14,986,357		\$ 22,814,702	\$ 18,299,105	4,515,597	24.7%
PARKWAY FUND							
Beginning Fund Balance	\$ (143,201)	\$ 102,031		\$ 102,031	\$ (143,201)	\$ 245,232	
Revenues	1,256,687	1,276,000	57%	722,435	649,260	73,175	11.3%
Expenses	(1,321,352)	(1,669,689)	52%	(876,038)	(709,607)	(166,432)	23.5%
Transfers in	309,000	370,000	100%	370,000	34,000	336,000	988.2%
Adjustment	897						
Ending Fund Balance	\$ 102,031	\$ 78,342		\$ 318,428	\$ (169,547)	487,975	-287.8%
SOLID WASTE FUND							
Beginning Fund Balance	\$ 334,628	\$ 285,848		\$ 285,848	\$ 334,628	\$ (48,780)	-14.6%
Revenues	1,661,503	1,695,000	50%	853,076	816,730	36,347	4.5%
Expenses	(1,583,281)	(1,808,436)	42%	(765,433)	(677,463)	(87,969)	13.0%
Transfers in	(129,534)	(132,000)	49%	(65,210)	(63,507)	(1,703)	2.7%
Adjustment	532						
Ending Fund Balance	\$ 283,848	\$ 40,412		\$ 308,282	\$ 410,387	(102,106)	-24.9%
STORM WATER FUND							
Beginning Fund Balance	\$ 3,421,562	\$ 2,127,975		\$ 2,127,975	\$ 3,421,562	\$ (1,293,587)	-37.8%
Revenues	1,926,944	1,880,000	51%	967,919	957,834	10,085	1.1%
Expenses	(3,061,105)	(3,456,406)	19%	(672,601)	(1,746,465)	1,073,864	-61.5%
Transfers in	(145,800)	-		-	(74,153)	74,153	
Adjustment	(13,626)						
Ending Fund Balance	\$ 2,127,975	\$ 551,569		\$ 2,423,293	\$ 2,558,778	(135,485)	-5.3%
CENTRAL GARAGE							
Beginning Fund Balance	\$ 116,500	\$ 159,495		\$ 159,495	\$ 116,500	\$ 42,995	36.9%
Revenues	436,057	427,066	51%	216,253	219,206	(2,953)	-1.3%
Expenses	(393,062)	(422,559)	43%	(180,536)	(205,373)	24,837	-12.1%
Ending Fund Balance	\$ 159,495	\$ 164,002		\$ 195,212	\$ 130,334	64,879	49.8%

FY 2019 MID-YEAR BUDGET REVIEW

FUND SUMMARY



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Difference	Yr to Yr Change
RISK MANAGEMENT							
Beginning Fund Balance	\$ 1,272,077	\$ 1,460,806		\$ 1,460,806	\$ 1,272,077	\$ 188,729	14.8%
Revenues	1,064,139	1,158,981	52%	603,170	529,792	73,378	13.9%
Expenses	(875,410)	(1,168,413)	42%	(492,285)	(429,531)	(62,754)	14.6%
Ending Fund Balance	\$ 1,460,806	\$ 1,451,374		\$ 1,571,692	\$ 1,372,338	199,353	14.5%

FY 2019 MID-YEAR BUDGET REVIEW

FINANCIAL ANALYSIS AND DISCUSSION

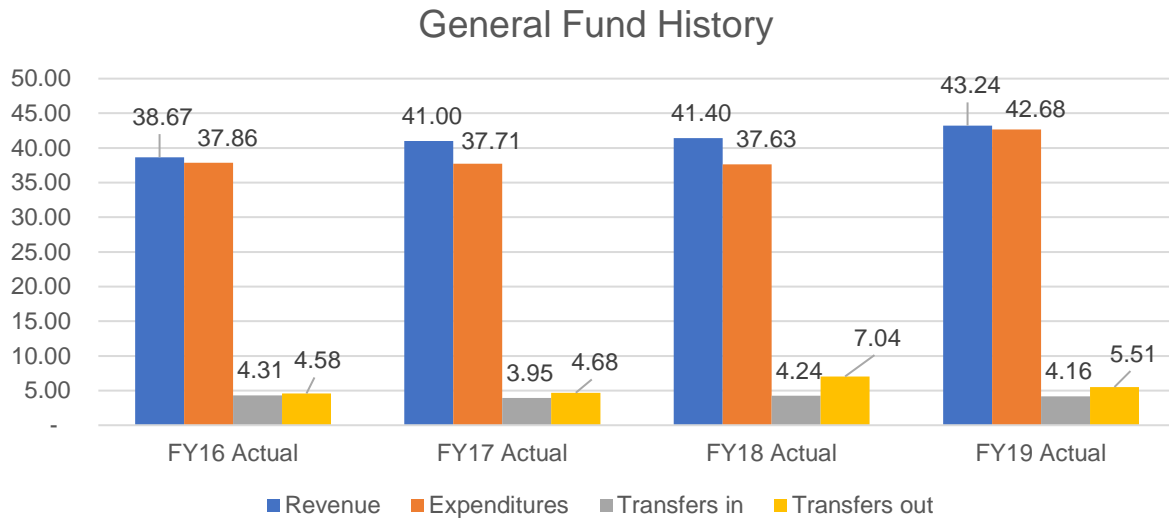


GENERAL FUND

The following chart illustrates a history of the General Fund less any extraordinary items like bond proceeds and early debt retirement. Below are the items I've removed for the purposes of this analysis.

FY 2017 – The City paid off \$2,845,000 of the Series 2007 bond. This early debt retirement was removed from the numbers below.

FY 2018 – The City issued a bond in the amount of \$5.8 million and transferred the proceeds to the CIP fund for the construction of the fire station. Both the revenue and transfer out were removed from the numbers below.



FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND SUMMARY



	Prior Year Actual FY 15-16	Prior Year Actual FY 16-17	Prior Year Actual FY 17-18	Current Budget FY 18-19	Year to Year Change	Current Actual FY 18-19	YTD to Budget
FUND BALANCE							
Beg Fund Balance	\$ 9,030,897	\$ 9,557,217	\$ 9,265,780	\$10,336,985		\$10,336,985	
Revenues	38,666,167	40,995,993	41,400,861	43,239,257		25,399,283	58.7%
Bond proceeds	-	-	5,898,578	-		-	
Expenditures	(37,864,784)	(40,555,612)	(37,632,080)	(42,682,264)		(21,014,347)	49.2%
Transfers in	4,307,171	3,952,182	4,242,846	4,161,725		2,415,038	58.0%
Transfers out	(4,582,234)	(4,684,000)	(12,839,000)	(5,510,000)		(60,000)	1.1%
End Fund Balance	\$ 9,557,217	\$ 9,265,780	\$10,336,985	\$ 9,545,703		\$17,076,959	
FUND BALANCE %	24.7%	22.6%	29.1%	22.1%		67.2%	
REVENUES							
Sales tax (Local)	\$14,608,793	\$15,309,319	\$16,016,038	\$16,192,000	1.1%	\$ 8,370,150	51.7%
Sales tax (Option)	2,798,651	3,918,366	4,079,961	4,133,000	1.3%	2,138,835	51.8%
Sales tax (Transport)	-	-	-	-		-	
Property tax	6,105,217	6,165,882	6,389,263	9,196,000	43.9%	8,625,670	93.8%
Franchise fees	4,793,748	4,666,627	4,630,311	4,672,000	0.9%	1,813,785	38.8%
Transient room tax	188,749	205,970	224,117	200,000	-10.8%	77,766	38.9%
Motor vehicle fees	454,961	472,448	447,283	475,000	6.2%	312,940	65.9%
Interest and penalties	183,706	282,986	158,978	75,000	-52.8%	162,505	216.7%
Class C road funds	1,556,595	1,818,814	1,672,184	1,800,000	7.6%	565,115	31.4%
Licenses and permits	1,989,143	2,087,591	1,776,481	1,320,500	-25.7%	814,983	61.7%
Intergovernmental	578,010	475,830	824,296	390,057	-52.7%	280,145	71.8%
Charges for services	3,094,471	3,456,320	3,727,167	3,294,700	-11.6%	1,497,890	45.5%
Fines and forfeitures	1,571,004	1,314,245	1,208,321	1,202,000	-0.5%	589,339	49.0%
Emergency 911 fees	465,539	475,143	-	-		-	
Miscellaneous	277,580	346,451	246,461	289,000	17.3%	150,160	52.0%
	38,666,167	40,995,993	41,400,861	43,239,257		25,399,283	58.7%
BOND PROCEEDS							
Bond proceeds	-	-	5,898,578	-	-100.0%	-	
	-	-	5,898,578	-		-	
EXPENDITURES							
Personnel	24,580,202	26,471,714	25,405,136	28,814,755	13.4%	13,283,217	46.1%
Operations	9,205,802	8,041,965	8,878,196	10,792,782	21.6%	6,216,425	57.6%
Capital	1,106,495	477,113	1,230,422	580,639	-52.8%	170,727	29.4%
Debt service (City)	1,291,817	3,850,743	369,967	710,756	92.1%	453,798	63.8%
Debt service (Utopia)	1,680,468	1,714,078	1,748,359	1,783,332	2.0%	890,180	49.9%
	37,864,784	40,555,612	37,632,080	42,682,264	13.4%	21,014,347	49.2%
TRANSFERS							
Transfers In	4,307,171	3,952,182	4,242,846	4,161,725	-1.9%	2,415,038	58.0%
Transfers Out	(4,582,234)	(4,684,000)	(12,839,000)	(5,510,000)		(60,000)	1.1%
	(275,063)	(731,818)	(8,596,154)	(1,348,275)		2,355,038	
Contribution (Use) of Fund Balance							
	76,255,888	80,819,787	76,335,365	84,573,246		48,768,668	

FY 2019 MID-YEAR BUDGET REVIEW
GENERAL FUND REVENUES AND TRANSFERS IN



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Difference	Yr to Yr Change
Beginning Fund Balance	\$ 9,265,780	\$ 10,336,983		\$ 10,336,983	\$ 9,265,777	\$ 1,071,206	11.6%
Revenues	47,299,440	43,239,257	59%	25,399,283	22,331,480	3,067,803	13.7%
Expenses	(37,632,083)	(42,682,264)	49%	(21,014,347)	(17,837,034)	(3,177,312)	17.8%
Transfer in	4,242,846	4,161,725	58%	2,415,038	2,240,005	175,033	7.8%
Transfer out	(12,839,000)	(5,510,000)	1%	(60,000)	(34,000)	(26,000)	76.5%
Ending Fund Balance	\$ 10,336,983	\$ 9,545,701		\$ 17,076,957	\$ 15,966,227	1,110,730	7.0%

REVENUES

Property Tax	\$ 6,836,547	\$ 9,671,000	92%	\$ 8,938,610	\$ 5,860,817	\$ 3,077,792	52.5%
Sales Tax	20,095,999	20,325,000	52%	10,508,985	10,260,978	248,007	2.4%
Transient Room Tax	224,117	200,000	39%	77,766	84,444	(6,678)	-7.9%
Franchise Tax	2,210,394	2,197,000	24%	521,215	541,354	(20,138)	-3.7%
Energy Tax	2,419,918	2,475,000	52%	1,292,570	1,329,735	(37,165)	-2.8%
Business Licenses	682,562	685,000	53%	364,421	337,115	27,306	8.1%
Building Permits & Fees	1,093,919	635,500	71%	450,562	541,911	(91,349)	-16.9%
Intergovernmental	2,496,480	2,190,057	39%	845,260	746,488	98,772	13.2%
Charges for Services							
Police	111,726	96,000	47%	45,043	27,873	17,170	61.6%
Fire / EMS	1,691,784	1,613,000	40%	651,274	1,075,365	(424,091)	-39.4%
Park Center	989,093	873,500	47%	412,991	441,221	(28,230)	-6.4%
Recreation	334,761	311,000	55%	170,251	162,704	7,547	4.6%
Arts & History	44,750	39,700	72%	28,552	37,891	(9,338)	-24.6%
Parks	76,564	56,500	50%	28,034	26,642	1,392	5.2%
Sr Rec Center	217,161	220,000	51%	111,369	92,304	19,065	20.7%
Cemetery	124,340	85,000	59%	50,375	52,290	(1,915)	-3.7%
Recorder	-	-		-	-	-	
Fines & Forfeitures	1,208,321	1,202,000	49%	589,340	525,812	63,527	12.1%
Miscellaneous	542,427	364,000	86%	312,665	186,536	126,129	67.6%
Bond proceeds	5,898,578	-		-			
Total revenues	\$ 47,299,440	\$ 43,239,257	59%	\$ 25,399,283	\$ 22,331,480	3,067,803	13.7%

TRANSFERS IN

RDA Transfer	\$ 292,150	\$ 292,150	100%	\$ 292,150	\$ -	\$ 292,150	
Water Transfer	429,034	500,215	63%	317,542	309,991	7,551	2.4%
Waste Water Transfer	349,946	384,000	46%	177,361	177,611	(250)	-0.1%
Power Transfer	2,896,382	2,853,360	55%	1,562,775	1,614,743	(51,968)	-3.2%
Solid Waste Transfer	129,534	132,000	49%	65,210	63,507	1,703	2.7%
Storm Water Transfer	145,800	-		-	74,153	(74,153)	-100.0%
Total Transfers In	\$ 4,242,846	\$ 4,161,725	58%	\$ 2,415,038	\$ 2,240,005	175,033	7.8%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND EXPENSE SUMMARY



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Difference	Yr to Yr Change
EXPENSE BY DEPARTMENT							
City Council	\$ 181,922	\$ 266,432	41.9%	\$ 111,639	\$ 80,163	\$ 31,476	39.3%
Justice Courts	1,098,423	1,221,274	45.5%	555,969	589,236	(33,267)	-5.6%
Mayor's Office	290,916	468,329	48.6%	227,527	107,899	119,628	110.9%
Police	11,054,486	12,422,014	51.2%	6,356,326	5,088,560	1,267,766	24.9%
Fire	7,766,836	9,097,647	47.7%	4,343,983	3,642,327	701,656	19.3%
Finance & Administration							
Finance	201,629	223,528	46.5%	103,988	99,132	4,856	4.9%
Human Resources	170,417	260,458	44.0%	114,599	79,935	34,664	43.4%
Recorder	258,765	195,717	49.7%	97,194	161,032	(63,838)	-39.6%
Treasury	448,139	47,541	47.8%	22,732	218,538	(195,806)	-89.6%
Non-Departmental	320,940	502,721	33.0%	165,800	207,959	(42,159)	-20.3%
Debt Service	2,118,326	2,494,088	53.9%	1,343,978	970,235	373,743	38.5%
City Attorney							
Civil Division	175,838	282,604	45.7%	129,236	83,990	45,247	53.9%
Criminal Division	419,012	474,058	40.7%	193,065	209,017	(15,952)	-7.6%
Community & Eco Development							
ADS	97,299	82,070	39.7%	32,571	46,697	(14,127)	-30.3%
Building	790,424	969,938	42.5%	411,796	353,900	57,896	16.4%
Community Development	552,799	622,666	46.9%	291,849	281,452	10,397	3.7%
Information Technology							
IT	939,256	990,647	56.4%	558,502	397,932	160,570	40.4%
GIS	205,607	139,277	55.2%	76,927	117,974	(41,047)	-34.8%
Parks & Recreation							
Parks	1,975,677	2,340,188	49.5%	1,159,260	961,173	198,087	20.6%
Park Center	1,371,482	1,416,527	42.7%	604,847	674,139	(69,292)	-10.3%
Recreation	798,665	837,449	44.3%	371,157	325,360	45,797	14.1%
Arts & History	404,192	405,682	40.2%	162,939	179,929	(16,991)	-9.4%
Outdoor Pool	140,550	167,525	39.1%	65,474	60,920	4,554	7.5%
Sr Rec Center	710,461	766,317	43.8%	335,771	343,841	(8,070)	-2.3%
Cemetery	368,198	424,651	53.9%	228,759	181,755	47,004	25.9%
Facilities	364,901	689,573	39.4%	271,738	129,555	142,183	109.7%
Public Works							
Streets	1,585,643	1,823,570	45.0%	820,252	736,205	84,047	11.4%
Engineering	751,258	844,773	45.6%	385,050	341,477	43,574	12.8%
Class C	2,070,019	2,205,000	66.7%	1,471,417	1,166,703	304,713	26.1%
	\$ 37,632,080	\$ 42,682,264	49.2%	\$ 21,014,347	\$ 17,837,034	\$ 3,177,312	17.8%

CAPITAL PROJECTS FUND



FY 2018-19 Mid-Year Budget Review



CIP FUND

Over the past three (3) years, the City has invested or is under contract for construction for \$16.9 million in new infrastructure from the CIP Fund.

Of that \$16.9 million, \$5.8 million was financed with a bond, \$1.5 million was financed by grant, and \$9.6 million was cash.

FY 2017

- \$2.5 million for the Amphitheater remodel (\$1.5 SLCounty, \$1 million City)

FY 2018

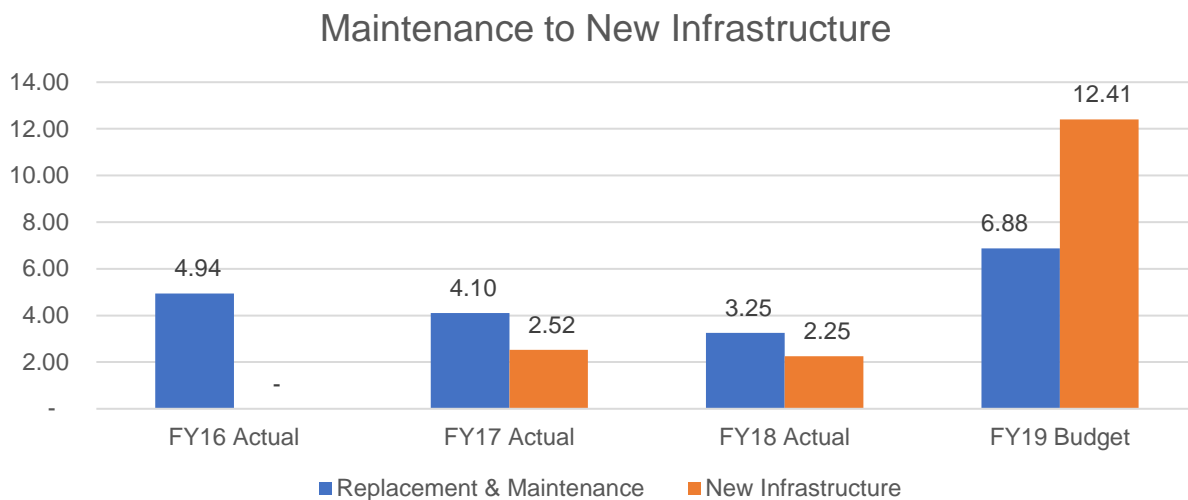
- \$2 million for the Murray Mansion
- \$223,000 for the Fire Station

FY 2019

- \$2.8 million for the school district property
- \$950,000 for the downtown developer (budget was \$1.2 million)
- \$1.4 million dedicated for City Hall (not yet spent)
- \$7.0 million for the fire station (\$5.8 million bond, \$1.2 million cash)

In addition, the City has funded between \$3.2 and \$6.8 million in replacement and maintenance of current infrastructure.

Below is a chart of how the funds were used – maintenance or new.



FY 2019 MID-YEAR BUDGET REVIEW

CAPITAL PROJECTS FUND SUMMARY



	Prior Year Actual FY 15-16	Prior Year Actual FY 16-17	Prior Year Actual FY 17-18	Current Budget FY 18-19	Current Actual FY 18-19	YTD to Budget
FUND BALANCE						
Beg Fund Balance	\$11,931,405	\$12,644,814	\$12,715,399	\$20,167,892	\$20,167,892	
Revenues	1,513,859	2,120,078	425,847	-	218,866	
Expenditures	(4,942,008)	(6,623,897)	(5,503,354)	(19,286,500)	(5,503,120)	
Transfers In	4,241,558	5,145,575	12,805,000	5,560,000	110,000	
Transfers Out	(100,000)	(571,171)	(275,000)	(310,000)	(310,000)	
End Fund Balance	\$12,644,814	\$12,715,399	\$20,167,892	\$ 6,131,392	\$14,683,638	
REVENUES						
Intergovernmental	\$ 1,224,521	1,667,372	200,000	-	-	
Miscellaneous	193,782	310,304	55,889	-	10,791	
Interest income	95,556	142,402	169,958	-	208,075	
	1,513,859	2,120,078	425,847	-	218,866	
TRANSFERS IN						
Transfers In	4,241,558	5,145,575	7,005,000	5,560,000	110,000	
Series 2018 Bond			5,800,000			
	4,241,558	5,145,575	12,805,000	5,560,000	110,000	
EXPENDITURES						
Replacement & Maintenance						
General government	744,522	144,337	412,075	816,000	114,998	14.1%
Public safety	1,311,404	635,034	526,151	1,204,000	321,946	26.7%
Highways and public improvements	1,470,524	2,298,037	1,039,950	2,515,000	870,273	34.6%
Parks, recreation, and culture	1,415,558	1,024,925	1,273,085	2,344,500	160,678	6.9%
	4,942,008	4,102,333	3,251,261	6,879,500	1,467,895	
New Additions						
Amphitheater		2,521,564				
Murray mansion			2,028,893			
Fire station			223,200	6,967,000	347,759	5.0%
School district land				2,800,000	2,724,311	97.3%
Developer				1,200,000	963,155	80.3%
City Hall				1,440,000		0.0%
	-	2,521,564	2,252,093	12,407,000	4,035,225	
	4,942,008	6,623,897	5,503,354	19,286,500	5,503,120	
TRANSFERS OUT						
Transfers Out	(100,000)	(571,171)	(275,000)	(310,000)	(310,000)	
	23,209,140	29,591,670	41,845,062	68,669,500	16,419,360	
Contribution (Use) of Fund Balance						
	29,665,007	38,335,645	47,774,263	87,956,000	22,141,346	

FY 2019 MID-YEAR BUDGET REVIEW

CAPITAL PROJECTS FUND



				Thru 12/31/2018	Thru 12/31/17	
	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 12,715,399	\$ 20,167,893		\$ 20,167,893	\$ 12,715,399	
Revenues	425,849	-		218,866	85,806	155%
Expenses	(5,503,355)	(19,286,500)	29%	(5,503,120)	(4,369,746)	26%
Transfers in	12,805,000	5,560,000	2%	110,000	-	
Transfers out	(275,000)	(310,000)	100%	(310,000)	-	
Ending Fund Balance	\$ 20,167,893	\$ 6,131,393		\$ 14,683,639	\$ 8,431,460	

REVENUES

41-0000-33200	State Grants	\$ 200,000	\$ -	\$ -	\$ -	
41-0000-36100	Interest Income	169,958	-	208,076	83,480	149%
41-0000-36407	Sale of Assets-Police	27,457	-	4,442	1,323	236%
41-0000-36408	Sale of Assets-Fire	5,859	-	2,174	-	
41-0000-36411	Sale of Assets-Parks	6,615	-	23	-	
41-0000-36507	Miscellaneous-Police	396	-	2,741	-	
41-0000-36510	Miscellaneous-Public Wo	90	-	-	-	
41-0000-36511	Miscellaneous-Parks	14,813	-	1,413	1,004	
41-0000-36513	Miscellaneous-ADS	662	-	-	-	#DIV/0!
Total Revenues	\$ 425,848	\$ -		\$ 218,866	\$ 85,806	155%

TRANSFERS IN

41-0000-39210	General Fund Transfer	12,805,000	\$ 5,450,000	0%	\$ -	\$ -
41-0000-39230	Perpetual Care Transfer	-	110,000	100%	110,000	-
Total Transfers in	\$ 12,805,000	\$ 5,560,000	2%	\$ 110,000	\$ -	

EXPENSES

Justice Courts

41-0201-42170	Small Equipment	\$ -	\$ 6,400		\$ 6,400	\$ -
41-0201-42500	Maintenance	-	4,490	100%	4,490	-
41-0201-47400	Equipment	-	4,110	0%	-	-
		-	15,000	73%	10,890	-

Police

41-0701-42170	Small Equipment	3,224	50,000	8%	3,918	9,019	-57%
41-0701-42500	Maintenance	1,196	-		-	1,196	-100%
41-0701-47400	Equipment	325,828	375,000	76%	285,989	267,238	7%
		330,248	425,000	68%	289,908	277,453	

Fire

41-0801-42170	Small Equipment	(170)	200,000	0%	-	-	
41-0801-47400	Equipment	196,074	579,000	6%	32,038	98,594	-68%
41-4108-47000	Land	315	-		-	315	-100%
41-4108-47200	Buildings	222,885	6,967,000	5%	347,759	193,246	80%
		419,104	7,746,000	5%	379,797	292,154	

FY 2019 MID-YEAR BUDGET REVIEW

CAPITAL PROJECTS FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
Public Works							
41-1001-42170	Small Equipment - Street	\$ 22,359	\$ 141	99%	\$ 140	\$ 17,568	-99%
41-1001-42500	Maintenance - Streets	44,087	273	151%	413	30,235	-99%
41-1001-47300	Infrastructure - Streets	297,111	354,000	4%	12,898	259,639	-95%
41-1001-47400	Equipment - Streets	110,965	524,586	67%	350,489	92,362	279%
41-4101-47300	Infrastructure	21,407	52,000	0%	202	-	
41-4101-47303	1300 East	544,442	-		-	362,786	-100%
41-4101-47305	Commerce Street	-	250,000	0%	-	-	
41-4110-42500	Maintenance - Streets	1,235	75	2482%	1,862	1,235	51%
41-4110-47300	Infrastructure - Streets	19,751	1,385,925	36%	504,471	9,162	5406%
		1,061,357	2,567,000	34%	870,475	772,987	13%
Parks & Recreation							
41-1101-42170	Small Equipment	2,120	-		-	-	
41-1101-42500	Maintenance - Parks	144,022	10,000	0%	-	115,682	-100%
41-1101-47300	Infrastructure - Parks	-	200,000	0%	-	-	
41-1101-47400	Equipment - Parks	388,967	175,000	23%	40,716	281,756	-86%
41-1102-42170	Small Equipment - Park C	-	75,000	0%	-	-	
41-1102-42500	Maintenance - Park Cent	61,334	-		-	60,980	-100%
41-1102-47200	Buildings - Park Center	-	100,000	0%	-	-	
41-1104-43000	Professional Services - A	15,000	5,000	0%	-	-	
41-1106-42170	Small Equipment - Sr Rec	13,700	-		11,702	8,497	38%
41-1106-47400	Equipment - Sr Rec Ctr	-	20,000	0%	-	-	
41-1107-42170	Small Equipment - Ceme	2,350	-		-	2,350	-100%
41-1107-47300	Infrastructure - Cemetery	-	110,000	0%	-	-	
41-1107-47400	Equipment - Cemetery	-	50,000	26%	13,211	-	
41-1160-47300	Infrastructure - Sr Rec Ct	200,000	-		2,704	-	
41-4111-42500	Maintenance	6,733	-		-	-	#DIV/0!
41-4111-47200	Buildings - Parks	2,028,893	-		-	1,994,099	-100%
41-4111-47300	Infrastructure - Parks	471,403	900,000	0%	-	300,669	-100%
41-4111-47400	Equipment - Parks	15,000	-		-	15,000	-100%
41-1308-42500	Maintenance - Facilities	34,077	699,500	13%	92,345	-	
		3,383,598	2,344,500	7%	160,678	2,779,032	-94%
ADS							
41-1301-42170	Small Equipment	-	-		-	-	
41-1301-42500	Maintenance (Downtown,	-	123,000	13%	16,075	-	
41-1301-43000	Professional Services	12,113	-	#DIV/0!	-	-	
41-1301-47400	Equipment (Copiers)	-	15,000	0%	-	-	
41-1302-42170	Small Equipment - Treas	1,166	-		-	1,150	-100%
41-1302-47400	Equipment - Treasurer	28,208	-		-	28,208	-100%
41-1303-47400	Equipment - Recorder	-	15,000	0%	-	-	
		41,487	153,000	11%	16,075	29,359	-45%
IT							
41-1304-42500	Maintenance	84,796	-		-	59,512	-100%
41-1304-47400	Equipment	23,517	456,000	18%	81,970	-	
41-1305-47400	Equipment	-	20,000	29%	5,862	-	
		108,313	476,000	18%	87,831	59,512	48%

FY 2019 MID-YEAR BUDGET REVIEW

CAPITAL PROJECTS FUND



				Thru 12/31/2018		Thru 12/31/17		
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change	
EXPENSES (continued)								
Community & Economic Development								
41-1306-42500	Maintenance	\$ -	\$ 20,000	0%	\$ -	\$ -		
		-	20,000	0%	-	-		
City-wide								
41-4101-42500	Maintenance	159,248	-		-	159,248		
41-4101-43000	Prof Svc (Developer, stuc	-	1,300,000	74%	963,155	-		
41-4101-47000	Land (School District)	-	2,800,000	97%	2,724,311	-		
41-4101-47200	City Hall	-	1,440,000	0%	-	-		
		159,248	5,540,000	67%	3,687,466	159,248		2216%
Total Expenses		\$ 5,503,355	\$ 19,286,500	29%	\$ 5,503,120	\$ 4,369,746		
TRANSFERS OUT								
41-0490-49254	Golf Transfer	275,000	310,000	100%	310,000	-		
Total Transfers out		\$ 275,000	\$ 310,000	100%	\$ 310,000	\$ -		

FINANCE & ADMINISTRATION



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



				Thru 12/31/2018		Thru 12/31/17	
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
FINANCE							
Personnel							
10-0401-41100	Regular Employees	\$ 363,681	\$ 397,259	47%	\$ 185,015	\$ 168,644	10%
10-0401-41115	Overtime	142	900	81%	727	142	410%
10-0401-41200	Social Security	26,743	30,629	44%	13,370	12,136	10%
10-0401-41300	Group Insurance	43,638	47,857	48%	22,982	22,121	4%
10-0401-41400	Retirement	84,143	90,428	46%	41,673	39,750	5%
10-0401-41500	Worker Comp	243	516	35%	180	158	14%
		518,590	567,589	47%	263,946	242,951	9%
Operations							
10-0401-42060	Car Allowance	1,830	4,200	46%	1,938	861	125%
10-0401-42110	Books & Subscriptions	-	2,000	0%	-	-	
10-0401-42115	Dues & Memberships	1,174	2,414	19%	463	400	16%
10-0401-42125	Travel & Training	8,829	9,000	6%	550	984	-44%
10-0401-42140	Supplies	3,985	6,000	21%	1,265	2,550	-50%
10-0401-42170	Small Equipment	2,068	6,000	0%	-	1,916	-100%
10-0401-42510	Equipment Maintenance	-	400	0%	-	-	
10-0401-42535	Software Support	40	2,000	0%	-	40	-100%
10-0401-43000	Professional Services	27,800	32,000	87%	27,800	27,800	0%
10-0401-44010	Telephone	320	700	0%	-	200	-100%
10-0401-44020	Cell Phone	953	800	70%	560	373	50%
		47,000	65,514	50%	32,577	35,124	-7%
Administrative Fees from Other Funds (40%)							
10-0401-49398	Admin Svc O&M	(30,243)	(42,584)	49%	(20,971)	(22,602)	-7%
10-0401-49399	Admin Svc Wages	(333,718)	(366,991)	47%	(171,564)	(156,341)	10%
		(363,961)	(409,575)	47%	(192,535)	(178,943)	8%
Total		\$ 201,629	\$ 223,528	47%	\$ 103,988	\$ 99,132	5%

Notes:

Admin fees adjusted from 65% in prior yr to 40% in current yr

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
HUMAN RESOURCES							
Personnel							
10-0501-41100	Regular Employees	\$ 233,812	\$ 263,939	47%	\$ 123,234	\$ 109,546	12%
10-0501-41110	Seasonal/Part Time Emplo	921	4,560	12%	546	565	-3%
10-0501-41200	Social Security	16,976	20,540	44%	9,022	7,985	13%
10-0501-41300	Group Insurance	35,503	37,329	48%	18,024	17,225	5%
10-0501-41400	Retirement	56,230	62,130	47%	28,976	27,023	7%
10-0501-41500	Worker Comp	156	349	35%	120	102	18%
		343,598	388,847	46%	179,922	162,447	11%
Operations							
10-0501-42060	Car Allowance	450	4,200	46%	1,938	208	833%
10-0501-42110	Books & Subscriptions	776	1,500	38%	567	418	36%
10-0501-42125	Travel & Training	860	13,000	22%	2,916	75	3788%
10-0501-42140	Supplies	418	1,800	13%	234	134	75%
10-0501-42170	Small Equipment	-	1,500	25%	368	-	
10-0501-42180	Miscellaneous	1,590	2,500	0%	-	-	
10-0501-42530	Software Maintenance	8,768	9,000	0%	-	-	
10-0501-43000	Professional Services	18,890	-		-	14,168	-100%
10-0501-43101	Drug & Alcohol Testing	8,134	13,000	34%	4,452	2,926	52%
10-0501-43102	Exam & Testing	1,080	1,000	20%	195	14	1334%
10-0501-44010	Telephone	-	750	0%	-	-	
10-0501-44020	Cell Phone	780	780	46%	360	360	0%
		41,746	49,030	22%	11,031	18,302	-40%
Administrative Fees from Other Funds (40%)							
10-0501-49398	Admin Svc O&M	(23,283)	(19,612)	22%	(4,386)	(10,208)	-57%
10-0501-49399	Admin Svc Wages	(191,644)	(157,807)	46%	(71,968)	(90,606)	-21%
		(214,927)	(177,419)	43%	(76,354)	(100,814)	-24%
Total		\$ 170,417	\$ 260,458	44%	\$ 114,599	\$ 79,935	43%

Notes:

Admin fees adjusted from 56% in prior yr to 40% in current yr
Prior yr - Phase I & II compensation study consultant

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
TREASURER							
Personnel							
10-1302-41100	Regular Employees	\$ 483,510.2	\$ 528,502	44%	\$ 233,126	\$ 229,905	1%
10-1302-41110	Seasonal/Part Time Emplo	-	3,600	98%	3,523	-	
10-1302-41115	Overtime	4,204	6,540	25%	1,638	2,174	-25%
10-1302-41200	Social Security	35,919	41,545	42%	17,502	17,138	2%
10-1302-41300	Group Insurance	93,222	111,160	41%	45,097	44,509	1%
10-1302-41400	Retirement	105,144	110,957	44%	48,788	50,549	-3%
10-1302-41500	Worker Comp	1,404	3,061	36%	1,100	879	25%
		723,404	805,365	44%	350,775	345,155	2%
Operations							
10-1302-42050	Uniform Allowance	365	1,000	0%	-	365	-100%
10-1302-42110	Books & Subscriptions	75	150	0%	-	-	
10-1302-42125	Travel & Training	1,654	3,400	22%	740	642	15%
10-1302-42140	Supplies	20,974	27,300	49%	13,292	9,532	39%
10-1302-42150	Postage	96,797	105,000	47%	49,550	49,563	0%
10-1302-42160	Fuel	5,460	9,000	32%	2,855	1,962	45%
10-1302-42170	Small Equipment	3,485	1,500	104%	1,556	883	76%
10-1302-42180	Miscellaneous	802	2,353	15%	361	398	-9%
10-1302-42510	Equipment Maintenance	8,916	13,000	32%	4,150	5,144	-19%
10-1302-42520	Vehicle Maintenance	1,392	2,567	20%	525	824	-36%
10-1302-42535	Software Support	13,918	49,000	5%	2,274	12,781	-82%
10-1302-42601	Utility Relief Program	5,845	12,500	30%	3,715	2,145	73%
10-1302-42710	Collections	-	500	0%	-	-	
10-1302-42720	Banking Fees	18,024	21,000	49%	10,371	9,795	6%
10-1302-42730	Credit Card Fees	6,165	6,500	50%	3,235	3,087	5%
10-1302-44010	Telephone	85	1,500	0%	-	85	-100%
10-1302-44020	Cell Phone	2,593	3,120	49%	1,530	1,123	36%
10-1302-45000	Rent & Lease Payments	19,413	20,000	49%	9,707	9,707	0%
		205,964	279,390	37%	103,861	108,035	-4%
Administrative Fees from Other Funds (95%)							
10-1302-49398	Admin Svc O&M	(106,647)	(265,421)	37%	(98,668)	(55,930)	76%
10-1302-49399	Admin Svc Wages	(374,582)	(771,793)	43%	(333,236)	(178,722)	86%
		(481,229)	(1,037,214)	42%	(431,904)	(234,652)	84%
Total		\$ 448,139	\$ 47,541	48%	\$ 22,732	\$ 218,538	-90%

Notes:

Admin fees adjusted from 52% in prior yr to 95% in current yr

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
RECORDER							
Personnel							
10-1303-41100	Regular Employees	\$ 244,129	\$ 203,557	46%	\$ 93,748	\$ 115,279	-19%
10-1303-41110	Seasonal/Part Time Emplo	564	-		-	564	-100%
10-1303-41115	Overtime	804	-		-	804	-100%
10-1303-41200	Social Security	17,668	15,572	44%	6,795	8,351	-19%
10-1303-41300	Group Insurance	35,244	40,037	45%	17,881	17,896	0%
10-1303-41400	Retirement	52,657	48,446	46%	22,403	27,501	-19%
10-1303-41500	Worker Comp	246	265	35%	92	250	-63%
		351,311	307,877	46%	140,919	170,644	-17%
Operations							
10-1303-42060	Car Allowance	1,245	1,453	38%	554	554	0%
10-1303-42110	Books & Subscriptions	809	700	24%	165	350	-53%
10-1303-42120	Public Notices	13,471	9,500	70%	6,658	6,372	4%
10-1303-42125	Travel & Training	1,083	2,700	46%	1,247	460	171%
10-1303-42140	Supplies	3,852	6,000	33%	1,998	1,357	47%
10-1303-42150	Postage	6,548	3,750	71%	2,649	2,789	-5%
10-1303-42160	Fuel	453	-		298	106	183%
10-1303-42180	Miscellaneous	337	1,600	34%	537	-	
10-1303-42510	Equipment Maintenance	-	3,000	0%	-	-	
10-1303-42520	Vehicle Maintenance	801	-		18	-	
10-1303-42601	Elections	74,990	-		-	74,990	-100%
10-1303-42730	Credit Card Fees	2,008	2,000	47%	934	847	10%
10-1303-43000	Professional Services	12,840	7,000	84%	5,846	10,241	-43%
10-1303-44010	Telephone	-	1,000	0%	-	-	
10-1303-44020	Cell Phone	1,512	2,000	18%	360	843	-57%
		119,950	40,703	52%	21,265	98,908	-79%
Administrative Fees from Other Funds (40%)							
10-1303-49398	Admin Svc O&M	(76,759)	(16,281)	53%	(8,623)	(42,587)	-80%
10-1303-49399	Admin Svc Wages	(135,737)	(136,582)	41%	(56,367)	(65,933)	-15%
		(212,496)	(152,863)	43%	(64,990)	(108,520)	-40%
Total		\$ 258,765	\$ 195,717	50%	\$ 97,194	\$ 161,032	-40%

Notes:

Prior yr - election
Retirement of long-term employee

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
NON-DEPARTMENTAL							
10-0402-42010	Unemployment	\$ 2,831	\$ 20,000	65%	\$ 13,032	\$ 662	1869%
10-0402-42020	Employee Assistance Prog	16,828	18,000	47%	8,419	8,485	-1%
10-0402-42025	Employee Incentives	1,300	6,000	7%	400	450	-11%
10-0402-42030	Tuition Reimbursement	36,780	50,000	40%	20,017	16,648	20%
10-0402-42040	Service Awards	11,472	9,000	38%	3,378	6,549	-48%
10-0402-42080	Retiree Insurance	33,947	40,000	37%	14,848	19,565	-24%
10-0402-42120	Public Notices	15,720	16,000	49%	7,860	7,860	0%
10-0402-42140	Supplies	11,358	15,000	69%	10,279	5,131	100%
10-0402-42150	Postage	24,704	32,500	44%	14,251	11,782	21%
10-0402-42180	Miscellaneous	24,234	117,721	23%	27,079	11,392	138%
10-0402-42600	Wellness Program	-	500	0%	-	-	
10-0402-43000	Professional Services	19,831	20,000	0%	-	-	
10-0402-43100	Contract Services	38,935	50,000	81%	40,737	38,935	5%
10-0402-43200	Boys & Girls Club	75,000	100,000	0%	-	75,000	-100%
10-0402-43203	Miss Murray Stipend	5,500	5,500	100%	5,500	5,500	0%
10-0402-43204	Youth Chamber of Commerce	2,500	2,500	0%	-	-	
		320,940	502,721	33%	165,800	207,959	-20%
Total		\$ 320,940	\$ 502,721	33%	\$ 165,800	\$ 207,959	-20%
DEBT SERVICE							
10-0480-48100	Bond Principal	\$ 135,000	\$ 470,000	72%	\$ 340,000	\$ -	
10-0480-48110	Lease Principal	79,042	-		-	79,042	-100%
10-0480-48130	UTOPIA Bond	1,748,359	1,783,332	50%	890,180	872,725	2%
10-0480-48200	Bond Interest	72,941	236,256	48%	113,798	17,495	550%
10-0480-48210	Lease Interest	972	-		-	972	-100%
10-0480-48300	Fiscal Agent Fees	82,011	4,500	0%	-	-	
		2,118,326	2,494,088	54%	1,343,978	970,235	39%
Total		\$ 2,118,326	\$ 2,494,088	54%	\$ 1,343,978	\$ 970,235	39%
TRANSFERS OUT							
10-0490-49241	Capital Projects Transfer	\$ 12,805,000	\$ 5,450,000	0%	\$ -	\$ -	
10-0490-49254	Golf Transfer	34,000	60,000	100%	60,000	34,000	76%
		12,839,000	5,510,000	1%	60,000	34,000	76%
Total		\$ 12,839,000	\$ 5,510,000	1%	\$ 60,000	\$ 34,000	76%

Notes:

Boys & Girls Club contribution still pending for the current yr
 Unemployment - 2 claims in current yr
 Website design and support
 Series 2018 debt service

JUSTICE COURTS



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
JUSTICE COURTS							
Personnel							
10-0201-41100	Regular Employees	\$ 521,914	\$ 582,738	46%	\$ 270,686	\$ 289,525	-7%
10-0201-41115	Overtime	482	-		1,804	352	412%
10-0201-41200	Social Security	37,565	44,579	44%	19,544	20,949	-7%
10-0201-41300	Group Insurance	117,109	135,781	43%	58,368	66,999	-13%
10-0201-41400	Retirement	118,869	130,922	46%	60,013	66,437	-10%
10-0201-41500	Worker Comp	356	758	34%	261	813	-68%
		796,294	894,778	46%	410,677	445,075	-8%
Operations							
10-0201-42060	Car Allowance	900	969	43%	415	415	0%
10-0201-42110	Books & Subscriptions	14,578	8,500	53%	4,485	5,361	-16%
10-0201-42125	Travel & Training	6,501	13,000	45%	5,910	4,032	47%
10-0201-42140	Supplies	13,936	22,000	15%	3,353	9,620	-65%
10-0201-42170	Small Equipment	5,850	4,000	28%	1,111	3,804	-71%
10-0201-42505	Building & Grounds Maintenance	28,008	20,000	109%	21,865	16,259	34%
10-0201-42510	Equipment Maintenance	200	2,500	28%	692	200	246%
10-0201-42730	Credit Card Fees	17,166	22,000	39%	8,616	8,081	7%
10-0201-43000	Professional Services	5,280	5,500	44%	2,430	2,420	0%
10-0201-43001	Witness & Jury Fees	2,226	3,000	55%	1,646	471	250%
10-0201-43002	Defense Counsel	60,600	61,000	46%	27,925	27,800	0%
10-0201-43003	Prisoner Transport	54,247	50,000	45%	22,370	18,226	23%
10-0201-43004	Interpreters	9,062	15,000	35%	5,322	3,741	42%
10-0201-43005	Judge Coverage	8,925	13,000	51%	6,688	4,175	60%
10-0201-44000	Utilities	6,394	7,000	36%	2,536	3,183	-20%
10-0201-44010	Telephone	550	2,500	12%	300	250	20%
10-0201-44020	Cell Phone	1,118	2,800	21%	576	509	13%
10-0201-45000	Rent & Lease Payments	65,501	70,000	39%	27,186	35,068	-22%
10-0290-49000	Risk Assessment	1,088	3,727	50%	1,866	546	242%
		302,129	326,496	45%	145,293	144,161	1%
Total		\$ 1,098,423	\$ 1,221,274	46%	\$ 555,969	\$ 589,236	-6%

Notes:

Staff consolidation through attrition. Traffic clerk resignation, position not replaced per Court Administration recommendation

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
Justice Courts				
41-0201-42170	Small Equipment	\$ 6,400	\$ (6,400)	\$ -
41-0201-42500	Maintenance	4,490	(4,490)	-
41-0201-47400	Equipment	4,110	-	4,110
		\$ 15,000	\$ (10,890)	\$ 4,110

Project List

Status

Small equipment	Purchased copier for courts
Maintenance	Upgraded software for voice recording system in courtroom
Equipment	To be used later in the year

**ATTORNEY'S OFFICE
PROSECUTION
RISK MANAGEMENT**



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
CITY ATTORNEY							
Personnel							
10-0601-41100	Regular Employees	\$ 326,939	\$ 307,744	46%	\$ 141,358	\$ 151,575	-7%
10-0601-41200	Social Security	22,655	23,712	41%	9,795	9,566	2%
10-0601-41300	Group Insurance	29,330	32,792	46%	15,096	15,746	-4%
10-0601-41400	Retirement	70,067	71,404	46%	32,895	36,220	-9%
10-0601-41500	Worker Comp	204	400	35%	138	140	-1%
		449,195	436,052	46%	199,281	213,247	-7%
Operations							
10-0601-42060	Car Allowance	1,834	4,850	46%	2,243	858	161%
10-0601-42110	Books & Subscriptions	8,182	8,360	91%	7,598	5,932	28%
10-0601-42115	Dues & Memberships	2,307	2,322	0%	-	2,307	-100%
10-0601-42125	Travel & Training	6,207	7,600	59%	4,501	3,136	44%
10-0601-42140	Supplies	5,268	6,200	20%	1,244	621	100%
10-0601-42170	Small Equipment	-	900	0%	-	-	
10-0601-42510	Equipment Maintenance	-	200	0%	-	-	
10-0601-43000	Professional Services	358	-		-	-	
10-0601-44020	Cell Phone	1,110	1,300	40%	526	526	0%
		25,267	31,732	51%	16,112	13,381	20%
Administrative Fees from Other Funds (40%)							
10-0601-49398	Admin Svc O&M	(15,904)	(12,693)	51%	(6,445)	(8,422)	-23%
10-0601-49399	Admin Svc Wages	(282,721)	(172,487)	46%	(79,712)	(134,216)	-41%
		(298,625)	(185,180)	47%	(86,157)	(142,638)	-40%
Total		\$ 175,838	\$ 282,604	46%	\$ 129,236	\$ 83,990	54%

Notes:

Admin fees adjusted from 63% in prior yr to 40% in current yr
Retirement of long-term employee

FY 2019 MID-YEAR BUDGET REVIEW
GENERAL FUND



				Thru 12/31/2018		Thru 12/31/17	
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
CITY PROSECUTOR							
Personnel							
10-0602-41100	Regular Employees	\$ 280,452.5	\$ 313,528	42%	\$ 132,224	\$ 137,306	-4%
10-0602-41200	Social Security	20,509	24,324	40%	9,725	10,005	-3%
10-0602-41300	Group Insurance	45,849	52,706	38%	19,989	23,477	-15%
10-0602-41400	Retirement	59,621	65,505	42%	27,622	29,464	-6%
10-0602-41500	Worker Comp	186	408	32%	131	129	1%
		406,617	456,471	42%	189,690	200,380	-5%
Operations							
10-0602-42060	Car Allowance	1,454	1,800	46%	831	831	0%
10-0602-42110	Books & Subscriptions	5,039	5,300	19%	986	4,183	-76%
10-0602-42115	Dues & Memberships	130	235	0%	-	10	-100%
10-0602-42125	Travel & Training	2,388	5,092	7%	350	1,028	-66%
10-0602-42140	Supplies	726	800	52%	413	646	-36%
10-0602-42170	Small Equipment	1,218	2,700	0%	-	1,218	-100%
10-0602-42180	Miscellaneous	-	-		75	-	
10-0602-42510	Equipment Maintenance	-	100	0%	-	-	
10-0602-44020	Cell Phone	1,440	1,560	46%	720	720	0%
		12,395	17,587	19%	3,375	8,636	-61%
Total		\$ 419,012	\$ 474,058	41%	\$ 193,065	\$ 209,017	-8%

FY 2019 MID-YEAR BUDGET REVIEW

RISK MANAGEMENT



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 1,272,077	\$ 1,460,806		\$ 1,460,806	\$ 1,272,077	
Revenues	1,064,139	1,158,981	52%	603,170	529,792	14%
Expenses	(875,410)	(1,168,413)	42%	(492,285)	(429,531)	15%
Ending Fund Balance	\$ 1,460,806	\$ 1,451,374		\$ 1,571,692	\$ 1,372,338	

REVENUE

62-0000-36100	Interest Income	\$ 25,713	\$ -		\$ 23,678	\$ 10,564	124%
62-0000-39010	General Fund Assessment	436,539	434,926	50%	217,464	218,274	0%
62-0000-39023	Library Assessment	8,897	14,691	50%	7,344	4,446	65%
62-0000-39025	RDA Assessment	4,196	-		-	2,106	-100%
62-0000-39051	Water Assessment	141,964	166,608	50%	83,304	70,980	17%
62-0000-39052	Waste Water Assessment	90,582	54,124	50%	27,060	45,294	-40%
62-0000-39053	Power Assessment	281,255	433,698	50%	216,852	140,628	54%
62-0000-39054	Parkway Assessment	12,959	20,340	50%	10,170	6,480	57%
62-0000-39056	Solid Waste Assessment	4,196	-		-	2,100	-100%
62-0000-39057	Storm Water Assessment	55,861	27,896	50%	13,950	27,930	-50%
62-0000-39061	Central Garage Assessment	1,977	6,698	50%	3,348	990	238%
Total Revenues		\$1,064,139	\$1,158,981	52%	\$ 603,170	\$ 529,792	14%

EXPENSES

Personnel

62-6201-41100	Regular Employees	\$ 198,833	\$ 251,571	40%	\$ 101,160	\$ 87,330	16%
62-6201-41110	Part Time Employees	7,366	-		-	7,366	-100%
62-6201-41200	Social Security	14,048	19,246	38%	7,374	6,968	6%
62-6201-41300	Group Insurance	27,004	52,526	36%	18,835	12,735	48%
62-6201-41400	Retirement	40,046	55,484	40%	22,032	19,099	15%
62-6201-41500	Worker Comp	879	1,512	44%	670	556	21%
		288,176	380,339	39%	150,072	134,054	12%

Operations

62-6201-42060	Car Allowance	727	-		415	305	36%
62-6201-42110	Books & Subscriptions	-	2,714	0%	-	-	
62-6201-42115	Dues & Memberships	1,200	1,000	0%	-	385	-100%
62-6201-42125	Travel & Training	150	3,000	0%	10	150	-93%
62-6201-42140	Supplies	533	1,000	15%	147	406	-64%
62-6201-42160	Fuel	82	100	0%	-	27	-100%
62-6201-42170	Small Equipment	-	3,500	95%	3,313	-	
62-6201-42180	Miscellaneous	-	500	0%	-	-	
62-6201-42520	Vehicle Maintenance	140	1,200	0%	-	-	
62-6201-42530	Software Maintenance	-	3,500	0%	-	-	
62-6201-43000	Professional Services	121,011	150,000	26%	38,367	54,367	-29%
62-6201-44020	Cell Phone	1,530	1,560	46%	720	720	0%
62-6201-46000	Liability Insurance	407,341	435,000	52%	225,524	223,553	1%
		532,714	603,074	45%	268,496	279,913	-4%

FY 2019 MID-YEAR BUDGET REVIEW

RISK MANAGEMENT



		Thru 12/31/2018		Thru 12/31/17		
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD
						Yr to Yr Change
Claims						
62-6201-46010	Liability Claims	-	185,000	0%	-	-
62-6202-42180	Miscellaneous	32	-		6,100	-
62-6202-46007	Police Claims	32,532	-		33,830	9,764
62-6202-46008	Fire Claims	1,582	-		-	970
62-6202-46010	Public Works Claims	204	-		1,381	75
62-6202-46011	Park & Recreation Claims	7,304	-		2,090	1,715
62-6202-46013	ADS Claims	-	-		5,336	-
62-6202-46051	Water Claims	719	-		18,915	719
62-6202-46052	Waste Water Claims	8,967	-		1,719	766
62-6202-46053	Power Claims	1,986	-		2,161	1,180
62-6202-46054	Golf Claims	1,194	-		-	374
62-6202-46057	Storm Water Claims	-	-		2,185	-
		54,520	185,000	40%	73,717	15,564
Total Expenses		\$ 875,410	\$ 1,168,413	42%	\$ 492,285	\$ 429,531

LIBRARY



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW
LIBRARY FUND



				Thru 12/31/2018	Thru 12/31/17	
	FY 2019 Budget	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	579,194	\$ 722,403		\$ 722,403	\$ 579,194	
Revenues	1,726,478	2,542,000	93%	2,375,486	1,453,706	63%
Expenses	(1,583,269)	(2,012,810)	41%	(826,641)	(753,630)	10%
Ending Fund Balance	\$ 722,403	\$ 1,251,593		\$ 2,271,248	\$ 1,279,270	
<i>Building Reserves</i>	-	550,000		550,000	-	
<i>Library Reserves</i>	722,403	701,593		1,721,248	1,279,270	

REVENUES

23-0000-31110	Real Property Taxes	\$ 1,425,688	\$ 2,362,000	93%	\$ 2,191,755	\$ 1,361,057	61%
23-0000-31120	Personal Property Taxes	85,750	-		50,799	9,630	427%
23-0000-31130	Motor Vehicle Fee-In-Lieu	108,741	105,000	81%	84,712	45,254	87%
23-0000-31150	Prior Year's Tax Redemption	31,828	15,000	63%	9,457	8,888	6%
23-0000-33200	State Grants	12,100	12,000	0%	-	-	
23-0000-34110	Copies and Printing Fees	10,062	8,000	62%	4,923	4,616	7%
23-0000-35125	Library Fines	36,685	35,000	44%	15,460	17,558	-12%
23-0000-36100	Interest Income	12,521	5,000	352%	17,576	5,260	234%
23-0000-36500	Miscellaneous	3,103	-		804	1,442	-44%
Total Revenues		\$ 1,726,478	\$ 2,542,000	93%	\$ 2,375,486	\$ 1,453,706	63%

EXPENSES

Personnel

23-2301-41100	Regular Employees	\$ 587,258	\$ 687,872	46%	\$ 313,539	\$ 273,824	15%
23-2301-41110	Seasonal/Part Time Employees	124,888	130,000	50%	64,372	59,045	9%
23-2301-41200	Social Security	52,812	62,567	45%	28,192	24,760	14%
23-2301-41300	Group Insurance	107,758	122,466	42%	51,468	52,656	-2%
23-2301-41400	Retirement	131,800	145,728	45%	65,088	62,570	4%
23-2301-41500	Worker Comp	475	3,106	13%	402	311	29%
		1,004,992	1,151,739	45%	523,062	473,165	11%

Operations

23-2301-42010	Unemployment	2,896	-		-	792	-100%
23-2301-42030	Tuition Reimbursement	-	5,000	0%	-	1,896	-100%
23-2301-42040	Service Awards	-	500	0%	-	-	
23-2301-42125	Travel & Training	4,174	7,000	19%	1,334	2,728	-51%
23-2301-42140	Supplies	13,164	23,000	52%	12,059	6,304	91%
23-2301-42170	Small Equipment	762	10,000	17%	1,711	353	384%
23-2301-42180	Miscellaneous	7,477	25,000	9%	2,300	740	211%
23-2301-42505	Building & Grounds Maintenance	73,477	70,000	35%	24,329	46,795	-48%
23-2301-42510	Equipment Maintenance	54,779	68,000	40%	27,353	33,264	-18%
23-2301-42730	Credit Card Fees	2,314	3,000	34%	1,012	1,170	-14%
23-2301-43000	Professional Services	9,859	10,000	31%	3,068	2,467	24%
23-2301-44000	Utilities	20,653	25,000	46%	11,432	10,416	10%
23-2301-44010	Telephone	4,373	6,500	35%	2,248	2,184	3%
23-2370-47200	Buildings	-	120,000	0%	-	-	#DIV/0!
23-2390-49000	Risk Assessment	8,897	14,691	50%	7,344	4,446	65%
		202,825	387,691	24%	94,191	113,556	-17%

FY 2019 MID-YEAR BUDGET REVIEW

LIBRARY FUND



				Thru 12/31/2018		Thru 12/31/17	
		FY 2019 Budget	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
Library Programs							
23-2302-42110	Children's Books	46,607	70,000	36%	25,105	17,232	46%
23-2302-42111	Children's Audio Visual	19,997	30,000	39%	11,694	8,094	44%
23-2302-42113	Children's E-books	3,937	10,000	40%	4,002	1,529	162%
23-2302-42600	Children's Programs	7,318	4,000	46%	1,854	1,809	2%
23-2303-42110	Young Adult Books	5,802	7,000	30%	2,089	3,501	-40%
23-2303-42600	Young Adult Programs	2,297	3,500	17%	611	912	-33%
23-2304-42110	Adult Books	38,569	50,000	42%	20,883	19,626	6%
23-2304-42111	Adult Audio Visual	38,411	42,000	41%	17,154	18,533	-7%
23-2304-42112	Adult Audio Books	13,372	15,000	30%	4,451	6,507	-32%
23-2304-42113	Adult E-Books	61,420	80,000	45%	36,101	26,428	37%
23-2304-42114	Adult Periodicals	2,400	2,500	496%	12,388	2,400	416%
23-2304-42600	Adult Programs	7	1,000	54%	539	7	7171%
		240,138	315,000	43%	136,870	106,580	28%
Administrative Fees (4% of allocation)							
23-2390-49310	Admin Fee - Wages	107,265	123,424	44%	54,174	48,649	11%
23-2390-49311	Admin Cost O&M	28,049	34,956	52%	18,344	11,680	57%
		135,314	158,380	46%	72,518	60,329	20%
Total Expenses		\$ 1,583,269	\$ 2,012,810	41%	\$ 826,641	\$ 753,630	10%

INFORMATION TECHNOLOGY



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
INFORMATION TECHNOLOGY							
Personnel							
10-1304-41100	Regular Employees	\$ 644,699	\$ 708,693	44%	\$ 309,215	\$ 291,066	6%
10-1304-41115	Overtime	4,001	4,600	60%	2,771	604	359%
10-1304-41200	Social Security	47,656	54,906	42%	23,069	21,333	8%
10-1304-41300	Group Insurance	91,470	98,084	46%	44,767	45,525	-2%
10-1304-41400	Retirement	139,053	151,068	47%	70,522	65,511	8%
10-1304-41500	Worker Comp	714	1,886	34%	645	314	105%
		927,591	1,019,237	44%	450,989	424,353	6%
Operations							
10-1304-42060	Car Allowance	-	-		808	-	
10-1304-42110	Books & Subscriptions	208	-		170	60	183%
10-1304-42125	Travel & Training	-	7,000	68%	4,741	-	
10-1304-42140	Supplies	4,141	6,500	79%	5,144	2,944	75%
10-1304-42160	Fuel	272	800	21%	167	142	18%
10-1304-42170	Small Equipment	114,006	128,000	92%	117,919	1,399	8331%
10-1304-42510	Equipment Maintenance	129,507	142,710	36%	51,529	48,983	5%
10-1304-42520	Vehicle Maintenance	242	1,000	1%	13	22	-44%
10-1304-42530	Software Maintenance	276,794	289,350	91%	263,376	127,215	107%
10-1304-43000	Professional Services	11,420	25,000	45%	11,299	4,875	132%
10-1304-44010	Telephone	44,602	41,000	48%	19,680	22,786	-14%
10-1304-44020	Cell Phone	6,219	6,000	61%	3,649	3,080	18%
10-1304-47400	Equipment	48,467	-		-	18,410	-100%
		635,878	647,360	74%	478,493	229,915	108%
Administrative Fees from Other Funds (40%)							
10-1304-49398	Admin Svc O&M	(253,874)	(258,944)	74%	(190,586)	(86,914)	119%
10-1304-49399	admin Svc Wages	(370,340)	(417,006)	43%	(180,394)	(169,422)	6%
		(624,214)	(675,950)	55%	(370,980)	(256,336)	45%
Total		\$ 939,256	\$ 990,647	56%	\$ 558,502	\$ 397,932	40%

Notes:

Software upgrades and purchases - MUNIS, Network Consulting
Increased infrastructure demands - computers, monitors, etc

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
GIS							
Personnel							
10-1305-41100	Regular Employees	\$ 268,583	\$ 283,187	46%	\$ 130,993	\$ 139,745	-6%
10-1305-41115	Overtime	44	4,000	18%	722	-	
10-1305-41200	Social Security	19,694	21,970	44%	9,604	10,306	-7%
10-1305-41300	Group Insurance	46,058	56,686	46%	25,814	22,485	15%
10-1305-41400	Retirement	53,923	63,400	47%	29,499	24,820	19%
10-1305-41500	Worker Comp	167	368	35%	128	115	11%
		388,469	429,611	46%	196,760	197,471	0%
Operations							
10-1305-42125	Travel & Training	5,127	7,500	69%	5,184	2,811	84%
10-1305-42140	Supplies	2,124	3,000	33%	999	801	25%
10-1305-42160	Fuel	129	800	7%	57	69	-18%
10-1305-42170	Small Equipment	1,090	1,500	59%	890	685	30%
10-1305-42510	Equipment Maintenance	715	1,250	0%	-	715	-100%
10-1305-42520	Vehicle Maintenance	-	300	1%	4	-	
10-1305-42530	Software Maintenance	67,031	55,000	93%	50,952	66,261	-23%
10-1305-43000	Professional Services	3,423	6,500	8%	495	114	333%
10-1305-44010	Telephone	-	200	0%	-	-	
10-1305-44020	Cell Phone	2,314	2,500	43%	1,080	994	9%
		81,953	78,550	76%	59,660	72,450	-18%
Administrative Fees from Other Funds (70%)							
10-1305-49398	Admin Svc O&M	(46,134)	(54,985)	76%	(41,760)	(40,784)	2%
10-1305-49399	Admin Svc Wages	(218,681)	(313,899)	44%	(137,732)	(111,163)	24%
		(264,815)	(368,884)	49%	(179,492)	(151,947)	18%
Total		\$ 205,607	\$ 139,277	55%	\$ 76,927	\$ 117,974	-35%

Notes:

Admin fees adjusted from 56% in prior yr to 70% in current yr due to focused work for utilities, particularly power

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
IT				
41-1304-42500	Maintenance	\$ -	\$ -	\$ -
41-1304-47400	Equipment & Infrastructure - IT	456,000	(81,970)	374,030
41-1305-47400	Equipment & Infrastructure - GIS	20,000	(5,862)	14,138
		\$ 476,000	\$ (87,832)	\$ 388,168

Project List

Budget

Status

IT

Backup software	42,000	Complete
Disk space	60,000	Complete
Server replacement	18,000	Complete
Microsoft server licensing	11,000	In progress
Microsoft licensing (CAL)	12,000	In progress
Ivanti Mgmt Suite	5,000	Complete
Adobe	15,000	In progress
Solid state drives	145,000	In progress
Infrastructure support	148,000	Carryforward to FY20

GIS

Trimble GPS units and other supporting equipment	20,000	

POLICE DEPARTMENT



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
POLICE							
Personnel							
10-0701-41100	Regular Employees	\$ 5,392,252	\$ 6,146,015	48%	\$ 2,960,807	\$ 2,468,913	20%
10-0701-41110	Seasonal/Part Time Emplo	11,596	12,000	36%	4,295	5,014	-14%
10-0701-41111	Crossing Guards	205,464	222,000	42%	93,561	88,809	5%
10-0701-41112	Cadets	25,685	44,000	35%	15,565	12,519	24%
10-0701-41115	Overtime	88,873	147,975	61%	90,546	30,910	193%
10-0701-41200	Social Security	426,057	504,283	46%	234,404	193,694	21%
10-0701-41300	Group Insurance	1,061,978	1,219,043	44%	535,859	508,676	5%
10-0701-41400	Retirement	1,530,424	1,842,767	46%	844,112	697,770	21%
10-0701-41500	Worker Comp	52,036	116,545	37%	43,538	31,833	37%
		8,794,366	10,254,628	47%	4,822,688	4,038,138	19%
Operations							
Administration							
10-0701-42050	Uniform Allowance	77,915	81,165	56%	45,272	44,920	1%
10-0701-42125	Travel & Training	25,554	30,000	12%	3,477	12,131	-71%
10-0701-42140	Supplies	13,408	23,000	7%	1,709	6,175	-72%
10-0701-42160	Fuel	162,222	192,000	44%	85,223	64,006	33%
10-0701-42170	Small Equipment	2,731	5,000	36%	1,787	1,113	61%
10-0701-42180	Miscellaneous	13,142	16,000	16%	2,522	4,234	-40%
10-0701-42510	Equipment Maintenance	4,083	15,000	13%	1,978	466	324%
10-0701-42520	Vehicle Maintenance	127,256	114,229	54%	62,214	73,436	-15%
10-0701-42530	Software Maintenance	82,595	87,000	84%	72,960	69,058	6%
10-0701-42730	Credit Card Fees	668	600	52%	311	361	-14%
10-0701-43000	Professional Services	2,333	14,000	10%	1,455	15,403	-91%
10-0701-43001	Medical Services	1,873	3,000	23%	690	700	-1%
10-0701-43002	Criminal Record Services	-	18,000	0%	-	-	#DIV/0!
10-0701-43101	VECC	431,678	440,297	99%	435,369	215,839	102%
10-0701-44010	Telephone	889	20,400	9%	1,869	-	#DIV/0!
10-0701-44020	Cell Phone	86,144	71,594	51%	36,399	33,427	9%
10-0790-49000	Risk Assessment	212,790	127,638	50%	63,822	106,398	-40%
10-0790-49100	Fleet Assessment	144,619	144,565	50%	72,282	72,312	0%
		1,389,899	1,403,488	63%	889,339	719,978	24%
Patrol							
10-0702-42140	Supplies	4,930	5,800	92%	5,326	1,649	223%
10-0702-42170	Small Equipment	13,323	15,000	22%	3,327	7,659	-57%
10-0702-42171	Taser Replacement	3,404	5,000	94%	4,675	1,923	143%
10-0702-42172	Radios	4,768	5,000	46%	2,290	-	#DIV/0!
10-0702-42173	Radar Gun Replacement	-	6,500	0%	-	-	#DIV/0!
10-0702-42174	Ballistic Vest Replacement	10,388	10,000	63%	6,268	9,593	-35%
10-0702-42501	Firearms Maintenance	12,684	12,000	139%	16,636	12,123	37%
10-0702-42510	Equipment Maintenance	5,154	11,700	0%	49	4,533	-99%
10-0702-42601	K-9 program	3,994	4,000	39%	1,566	610	157%
		58,645	75,000	54%	40,136	38,090	5%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
POLICE (continued)							
Operations							
Investigations							
10-0703-42140	Supplies	\$ 2,897	\$ 11,000	13%	\$ 1,412	\$ 1,219	16%
10-0703-42170	Small Equipment	7,303	12,000	8%	1,004	502	100%
10-0703-42180	Miscellaneous	7,950	10,000	8%	812	798	2%
10-0703-42181	Buy Money	8,200	10,000	0%	-	-	
10-0703-42510	Equipment Maintenance	180	-		49	131	-63%
10-0703-43001	Criminal Investigations	18,014	18,000	32%	5,815	13,359	-56%
		44,544	61,000	15%	9,091	16,009	-43%
Community Services							
10-0704-42140	Supplies	2,330	3,000	90%	2,699	55	4830%
10-0704-42141	Crossing Guard Supplies	3,861	4,000	61%	2,442	566	331%
10-0704-42142	Cadet Supplies	1,728	2,000	15%	304	484	-37%
10-0704-42143	SWAT Supplies	19,866	20,000	81%	16,246	7,082	129%
10-0704-42170	Small Equipment	10,954	12,000	16%	1,894	2,730	-31%
10-0704-42180	Miscellaneous	226	-	#DIV/0!	-	-	#DIV/0!
10-0704-42510	Equipment Maintenance	4,129	5,000	17%	830	2,994	-72%
10-0704-42601	DARE Program	11,297	11,300	63%	7,175	10,534	-32%
10-0704-42602	Crime Prevention	13,345	13,481	27%	3,613	2,802	29%
10-0704-44000	Utilities	5,621	7,800	47%	3,680	2,798	32%
		73,357	78,581	49%	38,882	30,044	29%
Training Center							
10-0705-42141	Training Center Supplies	32,373	35,000	81%	28,400	28,180	1%
10-0705-42170	Small Equipment	88	-	#DIV/0!	-	88	-100%
10-0705-42505	Building & Grounds Maintenance	10,933	10,000	40%	3,963	3,211	23%
10-0705-42510	Equipment Maintenance	7,325	10,000	0%	-	48	-100%
10-0705-44000	Utilities	17,001	20,000	38%	7,582	8,053	-6%
		67,719	75,000	53%	39,946	39,579	1%
Animal Control							
10-0706-42141	Animal Control Supplies	3,242	5,000	25%	1,234	2,047	-40%
10-0706-42142	Trap & Neuter Supplies	292	4,000	0%	-	292	-100%
10-0706-42505	Building & Grounds Maintenance	6,997	7,000	23%	1,608	378	326%
10-0706-42510	Equipment Maintenance	2,067	3,000	4%	127	621	-80%
10-0706-42600	Animal Adoption Program	4,269	5,000	54%	2,676	2,352	14%
10-0706-42730	Credit Card Fees	500	600	38%	228	280	-19%
10-0706-43100	Contract Services	314,341	315,000	102%	320,628	157,170	104%
10-0706-44000	Utilities	7,547	8,000	35%	2,797	3,186	-12%
10-0706-44010	Telephone	759	4,000	8%	321	379	-15%
		\$ 340,013	\$ 351,600	94%	\$ 329,619	\$ 166,704	98%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



				Thru 12/31/2018		Thru 12/31/17	
		FY 2018	FY 2019	YTD to	Current	Prior	Yr to Yr
		Actual	Budget	Budget	YTD	YTD	Change
POLICE (continued)							
Operations							
Grant-funded							
10-0701-42171	Alcohol Money	\$ -	\$ -		\$ 104,901	\$ -	
10-0760-42140	JAG Supplies	-	-		-	809	-100%
10-0760-42170	Small Equipment	-	33,401	92%	30,700	-	
10-0761-41100	VOCA Wages	34,385	34,375	50%	17,193	17,193	0%
10-0761-41110	VOCA Part Time Employee	8,172	29,830	40%	11,845	-	
10-0761-41200	Social Security	625	2,354	38%	906	-	
10-0761-41500	VOCA Worker Comp	10	299	4%	12	-	
10-0761-42125	VOCA Travel & Training	7,650	10,300	6%	597	2,020	-70%
10-0761-42140	VOCA Supplies	7,937	6,346	46%	2,920	1,082	170%
10-0761-47400	VOCA Equipment	-	716	0%	-	-	
10-0762-42140	CCJJ Supplies	12,065	5,096	98%	5,017	11,256	-55%
10-0763-42170	Small Equipment	13,508	-		-	7,658	-100%
10-0765-42170	EQ Sharing Small Equipme	10,450	-		-	-	#DIV/0!
10-0765-43000	EQ shareing Professional S	12,499	-		12,535	-	
10-0769-41100	Metro DEA Regular Employ	127,761	-		-	-	
10-0769-41200	Metro DEA Social Security	9,613	-		-	-	
10-0769-41300	Metro DEA Group Insuranc	12,172	-		-	-	
10-0769-41400	Metro Retirement	28,963	-		-	-	
10-0769-41500	Metro DEA Worker Comp	133	-		-	-	
		285,943	122,717	152%	186,625	40,017	366%
Total		\$ 11,054,486	\$ 12,422,014	51%	\$ 6,356,326	\$ 5,088,560	25%

Notes:

State liquor tax allocation
Animal control services paid in full for year

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
Police				
41-0701-42170	Small Equipment	\$ 46,081	\$ -	\$ 46,081
41-0701-42500	Maintenance	3,919	(3,918)	\$ 1
41-0701-47400	Equipment	375,000	(285,989)	\$ 89,011
		\$ 425,000	\$ (289,908)	\$ 135,092

Project List	Status
Vehicle replacement	Purchased (12) police vehicles.
Maintenance	Purchased flooring for Police Training Center
Small equipment	To be used later in the year
Equipment	To be used later in the year

POWER DEPARTMENT



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW
POWER DEPARTMENT



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 14,544,699	\$19,694,913		\$ 19,694,913	\$14,544,699	
Revenues	37,847,278	36,912,000	55%	20,339,589	20,781,745	-2%
Expenses	(29,854,669)	(38,788,321)	40%	(15,678,150)	(15,412,597)	2%
Transfers in	21,125	21,125	100%	21,125	-	
Transfers out	(2,896,382)	(2,853,360)	55%	(1,562,775)	(1,614,743)	-3%
Adjustment to capital	32,862					
Ending Fund Balance	\$ 19,694,913	\$14,986,357		\$ 22,814,702	\$18,299,105	

REVENUE

53-0000-36000	Impact Fees	\$ 155,311	\$ 200,000	23%	\$ 46,581	\$ 70,870	-34%
53-0000-36100	Interest Income	458,210	400,000	101%	403,649	250,752	61%
53-0000-36500	Miscellaneous	144,915	-		57,236	38,880	47%
53-0000-37310	Residential Service	10,446,305	10,350,000	57%	5,932,434	6,086,229	-3%
53-0000-37311	Electric Residential Servic	422,764	400,000	47%	187,775	200,916	-7%
53-0000-37312	Small Commercial	4,728,107	4,650,000	54%	2,502,244	2,542,165	-2%
53-0000-37313	Large Commercial	17,605,465	17,700,000	53%	9,335,990	9,625,775	-3%
53-0000-37314	Government Facilities	553,093	575,000	61%	351,056	337,842	4%
53-0000-37315	UAMPS Energy Sales	208,898	225,000	71%	160,256	152,962	5%
53-0000-37316	Yard Light	68,908	67,000	51%	34,369	34,415	0%
53-0000-37317	Trans-Jordan Landfill Sale	1,895,237	1,700,000	61%	1,030,583	902,328	14%
53-0000-37330	Connection Fees	77,473	55,000	75%	41,175	39,470	4%
53-0000-37331	Renewable Energy Credit	-	15,000	0%	-	-	
53-0000-37332	Pole Attachment Fees	153,571	175,000	45%	78,342	76,762	2%
53-0000-37340	Work Order	885,258	400,000	45%	180,536	424,482	-57%
53-0000-37393	Write-off's	(81,708)	-		(2,637)	(2,105)	25%
53-0000-37397	Unbilled Sales	125,471	-		-	-	
Total Revenues		\$ 37,847,278	\$36,912,000	55%	\$ 20,339,589	\$20,781,745	-2%

TRANSFERS IN

53-0000-39225	RDA Transfer	\$ 21,125	\$ 21,125		\$ 21,125	\$ -	
Total Transfers in		\$ 21,125	\$ 21,125	100%	\$ 21,125	\$ -	

EXPENSES

Administration

Personnel

53-5301-41100	Regular Employees	\$ 649,227	\$ 668,870	48%	\$ 323,459	\$ 297,183	9%
53-5301-41110	Seasonal / PT Employees	9,404	-		10,856	2,633	312%
53-5301-41115	Overtime	4,875	14,000	25%	3,522	3,119	13%
53-5301-41200	Social Security	46,890	52,409	45%	23,753	21,698	9%
53-5301-41300	Group Insurance	107,540	111,443	46%	51,060	51,433	-1%
53-5301-41400	Retirement	144,043	153,525	49%	74,999	68,184	10%
53-5301-41500	Worker Comp	2,933	5,798	43%	2,477	1,829	35%
		964,912	1,006,045	49%	490,126	446,079	10%

Operations

53-5301-42020	Employee Assistance Pro	\$ -	\$ 1,000	0%	\$ -	\$ -	
53-5301-42030	Tuition Reimbursement	4,177	2,700	26%	706	2,775	-75%
53-5301-42040	Service Awards	1,790	5,000	25%	1,257	1,132	11%
53-5301-42080	Retiree Insurance	26,772	30,000	37%	10,991	13,946	-21%
53-5301-42090	OPEB	(52,777)	-		-	1,573	-100%
53-5301-42110	Books & Subscriptions	1,048	1,600	19%	304	247	23%
53-5301-42120	Public Notices	4,884	10,000	24%	2,442	2,442	0%

FY 2019 MID-YEAR BUDGET REVIEW
POWER DEPARTMENT



Thru 12/31/2018 Thru 12/31/17

		FY 2018	FY 2019	YTD to	Current	Prior	Yr to Yr
		Actual	Budget	Budget	YTD	YTD	Change
EXPENSES (continued)							
53-5301-42125	Travel & Training	54,550	35,000	46%	16,145	17,248	-6%
53-5301-42130	Meals	682	3,500	8%	267	90	197%
53-5301-42140	Supplies	45,910	60,000	25%	14,911	16,997	-12%
53-5301-42150	Postage	538	1,000	26%	258	294	-12%
53-5301-42170	Small Equipment	3,676	10,000	5%	476	2,426	-80%
53-5301-42180	Miscellaneous	69,298	125,000	24%	30,588	24,404	25%
53-5301-42410	Inventory Loss	786	10,000	-162%	(16,184)	(1,514)	969%
53-5301-42505	Building & Grounds Maint	129,842	125,000	74%	91,959	77,590	19%
53-5301-42510	Equipment Maintenance	2,341	10,000	0%	-	2,341	-100%
53-5301-42601	Public Power Week	9,685	20,000	57%	11,430	9,685	18%
53-5301-42602	Energy Education	30,000	30,000	0%	-	-	
53-5301-42730	Credit Card Fees	164,336	180,000	51%	91,693	86,737	6%
53-5301-43000	Professional Services	24,308	100,000	12%	12,316	12,973	-5%
53-5301-43100	Contract Services	-	25,000	0%	-	-	
53-5301-44000	Utilities	124,800	135,000	38%	51,699	57,299	-10%
53-5301-44010	Telephone	12,476	14,000	37%	5,227	6,158	-15%
53-5301-44020	Cell Phone	27,603	32,000	40%	12,771	12,486	2%
53-5301-46000	Liability Claims	-	30,000	0%	-	-	
53-5390-49000	Risk Assessment	281,255	433,698	50%	216,852	140,628	54%
53-5390-49100	Fleet Assessment	88,997	86,209	50%	43,104	44,496	-3%
		1,056,976	1,515,707	40%	599,211	532,452	13%
Administrative Fees (51.5% of allocation)							
53-5390-49310	Admin Fee - Wages	1,392,748	1,589,088	44%	697,491	631,668	10%
53-5390-49311	Admin Cost O&M	364,182	450,059	52%	236,185	151,637	56%
		1,756,930	2,039,147	46%	933,676	783,305	19%
Engineering							
Personnel							
53-5302-41100	Regular Employees	654,874	898,876	38%	339,390	308,248	10%
53-5302-41115	Overtime	10,180	24,000	25%	5,882	4,782	23%
53-5302-41200	Social Security	49,384	70,770	36%	25,620	23,251	10%
53-5302-41300	Group Insurance	92,901	139,710	34%	47,230	45,382	4%
53-5302-41400	Retirement	150,709	203,775	38%	78,273	70,905	10%
53-5302-41500	Worker Comp	6,384	17,438	29%	5,125	4,019	28%
		964,434	1,354,569	37%	501,522	456,587	10%
Operations							
53-5302-42110	Books & Subscriptions	200	\$ 500	18%	\$ 92	\$ 200	-54%
53-5302-42125	Travel & Training	1,538	25,000	3%	730	-	
53-5302-42140	Supplies	178,155	20,500	6%	1,257	174,343	-99%
53-5302-42141	Supplies - Lubricants	947	5,000	0%	-	-	
53-5302-42170	Small Equipment	23	10,000	25%	2,454	17	14504%
53-5302-42180	Miscellaneous	451,643	500,000	50%	251,912	232,282	8%
53-5302-42510	Equipment Maintenance -	45,058	350,000	28%	97,648	124	78401%
53-5302-42511	Equip Maint - Turbines 1,	702,864	250,000	31%	76,262	47,442	61%
53-5302-42513	Hydro Maintenance	134,705	50,000	15%	7,699	13,227	-42%
53-5302-42535	Software Support	26	1,000	0%	-	26	-100%
53-5302-43000	Professional Services	12,955	50,000	2%	766	6,361	-88%
53-5302-43100	Contract Services	43,769	75,000	20%	14,680	33,875	-57%
53-5302-44020	Cell Phone	2,340	2,200	49%	1,080	1,080	0%
		1,574,223	1,339,200	34%	454,580	508,977	-11%

FY 2019 MID-YEAR BUDGET REVIEW
POWER DEPARTMENT



Thru 12/31/2018 Thru 12/31/17

		FY 2018	FY 2019	YTD to	Current	Prior	Yr to Yr
		Actual	Budget	Budget	YTD	YTD	Change
EXPENSES (continued)							
<u>Distribution</u>							
Personnel							
53-5303-41100	Regular Employees	980,225	1,199,315	46%	546,552	458,455	19%
53-5303-41110	Seasonal / PT Employees	-	22,000	10%	2,112	-	
53-5303-41115	Overtime	80,533	80,000	52%	41,615	48,149	-14%
53-5303-41200	Social Security	78,434	99,720	44%	43,710	37,513	17%
53-5303-41300	Group Insurance	162,548	202,251	44%	88,977	79,828	11%
53-5303-41400	Retirement	240,474	269,991	49%	132,549	114,847	15%
53-5303-41500	Worker Comp	10,091	23,694	35%	8,339	6,570	27%
		1,552,305	1,896,971	46%	863,854	745,363	16%
Operations							
53-5303-42110	Books & Subscriptions	-	200	0%	-	-	
53-5303-42125	Travel & Training	3,947	12,000	37%	4,492	1,035	334%
53-5303-42140	Supplies	40,753	50,000	40%	19,908	27,034	-26%
53-5303-42141	Supplies - Retardant Cloth	19,689	35,000	54%	18,895	9,580	97%
53-5303-42142	Supplies - DI-Elect Testin	9,588	40,000	0%	-	-	
53-5303-42160	Fuel	55,934	125,000	25%	30,764	22,127	39%
53-5303-42170	Small Equipment	30,118	30,000	63%	18,779	24,726	-24%
53-5303-42180	Miscellaneous	5,689	6,000	201%	12,087	4,139	192%
53-5303-42400	Materials - Transmission	-	10,000	0%	-	-	
53-5303-42401	Materials - Overhead	101,213	795,000	10%	77,320	76,474	1%
53-5303-42403	Materials - Underground	182,514	160,000	9%	14,544	142,036	-90%
53-5303-42406	Materials - Street Lights	17,640	30,000	52%	15,728	9,453	66%
53-5303-42407	Materials - Pal Lights	1,517	2,000	46%	913	917	0%
53-5303-42501	SLC Signal Light Mainten	96,783	300,000	33%	100,366	44,365	126%
53-5303-42510	Equipment Maintenance	6,512	20,000	2%	351	4,685	-93%
53-5303-42520	Vehicle Maintenance	58,429	120,000	23%	27,605	15,484	78%
53-5303-43100	Contract Services	1,326	9,200	30%	2,757	1,326	108%
53-5303-43101	Employee Testing	-	1,100	0%	-	-	
53-5303-44020	Cell Phone	4,950	6,000	41%	2,431	2,430	0%
		636,602	1,751,500	20%	346,940	385,811	-10%
<u>Power Dispatch</u>							
Personnel							
53-5304-41100	Regular Employees	411,179	\$ 401,673	46%	\$ 185,147	\$ 186,374	-1%
53-5304-41115	Overtime	61,880	50,000	56%	27,902	32,364	-14%
53-5304-41200	Social Security	34,993	34,553	45%	15,707	16,174	-3%
53-5304-41300	Group Insurance	69,450	80,653	45%	36,170	34,781	4%
53-5304-41400	Retirement	104,385	91,059	53%	48,298	49,588	-3%
53-5304-41500	Worker Comp	1,078	3,132	36%	1,116	680	64%
		682,966	661,070	48%	314,339	319,962	-2%
Operations							
53-5304-42125	Travel & Training	3,297	10,000	6%	600	-	
53-5304-42140	Supplies	5,124	5,000	51%	2,562	2,562	0%
53-5304-42180	Miscellaneous	20	2,000	0%	-	-	
53-5304-42530	Software Maintenance - S	20,984	25,000	28%	7,000	-	
53-5304-44020	Cell Phone	3,150	3,000	48%	1,440	1,440	0%
		32,575	45,000	26%	11,602	4,002	190%

FY 2019 MID-YEAR BUDGET REVIEW
POWER DEPARTMENT



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
<u>Arborists</u>							
Personnel							
53-5305-41100	Regular Employees	514,648	564,518	45%	256,589	238,251	8%
53-5305-41110	Seasonal / PT Employees	11,396	-		5,571	4,730	18%
53-5305-41115	Overtime	15,477	33,000	17%	5,522	9,542	-42%
53-5305-41200	Social Security	40,304	45,880	43%	19,812	19,082	4%
53-5305-41300	Group Insurance	100,744	101,681	41%	41,685	49,542	-16%
53-5305-41400	Retirement	118,751	123,984	46%	57,635	56,334	2%
53-5305-41500	Worker Comp	5,274	10,952	37%	3,998	3,379	18%
		806,595	880,015	44%	390,813	380,859	3%
Operations							
53-5305-42110	Books & Subscriptions	15	200	90%	180	15	1097%
53-5305-42125	Travel & Training	4,186	10,000	55%	5,512	4,111	34%
53-5305-42140	Supplies	7,733	10,000	33%	3,290	6,976	-53%
53-5305-42141	Chain Saw Supplies	2,506	5,000	36%	1,787	1,089	64%
53-5305-42142	Street Trees	30,169	30,000	4%	1,081	149	626%
53-5305-42170	Small Equipment	6,723	20,000	58%	11,671	4,801	143%
53-5305-42180	Miscellaneous	1,505	2,000	56%	1,111	1,293	-14%
53-5305-42500	Maintenance	-	120,000	0%	-	-	
53-5305-44020	Cell Phone	5,400	5,500	44%	2,400	2,520	-5%
		58,236	202,700	13%	27,033	20,954	29%
<u>Power Purchase</u>							
53-5306-45710	Hunter II	6,816,639	\$ 7,500,000	46%	\$ 3,442,485	\$ 3,732,387	-8%
53-5306-45715	CRSP	4,187,793	4,700,000	50%	2,359,759	2,228,634	6%
53-5306-45720	San Juan	654,470	650,000	45%	292,092	330,209	-12%
53-5306-45725	Power Pool	1,447,720	1,500,000	46%	689,296	674,887	2%
53-5306-45730	Power Exchange	1,299,181	2,100,000	32%	668,592	1,251,038	-47%
53-5306-45735	Craig to Mona	10,176	20,000	42%	8,426	1,015	730%
53-5306-45740	Salt Lake Landfill Gas	1,775,478	1,800,000	53%	950,814	882,063	8%
53-5306-45745	Trans Jordan Landfill Gas	2,222,784	2,500,000	48%	1,193,694	1,018,949	17%
53-5306-45750	IPP	19,845	40,000	18%	7,213	10,826	-33%
53-5306-45755	Natural Gas Turbine	84,348	200,000	155%	310,188	56,055	453%
53-5306-45760	UAMPS Member Services	4,982	10,000	61%	6,128	4,965	23%
53-5306-45765	UAMPS Public Affairs	22,164	25,000	44%	11,022	11,075	0%
		18,545,579	21,045,000	47%	9,939,708	10,202,103	-3%
<u>Power Meters</u>							
Personnel							
53-5307-41100	Regular Employees	183,218	208,351	46%	96,639	86,069	12%
53-5307-41115	Overtime	341	5,000	8%	408	228	79%
53-5307-41200	Social Security	13,683	16,321	45%	7,268	6,437	13%
53-5307-41300	Group Insurance	26,065	29,834	40%	11,808	12,714	-7%
53-5307-41400	Retirement	41,613	47,233	47%	22,001	19,563	12%
53-5307-41500	Worker Comp	1,769	4,042	36%	1,458	1,108	32%
		266,690	310,781	45%	139,582	126,119	11%
Operations							
53-5307-42110	Books & Subscriptions	-	200	0%	-	-	
53-5307-42125	Travel & Training	435	5,000	0%	-	-	
53-5307-42140	Supplies	342	10,000	1%	118	32	268%
53-5307-42170	Small Equipment	40	2,000	0%	-	20	-100%
53-5307-42171	Small Equipment - Meters	35,233	150,000	61%	90,825	1,754	5080%
53-5307-42180	Miscellaneous	-	2,000	0%	-	-	
53-5307-44020	Cell Phone	780	1,000	36%	360	360	0%
		36,830	170,200	54%	91,303	2,166	

FY 2019 MID-YEAR BUDGET REVIEW
POWER DEPARTMENT



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
<u>NERC</u>							
Personnel							
53-5308-41100	Regular Employees	97,515	104,512	45%	46,783	45,335	3%
53-5308-41115	Overtime	489	-		583	419	39%
53-5308-41200	Social Security	7,126	7,995	43%	3,423	3,331	3%
53-5308-41300	Group Insurance	15,093	17,188	45%	7,666	7,380	4%
53-5308-41400	Retirement	22,218	23,693	45%	10,738	10,372	4%
53-5308-41500	Worker Comp	954	2,028	36%	723	602	20%
		143,395	155,416	45%	69,918	67,439	4%
Operations							
53-5308-42125	Travel & Training	3,103	5,000	51%	2,573	550	368%
53-5308-42140	Supplies	-	1,000	0%	-	-	
53-5308-42170	Small Equipment	-	2,000	0%	-	-	
53-5308-42535	Software Support	-	2,000	0%	-	-	
		3,103	10,000	26%	2,573	550	
<u>Capital</u>							
53-5370-47200	Buildings	58,450	50,000	0%	-	-	
53-5370-47300	Infrastructure	94,782	3,195,000	0%	-	94,782	-100%
53-5370-47400	Equipment	619,089	1,160,000	43%	501,372	335,087	50%
		772,320	4,405,000	11%	501,372	429,869	
Total Expenses		\$ 29,854,669.28	\$ 38,788,321	40%	\$ 15,678,150	\$ 15,412,597	2%
TRANSFERS OUT							
53-5390-49210	General Fund Transfer	2,896,382	2,853,360	55%	1,562,775	1,614,743	-3%
Total Transfers out		\$ 2,896,382	\$ 2,853,360	55%	\$ 1,562,775	\$ 1,614,743	-3%

PUBLIC WORKS DEPARTMENT



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
STREETS							
Personnel							
10-1001-41100	Regular Employees	\$ 698,026.7	\$ 803,799	45%	\$ 358,881	\$ 326,123	10%
10-1001-41110	Seasonal/Part Time Emplo	34,862	50,000	42%	21,134	23,772	-11%
10-1001-41115	Overtime	50,704	60,000	52%	31,100	24,157	29%
10-1001-41200	Social Security	57,823	70,075	43%	30,042	27,661	9%
10-1001-41300	Group Insurance	145,471	180,669	46%	83,389	71,718	16%
10-1001-41400	Retirement	168,582	176,529	51%	90,409	78,869	15%
10-1001-41500	Worker Comp	9,288	21,069	34%	7,129	5,917	20%
		1,164,756	1,362,141	46%	622,083	558,217	11%
Operations							
10-1001-42125	Travel & Training	5,507	10,000	73%	7,264	2,935	147%
10-1001-42140	Supplies	8,470	6,700	70%	4,675	6,068	-23%
10-1001-42160	Fuel	54,081	60,500	50%	30,243	21,905	38%
10-1001-42170	Small Equipment	8,016	10,000	33%	3,335	829	302%
10-1001-42401	Mulch	11,859	15,000	0%	-	-	
10-1001-42402	Signs	17,821	23,500	30%	7,086	5,285	34%
10-1001-42403	Roadways	10,575	10,000	39%	3,901	4,210	-7%
10-1001-42500	Maintenance	129	4,000	72%	2,897	-	
10-1001-42502	Striping Paint	37,694	43,000	9%	4,062	7,274	-44%
10-1001-42510	Equipment Maintenance	118,514	107,000	49%	52,422	56,978	-8%
10-1001-42520	Vehicle Maintenance	1,612	-	#DIV/0!	-	-	#DIV/0!
10-1001-43000	Professional Services	540	-		325	195	67%
10-1001-44010	Telephone	82	800	0%	-	82	-100%
10-1001-44020	Cell Phone	10,759	9,000	56%	4,997	4,613	8%
10-1001-45000	Rent & Lease Payments	-	8,000	0%	-	-	
10-1090-49000	Risk Assessment	75,434	95,572	50%	47,784	37,716	27%
10-1090-49100	Fleet Assessment	59,795	58,357	50%	29,178	29,898	-2%
		420,888	461,429	43%	198,169	177,988	11%
Total		\$ 1,585,643	\$ 1,823,570	45%	\$ 820,252	\$ 736,204.94	11%

Notes:

Fuel cost increase

Risk assessment increase in current yr

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
ENGINEERING							
Personnel							
10-1002-41100	Regular Employees	\$ 487,714	\$ 524,127	47%	\$ 244,468	\$ 223,021	10%
10-1002-41110	Seasonal/Part Time Emplo	-	3,600	0%	-	-	
10-1002-41115	Overtime	4,240	7,500	40%	2,969	2,303	29%
10-1002-41200	Social Security	35,821	40,945	44%	18,147	16,178	12%
10-1002-41300	Group Insurance	72,423	87,153	44%	38,422	33,581	14%
10-1002-41400	Retirement	115,144	118,759	48%	56,549	54,253	4%
10-1002-41500	Worker Comp	3,772	8,189	36%	2,914	2,275	28%
		719,115	790,273	46%	363,468	331,611	10%
Operations							
10-1002-42050	Uniform Allowance	265	400	0%	-	265	-100%
10-1002-42060	Car Allowance	-	2,100	0%	-	-	
10-1002-42110	Books & Subscriptions	3,011	3,500	71%	2,483	2,787	-11%
10-1002-42125	Travel & Training	2,321	4,500	26%	1,170	1,170	0%
10-1002-42140	Supplies	2,654	3,700	57%	2,111	890	137%
10-1002-42160	Fuel	4,092	3,300	74%	2,448	1,843	33%
10-1002-42170	Small Equipment	601	1,800	100%	1,800	-	
10-1002-42510	Equipment Maintenance	1,202	2,000	0%	-	-	
10-1002-42520	Vehicle Maintenance	2,086	2,000	17%	335	716	-53%
10-1002-43000	Professional Services	10,820	25,000	35%	8,670	-	
10-1002-44010	Telephone	785	1,500	23%	340	393	-13%
10-1002-44020	Cell Phone	4,307	4,700	47%	2,224	1,801	23%
		32,143	54,500	40%	21,582	9,865	119%
Total		\$ 751,258	\$ 844,773	46%	\$ 385,050	\$ 341,477	13%

Notes:

Environmental services increase in current yr

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



				Thru 12/31/2018	Thru 12/31/17		
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
CLASS C ROADS							
Operations							
10-1004-42180	Miscellaneous	\$ -	\$ -		\$ 10,258	\$ -	
10-1004-42402	Sealer	289,032	430,000	63%	270,064	74,433	263%
10-1004-42403	Road Salt	44,885	75,000	0%	-	716	-100%
10-1004-42500	Maintenance	299,967	845,610	88%	744,771	221,054	237%
10-1004-42501	Sidewalk	259,999	400,000	101%	402,130	201,882	99%
10-1004-45000	Rent & Lease Payments	210	-		-	210	-100%
10-1004-47300	Infrastructure	1,056,458	454,390	10%	44,194	548,941	-92%
10-1004-47400	Equipment	119,467	-		-	119,467	-100%
		2,070,019	2,205,000	67%	1,471,417	1,166,703	26%
Total		\$ 2,070,019	\$ 2,205,000	67%	\$ 1,471,417	\$ 1,166,703	26%

Notes:

Street maintenance increase in current yr

FY 2019 MID-YEAR BUDGET REVIEW
GENERAL FUND



Thru 12/31/2018

Acct Description	FY 2019 Budget	Current YTD	Available Funds
CLASS C ROADS			
10-1004-42500 Maintenance	845,610	(744,771)	100,839
10-1004-47300 Infrastructure	454,390	(44,194)	410,196
	1,300,000	(788,965)	511,035

Project List		Budget	Status
Maintenance	Overlay - 6600 S, 900 E - 1300 E	515,000	Project is complete.
	Overlay - Emerald Isle Ln	34,000	Project is complete.
	Overlay - Twin Willows	36,000	Project is complete.
	Overlay - Wood Circle	40,000	Project is complete.
	Overlay - Hansen Circle	40,000	Project is complete.
	Traffic signal - 4800 South and Commerce Drive (Amend)	610	Project is complete.
	Riverpoint Circle	135,000	Project is complete.
	Overlay - Butler Circle	40,000	Project is complete.
Infrastructure	Vine Street - 900 East to 1300 East (Grant match) (Amend)	200,000	Project is complete.
	Traffic signal - 4800 South and Commerce Drive (Amend)	259,390	Project is complete.
		1,300,000	

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
Public Works				
41-1001-42170	Small Equipment - Streets	\$ 141	\$ (140)	\$ 1
41-1001-42500	Maintenance - Streets	413	(413)	(0)
41-1001-47300	Infrastructure - Streets	353,860	(12,898)	340,962
41-1001-47400	Equipment - Streets	524,586	(350,489)	174,097
41-4101-47300	Infrastructure	52,000	(202)	51,798
41-4101-47305	Commerce Street	250,000	-	250,000
41-4110-42500	Maintenance - Streets	1,862	(1,862)	0
41-4110-47300	Infrastructure - Streets	1,384,138	(504,471)	879,667
		2,567,000	(870,475)	1,696,525

Project List

		Budget	Status
Equipment		530,000	Purchased wheel loader
			Purchased snow plow truck and equipment
Infrastructure	FY18 Mill and overlay - 5770 South	24,000	Project is complete
	FY18 Signal work - Winchester & 1300 West	40,000	Project is complete
	FY17 Road improvements - Fashion Blvd, Vine Street, 5735 South	185,000	Fashion Blvd and Vine Street are complete. 5735 is scheduled in the spring.
	FY18 CATNIP grant (Bike lanes) - 700 West bike lane striping and signage	100,000	Project is complete
	FY17 Road improvements - 5900 South - UDOT/Federal audit and project closeout	52,000	Still waiting for UDOT and Federal Transportation's results of the audit to close out the project.
	FY17 Vine Street - Commerce & Vine Rd construction (Murray Crossing / Kimball)	250,000	The widening and most of the curb work is complete. We are waiting for a final inspection and a request from Kimballs for reimbursement.
	FY17 Hanauer design - Hanauer design and site work	196,000	In progress
	Bridge replacement - 1350 East 6400 South	550,000	Project is under contract and will begin January 28th and should be ready for traffic March 4th. Asphalt will most likely not be placed until Mid-March.
	Sidewalk - 5600 S at 977 E	45,000	In process, awaiting ditch company approval.
	Crosswalk and LED flashing beacons - 6100 S 150 E	15,000	Design complete. Waiting for late spring to construct.
	Curb and gutter - Bullion Street 1250 W to 1300 W	115,000	Project is complete
	Overlay - 5360 S, 1410 E, 5440 S & Lakewood Circle (Amend)	240,000	Project is complete
	Rebuild - Marjane Ave, Marjane Cir (Amend)	225,000	Project is complete

2,567,000

FY 2019 MID-YEAR BUDGET REVIEW

WATER FUND



				Thru 12/31/2018	Thru 12/31/17	
	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 2,951,045	\$ 2,995,817		\$ 2,995,817	\$ 2,951,045	
Revenues	5,808,201	6,451,117	65%	4,177,925	3,990,942	5%
Bond proceeds	-	8,600,000	0%	-	-	
Expenses	(5,346,598)	(9,439,991)	36%	(3,378,053)	(2,448,433)	38%
Transfers out	(429,034)	(500,215)	63%	(317,542)	(309,991)	2%
Adjustment to capital	12,203					
Ending Fund Balance	\$ 2,995,817	\$ 8,106,728		\$ 3,478,147	\$ 4,183,563	

REVENUE

51-0000-36000	Impact Fees	\$ 229,977	\$ 125,000	101%	\$ 126,374	\$ 100,952	25%
51-0000-36100	Interest Income	57,538	30,000	212%	63,642	38,659	65%
51-0000-36500	Miscellaneous	11,671	12,120	32%	3,885	2,731	42%
51-0000-37110	Metered Water Sales	5,449,946	6,252,687	63%	3,969,270	3,824,226	4%
51-0000-37120	Fire Service Line Fees	23,588	21,210	56%	11,917	11,777	1%
51-0000-37130	Connection Fees	16,149	10,100	29%	2,890	12,744	-77%
51-0000-37193	Write-off's	(3,079)	-		(54)	(147)	-64%
51-0000-37197	Unbilled Sales	22,411	-		-	-	#DIV/0!
Total Revenues		\$ 5,808,201	\$ 6,451,117	65%	\$ 4,177,925	\$ 3,990,942	5%

DEBT ISSUANCE

51-0000-36800	Bond Proceeds	\$ -	\$ 8,600,000	0%	\$ -	\$ -	
Total Debt issuance		\$ -	\$ 8,600,000	0%	\$ -	\$ -	

EXPENSES

Administration

Personnel

51-5101-41100	Regular Employees	\$ 260,448	\$ 250,269	45%	\$ 111,632	\$ 121,242	-8%
51-5101-41115	Overtime	6,047	4,500	0%	-	2,819	-100%
51-5101-41200	Social Security	17,979	19,491	44%	8,576	9,099	-6%
51-5101-41300	Group Insurance	24,111	29,453	45%	13,242	12,049	10%
51-5101-41400	Retirement	53,539	58,956	43%	25,087	27,936	-10%
51-5101-41500	Worker Comp	1,531	2,545	44%	1,113	1,141	-2%
		363,656	365,214	44%	159,651	174,286	-8%

Operations

51-5101-42010	Unemployment	193	-	#DIV/0!	-	-	
51-5101-42030	Tuition Reimbursement	563	2,500	23%	563	-	
51-5101-42040	Service Awards	628	500	0%	-	417	-100%
51-5101-42060	Car Allowance	-	2,100	0%	-	-	
51-5101-42080	Retiree Insurance	5,700	-		3,067	2,850	8%
51-5101-42090	OPEB	(13,742)	-		-	-	#DIV/0!
51-5101-42110	Books & Subscriptions	627	1,100	83%	914	-	
51-5101-42120	Public Notices	19,899	28,500	2%	500	7,600	-93%
51-5101-42125	Travel & Training	13,931	14,000	36%	5,078	3,454	47%
51-5101-42140	Supplies	5,762	7,000	10%	720	1,624	-56%
51-5101-42160	Fuel	30,503	39,000	49%	19,038	12,007	59%
51-5101-42170	Small Equipment	14,141	12,000	13%	1,604	2,242	-28%
51-5101-42510	Equipment Maintenance	40,580	35,000	21%	7,411	19,711	-62%
51-5101-42511	Office Equipment Maintenance	1,028	2,500	0%	-	475	-100%
51-5101-42520	Vehicle Maintenance	16,952	46,500	10%	4,854	9,821	-51%
51-5101-42600	Water Rebate Programs	3,625	40,000	5%	1,850	1,550	19%
51-5101-42730	Credit Card Fees	16,122	17,000	75%	12,789	11,220	14%

FY 2019 MID-YEAR BUDGET REVIEW

WATER FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
51-5101-43000	Professional Services	98,971	82,782	24%	19,934	57,430	-65%
51-5101-44000	Utilities	16,497	18,000	48%	8,626	7,671	12%
51-5101-44010	Telephone	1,131	2,000	23%	468	570	-18%
51-5101-44020	Cell Phone	12,374	9,000	92%	8,269	5,732	44%
51-5190-49000	Risk Assessment	141,964	166,608	50%	83,304	70,980	17%
51-5190-49100	Fleet Assessment	30,593	31,831	50%	15,918	15,294	4%
		458,044	557,921	35%	194,907	230,648	-15%
Operations & Maintenance							
Personnel							
51-5102-41100	Regular Employees	730,272	850,718	43%	369,688	344,639	7%
51-5102-41110	Seasonal/Part Time Employee	7,520	20,000	53%	10,558	3,840	175%
51-5102-41115	Overtime	68,710	65,000	55%	35,428	31,677	12%
51-5102-41200	Social Security	59,978	71,582	43%	30,789	28,286	9%
51-5102-41300	Group Insurance	133,926	170,996	45%	76,854	65,144	18%
51-5102-41400	Retirement	175,103	203,035	43%	88,261	82,593	7%
51-5102-41500	Worker Comp	8,087	15,393	40%	6,091	5,262	16%
		1,183,595	1,396,724	44%	617,668	561,442	10%
Operations							
51-5102-42140	Supplies	18,239	22,000	50%	11,094	11,359	-2%
51-5102-42141	Chlorine	7,725	16,000	24%	3,768	3,768	0%
51-5102-42142	Fluoride	30,648	40,000	56%	22,450	27,987	-20%
51-5102-42170	Small Equipment	14,821	15,010	68%	10,240	-	-
51-5102-42171	New Meters	48,497	90,000	34%	30,632	15,809	94%
51-5102-42501	Line Maintenance	133,992	153,817	45%	69,720	66,558	5%
51-5102-42502	Wellhead Maintenance	111,047	85,000	0%	-	-	-
51-5102-42503	Service Line Maintenance	19,124	20,000	46%	9,295	12,475	-25%
51-5102-42504	Meter Maintenance	13,190	15,000	8%	1,256	5,943	-79%
51-5102-42505	Building & Grounds Maintenance	23,207	25,000	55%	13,666	12,977	5%
51-5102-42506	Hydrant Maintenance	25,555	38,927	17%	6,593	8,917	-26%
51-5102-42510	Equipment Maintenance	190,847	251,749	40%	99,799	143,680	-31%
51-5102-43000	Professional Services	8,839	45,000	52%	23,416	3,438	581%
51-5102-44000	Utilities	364,859	395,000	62%	243,436	215,920	13%
51-5102-44001	Utilities - Purchased Water	6,491	60,000	6%	3,780	3,761	1%
51-5102-44010	Telephone	540	10,000	0%	-	-	-
51-5102-45000	Rents & Leases	5,100	-	#DIV/0!	-	5,100	-
		1,022,721	1,282,503	43%	549,146	537,693	2%
Capital							
51-5170-47300	Infrastructure	1,195,688	3,990,381	28%	1,111,405	275,016	304%
51-5170-47400	Equipment	47,846	68,490	59%	40,500	29,623	37%
		\$ 1,243,534	\$ 4,058,871	28%	\$ 1,151,905	\$ 304,639	278%
Debt Service							
51-5180-48100	Bond Principal	322,329	632,693	52%	328,588	322,329	2%
51-5180-48200	Bond Interest	56,469	351,163	4%	13,598	15,673	-13%
51-5180-48300	Fiscal Agent Fees	19,493	3,000	0%	-	-	-
		398,291	986,856	35%	342,186	338,002	1%
Administrative Fees (20% of allocation)							
51-5190-49310	Admin Fee - Wages	536,478	617,122	44%	270,870	243,314	11%
51-5190-49311	Admin Cost O&M	140,279	174,780	52%	91,721	58,409	57%
		676,757	791,902	46%	362,591	301,723	20%
Total Expenses		\$ 5,346,598	\$ 9,439,991	36%	\$ 3,378,053	\$ 2,448,433	38%

FY 2019 MID-YEAR BUDGET REVIEW

WATER FUND



				Thru 12/31/2018	Thru 12/31/17		
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
TRANSFERS OUT							
51-5190-49210	General Fund Transfer	429,034	500,215	63%	317,542	309,991	2%
Total Transfers out		\$ 429,034	\$ 500,215	63%	\$ 317,542	\$ 309,991	2%

Notes:

Capital projects per new master plan

FY 2019 MID-YEAR BUDGET REVIEW

WASTEWATER FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 8,198,292	\$ 6,032,128		\$ 6,032,128	\$ 8,198,292	
Revenues	4,796,065	5,122,000	45%	2,321,296	2,287,139	1%
Expenses	(6,752,521)	(7,223,788)	34%	(2,484,271)	(1,817,325)	37%
Transfers in	21,125	21,125	100%	21,125	-	
Transfers out	(349,946)	(384,000)	46%	(177,361)	(177,611)	0%
Adjustment to capital	119,113					
Ending Fund Balance	\$ 6,032,128	\$ 3,567,465		\$ 5,712,916	\$ 8,490,494	

REVENUE

52-0000-36000	Impact Fees	\$ 239,398	\$ 275,000	21%	\$ 58,394	\$ 43,957	33%
52-0000-36100	Interest Income	53,255	40,000	106%	42,275	20,603	105%
52-0000-36500	Miscellaneous	5,792	5,000	45%	2,250	3,645	-38%
52-0000-37210	Waste Water Service Fees	4,479,465	4,800,000	46%	2,217,018	2,218,195	0%
52-0000-37230	Connection Fees	3,000	2,000	70%	1,400	1,000	40%
52-0000-37293	Write-off's	(2,948)	-		(41)	(261)	-84%
52-0000-37297	Unbilled Sales	18,104	-		-	-	
Total Revenues		\$ 4,796,065	\$ 5,122,000	45%	\$ 2,321,296	\$ 2,287,139	1%

TRANSFERS IN

52-0000-39225	RDA Transfer	\$ 21,125	\$ 21,125	100%	\$ 21,125	\$ -	
Total Transfers in		\$ 21,125	\$ 21,125	100%	\$ 21,125	\$ -	

EXPENSES

Personnel

52-5202-41100	Regular Employees	\$ 470,976	\$ 499,114	48%	\$ 240,969	\$ 208,723	15%
52-5202-41110	Seasonal / PT Employees	12,450	13,600	48%	6,527	5,885	11%
52-5202-41115	Overtime	25,980	27,000	43%	11,542	10,185	13%
52-5202-41200	Social Security	35,467	41,286	46%	18,972	16,431	15%
52-5202-41300	Group Insurance	99,808	113,075	44%	49,358	48,799	1%
52-5202-41400	Retirement	106,437	121,501	47%	56,819	49,270	15%
52-5202-41500	Worker Comp	4,838	8,610	45%	3,872	2,995	29%
		755,954	824,186	47%	388,060	342,289	13%

Operations

52-5202-42030	Tuition Reimbursement	3,221	2,500	0%	-	1,617	-100%
52-5202-42040	Service Awards	100	100	0%	-	100	-100%
52-5202-42050	Uniform Allowance	3,733	4,000	27%	1,093	1,612	-32%
52-5202-42110	Books & Subscriptions	625	1,000	41%	407	-	
52-5202-42125	Travel & Training	4,311	9,000	33%	2,969	2,221	34%
52-5202-42140	Supplies	12,353	8,500	59%	5,046	8,953	-44%
52-5202-42141	Collection Line Materials	11,489	18,000	43%	7,790	6,010	30%
52-5202-42160	Fuel	18,037	19,000	58%	10,983	7,588	45%
52-5202-42170	Small Equipment	5,556	10,500	35%	3,694	395	835%
52-5202-42171	Safety Equipment	4,234	10,000	29%	2,935	1,874	57%
52-5202-42180	Miscellaneous	2,731	3,950	100%	3,950	-	
52-5202-42501	Manhole maintenance	7,071	15,000	37%	5,599	5,599	0%
52-5202-42502	Trouble Spot Maintenance	38,567	110,350	6%	6,114	13,946	-56%
52-5202-42505	Building & Grounds Maintenance	2,084	5,000	0%	5	-	
52-5202-42510	Equipment Maintenance	59,256	68,155	37%	25,026	33,441	-25%
52-5202-42520	Vehicle Maintenance	5,978	23,000	18%	4,058	2,879	41%
52-5202-42730	Credit Card Fees	14,752	-		7,745	6,888	12%
52-5202-43000	Professional Services	49,573	55,000	2%	1,289	6,627	-81%
52-5202-44000	Utilities	13,060	14,000	44%	6,217	6,517	-5%

FY 2019 MID-YEAR BUDGET REVIEW
WASTEWATER FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
EXPENSES (continued)							
52-5202-44010	Telephone	\$ -	\$ 2,000	0%	\$ -	\$ -	
52-5202-44020	Cell Phone	5,499	5,000	49%	2,426	2,460	-1%
52-5290-49000	Risk Assessment	90,582	54,124	50%	27,060	45,294	-40%
52-5290-49100	Fleet Assessment	12,515	13,263	50%	6,630	6,258	6%
		365,328	451,442	29%	131,037	160,278	-18%
Central Valley Water Reclamation Facility							
52-5203-45105	Facility Operation	3,967,600	1,400,000	54%	752,555	515,976	46%
52-5203-45110	Interceptor Monitoring	3,205	5,000	19%	965	1,884	-49%
52-5203-45115	Pretreatment Field	122,423	83,000	94%	78,123	46,361	69%
52-5203-45120	Laboratory Services	78,514	82,000	47%	38,920	41,663	-7%
52-5203-47801	Central Valley CIP	107,922	1,000,000	11%	113,212	106,898	6%
52-5203-48100	Bond Principal	416,848	147,200	118%	173,939	-	
52-5203-48200	Bond Interest	-	203,454	0%	-	-	
		4,696,511	2,920,654	40%	1,157,714	712,782	62%
Capital							
52-5270-47300	Infrastructure	45,599	2,105,895	10%	220,119	20,177	991%
52-5270-47400	Equipment	59,523	32,000	85%	27,114	59,523	-54%
		105,121	2,137,895	12%	247,233	79,700	210%
Debt Service							
52-5280-48100	Bond Principal	304,671	312,412	100%	312,412	304,671	3%
52-5280-48200	Bond Interest	95,486	82,260	26%	21,197	31,894	-34%
52-5280-48300	Fiscal Agent Fees	12,903	-		-	-	
		413,059	394,672	85%	333,609	336,565	-1%
Administrative Fees (12.5% of allocation)							
52-5290-49310	Admin Fee - Wages	330,204	385,701	44%	169,293	149,760	13%
52-5290-49311	Admin Cost O&M	86,343	109,238	52%	57,326	35,951	59%
		416,547	494,939	46%	226,619	185,711	22%
Total Expenses		\$ 6,752,521	\$ 7,223,788	34%	\$ 2,484,271	\$ 1,817,325	37%
TRANSFERS OUT							
52-5290-49210	General Fund Transfer	349,946	384,000	46%	177,361	177,611	0%
Total Transfers out		\$ 349,946	\$ 384,000	46%	\$ 177,361	\$ 177,611	0%

Notes:

Risk assessment reduced in current yr
Central Valley build-out
Walden Glen Lift Station design and construction

FY 2019 MID-YEAR BUDGET REVIEW

SOLID WASTE FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance		\$ 334,628	\$ 285,848		\$ 285,848	\$ 334,628	
Revenues		1,661,503	1,695,000	50%	853,076	816,730	4%
Expenses		(1,583,281)	(1,808,436)	42%	(765,433)	(677,463)	13%
Transfers out		(129,534)	(132,000)	49%	(65,210)	(63,507)	3%
Adjustment to capital		532					
Ending Fund Balance		\$ 283,848	\$ 40,412		\$ 308,282	\$ 410,387	
REVENUE							
56-0000-36100	Interest Income	\$ 4,410	\$ 3,000	102%	\$ 3,067	\$ 1,862	65%
56-0000-37610	Collection & Disposal Fees	1,600,317	1,650,000	49%	815,125	789,663	3%
56-0000-37620	Green Waste Trailer Fees	15,200	12,000	68%	8,120	7,120	14%
56-0000-37630	Roll-off Dumpster Fees	43,000	30,000	89%	26,800	18,200	47%
56-0000-37693	Write-off's	(1,423)	-		(35)	(115)	-69%
Total Revenues		\$1,661,503	\$1,695,000	50%	\$ 853,076	\$ 816,730	4%
EXPENSES							
Personnel							
56-5602-41100	Regular Employees	\$ 133,348	\$ 124,132	42%	\$ 52,735	\$ 41,586	27%
56-5602-41115	Overtime	1,789	7,000	9%	637	590	8%
56-5602-41200	Social Security	6,692	10,031	39%	3,881	3,040	28%
56-5602-41300	Group Insurance	29,287	34,591	43%	14,953	14,290	5%
56-5602-41400	Retirement	20,465	27,886	42%	11,765	9,296	27%
56-5602-41500	Worker Comp	1,091	2,437	39%	953	658	45%
		192,673	206,077	41%	84,924	69,459	22%
Operations							
56-5602-42040	Service Awards	70	500	0%	-	70	-100%
56-5602-42140	Supplies	663	-		-	-	
56-5602-42160	Fuel	3,586	6,000	31%	1,884	1,594	18%
56-5602-42170	Small Equipment	752	2,000	5%	107	32	233%
56-5602-42171	Refuse Containers	34,208	45,000	75%	33,815	34,208	-1%
56-5602-42180	Miscellaneous	3,902	5,000	65%	3,251	3,902	-17%
56-5602-42510	Equipment Maintenance	167	25,000	2%	623	-	
56-5602-42730	Credit Card Fees	7,452	6,500	62%	4,042	3,475	16%
56-5602-43101	Waste Collection	653,483	650,000	43%	277,272	271,044	2%
56-5602-43102	Waste Disposal	209,585	290,000	38%	110,014	89,411	23%
56-5602-43103	Recycling Collection	300,550	300,000	46%	137,713	119,349	15%
56-5602-43104	Roll Off Dumpsters	45,759	40,000	93%	37,277	26,388	41%
56-5690-49000	Risk Assessment	4,196	-		-	2,100	-100%
56-5690-49100	Fleet Assessment	2,781	3,979	50%	1,992	1,392	43%
		1,267,153	1,373,979	44%	607,991	552,963	10%
Administrative Fees (4% of allocation)							
56-5690-49310	Admin Fee - Wages	97,867	123,424	44%	54,174	44,387	22%
56-5690-49311	Admin Cost O&M	25,588	34,956	52%	18,344	10,654	72%
		123,455	158,380	46%	72,518	55,041	32%
Capital							
56-5670-47400	Equipment	-	70,000	0%	-	-	
		-	70,000	0%	-	-	
Total Expenses		\$1,583,281	\$1,808,436	42%	\$ 765,433	\$ 677,463	13%

FY 2019 MID-YEAR BUDGET REVIEW

SOLID WASTE FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
TRANSFERS OUT							
56-5690-49210	General Fund Transfer	129,534	132,000	49%	65,210	63,507	3%
Total Transfer out		\$ 129,534	\$ 132,000	49%	\$ 65,210	\$ 63,507	3%

Notes:

Recycling cost increase in current yr

Landfill cost increase in current yr

Will receive credit for the next 4 months for overpayment of can counts to reduce the cost of waste collection

FY 2019 MID-YEAR BUDGET REVIEW

STORM WATER FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 3,421,562	\$ 2,127,975		\$ 2,127,975	\$ 3,421,562	
Revenues	1,926,944	1,880,000	51%	967,919	957,834	1%
Expenses	(3,061,105)	(3,456,406)	19%	(672,601)	(1,746,465)	-61%
Transfers out	(145,800)	-		-	(74,153)	-100%
Adjustment to capital	(13,626)					
Ending Fund Balance	\$ 2,127,975	\$ 551,569		\$ 2,423,293	\$ 2,558,778	

REVENUE

57-0000-36000	Impact Fees	\$ 11,475	\$ 10,000	48%	\$ 4,758	\$ 3,972	20%
57-0000-36100	Interest Income	47,420	20,000	159%	31,792	24,396	30%
57-0000-36500	Miscellaneous	3,892	-		-	3,882	-100%
57-0000-37710	Storm Drain Fees	1,865,842	1,850,000	50%	931,372	925,641	1%
57-0000-37793	Write-off's	(1,684)	-		(2)	(59)	-96%
Total Revenues		\$ 1,926,944	\$ 1,880,000	51%	\$ 967,919	\$ 957,834	1%

EXPENSES

Administration

Personnel

57-5702-41100	Regular Employees	\$ 396,765	\$ 450,909	46%	\$ 208,120	\$ 181,479	15%
57-5702-41115	Overtime	25,716	20,600	60%	12,430	11,755	6%
57-5702-41200	Social Security	30,599	36,070	45%	16,176	14,185	14%
57-5702-41300	Group Insurance	88,600	105,172	44%	46,158	41,899	10%
57-5702-41400	Retirement	92,186	104,737	47%	48,968	42,183	16%
57-5702-41500	Worker Comp	4,721	8,785	43%	3,813	2,815	35%
		638,587	726,273	46%	335,664	294,316	14%

Operations

57-5702-42030	Tuition Reimbursement	-	5,000	0%	-	-	
57-5702-42040	Service Awards	47	500	0%	-	47	-100%
57-5702-42115	Dues & Memberships	6,990	8,500	108%	9,164	6,970	31%
57-5702-42120	Public Notices	900	5,000	0%	-	-	
57-5702-42125	Travel & Training	8,273	7,000	70%	4,902	6,598	-26%
57-5702-42140	Supplies	10,023	41,000	14%	5,884	7,164	-18%
57-5702-42160	Fuel	24,730	25,000	69%	17,214	9,105	89%
57-5702-42170	Small Equipment	6,339	10,000	31%	3,114	329	846%
57-5702-42180	Miscellaneous	378	1,000	5%	52	378	-86%
57-5702-42500	Maintenance	125,823	150,000	60%	89,441	65,795	36%
57-5702-42510	Equipment Maintenance	59,053	45,000	28%	12,570	23,769	-47%
57-5702-42520	Vehicle Maintenance	1,914	17,000	7%	1,132	1,227	-8%
57-5702-42730	Credit Card Fees	4,961	5,000	55%	2,726	2,304	18%
57-5702-43000	Professional Services	36,438	25,000	190%	47,490	4,039	1076%
57-5702-44000	Utilities	1,354	1,500	46%	689	759	-9%
57-5702-44010	Telephone	-	500	0%	-	-	
57-5702-44020	Cell Phone	5,499	5,000	60%	3,004	2,337	29%
57-5702-45000	Rent & Lease Payments	3,000	8,000	0%	-	-	
57-5790-49000	Risk Assessment	55,861	27,896	50%	13,950	27,930	-50%
57-5790-49100	Fleet Assessment	12,515	14,590	50%	7,296	6,258	17%
		364,099	402,486	54%	218,629	165,009	32%

Administrative Fees (4% of allocation)

57-5790-49310	Admin Fee - Wages	85,016	123,424	44%	54,174	38,557	41%
57-5790-49311	Admin Cost O&M	22,229	34,956	52%	18,344	9,255	98%
		107,245	158,380	46%	72,518	47,812	52%

Capital

FY 2019 MID-YEAR BUDGET REVIEW

STORM WATER FUND



				Thru 12/31/2018		Thru 12/31/17	
		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
57-5770-47300	Infrastructure	1,292,574	1,501,425	2%	33,406	1,210,695	-97%
57-5770-47400	Equipment	297,317	293,000	0%	-	15,797	-100%
		1,589,890	1,794,425	2%	33,406	1,226,492	-97%
Debt Service							
57-5780-48100	Bond Principal	220,000	225,000	0%	-	-	#DIV/0!
57-5780-48200	Bond Interest	151,771	148,592	8%	12,383	12,836	-4%
57-5780-48300	Fiscal Agent Fees	(10,486)	1,250	0%	-	-	#DIV/0!
		361,285	374,842	3%	12,383	12,836	-4%
Total Expenses		\$ 3,061,105	\$ 3,456,406	19%	\$ 672,601	\$ 1,746,465	-61%
TRANSFERS OUT							
57-5790-49210	General Fund Transfer	\$ 145,800	\$ -		\$ -	\$ 74,153	-100%
Total Transfers out		\$ 145,800	\$ -		\$ -	\$ 74,153	-100%

Notes:

Infrastructure investment in prior yr

FY 2019 MID-YEAR BUDGET REVIEW

CENTRAL GARAGE



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ 116,500	\$ 159,495		\$ 159,495	\$ 116,500	
Revenues	436,057	427,066	51%	216,253	219,206	-1%
Expenses	(393,062)	(422,559)	43%	(180,536)	(205,373)	-12%
Ending Fund Balance	\$ 159,495	\$ 164,002		\$ 195,212	\$ 130,334	

REVENUE

61-0000-36100	Interest Income	\$ 2,803	\$ -		\$ 2,655	\$ 1,049	153%
61-0000-36400	Sale of Capital Assets	2,646	-		-	2,646	-100%
61-0000-36500	Miscellaneous	6,482	-		59	3,441	-98%
61-0000-39100	Fleet Cost Reimbursements	424,126	427,066		213,540	212,070	1%
Total Revenues		\$ 436,057	\$ 427,066	51%	\$ 216,253	\$ 219,206	-1%

EXPENSES

Personnel							
61-6101-41100	Regular Employees	\$ 211,137	\$ 228,903	46%	\$ 105,431	\$ 97,801	8%
61-6101-41115	Overtime	186	-		-	93	-100%
61-6101-41200	Social Security	15,502	17,512	45%	7,829	7,232	8%
61-6101-41300	Group Insurance	37,600	43,226	44%	19,147	18,232	5%
61-6101-41400	Retirement	46,704	50,895	46%	23,447	21,773	8%
61-6101-41500	Worker Comp	2,034	3,548	45%	1,605	1,268	27%
		313,164	344,084	46%	157,459	146,400	8%
Operations							
61-6101-42055	Tool Allowance	2,160	2,177	46%	997	997	0%
61-6101-42110	Books & Subscriptions	1,500	2,000	0%	-	-	
61-6101-42125	Travel & Training	4,844	5,000	46%	2,297	2,074	11%
61-6101-42140	Supplies	6,669	9,000	29%	2,649	3,765	-30%
61-6101-42160	Fuel	2,150	3,000	34%	1,033	849	22%
61-6101-42180	Miscellaneous	2,153	-		-	369	-100%
61-6101-42410	Inventory Loss	(2,042)	-		1,096	-	
61-6101-42510	Equipment Maintenance	9,690	8,000	22%	1,796	2,746	-35%
61-6101-42520	Vehicle Maintenance	1,122	1,500	16%	237	671	-65%
61-6101-44000	Utilities	3,674	4,000	44%	1,750	1,701	3%
61-6101-44010	Telephone	-	1,200	0%	-	-	
61-6101-44020	Cell Phone	1,985	1,900	52%	979	795	23%
61-6190-49000	Risk Assessment	1,977	6,698	50%	3,348	990	238%
		35,882	44,475	36%	16,183	14,957	8%
Capital							
61-6101-47200	Buildings	-	34,000	20%	6,894	-	
61-6101-47400	Equipment	44,017	-		-	44,017	-100%
		44,017	34,000	20%	6,894	44,017	-84%
Total Expenses		\$ 393,062	\$ 422,559	43%	\$ 180,536	\$ 205,373	-12%

Notes:

Purchase of wheel alignment equipment in prior yr

**PARKS & RECREATION
BUILDING MAINTENANCE**



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
PARKS							
Personnel							
10-1101-41100	Regular Employees	\$ 742,214.5	\$ 931,468	44%	\$ 408,835	\$ 343,233	19%
10-1101-41110	Seasonal/Part Time Emplo	180,503	190,000	55%	105,389	92,717	14%
10-1101-41115	Overtime	33,319	30,000	73%	21,891	19,968	10%
10-1101-41200	Social Security	71,735	89,274	45%	40,291	34,195	18%
10-1101-41300	Group Insurance	129,506	179,191	34%	60,574	63,771	-5%
10-1101-41400	Retirement	178,131	205,012	49%	100,304	83,148	21%
10-1101-41500	Worker Comp	8,612	20,682	36%	7,458	5,625	33%
		1,344,019	1,645,627	45%	744,742	642,656	16%
Operations							
10-1101-42060	Car Allowance	900	4,200	46%	1,938	-	
10-1101-42125	Travel & Training	7,222	8,000	80%	6,397	5,227	22%
10-1101-42140	Supplies	-	-		140	-	
10-1101-42160	Fuel	27,437	30,000	62%	18,571	12,004	55%
10-1101-42170	Small Equipment	11,119	11,500	8%	908	-	
10-1101-42180	Miscellaneous	9,135	10,000	24%	2,365	-	
10-1101-42505	Building & Grounds Mainte	146,048	139,000	50%	70,113	65,493	7%
10-1101-42510	Equipment Maintenance	12,741	15,200	20%	3,058	2,198	39%
10-1101-42520	Vehicle Maintenance	18,558	18,000	48%	8,580	9,199	-7%
10-1101-42535	Software Support	1,070	4,000	34%	1,368	-	
10-1101-42601	Willow Pond Fish Program	4,000	4,000	0%	-	4,000	-100%
10-1101-42602	Safety Program	1,500	1,500	60%	895	1,153	-22%
10-1101-42603	Fun Days	40,224	40,000	25%	10,184	1,789	469%
10-1101-43000	Professional Services	1,065	1,300	30%	389	195	100%
10-1101-43001	Background Checks	-	1,000	0%	-	-	
10-1101-43201	Jordan River Commission	-	3,700	99%	3,680	-	
10-1101-44000	Utilities	247,010	275,000	82%	224,143	169,075	33%
10-1101-44010	Telephone	165	3,000	5%	165	165	0%
10-1101-44020	Cell Phone	10,590	9,000	73%	6,544	4,741	38%
10-1101-45000	Rent & Lease Payments	6,314	6,000	0%	-	-	
10-1190-49000	Risk Assessment	75,434	95,572	50%	47,784	37,716	27%
10-1190-49100	Fleet Assessment	11,125	14,589	50%	7,296	5,562	31%
		631,658	694,561	60%	414,519	318,517	30%
Total		\$ 1,975,677	\$ 2,340,188	50%	\$ 1,159,260	\$ 961,173	21%

Notes:

Water cost increased due to tiered-rate structure

Fuel cost increase

Building & grounds maintenance cost increase due to facilities manager identified maintenance and safety needs

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
PARK CENTER							
Personnel							
10-1102-41100	Regular Employees	\$ 206,231	\$ 219,895	46%	\$ 101,136	\$ 105,599	-4%
10-1102-41110	Seasonal/Part Time Emplo	667,280	591,719	46%	269,915	327,947	-18%
10-1102-41115	Overtime	2,383	2,000	0%	-	2,376	-100%
10-1102-41200	Social Security	66,143	62,241	45%	27,980	32,930	-15%
10-1102-41300	Group Insurance	31,957	35,647	52%	18,392	16,227	13%
10-1102-41400	Retirement	47,575	48,280	47%	22,711	24,730	-8%
10-1102-41500	Worker Comp	7,466	15,745	31%	4,885	5,141	-5%
		1,029,034	975,527	46%	445,019	514,951	-14%
Operations							
10-1102-42110	Books & Subscriptions	368	500	0%	-	-	
10-1102-42120	Public Notices	-	-		8	-	
10-1102-42125	Travel & Training	1,077	3,200	0%	-	16	-100%
10-1102-42140	Supplies	17,075	18,800	29%	5,394	9,704	-44%
10-1102-42141	Uniform Supplies	2,031	2,500	25%	630	437	44%
10-1102-42142	Sports Equipment	13,895	21,000	6%	1,342	3,057	-56%
10-1102-42143	Swimming Pool Supplies	48,068	45,000	61%	27,325	21,394	28%
10-1102-42145	Supplies-Sponsored	1,528	-		3,719	-	
10-1102-42150	Postage	-	2,000	0%	-	-	
10-1102-42170	Small Equipment	-	-		1,086	-	
10-1102-42180	Miscellaneous	1,179	-		18	15	20%
10-1102-42505	Building & Grounds Mainte	72,428	85,000	60%	51,375	38,958	32%
10-1102-42510	Equipment Maintenance	10,900	13,500	5%	715	6,037	-88%
10-1102-42535	Software Support	2,353	3,000	0%	-	2,000	-100%
10-1102-42730	Credit Card Fees	-	10,000	0%	-	-	
10-1102-42740	Over/Short	28	-		5	15	-65%
10-1102-43101	Recreation Officials	7,356	25,000	0%	42	-	
10-1102-44000	Utilities	158,684	205,000	32%	66,143	75,313	-12%
10-1102-44010	Telephone	3,926	3,500	53%	1,859	1,925	-3%
10-1102-44020	Cell Phone	1,550	3,000	6%	166	316	-47%
		342,447	441,000	36%	159,828	159,188	0%
Total		\$ 1,371,482	\$ 1,416,527	43%	\$ 604,847	\$ 674,139	-10%

Notes:

Facilities maintenance moved which reduced PT wages and social security cost
 Building & grounds maintenance cost increase due to facilities manager identified maintenance and safety needs

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
RECREATION							
Personnel							
10-1103-41100	Regular Employees	\$ 225,534	\$ 250,473	46%	\$ 116,261	\$ 105,690	10%
10-1103-41110	Seasonal/Part Time Emplo	110,624	115,500	36%	41,078	36,206	13%
10-1103-41115	Overtime	1,978	2,000	81%	1,614	1,639	-2%
10-1103-41200	Social Security	25,535	28,319	42%	11,991	10,831	11%
10-1103-41300	Group Insurance	40,148	45,467	45%	20,398	19,639	4%
10-1103-41400	Retirement	50,202	55,066	47%	26,010	23,692	10%
10-1103-41500	Worker Comp	3,293	6,424	37%	2,390	1,834	30%
		457,313	503,249	44%	219,740	199,531	10%
Operations							
10-1103-42120	Public Notices	23,580	22,000	54%	11,790	7,860	50%
10-1103-42125	Travel & Training	3,150	3,700	105%	3,872	-	
10-1103-42140	Supplies	4,727	9,300	36%	3,324	1,571	112%
10-1103-42141	Uniform Supplies	42,487	35,000	53%	18,548	15,729	18%
10-1103-42142	Sports Equipment	21,745	21,800	34%	7,419	4,681	58%
10-1103-42143	Awards	29,608	33,500	47%	15,582	12,786	22%
10-1103-42150	Postage	3,257	5,000	4%	216	188	15%
10-1103-42535	Software Support	4,377	7,200	0%	-	4,367	-100%
10-1103-42730	Credit Card Fees	31,837	30,000	46%	13,705	14,940	-8%
10-1103-43000	Professional Services	-	6,000	0%	-	-	
10-1103-43101	Recreation Officials	173,768	159,200	47%	75,520	62,368	21%
10-1103-44020	Cell Phone	2,815	1,500	96%	1,440	1,339	8%
		341,352	334,200	45%	151,417	125,829	20%
Total		\$ 798,665	\$ 837,449	44%	\$ 371,157	\$ 325,360	14%

Notes:

Increased recreation officials and uniform cost in current yr

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
ARTS & HISTORY							
Personnel							
10-1104-41100	Regular Employees	\$ 131,201	\$ 120,158	45%	\$ 53,789	\$ 50,437	7%
10-1104-41110	Seasonal/Part Time Emplo	40,359	32,545	69%	22,402	22,013	2%
10-1104-41115	Overtime	2,030	-		29	2,022	-99%
10-1104-41200	Social Security	12,784	11,682	48%	5,658	5,466	4%
10-1104-41300	Group Insurance	17,805	17,732	46%	8,231	10,488	-22%
10-1104-41400	Retirement	23,425	26,343	45%	11,805	11,434	3%
10-1104-41500	Worker Comp	1,032	2,962	36%	1,069	553	93%
		228,634	211,422	49%	102,983	102,412	1%
Operations							
10-1104-42120	Public Notices	8,116	8,000	37%	2,957	3,735	-21%
10-1104-42125	Travel & Training	444	500	100%	499	97	413%
10-1104-42140	Supplies	2,685	5,200	74%	3,872	1,181	228%
10-1104-42141	Production Supplies	21,689	24,000	32%	7,769	18,680	-58%
10-1104-42180	Miscellaneous	2,894	3,000	5%	162	142	15%
10-1104-42602	Exhibition	6,393	7,000	20%	1,395	1,158	21%
10-1104-42603	Local Arts Grants	5,000	35,000	14%	5,000	5,000	0%
10-1104-43001	Royalty & License Fees	13,606	9,000	88%	7,954	7,853	1%
10-1104-43002	History Contract Fees	5,942	11,000	44%	4,842	-	
10-1104-43100	Contract Services	104,024	85,000	29%	24,786	35,733	-31%
10-1104-44020	Cell Phone	600	2,400	30%	720	-	
10-1104-45000	Rent & Lease Payments	4,165	4,160	0%	-	3,940	-100%
		175,558	194,260	31%	59,956	77,517	-23%
Total		\$ 404,192	\$ 405,682	40%	\$ 162,939	\$ 179,929	-9%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
OUTDOOR POOL							
Personnel							
10-1105-41100	Regular Employees	\$ 35,525	\$ 41,213	47%	\$ 19,467	\$ 16,477	18%
10-1105-41110	Seasonal/Part Time Emplo	1,369	-		949	551	72%
10-1105-41200	Social Security	2,555	3,153	46%	1,436	1,180	22%
10-1105-41300	Group Insurance	4,902	5,971	43%	2,549	2,442	4%
10-1105-41400	Retirement	4,213	4,888	47%	2,309	1,954	18%
10-1105-41500	Worker Comp	358	800	39%	315	223	41%
		48,922	56,025	48%	27,024	22,828	18%
Operations							
10-1105-42140	Supplies	213	3,000	0%	-	-	
10-1105-42141	Swimming Pool Supplies	53,882	59,000	45%	26,358	19,593	35%
10-1105-42505	Building & Grounds Mainte	9,566	8,500	20%	1,733	5,482	-68%
10-1105-42510	Equipment Maintenance	3,393	7,000	0%	-	125	-100%
10-1105-42730	Credit Card Fees	-	2,000	0%	-	-	
10-1105-44000	Utilities	24,574	32,000	32%	10,358	12,893	-20%
		91,628	111,500	34%	38,449	38,092	1%
Total		\$ 140,550	\$ 167,525	39%	\$ 65,474	\$ 60,920	7%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
SENIOR RECREATION CENTER							
Personnel							
10-1106-41100	Regular Employees	\$ 284,817	\$ 293,834	46%	\$ 134,106	\$ 143,094	-6%
10-1106-41110	Seasonal/Part Time Emplo	38,671	42,675	44%	18,694	18,325	2%
10-1106-41200	Social Security	23,748	25,743	44%	11,200	11,831	-5%
10-1106-41300	Group Insurance	60,589	62,071	38%	23,735	33,004	-28%
10-1106-41400	Retirement	63,145	64,972	46%	29,612	31,781	-7%
10-1106-41500	Worker Comp	2,077	4,320	34%	1,452	1,446	0%
		473,046	493,615	44%	218,799	239,481	-9%
Operations							
10-1106-42110	Books & Subscriptions	-	300	0%	-	-	
10-1106-42125	Travel & Training	2,453	4,600	16%	719	1,382	-48%
10-1106-42130	Meals	44,263	49,000	32%	15,765	18,188	-13%
10-1106-42140	Supplies	2,132	2,400	17%	412	1,638	-75%
10-1106-42160	Fuel	1,162	2,000	30%	600	412	46%
10-1106-42170	Small Equipment	5,067	4,000	0%	-	-	
10-1106-42505	Building & Grounds Mainte	13,952	10,000	46%	4,609	6,240	-26%
10-1106-42510	Equipment Maintenance	5,235	8,000	43%	3,459	3,874	-11%
10-1106-42520	Vehicle Maintenance	19	200	67%	134	-	
10-1106-42535	Software Support	-	2,700	29%	772	-	
10-1106-42600	Programs	131,649	152,352	49%	74,454	56,163	33%
10-1106-42601	Special Events	8,788	10,000	54%	5,440	5,532	-2%
10-1106-42730	Credit Card Fees	-	2,400	0%	-	-	
10-1106-42740	Over/Short	1	-		(17)	1	-1578%
10-1106-43000	Professional Services	150	300	0%	-	-	
10-1106-44000	Utilities	20,352	21,370	44%	9,463	9,895	-4%
10-1106-44010	Telephone	1,090	2,000	33%	666	516	29%
10-1106-44020	Cell Phone	1,102	1,080	46%	495	520	-5%
		237,415	272,702	43%	116,972	104,360	12%
Total		\$ 710,461	\$ 766,317	44%	\$ 335,771	\$ 343,841	-2%

Notes:

Facilities maintenance moved which reduced PT wages and social security cost

Building & grounds maintenance cost increase due to facilities manager identified maintenance and safety needs

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
CEMETERY							
Personnel							
10-1107-41100	Regular Employees	\$ 189,501	\$ 205,256	46%	\$ 95,055	\$ 90,149	5%
10-1107-41110	Seasonal/Part Time Emplo	20,698	21,559	79%	17,055	10,167	68%
10-1107-41115	Overtime	9,835	8,000	59%	4,756	5,655	-16%
10-1107-41200	Social Security	16,236	18,133	48%	8,710	7,772	12%
10-1107-41300	Group Insurance	39,849	42,291	45%	18,978	20,691	-8%
10-1107-41400	Retirement	44,865	45,863	49%	22,309	21,687	3%
10-1107-41500	Worker Comp	1,736	3,649	39%	1,429	1,143	25%
		322,720	344,751	49%	168,293	157,264	7%
Operations							
10-1107-42125	Travel & Training	751	1,500	8%	127	-	
10-1107-42140	Supplies	7,084	8,000	43%	3,413	3,267	4%
10-1107-42160	Fuel	4,066	6,000	46%	2,788	2,405	16%
10-1107-42170	Small Equipment	1,388	1,000	6%	60	-	
10-1107-42505	Building & Grounds Mainte	6,735	8,000	48%	3,813	2,601	47%
10-1107-42510	Equipment Maintenance	9,104	7,000	29%	2,019	6,052	-67%
10-1107-42520	Vehicle Maintenance	4,360	6,000	20%	1,205	2,816	-57%
10-1107-42730	Credit Card Fees	938	3,000	15%	463	571	-19%
10-1107-44000	Utilities	8,170	35,000	129%	45,005	5,430	729%
10-1107-44010	Telephone	486	2,000	10%	208	242	-14%
10-1107-44020	Cell Phone	2,396	2,400	57%	1,366	1,106	23%
		45,478	79,900	76%	60,467	24,491	147%
Total		\$ 368,198	\$ 424,651	54%	\$ 228,759	\$ 181,755	26%

Notes:

Water cost increased due to tiered-rate structure

Fuel cost increase

Building & grounds maintenance cost increase due to facilities manager identified maintenance and safety need

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
FACILITIES							
Personnel							
10-1308-41100	Regular Employees	\$ 85,334	\$ 241,453	40%	\$ 97,708	\$ -	
10-1308-41110	Part Time Employees	57,718	138,011	37%	51,456	-	
10-1308-41115	Overtime	1,767	6,000	28%	1,664	-	
10-1308-41200	Social Security	10,761	28,788	39%	11,176	-	
10-1308-41300	Group Insurance	10,322	38,589	41%	15,937	-	
10-1308-41400	Retirement	19,522	49,523	45%	22,304	-	
10-1308-41500	Worker Comp	1,573	7,141	32%	2,268	-	
		186,997	509,505	40%	202,513	-	
Operations							
10-1003-42505	Building & Grounds Maintei	34,701	-		1,294	7,482	-83%
10-1003-42510	Equipment Maintenance	9,445	-		-	6,287	-100%
10-1003-44000	Utilities	48,333	-		-	14,941	-100%
10-1308-42050	Uniform Allowance	-	4,000	38%	1,526	-	
10-1308-42055	Tool Allowance	-	1,500	29%	435	-	
10-1308-42125	Travel & Learning	-	5,000	7%	340	-	
10-1308-42140	Supplies	3	6,000	9%	523	-	
10-1308-42160	Fuel	-	2,500	0%	-	-	
10-1308-42170	Small Equipment	-	3,000	100%	3,000	-	
10-1303-42505	Building & Grounds Maintei	49,284	-		291	64,598	-100%
10-1303-44000	Utilities	29,427	-		-	36,247	-100%
10-1308-42505	Building & Grounds Maintei	83,661	138,800	71%	99,064	-	
10-1308-42510	Equipment Maintenance	133	18,000	6%	1,129	-	
10-1308-42520	Vehicle Maintenance	-	1,175	16%	187	-	
10-1308-43000	Professional Services	-	7,000	0%	-	-	
10-1308-44000	Utilities	44,473	220,100	23%	49,585	-	
10-1308-44010	Telephone	-	1,100	0%	-	-	
10-1308-44020	Cell Phone	430	2,750	25%	683	-	
10-1308-47400	Equipment	-	(1,000)	0%	-	-	
		299,890	409,925	39%	158,056	129,555	22%
Administrative Fees from Other Funds (25%)							
10-1308-49398	Admin Svc O&M	(49,731)	(102,481)	37%	(38,202)	-	
10-1308-49399	Admin Svc Wages	(72,255)	(127,376)	40%	(50,629)	-	
		(121,986)	(229,857)	39%	(88,831)	-	
Total		\$ 364,901	\$ 689,573	39%	\$ 271,738	\$ 129,555	110%

Notes:

Consolidation of facilities maintenance from Recorder, Park Center, Sr Rec Center, and Public Works into one department
Wages brought from other departments, addition of Facilities Manager
Cleaning services brought in-house

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description	FY 2019 Budget	Current YTD	Available Funds
Parks & Recreation			
41-1101-42500 Maintenance - Parks	10,000	-	10,000
41-1101-47300 Infrastructure - Parks	200,000	-	200,000
41-1101-47400 Equipment - Parks	175,000	(40,716)	134,284
41-1102-42170 Small Equipment - Park Center	75,000	-	75,000
41-1102-47200 Buildings - Park Center	100,000	-	100,000
41-1104-43000 Professional Services - Arts	5,000	-	5,000
41-1106-42170 Small Equipment - Sr Rec Ctr	-	(11,702)	(11,702)
41-1106-47400 Equipment - Sr Rec Ctr	20,000	-	20,000
41-1107-47300 Infrastructure - Cemetery	110,000	-	110,000
41-1107-47400 Equipment - Cemetery	50,000	(13,211)	36,789
41-1160-47300 Infrastructure - Sr Rec Ctr	-	(2,704)	(2,704)
41-4111-47300 Infrastructure - Parks	900,000	-	900,000
41-1308-42500 Maintenance - Facilities	699,500	(92,345)	607,155
	2,344,500	(160,678)	2,183,822

Project List

Budget

Status

Parks

Maintenance	Fall material	10,000	Scheduled in May
Infrastructure	Willow Pond E & N playgrounds	200,000	In progress, contract awarded
Equipment	Equipment replacement	175,000	In progress, 40% complete
Infrastructure	Outdoor pool parking area replacem	300,000	Carryforward to FY20
Infrastructure	Murray Park softball field light repla	175,000	In progress, completion date in May 2019
Infrastructure	Pavillion replacement project	425,000	Carryforward to FY20

Park Center

Small Equipment	Equipment replacement	75,000	Complete
Building	Pool deck replacmeent	100,000	Complete

Arts & History

Prof Svcs	Murray Theater schematic design	5,000	Carryforward to FY20
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Sr Rec Ctr

Equipment	Equipment replacement	20,000	In progress, 60% complete
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Cemetery

Infrastructure	Niche construction	110,000	In progress, contractor selection
Equipment	Equipment replacement	50,000	In progress, 25% complete

Facilities

Maintenance	Leisure pool and competition pool deck replacement	350,000	In progress, 50% complete
	Pool replaster and coping stone replacement - Outdoor	120,000	Will bid in spring
	Water heaters - Heritage Center	20,000	Complete
	HVAC repair - City Hall	7,000	Complete
	Roof replace - Bullion Substation	15,000	Complete
	Roof replace - Central Garage	7,000	Repaired, funds released
	Pool replaster - Leisure pool	168,000	Carryforward to FY20
	Fire suppression - Heritage Center	5,000	Complete
	Sprinkler system - Murray Mansion and Chapel	7,500	Complete

FY 2019 MID-YEAR BUDGET REVIEW

GOLF FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	\$ (143,201)	\$ 102,031		\$ 102,031	\$ (143,201)	
Revenues	1,256,687	1,276,000	57%	722,435	649,260	11%
Expenses	(1,321,352)	(1,669,689)	52%	(876,038)	(709,607)	23%
Transfers in	309,000	370,000	100%	370,000	34,000	988%
Adjustment to capital	897					
Ending Fund Balance	\$ 102,031	\$ 78,342		\$ 318,428	\$ (169,547)	

REVENUE

54-0000-36100	Interest Income	\$ 4,406	\$ -		\$ 9,319	\$ 1,785	422%
54-0000-36500	Miscellaneous	917	4,000	15%	596	2,392	-75%
54-0000-37410	Green Fees	794,254	785,000	55%	429,973	406,951	6%
54-0000-37420	Golf Cart Rentals	301,478	310,000	53%	163,745	155,869	5%
54-0000-37430	Driving Range Fees	30,813	35,000	34%	11,941	14,561	-18%
54-0000-37440	Pro Shop Sales	110,305	125,000	78%	97,069	58,165	67%
54-0000-37460	Food Sales	14,515	17,000	58%	9,793	9,537	3%
Total Revenues		\$ 1,256,687	\$ 1,276,000	57%	\$ 722,435	\$ 649,260	11%

TRANSFERS IN

54-0000-39210	General Fund Transfer	\$ 34,000	\$ 60,000	100%	\$ 60,000	\$ 34,000	76%
54-0000-39241	Capital Projects Transfer	275,000	310,000	100%	310,000	-	
Total Transfers in		\$ 309,000	\$ 370,000	100%	\$ 370,000	\$ 34,000	988%

EXPENSES

Golf Pro

Personnel

54-5401-41100	Regular Employees	\$ 167,116	\$ 147,910	46%	\$ 68,673	\$ 83,573	-18%
54-5401-41110	Seasonal / PT Employees	64,909	108,500	40%	43,054	31,832	35%
54-5401-41115	Overtime	957	-		203	873	-77%
54-5401-41200	Social Security	17,677	19,615	44%	8,539	8,785	-3%
54-5401-41300	Group Insurance	27,807	20,704	44%	9,207	16,147	-43%
54-5401-41400	Retirement	37,897	33,531	47%	15,765	18,986	-17%
54-5401-41500	Worker Comp	2,198	3,975	43%	1,697	1,504	13%
		318,561	334,235	44%	147,139	161,700	-9%

Operations

54-5401-42010	Unemployment	-	-		1,562	-	
54-5401-42030	Tuition Reimbursement	2,350	2,000	0%	-	2,350	-100%
54-5401-42050	Uniform Allowance	722	1,000	0%	-	-	
54-5401-42060	Car Allowance	1,350	1,500	42%	623	623	0%
54-5401-42110	Books & Subscriptions	996	1,500	46%	689	397	73%
54-5401-42125	Travel & Training	773	2,000	0%	-	-	
54-5401-42140	Supplies	3,294	3,850	6%	238	2,680	-91%
54-5401-42141	Janitorial Supplies	1,160	2,500	13%	324	677	-52%
54-5401-42142	Range	706	6,000	1%	32	432	-93%
54-5401-42143	Soft Goods	38,822	40,000	63%	25,157	13,097	92%
54-5401-42144	Golf Balls	19,077	22,000	52%	11,404	8,029	42%
54-5401-42145	Golf Clubs	\$ 19,912	\$ 21,000	54%	\$ 11,380	\$ 3,845	196%
54-5401-42170	Small Equipment	83	500	11%	56	43	30%
54-5401-42180	Miscellaneous	1,500	500	0%	-	-	
54-5401-42410	Inventory Loss	-	500	0%	-	-	
54-5401-42505	Building & Grounds Maintenance	2,297	5,000	18%	894	384	133%
54-5401-42510	Equipment Maintenance	5,170	7,200	13%	933	1,507	-38%

FY 2019 MID-YEAR BUDGET REVIEW
GOLF FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018	FY 2019	YTD to	Current	Prior	Yr to Yr
		Actual	Budget	Budget	YTD	YTD	Change
EXPENSES (continued)							
54-5401-42511	Office Equipment Maintenance	-	500	0%	-	-	
54-5401-42730	Credit Card Fees	25,062	25,000	54%	13,457	12,557	7%
54-5401-43000	Professional Services	-	300	4705%	14,115	-	
54-5401-44000	Utilities	13,570	15,000	47%	6,987	6,938	1%
54-5401-44010	Telephone	4,369	4,600	45%	2,065	2,355	-12%
54-5401-44020	Cell Phone	432	700	24%	166	166	0%
54-5401-45000	Rent & Lease Payments	5,000	9,000	0%	-	-	
54-5490-49000	Risk Assessment	12,959	20,340	50%	10,170	6,480	57%
54-5490-49100	Fleet Assessment	4,172	-		-	2,088	-100%
		163,776	192,490	52%	100,251	64,648	55%
<u>Golf Superintendent</u>							
Personnel							
54-5402-41100	Regular Employees	238,278	278,111	46%	129,120	111,662	16%
54-5402-41110	Seasonal / PT Employees	75,871	78,000	60%	46,949	53,906	-13%
54-5402-41200	Social Security	23,013	27,242	48%	13,167	12,212	8%
54-5402-41300	Group Insurance	55,469	63,031	45%	28,330	27,093	5%
54-5402-41400	Retirement	54,202	63,048	47%	29,492	25,430	16%
54-5402-41500	Worker Comp	2,972	5,520	49%	2,682	2,147	25%
		449,805	514,952	48%	249,741	232,450	7%
Operations							
54-5402-42040	Service Awards	-	200	0%	-	-	
54-5402-42110	Books & Subscriptions	1,110	1,000	0%	-	195	-100%
54-5402-42125	Travel & Training	1,765	3,000	50%	1,490	1,425	5%
54-5402-42140	Supplies	18	900	88%	793	-	
54-5402-42141	Janitorial Supplies	3,737	3,300	60%	1,974	1,621	22%
54-5402-42160	Fuel	13,162	18,000	57%	10,269	6,672	54%
54-5402-42170	Small Equipment	1,417	1,500	0%	-	119	-100%
54-5402-42180	Miscellaneous	4,125	4,000	18%	718	92	677%
54-5402-42505	Building & Grounds Maintenance	74,272	72,000	91%	65,736	51,051	29%
54-5402-42510	Equipment Maintenance	16,420	19,000	65%	12,367	8,399	47%
54-5402-42511	Office Equipment Maintenance	150	150	67%	100	150	-33%
54-5402-42520	Vehicle Maintenance	2,868	2,000	72%	1,431	491	192%
54-5402-44000	Utilities	21,670	25,000	56%	14,100	13,641	3%
54-5402-44010	Telephone	1,528	1,500	47%	708	761	-7%
54-5402-44020	Cell Phone	1,362	900	65%	586	630	-7%
		\$ 143,603	\$ 152,450	72%	\$ 110,270	\$ 85,247	29%
<u>Capital</u>							
54-5470-47300	Infrastructure	\$ 69,516	\$ 110,000	1%	\$ 1,000	\$ -	
54-5470-47400	Equipment	10,529	200,000	51%	102,075	-	
		80,045	310,000	33%	103,075	-	
<u>Debt Service</u>							
54-5480-48120	Interfund Loan Principal	136,097	138,819	100%	138,819	136,097	2%
54-5480-48220	Interfund Loan Interest	29,465	26,743	100%	26,743	29,465	-9%
		165,562	165,562	100%	165,562	165,562	0%
Total Expenses		\$ 1,321,352	\$ 1,669,689	52%	\$ 876,038	\$ 709,607	23%

COMMUNITY & ECONOMIC DEVELOPMENT



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
ADS							
Personnel							
10-1301-41100	Regular Employees	\$ 196,468	\$ 207,491	43%	\$ 88,404	\$ 93,811	-6%
10-1301-41110	Seasonal/Part Time Emplo	10,791	9,060	71%	6,389	5,141	24%
10-1301-41115	Overtime	188	-		-	188	-100%
10-1301-41200	Social Security	14,586	16,566	38%	6,351	6,689	-5%
10-1301-41300	Group Insurance	29,308	34,363	29%	10,023	14,518	-31%
10-1301-41400	Retirement	47,481	48,323	30%	14,385	23,523	-39%
10-1301-41500	Worker Comp	321	282	60%	170	283	-40%
		299,143	316,085	40%	125,722	144,152	-13%
Operations							
10-1301-42060	Car Allowance	1,800	4,200	27%	1,131	831	36%
10-1301-42140	Supplies	1,184	800	130%	1,043	433	141%
10-1301-42160	Fuel	(25)	-		-	(25)	-100%
10-1301-42180	Miscellaneous	-	-		-	20	-100%
10-1301-43000	Professional Services	1,380	1,200	63%	753	90	737%
10-1301-44010	Telephone	-	200	0%	-	-	
10-1301-44020	Cell Phone	1,127	1,600	13%	210	707	-70%
10-1360-42140	Supplies	3	-		-	-	
		5,470	8,000	39%	3,137	2,056	53%
Administrative Fees from Other Funds (75%)							
10-1301-49398	Admin Svc O&M	(3,719)	(6,000)	33%	(1,997)	(1,402)	42%
10-1301-49399	Admin Svc Wages	(203,595)	(236,015)	40%	(94,291)	(98,109)	-4%
		(207,314)	(242,015)	40%	(96,288)	(99,511)	-3%
Total		\$ 97,299	\$ 82,070	40%	\$ 32,571	\$ 46,697	-30%

Notes:

Department dissolved in Mayor's reorganization.

Director and Admin Supervisor positions moved to Community & Economic Development

Part-time employee moved to Recorder to assist with passport services

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
BUILDING							
Personnel							
10-1306-41100	Regular Employees	\$ 389,081	\$ 530,303	42%	\$ 224,119	\$ 172,683	30%
10-1306-41110	Seasonal/Part Time Emplo	1,782	-		1,447	1,782	-19%
10-1306-41115	Overtime	2,024	4,000	0%	-	861	-100%
10-1306-41200	Social Security	28,895	40,874	41%	16,716	12,871	30%
10-1306-41300	Group Insurance	64,436	104,442	34%	35,905	30,356	18%
10-1306-41400	Retirement	87,995	122,528	39%	48,013	39,114	23%
10-1306-41500	Worker Comp	2,158	5,322	40%	2,126	1,253	70%
		576,371	807,469	41%	328,327	258,919	27%
Operations							
10-1306-42050	Uniform Allowance	536	1,000	57%	567	315	80%
10-1306-42060	Car Allowance	1,800	-		831	831	0%
10-1306-42110	Books & Subscriptions	42	2,400	0%	-	42	-100%
10-1306-42125	Travel & Training	6,650	7,000	36%	2,492	4,834	-48%
10-1306-42140	Supplies	9,529	3,100	162%	5,029	1,157	335%
10-1306-42160	Fuel	1,686	3,500	39%	1,352	538	152%
10-1306-42170	Small Equipment	6,318	3,700	6%	214	1,757	-88%
10-1306-42520	Vehicle Maintenance	491	1,700	38%	648	87	643%
10-1306-42535	Software Support	-	4,510	0%	-	-	
10-1306-42730	Credit Card Fees	6,649	5,500	78%	4,295	3,780	14%
10-1306-43000	Professional Services	128,329	35,000	67%	23,621	56,392	-58%
10-1306-44010	Telephone	-	4,000	0%	-	-	
10-1306-44020	Cell Phone	4,741	6,400	33%	2,090	1,601	31%
10-1390-49000	Risk Assessment	18,080	55,481	50%	27,738	9,042	207%
10-1390-49100	Fleet Assessment	29,202	29,178	50%	14,592	14,604	0%
		214,053	162,469	51%	83,470	94,981	-12%
Total		\$ 790,424	\$ 969,938	42%	\$ 411,796	\$ 353,900	16%

Notes:

Department fully staffed in current yr

Vacancies in prior yr required outsourcing plan review services recorded under professional services

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
COMMUNITY DEVELOPMENT							
Personnel							
10-1307-41100	Regular Employees	\$ 328,092	\$ 344,034	47%	\$ 162,513	\$ 155,307	5%
10-1307-41115	Overtime	1,355	-		1,841	47	3784%
10-1307-41200	Social Security	24,486	26,658	45%	12,093	11,521	5%
10-1307-41300	Group Insurance	55,065	65,922	44%	29,070	28,337	3%
10-1307-41400	Retirement	72,635	77,295	48%	36,919	34,441	7%
10-1307-41500	Worker Comp	217	447	35%	158	144	10%
		481,850	514,356	47%	242,594	229,797	6%
Operations							
10-1307-42050	Uniform Allowance	280	250	60%	150	280	-46%
10-1307-42060	Car Allowance	1,800	1,800	46%	831	831	0%
10-1307-42110	Books & Subscriptions	992	1,600	0%	-	398	-100%
10-1307-42120	Public Notices	860	2,000	45%	905	470	93%
10-1307-42125	Travel & Training	4,843	9,500	32%	3,025	2,113	43%
10-1307-42140	Supplies	4,617	5,300	37%	1,981	1,456	36%
10-1307-42160	Fuel	932	1,600	34%	552	410	35%
10-1307-42170	Small Equipment	4,602	4,000	46%	1,841	2,297	-20%
10-1307-42180	Miscellaneous	-	1,500	0%	-	-	
10-1307-42520	Vehicle Maintenance	244	1,500	39%	585	156	276%
10-1307-42535	Software Support	-	10,780	0%	-	-	
10-1307-42730	Credit Card Fees	7,154	7,000	32%	2,205	4,136	-47%
10-1307-43000	Professional Services	11,827	19,000	16%	3,000	11,677	-74%
10-1307-43001	Transcription Service	-	500	0%	-	-	
10-1307-43002	Planning Commission Pay	4,342	7,500	43%	3,190	2,127	50%
10-1307-43101	Weed Control	6,681	4,500	58%	2,618	4,447	-41%
10-1307-43201	Contributions - Chamber of	15,150	20,200	100%	20,200	15,150	33%
10-1307-43202	Contributions - EDCU	5,000	7,500	98%	7,385	5,000	48%
10-1307-44010	Telephone	-	720	0%	-	-	
10-1307-44020	Cell Phone	1,626	1,560	50%	787	707	11%
		70,949	108,310	45%	49,255	51,655	-5%
Total		\$ 552,799	\$ 622,666	47%	\$ 291,849	\$ 281,452	4%

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
Community & Economic Development				
41-1301-42500	Maintenance (Downtown, abatement)	\$ 123,000	\$ (16,075)	\$ 106,925
41-1306-42500	Maintenance	20,000	-	\$ 20,000
		143,000	(16,075)	126,925

Project List	Description	Status
Maintenance (1301)	Downtown environmental, demolition, and clean up (\$100k)	Funds spent on environmental, demolition and clean up as needed
	Building abatement activities (\$23k)	As needed
Maintenance (1306)	Building abatement activities	As needed

REDEVELOPMENT AGENCY



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

REDEVELOPMENT AGENCY FUND



				Thru 12/31/2018	Thru 12/31/17	
	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
Beginning Fund Balance	4,020,310	1,989,593		1,989,593	4,020,310	
Revenues	2,587,587	3,177,007	68%	2,166,546	1,761,816	23%
Expenses	(4,283,904)	(3,062,846)	10%	(301,911)	(1,261,983)	-76%
Transfers out	(334,400)	(334,400)	100%	(334,400)	-	
Ending Fund Balance	\$ 1,989,593	\$ 1,769,354		\$ 3,519,828	\$ 4,520,143	
<i>Restricted - Low Income Housing</i>	\$ 1,572,965	\$ 1,756,705				
<i>Unrestricted - RDA</i>	\$ 416,628	\$ 12,649				

FY 2019 MID-YEAR BUDGET REVIEW
REDEVELOPMENT AGENCY FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
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CENTRAL BUSINESS DISTRICT

Beginning Fund Balance	\$ 1,816,684	\$ (148,514)	100%	\$ (148,514)	\$ 1,816,683	-108%
Revenues	838,870	1,076,371	72%	772,710	581,549	33%
Expenses	(2,804,068)	(1,440,682)	17%	(240,645)	(514,328)	-53%
Transfers out	-	-		-	-	
Ending Fund Balance	\$ (148,514)	\$ (512,825)	-75%	\$ 383,552	\$ 1,883,904	-80%

Restricted - Low Income Housing

451,609

454,049

Unrestricted - RDA

(600,123)

(966,874)

REVENUES

25-0000-31160	Central Business District	\$ 827,447	\$ 979,226	67%	\$ 651,602	\$ 571,860	14%
25-0000-36200	Rents	13,959	-		18,014	7,614	137%
25-0000-36400	Sale of Capital Assets	-	100,000	0%	-	-	
25-0000-36500	Miscellaneous	2,075	-		98,932	2,075	4668%
	Interest Income	(4,611)	(2,855)		4,162	-	#DIV/0!
Total Revenues		838,870	1,076,371	72%	772,710	581,549	33%

EXPENSES

Operations

25-2501-42125	Travel & Training	4,095	8,000	0%	-	-	
25-2501-42140	Supplies	3	-		-	-	
25-2501-42180	Miscellaneous	56,371	9,000	65%	5,883	3,322	77%
25-2501-42500	Maintenance	-	-		282	-	
25-2501-42505	Building & Grounds Maintenance	6,023	-		-	-	
25-2501-42601	Revitalization Grants	-	5,000	0%	-	-	
25-2501-42602	Low Income Housing	-	115,845	0%	-	-	
25-2501-43000	Professional Services	130,249	106,708	20%	21,834	26,068	-16%
25-2501-43001	Property Cleanup	478	50,000	68%	33,817	235	14312%
25-2501-43201	Murray School District	400,000	400,000	0%	-	-	
25-2501-49000	Risk Assessment	294	-		-	150	-100%
		597,513	694,553	9%	61,815	29,774	108%

Capital

25-2501-47000	Land	1,297,012	133,292	0%	-	6,907	-100%
25-2501-47200	Buildings	298,205	-		-	298,205	-100%
		1,595,217	133,292	0%	-	305,112	-100%

Debt Service

25-2501-48100	Bond Principal	297,000	301,000	45%	134,075	25,000	436%
25-2501-48200	Bond Interest	275,634	271,418	10%	26,822	137,942	-81%
25-2501-48300	Fiscal Agent Fees	2,500	1,250	0%	-	-	
		575,134	573,668	28%	160,897	162,942	-1%

Administrative Fees (>1% of allocation)

25-2501-49310	Admin Fee - Wages	28,710	30,567	44%	13,397	13,307	1%
25-2501-49311	Admin Cost O&M	7,494	8,602	53%	4,536	3,193	42%
		36,204	39,169	46%	17,933	16,500	9%

Total Expenses		\$ 2,804,068	\$ 1,440,682	17%	\$ 240,645	\$ 514,328	-53%
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FY 2019 MID-YEAR BUDGET REVIEW
REDEVELOPMENT AGENCY FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
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FIRECLAY

Beginning Fund Balance	\$ 906,690	\$ 401,961	100%	\$ 401,961	\$ 906,690	-56%
Revenues	753,692	996,417	69%	684,952	523,089	31%
Expenses	(1,216,171)	(1,134,716)	1%	(12,713)	(679,617)	-98%
Transfers out	(42,250)	(42,250)		(42,250)	-	
Ending Fund Balance	\$ 401,961	\$ 221,412	466%	\$ 1,031,950	\$ 750,162	38%
<i>Restricted - Low Income Housing</i>	581,032	760,316				
<i>Unrestricted - RDA</i>	(179,071)	(538,904)				

REVENUES

25-0000-31161	Fireclay Avenue Area	\$ 740,685	\$ 995,169	68%	\$ 673,753	\$ 523,089	29%
	Interest Income	13,007	1,248	897%	11,199	-	
Total Revenues		753,692	996,417	69%	684,952	523,089	31%

EXPENSES

Operations

25-2502-42602	Low Income Housing	672,572	175,150	0%	-	672,572	-100%
25-2502-42603	Private Reimbursement	438,490	470,243	0%	-	-	
25-2502-43000	Professional Services	-	30,000	12%	3,601	-	
25-2502-43201	Murray School District	88,882	119,420	0%	-	-	
		1,199,944	794,813	0%	3,601	672,572	-99%

Capital

25-2502-47000	Land	-	120,000	0%	-	-	
25-2502-47300	Infrastructure	-	200,000	0%	-	-	
			320,000	0%	-	-	

Administrative Fees (>1% of allocation)

25-2502-49310	Admin Fee - Wages	12,859	15,532	44%	6,808	5,681	20%
25-2502-49311	Admin Cost O&M	3,368	4,371	53%	2,304	1,364	69%
		16,227	19,903	46%	9,112	7,045	29%

Total Expenses		1,216,171	1,134,716	1%	12,713	679,617	-98%
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TRANSFERS OUT

25-2502-49252	Waste Water Transfer	21,125	21,125	100%	21,125	-	
25-2502-49253	Power Transfer	21,125	21,125	100%	21,125	-	
Total Transfers out		42,250	42,250	100%	42,250	-	

FY 2019 MID-YEAR BUDGET REVIEW
REDEVELOPMENT AGENCY FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
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EAST VINE

Beginning Fund Balance	\$ 4,335	\$ (6,980)	100%	\$ (6,980)	\$ 4,336	-261%
Revenues	28,326	30,140	97%	29,205	19,989	46%
Expenses	(29,641)	(25,616)	30%	(7,607)	(18,617)	-59%
Transfers out	(10,000)	(10,000)	100%	(10,000)	-	
Ending Fund Balance	\$ (6,980)	\$ (12,456)	-37%	\$ 4,618	\$ 5,708	-19%

REVENUES

25-0000-31162 East Vine Street Area Interest Income	\$ 28,554	\$ 30,210	97%	\$ 29,154	\$ 19,989	46%
	(228)	(70)	-73%	51	-	
Total Revenues	28,326	30,140	97%	29,205	19,989	46%

EXPENSES

Operations

25-2503-42601 Revitalization Grants	-	4,000	0%	-	-	
25-2503-43000 Professional Services	1,352	5,000	0%	-	170	-100%
25-2503-49000 Risk Assessment	1,951	-		-	978	-100%
	3,303	9,000	0%	-	1,148	-100%

Administrative Fees (>1% of allocation)

25-2503-49310 Admin Fee - Wages	21,021	12,967	44%	5,683	14,088	-60%
25-2503-49311 Admin Cost O&M	5,317	3,649	53%	1,924	3,381	-43%
	26,338	16,616	46%	7,607	17,469	

Total Expenses	29,641	25,616	30%	7,607	18,617	-59%
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TRANSFERS OUT

25-2503-49210 General Fund Transfer	10,000	10,000	100%	10,000	-	
25-2503-49241 Capital Projects Transfer	-	-		-	-	
Total Transfers out	10,000	10,000	100%	10,000	-	

FY 2019 MID-YEAR BUDGET REVIEW
REDEVELOPMENT AGENCY FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
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CHERRY STREET

Beginning Fund Balance	\$ 61,877	\$ 64,480	100%	\$ 64,480	\$ 61,877	4%
Revenues	78,898	72,007	78%	55,845	53,767	4%
Expenses	(38,395)	(48,159)	32%	(15,182)	(10,672)	42%
Transfers out	(37,900)	(37,900)		(37,900)	-	
Ending Fund Balance	\$ 64,480	\$ 50,428	133%	\$ 67,243	\$ 104,972	-36%

REVENUES

25-0000-31163 Cherry Street Area	76,811	\$ 71,723	77%	\$ 55,115	\$ 53,767	3%
Interest Income	2,087	284	257%	730	-	
Total Revenues	78,898	72,007	78%	55,845	53,767	4%

EXPENSES

Operations

25-2504-42125 Travel & Training	3,653	5,000	0%	-	1,280	-100%
25-2504-42140 Supplies	294	1,000	0%	-	-	
25-2504-42601 Revitalization Grants	-	3,000	0%	-	-	
25-2504-43000 Professional Services	-	6,000	0%	-	-	
25-2504-49000 Risk Assessment	1,951	-		-	978	-100%
	5,898	15,000	0%	-	2,258	

Administrative Fees (>1% of allocation)

25-2504-49310 Admin Fee - Wages	25,611	25,877	44%	11,341	6,785	67%
25-2504-49311 Admin Cost O&M	6,886	7,282	53%	3,841	1,629	136%
	32,497	33,159	46%	15,182	8,414	80%

Total Expenses	38,395	48,159	32%	15,182	10,672	42%
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TRANSFERS OUT

25-2504-49210 General Fund Transfer	37,900	37,900	100%	37,900	-	
Total Transfers out	37,900	37,900	100%	37,900	-	

FY 2019 MID-YEAR BUDGET REVIEW
REDEVELOPMENT AGENCY FUND



Thru 12/31/2018 Thru 12/31/17

	FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
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SMEILTER SITE

Beginning Fund Balance	\$ 1,230,724	\$ 1,678,646	100%	\$ 1,678,646	\$ 1,230,724	36%
Revenues	887,801	1,002,072	62%	623,834	583,422	7%
Expenses	(195,629)	(413,673)	6%	(25,765)	(38,750)	-34%
Transfers out	(244,250)	(244,250)		(244,250)	-	
Ending Fund Balance	\$ 1,678,646	\$ 2,022,795	100%	\$ 2,032,465	\$ 1,775,396	14%
<i>Restricted - Low Income Housing</i>	<i>540,324</i>	<i>542,340</i>				
<i>Unrestricted - RDA</i>	<i>1,138,322</i>	<i>1,480,455</i>				

REVENUES

25-0000-31164	Smelter Site Area	\$ 833,480	\$ 990,679	61%	\$ 601,776	\$ 583,422	3%
	Interest Income	54,321	11,393	194%	22,058	-	
Total Revenues		887,801	1,002,072	62%	623,834	583,422	7%

EXPENSES

Operations

25-2505-42602	Low Income Housing	34,800	175,258	0%	-	17,214	-100%
25-2505-43000	Professional Services	19,489	70,000	4%	3,086	2,934	5%
25-2505-43201	Murray School District	100,018	118,881	0%	-	-	
		154,307	364,139	1%	3,086	20,148	
Administrative Fees (1.25% of allocation)							
25-2505-49310	Admin Fee - Wages	32,761	38,657	44%	16,942	15,000	13%
25-2505-49311	Admin Cost O&M	8,561	10,877	53%	5,737	3,602	59%
		41,322	49,534	46%	22,679	18,602	22%

Total Expenses		195,629	413,673	6%	25,765	38,750	-34%
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TRANSFERS OUT

25-2505-49210	General Fund Transfer	244,250	244,250	100%	244,250	-	
Total Transfers out		244,250	244,250	100%	244,250	-	

FIRE DEPARTMENT



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
FIRE							
Personnel							
10-0801-41100	Regular Employees	\$ 4,172,480	\$ 4,797,924	46%	\$ 2,202,731	\$ 1,939,560	14%
10-0801-41110	Seasonal/Part Time Emplo	22,840	66,680	20%	13,364	6,357	110%
10-0801-41115	Overtime	428,819	320,200	88%	280,613	234,665	20%
10-0801-41200	Social Security	342,211	392,892	48%	188,934	161,476	17%
10-0801-41300	Group Insurance	724,267	910,519	40%	360,411	351,311	3%
10-0801-41400	Retirement	866,063	1,006,280	46%	465,689	409,283	14%
10-0801-41500	Worker Comp	67,878	138,848	32%	45,004	45,655	-1%
		6,624,556	7,633,343	47%	3,556,747	3,148,307	13%
Operations							
Administration							
10-0801-42050	Uniform Allowance	52,107	53,280	46%	24,586	24,094	2%
10-0801-42110	Books & Subscriptions	-	100	0%	-	-	
10-0801-42125	Travel & Training	4,884	6,000	9%	550	3,742	-85%
10-0801-42140	Supplies	3,060	4,250	38%	1,624	1,739	-7%
10-0801-42141	Cadet Supplies	25	700	109%	765	-	
10-0801-42180	Miscellaneous	1,906	6,900	17%	1,181	1,049	13%
10-0801-42510	Equipment Maintenance	227	2,000	3%	64	115	-44%
10-0801-42601	Emergency Mgt/CERT Prog	1,748	3,000	41%	1,241	454	173%
10-0801-42602	Safety Program	101	500	0%	-	101	-100%
10-0801-44020	Cell Phone	14,460	17,400	41%	7,209	6,298	14%
10-0890-49000	Risk Assessment	53,713	56,936	50%	28,470	26,856	6%
10-0890-49100	Fleet Assessment	27,812	30,505	50%	15,252	13,908	10%
		160,042	181,571	45%	80,942	78,357	3%
Suppression							
10-0802-42110	Books & Subscriptions	-	100	0%	-	-	
10-0802-42125	Travel & Training	12,025	23,000	37%	8,463	3,233	162%
10-0802-42140	Supplies	17,016	30,500	30%	9,211	9,488	-3%
10-0802-42160	Fuel	33,398	44,000	42%	18,623	14,008	33%
10-0802-42170	Small Equipment	41,880	96,500	36%	34,610	21,938	58%
10-0802-42171	Hazmat Equipment	7,584	9,000	12%	1,052	1,845	-43%
10-0802-42501	Hydrant Maintenance	-	600	0%	-	-	
10-0802-42505	Building & Grounds Mainte	50,141	60,000	22%	13,426	22,249	-40%
10-0802-42510	Equipment Maintenance	66,365	68,000	39%	26,780	17,810	50%
10-0802-42520	Vehicle Maintenance	171,458	145,000	39%	55,899	68,956	-19%
10-0802-43001	Physicals	15,762	13,500	28%	3,725	3,335	12%
10-0802-43002	Fire Prevention	6,926	9,000	57%	5,140	4,230	22%
10-0802-43101	Contract Services - VECC	170,101	182,300	93%	169,696	85,051	100%
10-0802-44001	Utilities Station 81	20,443	23,000	36%	8,310	9,796	-15%
10-0802-44002	Utilities Station 82	11,754	14,000	34%	4,708	4,662	1%
10-0802-44003	Utilities Station 83	14,256	15,000	47%	7,120	6,206	15%
10-0802-44010	Telephone	5,095	8,000	31%	2,481	2,355	5%
10-0802-45000	Rent & Lease Payments	500	500	100%	500	500	0%
		\$ 644,704	\$ 742,000	50%	\$ 369,743	\$ 275,661	34%

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
FIRE (continued)							
Operations							
Paramedic							
10-0803-42110	Books & Subscriptions	\$ 137	\$ 100	0%	\$ -	\$ 137	-100%
10-0803-42125	Travel & Training	9,549	23,000	4%	999	534	87%
10-0803-42140	Supplies	9,737	14,000	49%	6,823	4,535	50%
10-0803-42141	Ambulance Supplies	142,828	150,000	37%	56,047	51,914	8%
10-0803-42160	Fuel	13,982	18,000	35%	6,286	6,199	1%
10-0803-42170	Small Equipment	-	21,600	73%	15,777	-	
10-0803-42510	Equipment Maintenance	13,746	23,000	37%	8,478	11,193	-24%
10-0803-42520	Vehicle Maintenance	17,440	25,000	11%	2,871	10,839	-74%
10-0803-43100	Medical Contract Services	21,000	25,000	42%	10,500	8,750	20%
10-0803-43101	Billing Contract Services	85,390	100,000	35%	34,831	37,048	-6%
10-0803-44000	Utilities	6,695	9,000	30%	2,727	3,353	-19%
		320,504	408,700	36%	145,339	134,502	8%
Grant-funded							
10-0860-41100	EMPG Wages	11,000	5,500	100%	5,500	5,500	0%
10-0860-42170	State SHSP Small Equipme	-	-		3,706	-	
10-0860-47400	State EMS Equipment	6,030	-		-	-	
10-0861-42170	State SHSP Small Equipme	-	-		14,592	-	
10-0864-47400	Inter Communications Equi	-	126,533	100%	126,533	-	
10-0865-41115	Fire Reimb Overtim	-	-		40,881	-	
		17,030	132,033	145%	191,212	5,500	3377%
Total		\$ 7,766,836	\$ 9,097,647	48%	\$ 4,343,983	\$ 3,642,327	19%

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description	FY 2019 Budget	Current YTD	Available Funds
Fire			
41-0801-42170 Small Equipment	\$ 200,000	\$ -	\$ 200,000
41-0801-47400 Equipment	579,000	(32,038)	546,962
41-4108-47000 Land	-	-	-
41-4108-47200 Buildings	6,967,000	(347,759)	6,619,241
	7,746,000	(379,797)	7,366,203

Project List Status

Equipment (vehicle replacement)	Purchased (1) support vehicle
Equipment (vehicle replacement)	Under contract for fire engine, funds will come from FY19 and FY20 budgets. Total cost is \$668,000.
Buildings (Fire Station)	Construction in progress. Total cost is \$6.7 million. Remaining budget to be spent on FFE.
Small equipment	To be used later in the year

MAYOR'S OFFICE



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
MAYOR'S OFFICE							
Personnel							
10-0301-41100	Regular Employees	\$ 373,605	\$ 424,910	46%	\$ 195,832	\$ 148,932	31%
10-0301-41110	Seasonal/Part Time Emplo	14,059	17,514	45%	7,871	6,417	23%
10-0301-41200	Social Security	28,982	34,015	41%	14,093	11,626	21%
10-0301-41300	Group Insurance	50,734	55,487	42%	23,297	24,153	-4%
10-0301-41400	Retirement	83,781	82,277	47%	38,354	31,736	21%
10-0301-41500	Worker Comp	2,057	5,848	36%	2,126	761	179%
		553,218	620,051	45%	281,573	223,626	26%
Operations							
10-0301-42060	Car Allowance	8,507	16,200	46%	7,477	3,185	135%
10-0301-42110	Books & Subscriptions	165	385	93%	360	145	148%
10-0301-42125	Travel & Training	1,613	5,400	36%	1,952	715	173%
10-0301-42140	Supplies	1,561	1,500	70%	1,056	1,074	-2%
10-0301-42170	Small Equipment	228	500	0%	-	228	-100%
10-0301-42181	Mayor's Special Projects	25,163	35,000	29%	10,156	6,119	66%
10-0301-42510	Equipment Maintenance	130	225	0%	-	-	
10-0301-43000	Professional Services	49,010	90,000	83%	74,800	1,610	4546%
10-0301-44010	Telephone	50	600	0%	-	50	-100%
10-0301-44020	Cell Phone	2,499	4,200	32%	1,363	949	44%
		88,926	154,010	63%	97,164	14,075	590%
Administrative Fees from Other Funds (40%)							
10-0301-49398	Admin Svc O&M	(48,640)	(61,604)	63%	(38,582)	(7,487)	415%
10-0301-49399	Admin Svc Wages	(302,588)	(244,128)	46%	(112,628)	(122,314)	-8%
		(351,228)	(305,732)	49%	(151,210)	(129,801)	16%
Total		\$ 290,916	\$ 468,329	49%	\$ 227,527	\$ 107,899	111%

Notes:

Department fully staffed in current yr
 Lobbyist contracts paid in Dec in current yr, paid in Jan in prior yr
 Admin fees adjusted from 55% in prior yr to 40% in current yr

FY 2019 MID-YEAR BUDGET REVIEW
CAPITAL PROJECTS FUND



Thru 12/31/2018

Acct Description		FY 2019 Budget	Current YTD	Available Funds
City-wide				
41-4101-43000	Prof Svc (Developer, studies)	\$ 1,300,000	\$ (963,155)	\$ 336,845
41-4101-47000	Land (School District)	2,800,000	(2,724,311)	75,689
41-4101-47200	City Hall	1,440,000	-	1,440,000
		5,540,000	(3,687,466)	1,852,534

Project List Status

Prof Svcs	Developer has been paid in full
	Parks Master Plan under contract with MIG
Land	School district properties have been acquired
City Hall	Architectural and construction services are under contract with GSBS and Layton Construction. Bonding to occur in fall 2019.

CITY COUNCIL OFFICE



FY 2018-19 Mid-Year Budget Review

FY 2019 MID-YEAR BUDGET REVIEW

GENERAL FUND



Thru 12/31/2018 Thru 12/31/17

		FY 2018 Actual	FY 2019 Budget	YTD to Budget	Current YTD	Prior YTD	Yr to Yr Change
CITY COUNCIL							
Personnel							
10-0101-41100	Regular Employees	\$ 131,675	\$ 144,637	46%	\$ 66,909	\$ 57,391	17%
10-0101-41105	Elected Officials	72,346	75,990	47%	35,364	32,476	9%
10-0101-41200	Social Security	15,281	17,387	44%	7,684	6,673	15%
10-0101-41300	Group Insurance	60,330	65,061	45%	29,166	30,585	-5%
10-0101-41400	Retirement	51,581	53,275	47%	24,834	24,075	3%
10-0101-41500	Worker Comp	793	1,662	36%	606	476	27%
		332,006	358,012	46%	164,561	151,676	8%
Operations							
10-0101-42060	Car Allowance	1,037	1,050	45%	471	488	-4%
10-0101-42065	Council Allowance	14,592	15,000	46%	6,923	6,507	6%
10-0101-42110	Books & Subscriptions	775	750	66%	493	619	-20%
10-0101-42125	Travel & Training	24,315	32,400	11%	3,442	5,193	-34%
10-0101-42130	Meals	5,801	8,000	39%	3,149	2,909	8%
10-0101-42140	Supplies	1,366	2,000	9%	180	573	-68%
10-0101-42170	Small Equipment	3,775	3,000	0%	-	3,406	-100%
10-0101-42180	Miscellaneous	13,732	6,500	25%	1,606	1,933	-17%
10-0101-43000	Professional Services	7,700	9,500	28%	2,700	3,500	-23%
10-0101-44020	Cell Phone	4,864	5,040	46%	2,326	2,148	8%
		77,957	83,240	26%	21,290	27,276	-22%
Administrative Fees from Other Funds (40%)							
10-0101-49398	Admin Svc O&M	(43,363)	(33,296)	25%	(8,387)	(14,419)	-42%
10-0101-49399	Admin Svc Wages	(184,678)	(141,524)	47%	(65,825)	(84,370)	-22%
		(228,041)	(174,820)	42%	(74,212)	(98,789)	-25%
Total		\$ 181,922	\$ 266,432	42%	\$ 111,639	\$ 80,163	39%

Notes:

Admin services fee adjusted from 56% in prior yr to 40% in current yr



MURRAY
CITY COUNCIL

Justice Court Judge's Compensation



MURRAY CITY CORPORATION
CITY COUNCIL

Dave Nicponski, District 1

Diane Turner, District 4


Dale M. Cox, District 2

Brett A. Hales, District 5

Jim Brass, District 3

Janet M. Lopez
Council Executive Director

MEMORANDUM

TO: Murray City Council Members
FROM: Jan Lopez, Council Executive Director 
DATE: February 5, 2019
SUBJECT: Justice Court Judge's Compensation Discussion

You will recall that the council discussed Judge Thompson's compensation on September 18, 2018. It was decided that further budget detail was necessary and that the council would address the topic at mid-year budget. To aid your discussion, please note the following.

1. Letter from the Administrative Office of the Courts (This letter was dated April 2, 2018, so it may be due for an update soon.)
 - a. The parameters for a justice court judge's compensation is to be between \$83,150 and \$149,670.
 - b. Statute requires that the salary adjustment must be at least equal to the average adjustment for municipal employees in the jurisdiction served by the judge.
2. Utah Code section 78A-7-206.
3. Salary history for Judge Thompson shows that he has received all COLAs provided to city employees. Current salary is \$124,051.
4. Salary and case filings comparison.
5. Minutes from the September 18, 2018 meeting with Judge Thompson's comments.
6. In the proposed ordinance modifications pertaining to the court administrator position:
 - a. The budget impact was stated as a savings to the general fund of \$40,000 for FY 2019 and \$135,000 in FY 2020.
 - b. The judge's job duties would be revised to include assuming budgetary responsibilities for the court.
7. Judge Thompson is not on the step plan.
8. Judge Thompson receives a monthly car allowance of \$75. (The FY 2018-2019 budget increased administrative department director's car allowances to \$350 per month.)
9. Judge Thompson receives \$65 per month cell phone allowance. (Maximum allowed based on Executive Order #12-06, dated November 26, 2012.)

CC: Judge Paul Thompson



Administrative Office of the Courts

Chief Justice Matthew B. Durrant
Utah Supreme Court
Chair, Utah Judicial Council

April 2, 2018

Richard H. Schwermer
State Court Administrator
Ray Wahl
Deputy Court Administrator

Mayor D. Blair Camp
Murray City
5025 S. State St.
Murray, UT 84107

Dear Mayor Camp,

Each year, the Administrative Office of the Courts is required to provide a salary range for justice court judges to each local government with a justice court. Section 78A-7-206 of the Utah Code allows each city or county to set the salary of its full-time justice court judge(s) between 50% and 90% of the annual salary of a district court judge. Effective July 1, 2018, the annual salary of a district court judge is \$166,300. As such, statute requires the salary of a full-time justice court judge to be between \$83,150 and \$149,670.

In addition to the foregoing parameters, please consider the following when determining the actual salary of your judge.

- The range merely provides baseline salary parameters for your judge. Salaries should reflect the experience, tenure as a judge and the vast array of services he or she provides to the community.
- Statute requires that each judge receive an annual salary adjustment at least equal to the average adjustment for all county or municipal employees in the jurisdiction served by that judge.
- Despite fluctuations in workload, the Utah State Constitution does not permit a judge's salary to be reduced during his or her terms in office.
- Those employed as a justice court judge by more than one jurisdiction may not receive a combined salary for services as a judge that exceeds \$166,300.

In addition to providing salary ranges each year for justice court judges, the Administrative Office of the Courts is required to review the annual compensation of each justice court judge. **Pursuant to Section 78A-7-207(3) of the Utah Code please provide documentation in the form of a resolution or correspondence on official letterhead which establishes the current salary of the judge in your justice court, together with the amount he or she will be making as of July 1, 2018.** Please note that complying with this statute is a prerequisite for ongoing certification.

This salary information should be emailed to Melisse Stiglich at melisses@utcourts.gov no later than Friday, May 11, 2018. If you have any questions regarding the calculation of the judicial workload, the determination of the judge's salary or the annual review of salary data, please contact Ms. Stiglich at (801) 578-3844. Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Schwermer", with a long horizontal flourish extending to the right.

Richard H. Schwermer
State Court Administrator

cc: Honorable Judge Paul Thompson

Reference: UCA §78A-7-206
UCA §78A-7-207

78A-7-206 Determination of compensation and limits -- Salary survey -- Limits on secondary employment -- Prohibition on holding political or elected office -- Penalties.

- (1) Every justice court judge shall be paid a fixed compensation determined by the governing body of the respective municipality or county.
 - (a) The governing body of the municipality or county may not set a full-time justice court judge's salary at less than 50% nor more than 90% of a district court judge's salary.
 - (b) The governing body of the municipality or county shall set a part-time justice court judge's salary as follows:
 - (i) The governing body shall first determine the full-time salary range outlined in Subsection (1)(a).
 - (ii) The caseload of a part-time judge shall be determined by the office of the state court administrator and expressed as a percentage of the caseload of a full-time judge.
 - (iii) The judge's salary shall then be determined by applying the percentage determined in Subsection (1)(b)(ii) against the salary range determined in Subsection (1)(a).
 - (c) A justice court judge shall receive an annual salary adjustment at least equal to the average salary adjustment for all county or municipal employees for the jurisdiction served by the judge.
 - (d) Notwithstanding Subsection (1)(c), a justice court judge may not receive a salary greater than 90% of the salary of a district court judge.
 - (e) A justice court judge employed by more than one entity as a justice court judge, may not receive a total salary for service as a justice court judge greater than the salary of a district court judge.
- (2) A justice court judge may not appear as an attorney in any:
 - (a) justice court;
 - (b) criminal matter in any federal, state, or local court; or
 - (c) juvenile court case involving conduct which would be criminal if committed by an adult.
- (3) A justice court judge may not hold any office or employment including contracting for services in any justice agency of state government or any political subdivision of the state including law enforcement, prosecution, criminal defense, corrections, or court employment.
- (4) A justice court judge may not hold any office in any political party or organization engaged in any political activity or serve as an elected official in state government or any political subdivision of the state.
- (5) A justice court judge may not own or be employed by any business entity which regularly litigates in small claims court.
- (6) The Judicial Council shall file a formal complaint with the Judicial Conduct Commission for each violation of this section.

Amended by Chapter 205, 2012 General Session

**Murray City Judge's Salary
History**

Fiscal Year	Citywide Increase given	Total Wages \$ Without Benefits
2016	1% COLA 2% Merit	111,332
2017	1% COLA 4% Merit	116,958
2018	1% COLA 3% Merit	121,638
2019	2% COLA	124,051

**JUSTICE COURT JUDGES
SALARY AND CASE FILINGS COMPARISON
AUGUST 24, 2018**

AGENCY	#	ANNUAL SALARY			CRIMINAL	CIVIL	CASE FILINGS		TOTAL
		LOWEST	HIGHEST	AVERAGE			CRIMINAL / CIVIL	TRAFFIC	
WEST JORDAN	1	\$149,670	\$149,670	\$149,670	2222	471	2693	7532	12918
WEST VALLEY	2	\$107,590	\$134,365	\$120,978	3264	2695	5959	8177	20095
SANDY	1	\$134,244	\$134,244	\$134,244	1369	815	2184	17639	22007
SOUTH SALT LAKE	1	\$125,664	\$125,664	\$125,664	1447	208	1655	5167	8477
SALT LAKE COUNTY	1	\$124,916	\$124,916	\$124,916	1969	1137	3106	4814	11026
MURRAY	1	\$124,051	\$124,051	\$124,051	1286	1194	2480	6663	9143
SALT LAKE CITY	5	\$121,264	\$121,264	\$121,264	12305	8414	20719	25381	66819
TAYLORSVILLE	1	\$121,179	\$121,179	\$121,179	873	753	1626	8686	11938
HOLLADAY	1	\$113,733	\$113,733	\$113,733	865	114	979	4592	6550
SOUTH JORDAN	1	\$110,901	\$110,901	\$110,901	788	108	896	3933	5725
MIDVALE	1	\$110,184	\$110,184	\$110,184	966	658	1624	6411	9659
DRAPER	1	\$101,650	\$101,650	\$101,650	673	102	775	8511	10061
RIVERTON	0.5	\$45,638	\$45,638	\$45,638	272	87	359	1328	2046
HERRIMAN	0.5	\$28,000	\$28,000	\$28,000	171	34	205	1402	1812
BLUFFDALE	0.5	\$27,000	\$27,000	\$27,000	202	30	232	1686	2150
ALTA	0.5	\$4,989	\$4,989	\$4,989	7	0	7	326	340
PROVO	1	\$149,670	\$149,670	\$149,670	2173	2179	4352	7682	16386
OGDEN	2	\$142,014	\$147,485	\$144,750	3178	2427	5605	11005	22215
OREM	1	\$142,585	\$142,585	\$142,585	1707	712	2419	13100	17938
DAVIS COUNTY	1	\$133,432	\$133,432	\$133,432	987	932	1919	8317	12155
UTAH COUNTY	2	\$114,803	\$114,803	\$114,803	1609	325	1934	8425	12293

Ogden and West Valley pay their judges based on tenure

Alta, Bluffdale, Herriman and Riverton have part-time judges

Discussion Items

1. Judge Paul Thompson Salary Discussion – Mike Terry, Human Resources (HR)

Mr. Terry shared background information about special rules the city must follow regarding a possible salary increase for Judge Thompson. Utah State Code requirement details were reviewed, and a comparative list was noted that depicted what other cities pay their judges, based on case filing statistics. Comparison information was attained from the Administrative Office of the Courts (AOC). Most agencies staff one judge, however, Salt Lake City employs five judges, and West Valley has two.

Case filings are broken into three categories: criminal, civil and traffic. Most traffic cases are resolved through fines; therefore, judges are not involved in those cases. Salary information was provided from HR departments throughout the county, including large cities, like Provo, Orem, Davis and Utah County.

Judge Thompson reviewed the following information:

- According to state law, a city council or governing body is required to review a judge's salary annually, which had not been done in Murray.
- Comparably, most judges work part-time.
- Most judges are provided a car and gas allowance.
- The Murray court offers education and treatment programs other courts do not offer after formal sentencing and review hearings occur, to monitor the compliance of sentence requirements for things like: DUI, domestic violence, and community service.
- As a result, the recidivism rate in Murray is about half the state average.
- Because of education and treatment programs, the judge works more hours than part-time judges. For example, Mondays, domestic violence cases are handled; Tuesdays, hearing reviews; and Thursday final sentencing occurs. He said the number of cases a court receives, does not accurately indicate the number of hours spent with people to hold them accountable for wrong doing.
- By law, when a person is booked into jail, a judge must carefully review whether the arrest was lawful - within 24 hours of the arrest – so working after hours is required regularly for handling probable cause statements.

A mention was made about the South Jordan City judge, who was at the maximum pay level at the time of his recent retirement.

Ms. Turner shared seven options to help the council reach a consensus in addressing the recommendation:

- Judge Thompson is currently earning \$124,051, which is within Utah State Code stipulated range of 50%-90% of a district court judges' annual salary. The council does have the flexibility to increase the current compensation.

- State Code allows a justice court judge to receive an annual salary adjustment at least equal to the average salary adjustment for all municipal employees for the jurisdictions served by the judge.
 - The council could wait until the end of the fiscal year, June 2019, and at that time, the average salary adjustment for all employees could be applied to his salary.
 - A 12-step plan is in place with scheduled increases at 2.5% or 5% per year.
- The council could decide no increase be given.
- The council could decide a hybrid of the above options. For example, provide a \$1,000 increase now and wait to get the average increase, as determined at the end of June, and award any additional increase at that time.
- Take more time to consider the options and continue with a decision in a future meeting.

Mr. Williams noted if salary reviews were based on the number of monthly case filings, one filing did not convey the amount of time spent resolving one case file.

According to the city's new payroll step-plan, many city employees received increases based on tenure. Mr. Williams said calculating the judge's salary according to those measures, Judge Thompson would be at step-12 and should be earning \$132,000 per year. However, the only increase the judge received was the cost of living adjustment (COLA).

Mr. Hales wondered when the judge last received a review and an increase. Ms. Lopez stated 2014. Mr. Williams confirmed no merit increases were given. Mr. Terry said over past years, the same COLA increase given to all department head personnel, was also given to the judge.

Mr. Williams noted any salary increase would most likely put him over-budget. He asked the council to please consider a corresponding transfer to the budget because it was already tight, due to ongoing building repairs.

Mr. Brass agreed the first step was to meet with Finance Director, Danyce Steck to review the possibility for an increase and suggested waiting until the mid-year budget meeting in January. This would give the council time to make the best decision related to allocation of funding. Mr. Hales agreed.

Ms. Lopez confirmed a budget opening would be necessary. Mr. Nicponski agreed after a second review the best decision could be made. Mr. Terry noted since the recommendation was not made last spring, when the process for salary increases usually takes place, it could be included in the new budget.

Ms. Turner confirmed the option for waiting until the end of June when the discussion could continue, and new budgets could be realized.

Mr. Terry agreed it was difficult to compare state mandates for judges, with employees on the city's new payroll step-plan.

Mr. Brass said anytime pay is increased, the salary should be funded forever to include benefits as well, through the budget process.

There was consensus to wait on a decision until further budget information was attained.

2. Power Department Report – Blaine Haacke and Greg Bellon

Mr. Bellon reported on the following:

- Personnel

An employee was promoted from the forestry department to fill the position of a retired employee. The arborist position was filled, and two new apprentice linemen were hired. A total of four positions were filled.

- Public Power Open House

The annual event was successful with roughly 500-600 people in attendance. Demonstrations are available via live-stream.

Mr. Haacke provided information on the following topics:

- Gas Turbines

The city's three gas turbines produce 13,000 kilowatts of power and were installed on 4800 South and 300 West in 2002. Prior to their installation in 2001, the city spent \$2 million in the month of August, due to inflation. Mr. Brass confirmed after installation, turbines kept the city from paying high-end market pricing, which in the end, pays for themselves nicely.

Mr. Haacke agreed gas turbines still operate that way on a smaller scale, depending on market pricing for natural gas. Turbines are used frequently during summer high=peak hours. Ultimately, the \$20 million plant will prove its great value if the western grid is ever lost by providing energy during rolling blackouts to portions of the city.

Data regarding hours of operation and megawatt usage was noted that reflected a significant increase this year, compared to 2017, due to low natural gas prices. Gas prices are closely monitored each morning by staff throughout summer months to attain the best purchase price. In summary, if market prices for natural gas exceed \$50 per megawatt, gas turbines are utilized instead. Mr. Haacke explained using turbines frequently keeps efficiency levels up also, rather than having them sit idle.

Due to increased usage, turbines produced a surplus of power, so UAMPS paid the city \$313,686 to utilize the extra energy. In addition, by not purchasing from the market, the city saved \$201,473. Combined savings this summer totaled \$515,159 because of the resource.



MURRAY


Mayor's Office

Ordinance Modifications Pertaining to Court Administrator Position

Council Action Request

Committee of the Whole

Meeting Date: February 5, 2019

Department Director Mayor Blair Camp	Purpose of Proposal Discussion on Ordinance Modifications Pertaining to the Court Administrator Position and Associated Job Duties
Phone # 801-264-2600	Action Requested Discussion only
Presenters Mayor Camp G.L. Critchfield	Attachments Proposed ordinance
	Budget Impact Savings to the general fund of \$40,000 in FY2019, and \$135,000 in FY2020.
Required Time for Presentation 15 Minutes	Description of this Item The recent retirement of our court administrator has provided an opportunity to evaluate the division of job duties in the court. During discussions with Mike Williams prior to his retirement, he indicated that the court is operating smoothly and technological advances have lightened the previously heavy workload.
Is This Time Sensitive No	I am recommending that the Justice Court Judge assume the budgetary responsibilities of the court. I am also recommending that a Clerk of the Court position be established to handle supervision of staff and day-to-day administrative operations.
Mayor's Approval 	
Date January 25, 2019	



MURRAY
CITY COUNCIL

Adjournment