



Jordan River Parkway (Murray, Utah)



Murray City Annual Budget

For Fiscal Year Ending June 30, 2018



Murray City Annual Budget Fiscal Year 2017-2018

Murray City
5025 South State Street
Murray, Utah 84109
www.murray.utah.gov
(801) 264-2669



TABLE OF CONTENTS

City Map	5
Elected Officials and Administration	6
Organizational Chart	7
Organizational List by Division	8
Ordinance No. 17-21 Adopting the Budget and Certified Tax Rates	9
Fund Balances and Reserves	12
 GENERAL FUND	
General Fund Balance	13
General Fund Sources and Uses	14
General Fund Revenues	15
General Fund Expenditures Summary by Department	18
City Council	20
Municipal Justice Court	22
Mayor's Office	24
Finance Department	26
Non-Departmental	28
Debt Service	29
Transfers Out	30
Human Resources	31
City Attorney's Office – Civil Division	33
City Attorney's Office – Criminal Division	35
Police Department	36
Fire Department	39
Emergency 911	42
Public Works – Streets	43
Public Works – Engineering	44
Public Works – Facilities	45
Public Works – Class C Roads	46
Parks & Recreation – Parks	47
Parks & Recreation – Parks Center	48
Parks & Recreation – Recreation	49
Parks & Recreation – Arts & History	50
Parks & Recreation – Outdoor Pool	51
Parks & Recreation – Heritage Center	52
Parks & Recreation – Cemetery	53
Administrative and Development Services (ADS)	54
ADS – Treasurer's Office	56
ADS – Recorder's Office	58
ADS – Information Technology	60
ADS – Geographic Information Systems	62
ADS – Building Division	64
ADS – Community Development	65



TABLE OF CONTENTS

INTERNAL SERVICE FUNDS

Central Garage Fund	66
Retained Risk Fund	68

SPECIAL REVENUE FUNDS

Library Fund	70
Cemetery Fund	73
Redevelopment Agency Fund	74
Central Business District Area (with map)	75
Fireclay Avenue Area (with map)	78
East Vine Street Area (with map)	80
Cherry Street Area (with map)	82
Smelter Site Area (with map)	84

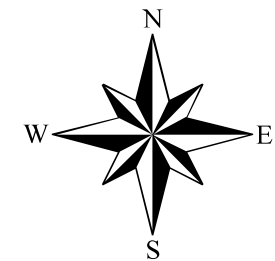
CAPITAL PROJECTS FUND	86
FY 2018 Capital Projects List	89
FY 2017 Capital Projects List	91

ENTERPRISE FUNDS

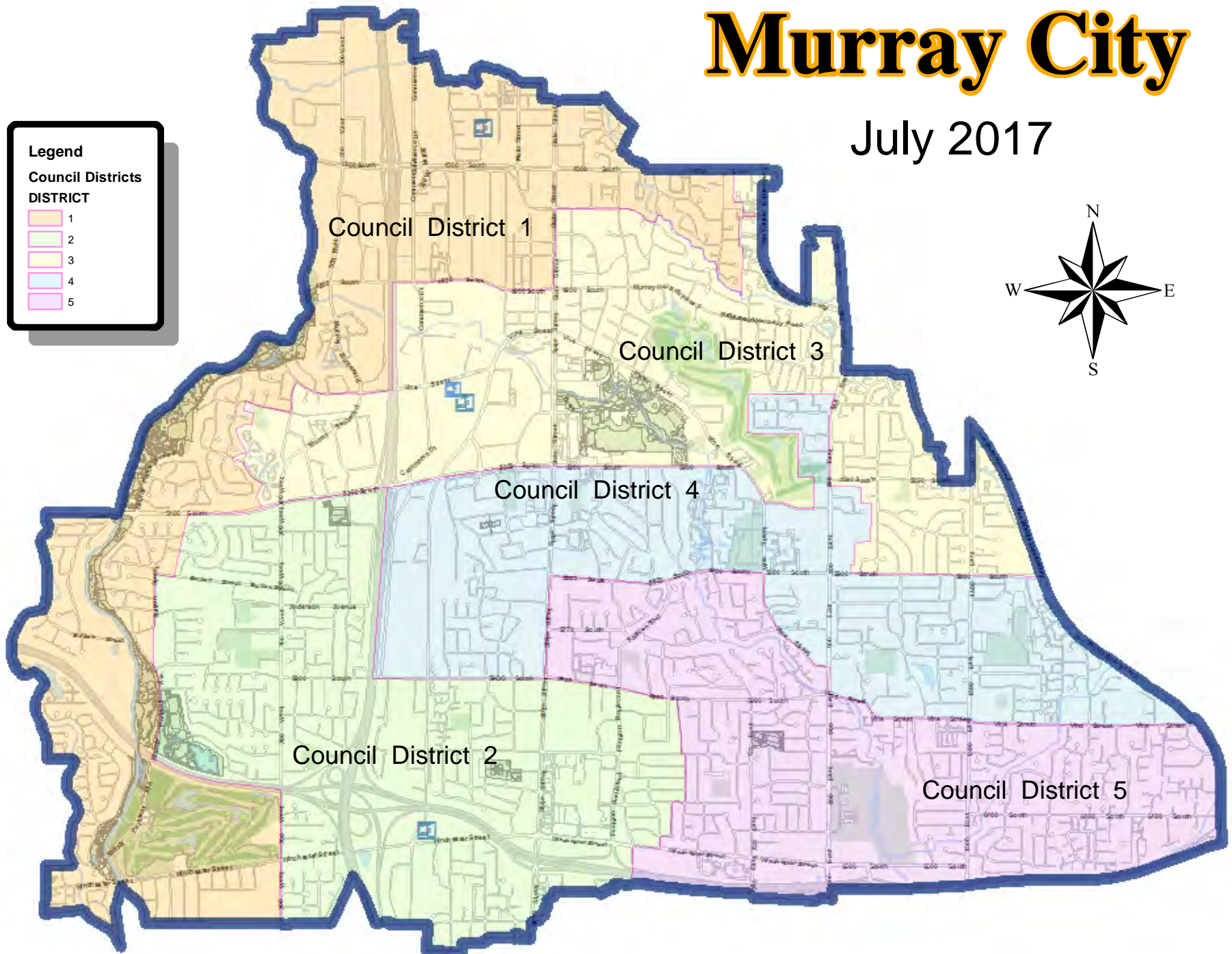
Water Fund	95
Wastewater Fund	100
Power Fund	105
Murray Parkway Fund	115
Telecom Fund	119
Solid Waste Fund	120
Storm Water Fund	123

Murray City

July 2017



Legend	
Council Districts	
DISTRICT	
1	
2	
3	
4	
5	





Elected Officials and Administration

Elected Officials

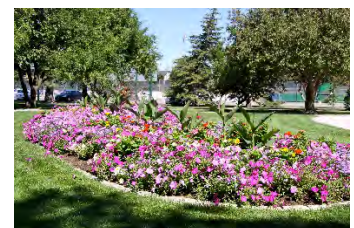
Mayor D. Ted Eyre
Councilmember – District 1 Dave Nicponski
Councilmember – District 2 Blair Camp
Councilmember – District 3 Jim Brass
Councilmember – District 4 Diane Turner
Councilmember – District 5 Brett Hales

Appointed by Mayor and Council

City Attorney Frank Nakamura
Municipal Court Judge W. Paul Thompson
Finance Director / Budget Officer Danyce Steck
City Treasurer Wendell Coombs
City Recorder Jennifer Kennedy

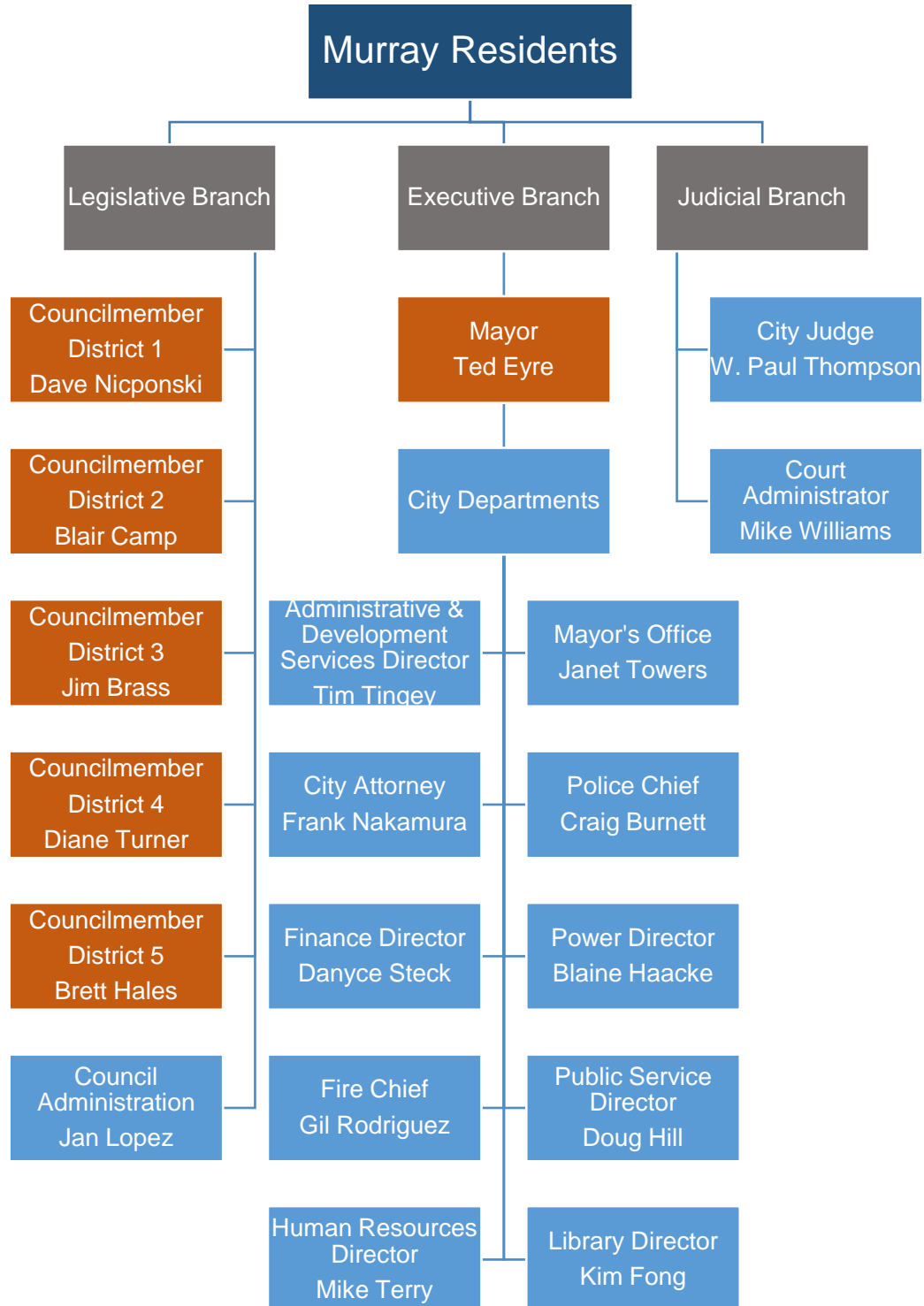
Executive Team

Mayor D. Ted Eyre
Deputy Mayor Janet Towers
Administrative and Development Services Director Tim Tingey
City Attorney Frank Nakamura
Courts Administrator Mike Williams
Finance Director / Budget Officer Danyce Steck
Fire Chief Gil Rodriguez
Human Resources Director Mike Terry
Library Director Kim Fong
Police Chief Craig Burnett
Power Director Blaine Haacke
Public Services Director Doug Hill





Organizational Chart



- Elected Official
- Appointed by the Mayor with the consent of the City Council.



Organizational List – Division Level

The following lists the divisions by department.

Administrative & Development Services (ADS)

- Administration
- Building Division
- Community & Economic Development
- Geographic Information Systems (GIS)
- Information Technology (IT)
- Recorder's Office
- Redevelopment Agency
- Treasurer's Office

City Attorney

- Civil Division
- Criminal Division
- Risk Management

Courts

Finance Department

Fire Department

- Administration
- Emergency Medical Services
- Fire Suppression

Human Resources

Library

Mayor's Office

Police Department

- Administration
- Community Services
- Investigations
- Patrol

Power Department

Public Services

- Cemetery
- Class C Roads
- Engineering
- Facilities
- Fleet Maintenance
- Heritage Center
- Murray Parkway
- Outdoor Pool
- Parks
- Park Center
- Solid Waste
- Storm Water
- Streets
- Wastewater
- Water



Park Center

ORDINANCE NO. 17-21

AN ORDINANCE ADOPTING THE RATE OF TAX LEVIES FOR THE
FISCAL YEAR COMMENCING JULY 1, 2017 AND ENDING JUNE 30, 2018.

PREAMBLE

Chapter 2, Title 59 of the Utah Code states that each year, the governing body of each city shall, by ordinance or resolution, adopt final tax levies for its General and Library Funds. UTAH CODE ANN. Chapter 2, Title 59 provides for certain notice and hearing requirements if the proposed total tax rates exceeds the certified tax rate. The City needs to reserve the power to amend the tax rates to guarantee, after final appraisal figures have been determined, that they have the amount required for its governmental operations.

The Murray City Municipal Council wants to adopt final levies for fiscal year 2017-2018 subject to the requirements of UTAH CODE ANN. Chapter 2, Title 59.

BE IT ENACTED by the Murray City Municipal Council as follows:

Section 1. Purpose. The purpose of this Ordinance is to adopt the tax levies for fiscal year 2017-2018 subject to the requirements of UTAH CODE ANN. Chapter 2, Title 59.

Section 2. Enactment.

1. The Murray City Municipal Council hereby levies, upon property within the City, made taxable by law in the year 2017 for the fiscal year of the City ending June 30, 2018, a tax of .001415 on each dollar of taxable valuation of said property as revenue in the General Fund and a tax of .000344 on each dollar of taxable valuation of said property as revenue in the Library Fund for a combined total tax of .001759 on each dollar of taxable valuation of said property.

2. The total tax levy for the General and Library Funds does not exceed the certified tax rate. Since the total tax levy for the General and Library Funds does not exceed the certified tax rate, the budgets are not subject to the notice, hearing and other requirements of UTAH CODE ANN. Chapter 2, Title 59.

3. The Murray City Municipal Council hereby further levies a tax to cover the costs of mandates by the Utah State Legislature or judicial or administrative orders under UTAH CODE ANN. Chapter 2, Title 59 as determined by the Utah State Tax Commission and the Salt Lake County Auditor.

4. The tax levies herein above determined and levied shall be certified by the City Recorder to the Salt Lake County Auditor pursuant to the provisions of UTAH CODE ANN. Chapter 2, Title 59.

5. The City hereby expressly reserves the power and right to amend any tax levy made herein as it may deem just and appropriate under the law.

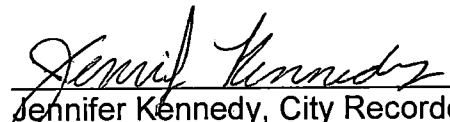
Section 3. *Effective Date.* This Ordinance shall take effect on July 1, 2017.

PASSED, APPROVED AND ADOPTED, this 20th day of June, 2017.

MURRAY CITY MUNICIPAL COUNCIL


Diane Turner, Chair

ATTEST:


Jennifer Kennedy, City Recorder

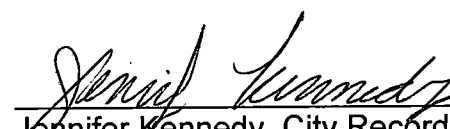


MAYOR'S ACTION: Approved.

DATED this 23 day of June, 2017.


David Ted Eyre, Mayor

ATTEST:


Jennifer Kennedy, City Recorder

CERTIFICATE OF PUBLICATION

I hereby certify that this Ordinance was published according to law on the 27
day of June, 2017.

Jennifer Kennedy
Jennifer Kennedy, City Recorder



FUND BALANCES AND RESERVES

The following table illustrates the estimated beginning and projected ending fund balances for Murray City's major and non-major funds.

Fund	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
General Fund	\$ 9,592,430	\$ 39,371,760	\$ (38,752,046)	\$ (719,714)	\$ 9,492,430
Cemetery Fund	1,416,914	-	-	-	1,416,914
Capital Fund	2,854,893	-	(6,645,844)	4,823,103	1,032,152
INTERNAL SERVICE FUNDS					
Central Garage Fund	229,701	424,126	(361,143)	-	292,684
Retained Risk Fund	1,157,359	1,038,426	(1,038,426)	-	1,157,359
SPECIAL REVENUE FUNDS					
Library Fund	559,386	1,706,936	(1,706,936)	-	559,386
RDA Fund	1,871,412	2,777,221	(2,442,819)	(334,400)	1,871,414
ENTERPRISE FUNDS					
Water Fund	1,117,321	5,488,000	(5,920,021)	(426,874)	258,426
Wastewater Fund	4,730,079	4,472,000	(4,966,828)	(345,386)	3,889,865
Power Fund	13,830,415	36,817,000	(33,955,462)	(2,781,538)	13,910,415
Murray Parkway Fund	748,404	1,271,000	(1,305,000)	34,000	748,404
Telecom Fund	112,587	70,000	(70,000)	-	112,587
Solid Waste Fund	343,112	1,770,000	(1,655,234)	(118,766)	339,112
Storm Water Fund	793,043	1,831,500	(1,986,075)	(130,425)	508,043
TOTAL	\$ 39,357,057	\$ 97,037,969	\$(100,805,834)	\$ -	\$ 35,589,192



Murray City Library patrons



Murray City Fire Department



GENERAL FUND BALANCE

Fund balance (or retained earnings) is the difference between a fund's assets and liabilities. The City accumulates fund balances in its various funds for the following purposes:

- To have adequate funds in case of an emergency or unexpected events
- To secure the City's debt and related bond rates
- To meet requirement for liabilities already incurred but not paid
- To avoid short-term debt
- To provide for planned and unplanned capital expenditures

According to Utah Code 10-6-116, cities are allowed to accumulate retained earnings or fund balances in any fund. However, the law imposes a limit on the General Fund balance of 25% of the total revenue for the current fiscal period. Any amount in excess of 5% of the total current fiscal period revenues of the General Fund may be utilized for budget purposes.

Below is a history and percentage of the General Fund balance.

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>	<i>Budget</i>
	Actual	Budget	Actual	Budget	Change
	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
<i>Beginning Fund Balance</i>	\$ 9,030,897	\$ 9,557,213	\$ 9,557,213	\$ 9,592,430	
<i>Revenues</i>	38,666,167	38,667,660	40,215,357	39,371,760	1.8%
<i>Expenditures</i>	(37,864,788)	(42,892,556)	(40,882,322)	(38,752,046)	-9.7%
<i>Transfers In</i>	4,307,171	4,244,879	3,952,182	4,137,389	
<i>Transfers Out</i>	(4,582,234)	(3,184,000)	(3,250,000)	(4,857,103)	
<i>Ending Fund Balance</i>	\$ 9,557,213	\$ 6,393,196	\$ 9,592,430	\$ 9,492,430	
<i>Fund Balance as a percentage of current year revenues</i>	24.72%	16.53%	23.85%	24.11%	



Waterway playground



GENERAL FUND SOURCES AND USES

The General Fund has five (5) major and eleven (11) non-major revenue sources.

Major revenue sources are sales tax, property tax, franchise tax, transfers in from the enterprise funds, and charges for services.

Non-major revenue sources are transient room tax, motor vehicle fees, interest and penalties, Class C road funds, licenses and permits, Intergovernmental, fines and forfeitures, emergency 911 fees, and miscellaneous.

The personnel to operations ratio is approximately 72/27 (excluding debt service and capital), which is consistent with prior years. This measurement is within recommended best practices.

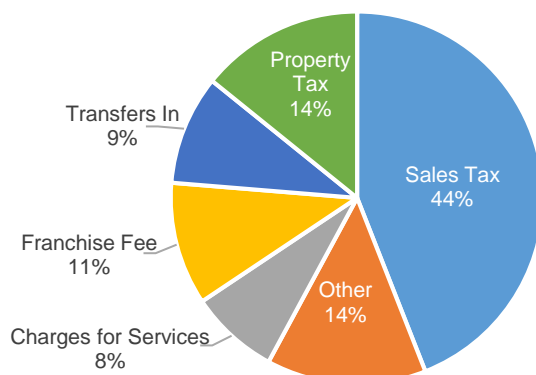
General Fund Sources

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>	<i>Budget</i>
	Actual	Budget	Actual	Budget	Change
	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
<i>Sales Tax</i>	\$ 17,407,444	\$ 18,592,034	\$ 18,977,873	\$ 19,158,702	3.0%
<i>Property Tax</i>	6,105,217	6,081,431	6,165,882	6,173,908	1.5%
<i>Franchise Fee</i>	4,793,748	4,647,000	4,369,543	4,642,000	-0.1%
<i>Charges for Services</i>	3,094,471	2,850,981	3,489,856	3,370,100	18.2%
<i>Other</i>	7,265,287	6,496,214	7,212,203	6,027,050	-7.2%
<i>Transfers In</i>	4,307,171	4,244,879	3,952,182	4,137,389	-2.5%
TOTAL	\$ 42,973,338	\$ 42,912,539	\$ 44,167,539	\$ 43,509,149	1.4%

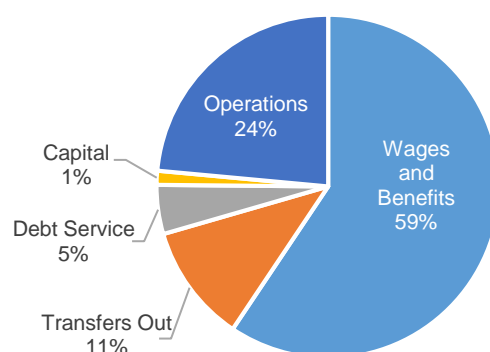
General Fund Uses

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>	<i>Budget</i>
	Actual	Budget	Actual	Budget	Change
	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
<i>Personnel</i>	\$ 24,580,202	\$ 25,942,551	\$ 25,815,818	\$ 25,899,161	-0.2%
<i>Operations</i>	9,205,802	9,772,510	8,476,074	10,262,260	5.0%
<i>Capital</i>	1,106,495	1,122,466	1,025,684	574,980	-48.8%
<i>Debt Service</i>	2,972,285	6,055,029	5,564,820	2,015,645	-66.7%
<i>Transfers Out</i>	4,582,234	3,184,000	3,250,000	4,857,103	52.5%
TOTAL	\$ 42,447,018	\$ 46,076,556	\$ 44,132,396	\$ 43,609,149	-5.4%

General Fund Sources
Budget FY 17-18



General Fund Uses
Budget FY 17-18





GENERAL FUND REVENUES

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Property Taxes					
10-0000-31110	Real Property Tax	\$ 5,719,966	\$ 5,703,166	\$ 5,797,585	\$ 5,865,249
10-0000-31120	Personal Property Tax	385,251	378,265	368,296	308,659
		6,105,217	6,081,431	6,165,882	6,173,908
Sales Tax					
10-0000-31300	Sales & Use Taxes	14,608,793	15,092,034	15,119,753	15,458,702
10-0000-31315	Sales & Use Tax - .20%	2,798,651	3,500,000	3,858,120	3,700,000
		17,407,445	18,592,034	18,977,873	19,158,702
Franchise Fees					
10-0000-31450	Murray Energy Tax	2,071,554	2,055,000	2,051,354	2,040,000
10-0000-31460	Municipal Energy Tax	416,706	405,000	340,443	405,000
10-0000-31410	Natural Gas Franchise Tax	1,098,119	1,050,000	1,047,579	1,050,000
10-0000-31420	Telecom Franchise Tax	803,707	765,000	616,800	740,000
10-0000-31430	Cable T V Franchise Tax	401,499	370,000	312,112	405,000
10-0000-31470	Bus Shelter	2,163	2,000	1,255	2,000
		4,793,748	4,647,000	4,369,543	4,642,000
Transient Room Tax					
10-0000-31200	Transient Room Taxes	188,749	202,000	210,173	205,000
		188,749	202,000	210,173	205,000
Motor Vehicle Fees					
10-0000-31130	Motor Vehicle Fee-In-Lieu	454,961	425,000	472,448	445,000
		454,961	425,000	472,448	445,000
Interest and Penalties					
10-0000-31150	Prior Yr Tax Redemptions	93,135	110,000	154,443	120,000
10-0000-36100	Interest Income	90,571	55,000	97,391	60,000
		183,706	165,000	251,834	180,000
Class C Road Funds					
10-0000-33280	Class C Road Allocation	1,556,595	1,650,000	1,656,056	1,700,000
		1,556,595	1,650,000	1,656,056	1,700,000
Licenses and Permits					
10-0000-32110	Business Licenses	692,544	675,000	705,937	685,000
10-0000-32210	Building Permits	699,055	300,000	729,386	315,000
10-0000-32220	Plan Check Fees	436,132	175,000	429,789	200,000
10-0000-32230	Street & Curb Permits	925	550	2,375	550
10-0000-32240	Electrical Permits	74,305	46,000	84,365	50,000
10-0000-32250	Mechanical Permits	25,413	21,000	43,475	21,000
10-0000-32260	Road Cut Fees	17,450	16,500	28,175	16,500
10-0000-32270	Plumbing Fees	43,319	30,000	63,929	40,000
		1,989,143	1,264,050	2,087,431	1,328,050
Intergovernmental					
10-0000-33100	Federal Grants	14,600	504	-	-
10-0000-33120	Victim Advocate	34,786	39,036	27,655	-
10-0000-33140	Justice Assist Grant	25,935	28,789	29,293	-
10-0000-33150	EMPG	10,886	11,000	5,500	-
10-0000-33170	Emergency Management	18,654	12,692	15,191	-
10-0000-33180	CDBG	116,000	-	-	-
10-0000-33200	State Grants	25,000	6,248	6,248	-
10-0000-33210	State Liquor Allocation	77,754	71,321	71,321	-
10-0000-33220	UCCJJ	2,500	17,836	17,720	-
10-0000-33250	State Art & History Grants	16,308	16,000	13,078	16,000
10-0000-33270	EMS Grants	4,548	-	5,379	-
10-0000-33400	Other Intergovernmental	75,842	187,295	186,903	32,000
10-0000-33410	Zoos Arts and Parks	75,000	77,000	77,000	85,000
10-0000-33420	Salt Lake County	76,018	40,000	-	40,000
10-0000-33430	EDCU	4,180	-	3,100	2,000
		\$ 578,010	\$ 507,721	\$ 458,387	\$ 175,000



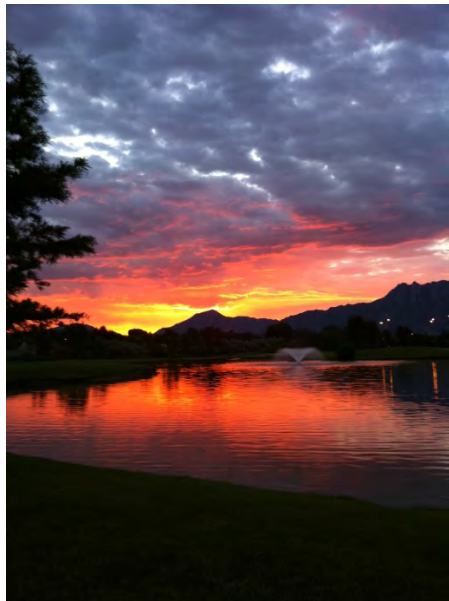
GENERAL FUND REVENUES (continued)

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Charges for Services					
10-0000-34210	Police Services	\$ 30,734	\$ 27,000	\$ 31,640	\$ 20,000
10-0000-34211	School Resource Officers	37,000	37,000	37,000	37,000
10-0000-34212	Police Training Ctr Fees	21,200	20,000	22,650	20,000
10-0000-34220	Animal Shelter	21,257	19,000	17,724	18,000
10-0000-34225	Animal Shelter Donations	1,325	2,000	1,934	1,000
10-0000-34230	Fire Inspection	8,095	5,000	8,160	6,000
10-0000-34240	Ambulance Billing	1,203,389	1,125,000	1,496,431	1,600,000
10-0000-34255	Misc Fire Services	2,572	2,400	3,324	2,400
10-0000-34710	Park Ctr Memberships	364,395	340,000	375,715	320,000
10-0000-34711	Park Center Daily Admit	172,959	165,000	173,788	170,000
10-0000-34712	Park Ctr Program Fees	247,606	230,000	240,266	240,000
10-0000-34713	Park Ctr Facility Rental	17,045	7,000	11,824	12,000
10-0000-34714	Park Ctr Aquatics Fees	6,319	3,000	2,896	3,000
10-0000-34721	Swimming Pool Admit	101,981	105,000	131,724	105,000
10-0000-34722	Swimming Pool Rental	14,100	6,000	20,475	6,000
10-0000-34723	Swimming Pool Lockers	845	500	457	500
10-0000-34730	Parks Donations	4,242	1,000	275	1,000
10-0000-34735	Equipment Rental	-	-	146	-
10-0000-34740	Recreation Fees	325,690	302,000	327,131	310,000
10-0000-34741	Arts Ticket Sales	20,086	5,000	3,893	10,000
10-0000-34742	Arts Season Ticket Sales	3,449	15,000	24,553	15,000
10-0000-34743	Art Contributions	4,598	8,181	7,312	5,000
10-0000-34744	Art History Supplies	404	400	210	200
10-0000-34745	Art Camps	2,988	2,000	1,983	2,000
10-0000-34746	Amphitheater Donations	-	-	11,935	-
10-0000-34750	Park Concessions	-	-	747	-
10-0000-34755	Park Reservations	67,390	50,000	63,335	55,000
10-0000-34765	Facility Rental Fees	3,950	2,000	5,250	3,000
10-0000-34766	Sundry Taxable Sales	4,505	3,500	4,005	3,000
10-0000-34770	Heritage Center	192,688	172,000	172,558	172,000
10-0000-34775	Heritage Center Meals	44,981	36,000	37,267	36,000
10-0000-34780	HC Special Events	-	-	10,098	12,000
10-0000-34810	Cemetery Plots	115	-	(1,010)	-
10-0000-34820	Cremation Niches	3,500	-	610	-
10-0000-34830	Grave Opening Fees	97,410	95,000	133,030	105,000
10-0000-36517	Passport Fees	67,655	65,000	110,524	80,000
		3,094,471	2,850,981	3,489,856	3,370,100
Fines and Forfeitures					
10-0000-35110	Justice Court Fines	1,566,553	1,565,000	1,304,365	1,325,000
10-0000-35115	Traffic Mitigation Fines	-	-	-	-
10-0000-35120	Circuit Court Fines	3,685	2,000	2,756	2,000
10-0000-34250	Asset Forfeiture	767	7,674	7,674	-
		1,571,004	1,574,674	1,314,795	1,327,000
Emergency 911 Fees					
10-0000-34245	Emergency 911 Fees	465,539	450,000	481,532	470,000
		465,539	450,000	481,532	470,000
Miscellaneous					
10-0000-36200	Rents	34,125	32,000	22,660	20,000
10-0000-36500	Miscellaneous	198,313	184,769	220,215	140,000
10-0000-36514	Weed Abatement	8,640	7,000	3,684	5,000
10-0000-36515	Misc Reimburse	-	-	488	-
10-0000-36518	Officer Car Reimburse	36,502	34,000	32,500	32,000
		\$ 277,580	\$ 257,769	\$ 279,547	\$ 197,000



GENERAL FUND REVENUES (continued)

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Transfers In					
10-0000-39225	RDA Transfer	\$ 520,563	\$ 493,750	\$ 201,053	\$ 292,150
10-0000-39251	Water Transfer	428,738	402,594	402,594	426,874
10-0000-39252	Waste Water Transfer	329,416	349,606	349,606	366,511
10-0000-39253	Power Transfer	2,790,586	2,759,658	2,759,658	2,802,663
10-0000-39256	Solid Waste Transfer	109,559	110,818	110,818	118,766
10-0000-39257	Storm Water Transfer	128,309	128,453	128,453	130,425
		4,307,171	4,244,879	3,952,182	4,137,389
		\$ 42,973,338	\$ 42,912,539	\$ 44,167,539	\$ 43,509,149



Murray Parkway Golf Course at sunrise



Murray Parkway Golf Course



GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT

Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Administration				
Council	\$ 370,772	\$ 399,207	\$ 183,725	\$ 187,103
Justice Court	1,192,973	1,253,143	1,206,306	1,270,920
Mayor	544,119	624,999	236,792	230,161
Finance	556,415	614,738	231,503	217,513
Human Resources	307,734	372,994	142,594	201,300
City Attorney	455,486	481,084	188,239	180,870
Treasurer	953,613	1,028,745	494,671	514,431
Recorder	686,409	777,403	447,824	520,799
Information Technology	1,319,701	1,560,619	912,991	988,191
ADS - Administration	266,285	302,513	102,280	96,598
Geographic Info Systems	500,778	546,443	245,158	244,035
Admin Overhead to other funds	(3,258,291)	(3,342,402)	-	-
	3,895,995	4,619,486	4,392,082	4,651,921
Public Safety				
City Attorney - Prosecution	439,923	445,378	447,807	455,533
Police	10,612,673	11,383,669	10,857,447	11,190,107
Fire	7,185,913	7,805,884	7,669,061	7,798,948
Emergency 911	465,539	450,000	399,160	470,000
	18,704,047	20,084,931	19,373,474	19,914,588
Public Works				
Streets	1,743,652	1,561,680	1,590,538	1,600,106
Engineering	692,009	725,352	698,315	811,993
Facilities	93,625	106,600	87,824	106,600
Class C Roads	1,696,004	1,669,731	1,506,381	1,619,980
	4,225,291	4,063,363	3,883,058	4,138,679
Parks & Recreation				
Parks	2,015,036	2,049,573	1,966,057	2,081,137
Park Center	1,504,374	1,426,080	1,447,559	1,490,904
Recreation	877,766	899,881	858,349	766,342
Arts & History	302,385	361,277	322,416	412,236
Outdoor Pool	161,139	161,343	142,168	158,454
Heritage Center	670,010	732,188	698,331	787,371
Cemetery	423,773	425,660	373,358	430,986
	5,954,482	6,056,002	5,808,239	6,127,430
Development Services				
ADS - Building Inspection	780,677	803,992	758,265	812,681
ADS - Comm Dev	670,031	710,447	670,134	591,775
	1,450,708	1,514,439	1,428,400	1,404,456
Other				
Non-departmental	661,976	499,306	432,249	499,327
Debt Service	2,972,286	6,055,029	5,564,820	2,015,645
Transfers	4,582,234	3,184,000	3,250,000	4,857,103
	8,216,496	9,738,335	9,247,069	7,372,075
TOTAL EXPENDITURES	\$ 42,447,018	\$ 46,076,556	\$ 44,132,322	\$ 43,609,149

It is important to note a change in the way the City is now budgeting the allocation of administrative services to several other City functions which operate independently of the City's General Fund. These functions include the Library, Redevelopment Agency, Power Fund, Water Fund, Wastewater Fund, Solid Waste Fund, Storm Water Fund, Murray Parkway Fund, and Telecom Funds.

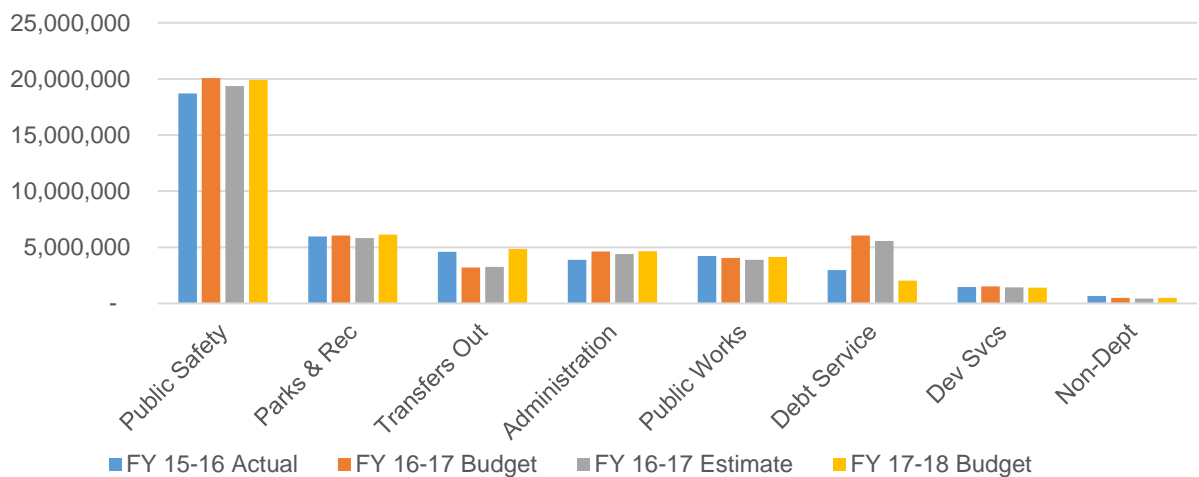


GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT

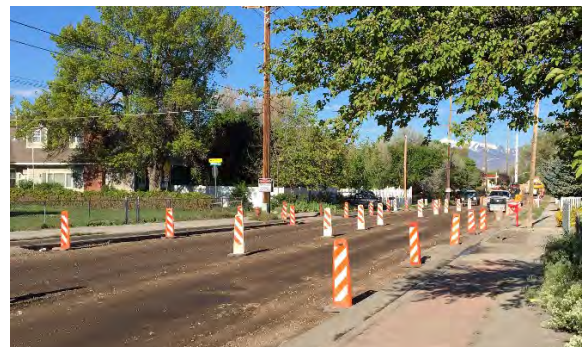
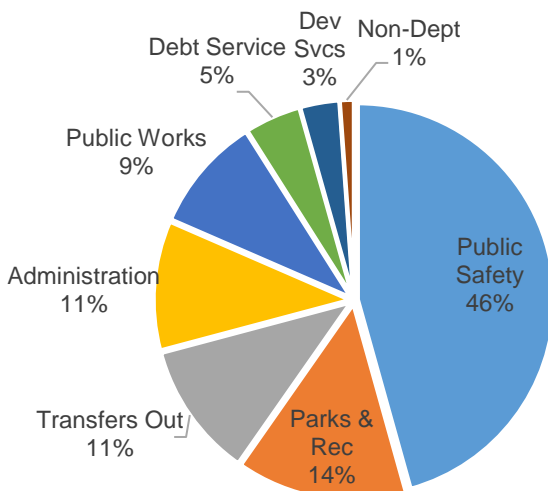
In previous years (including the 2017 adopted budget), administrative service costs were accounted for by transferring funds from these independent funds to the General Fund and recognizing this transfer an offset to the expense. However in 2017, the City implemented new software which now allows the City to budget and expense these allocated wages directly to the appropriate independent funds.

This new process significantly reduced the 2017 estimated actual expenditures as compared to budget, and are reflected in the adopted 2018 budgeted wages and benefits for the following departments:

- City Council
- Mayor
- Finance
- Human Resources
- City Attorney
- ADS Administration
- City Treasurer
- City Recorder
- Information Technology (IT), and
- Geographic Information Systems (GIS).



FY 17-18 Budget by Category



Streets rebuild project



City Council

Murray City operates under a Council-Mayor form of government. Under this form of government, the City Council acts as the legislative branch of the government. The City Council consists of five (5) elected City Councilmembers representing the five (5) geographical districts within the City boundaries. Councilmembers are part-time elected officials who serve a four0year term and are elected in a nonpartisan election.

The City council's main task is the adoption and oversight of the City's annual budget. Other responsibilities include introducing legislation, setting City policy, and giving advice and consent on appointments made by the Mayor to the City boards and commissions. The Council also serves as the Board of Directors of the Murray Redevelopment Agency.

Staffing *

There were staffing no changes in the approved budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Elected Officials	5.00	5.00	5.00
Council Administrator	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00
	7.00	7.00	7.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 279,312	\$318,907	\$ 322,775
<i>Operations</i>	91,459	80,300	89,849
Subtotal	370,771	399,207	412,624
<i>Less: Allocated costs to other funds</i>			(225,521)
Total - City Council			\$ 187,103



City Council (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0101-41100	Full-time Wages	\$ 101,404	\$ 112,810	\$ 49,829	\$ 37,661
10-0101-41105	Elected Officials Wages	79,967	74,231	21,888	24,270
10-0101-41110	Seasonal/Part Time Wages	541	-	-	-
10-0101-41115	Overtime	-	-	-	-
10-0101-41200	Social Security	13,479	14,236	5,180	4,372
10-0101-41300	Group Insurance	42,478	74,685	26,083	25,630
10-0101-41400	Retirement	40,481	41,926	18,953	13,573
10-0101-41500	Worker Comp	961	1,019	395	297
		279,312	318,907	122,327	105,803
Operations					
10-0101-42060	Car Allowance	1,028	1,050	710	1,050
10-0101-42065	Council Allowance	-	4,616	5,192	15,000
10-0101-42110	Books & Subscriptions	593	750	634	750
10-0101-42125	Travel & Training	13,843	32,800	21,600	32,800
10-0101-42130	Meals	14,965	15,384	13,151	7,500
10-0101-42140	Supplies	955	2,500	762	2,000
10-0101-42170	Small Equipment	3,288	3,000	2,056	3,000
10-0101-42180	Miscellaneous	5,844	5,500	4,434	4,500
10-0101-43000	Professional Services	45,978	9,500	8,400	9,500
10-0101-44010	Telephone	250	500	-	500
10-0101-44020	Cell Phone	4,716	4,700	4,458	4,700
		91,459	80,300	61,397	81,300
Total City Council		\$ 370,772	\$ 399,207	\$ 183,725	\$ 187,103



Municipal Justice Court

The Murray Municipal Justice Court serves as the judicial branch of the government. Serving the citizens of Murray since 1999, the Murray Municipal Justice Court provides the citizens with an open, fair, efficient, and independent system for the advancement of justice under the law. It is an independent branch of government constitutionally entrusted with the fair and just resolution of disputes in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and the State of Utah.

The Justice Court is located at:

Murray Municipal Justice Court
688 E Vine Street
Murray, Utah 84107
(801) 284-4280

Hours: Monday – Thursday
7:30am – 4:00 pm
Friday
8:00 am – 12:00 pm
Closed each day from 12:00 – 1:30 pm for lunch

Staffing

In 2018, the two (2) security officer positions were transferred to the Police Department.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Justice Court Judge	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00
Sr Court Clerk	-	-	-
Court Clerk	10.00	8.00	8.00
Security Officer	2.00	2.00	-
	14.00	12.00	10.00

* Permanent positions only, excludes seasonal staffing



Municipal Justice Court (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0201-41100	Full-time Wages	\$ 590,345	\$ 607,614	\$ 604,346	\$ 619,899
10-0201-41110	Part-time Wages	-	-	-	-
10-0201-41115	Overtime	85	-	364	-
10-0201-41200	Social Security	42,425	45,768	43,463	44,538
10-0201-41300	Group Insurance	141,730	143,876	146,673	153,750
10-0201-41400	Retirement	130,179	134,275	136,597	137,107
10-0201-41500	Worker Comp	1,556	1,650	1,724	1,769
		906,320	933,183	933,167	957,063
Operations					
10-0201-42060	Car Allowance	907	969	904	969
10-0201-42110	Books & Subscriptions	9,842	5,400	7,980	5,400
10-0201-42125	Travel & Training	9,846	13,500	4,828	13,500
10-0201-42140	Supplies	14,968	30,000	19,824	25,000
10-0201-42170	Small Equipment	3,927	4,000	3,876	4,000
10-0201-42505	Building & Grounds Maintenance	16,516	15,000	17,520	15,000
10-0201-42510	Equipment Maintenance	1,038	4,900	-	4,900
10-0201-42535	Software Support	-	-	-	-
10-0201-42730	Credit Card Fees	20,690	20,000	16,687	20,000
10-0201-43000	Professional Services	5,372	8,000	5,021	8,000
10-0201-43001	Witness & Jury Fees	2,705	4,000	2,052	4,000
10-0201-43002	Defense Counsel	60,000	60,000	57,600	60,000
10-0201-43003	Prisoner Transport	47,323	50,000	41,837	50,000
10-0201-43004	Interpreters	10,191	9,500	9,555	9,500
10-0201-43005	Judge Coverage	10,750	8,000	14,000	13,000
10-0201-44000	Utilities	5,945	7,000	6,043	7,000
10-0201-44010	Telephone	2,332	2,500	814	2,500
10-0201-44020	Cell Phone	2,765	2,000	3,250	,000
10-0201-45000	Rent & Lease Payments	60,625	68,000	60,481	68,000
10-0260-42140	Supplies	-	-	-	-
10-0290-49000	Risk Assessment	910	943	943	1,088
		286,653	313,712	273,213	313,857
Capital					
10-0260-47400	Equipment	-	6,248	-	-
10-0270-47400	Equipment	-	-	-	-
		-	6,248	-	-
		\$ 1,192,973	\$ 1,253,143	\$ 1,206,380	\$ 1,270,920



Mayor's Office

Under the Council-Mayor form of government, the Mayor's Office is the executive branch of the government. As an elected official serving a four-year term, the Mayor is the chief executive and administrative officer of the City. The Mayor has the responsibility to execute the policies adopted by the Council, appoint (with the Council's advice and consent) qualified persons to the City's officers and management positions, and provide executive management to the City.

Staffing

In 2018, one (1) administrative support FTE was removed from the budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Mayor	1.00	1.00	1.00
Deputy Mayor	-	-	1.00
Chief Administrative Officer	1.00	1.00	-
Executive Assistant to the Mayor	1.00	1.00	-
Office Administrator	1.00	1.00	1.00
Web Administrator	0.50	-	-
	4.50	4.00	3.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 497,276	\$ 528,478	\$ 402,926
<i>Operations</i>	46,843	96,521	108,757
Subtotal	544,119	624,999	511,683
<i>Less: Allocated costs to other funds</i>			(281,522)
Total - Mayor's Office			\$ 230,161



Mayor's Office (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0301-41100	Full-time Wages	\$ 329,269	\$ 343,169	\$ 112,743	\$ 82,921
10-0301-41110	Part-time Wages	11,650	16,682	1,884	16,682
10-0301-41115	Overtime	-	300	-	-
10-0301-41200	Social Security	25,203	27,497	8,483	7,475
10-0301-41300	Group Insurance	53,036	63,385	16,713	13,306
10-0301-41400	Retirement	76,788	76,035	26,989	17,772
10-0301-41500	Worker Comp	1,330	1,410	585	484
		497,276	528,478	167,397	138,640
Operations					
10-0301-42060	Car Allowance	8,389	8,360	7,109	8,360
10-0301-42110	Books & Subscriptions	195	385	453	385
10-0301-42125	Travel & Training	5,883	5,400	2,552	5,400
10-0301-42140	Supplies	1,490	1,500	725	1,500
10-0301-42170	Small Equipment	445	500	219	500
10-0301-42181	Mayor's Special Projects	16,300	24,851	19,656	19,851
10-0301-42510	Equipment Maintenance	204	225	-	225
10-0301-43000	Professional Services	9,610	50,500	35,610	50,500
10-0301-44010	Telephone	724	600	87	600
10-0301-44020	Cell Phone	3,603	4,200	2,983	4,200
		46,843	96,521	69,394	91,521
		\$ 544,119	\$ 624,999	\$ 236,792	\$ 230,161



Finance Department

The Finance Department is responsible for the systems and procedures that assure the sound and efficient management of the City's financial resources. This includes accounting, budget preparation, asset management, internal controls, audit, and financial reporting for all funds of the City. In addition, the Finance Department is responsible for compliance with generally-accepted accounting principles (GAAP), Government Accounting Standards Board (GASB) Statements, and the State of Utah requirements and regulations.

Staffing

There were not staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Finance Director	1.00	1.00	1.00
Controller	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00
	5.00	5.00	5.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 496,616	\$ 561,493	\$ 546,669
<i>Operations</i>	62,799	53,245	52,798
Subtotal	559,415	614,738	599,467
<i>Less: Allocated costs to other funds</i>			(381,954)
Total - Finance Department			\$ 217,513



Finance Department (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0401-41100	Full-time Wages	\$ 341,843	\$ 387,664	\$ 134,964	\$ 110,372
10-0401-41110	Part-time Wages	-	-	-	-
10-0401-41115	Overtime	46	900	150	900
10-0401-41200	Social Security	24,991	26,876	10,070	8,652
10-0401-41300	Group Insurance	49,644	65,874	19,479	18,549
10-0401-41400	Retirement	76,803	79,847	29,740	25,717
10-0401-41500	Worker Comp	289	332	123	78
		493,616	561,493	194,526	164,268
Operations					
10-0401-42060	Car Allowance	1,814	1,900	1,599	1,900
10-0401-42110	Books & Subscriptions	219	1,600	699	1,600
10-0401-42115	Dues & Memberships	745	1,045	795	1,045
10-0401-42125	Travel & Training	4,673	6,300	4,518	6,300
10-0401-42140	Supplies	2,460	4,000	1,622	4,000
10-0401-42170	Small Equipment	1,909	2,500	-	2,500
10-0401-42510	Equipment Maintenance	-	400	-	400
10-0401-42535	Software Support	19,720	2,000	1,067	2,000
10-0401-43000	Professional Services	29,505	32,000	25,905	32,000
10-0401-44010	Telephone	968	700	-	700
10-0401-44020	Cell Phone	786	800	772	800
		62,799	53,245	36,977	53,245
		\$ 556,415	\$ 614,738	\$ 231,503	\$ 217,513





Non-Departmental

The non-departmental budget includes professional services, contributions, benefits, and other supplies which tend to be city-wide and outside the purpose of a specific department.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations					
10-0402-41300	Group Insurance	\$ 1,271	\$ -	\$ 8	\$ -
10-0402-42010	Unemployment	(592)	24,000	6,657	24,000
10-0402-42020	Employee Assistance Program	12,107	18,000	17,036	18,000
10-0402-42025	Employee Incentives	19,796	6,000	2,351	6,000
10-0402-42030	Tuition Reimbursement	35,369	35,000	51,549	35,000
10-0402-42040	Service Awards	8,351	9,000	7,736	9,000
10-0402-42080	Retiree Insurance	50,322	48,000	36,780	48,000
10-0402-42120	Public Notices	15,720	14,000	15,720	14,000
10-0402-42140	Supplies	13,165	15,000	11,001	15,000
10-0402-42150	Postage	28,742	32,500	26,085	32,500
10-0402-42180	Miscellaneous	89,162	73,501	38,630	149,936
10-0402-42600	Wellness Program	500	500	500	500
10-0402-42601	Utility Relief Program	6,290	-	-	-
10-0402-43000	Professional Services	62,711	10,000	4,551	10,000
10-0402-43100	Contract Services	36,211	38,030	37,880	38,030
10-0402-43200	Boys & Girls Club	118,750	75,000	75,000	75,000
10-0402-43201	SLC Homeless Shelter	16,361	16,361	16,361	16,361
10-0402-43202	UIA Assessment	-	-	-	-
10-0402-43203	Miss Murray Stipend	5,500	5,500	5,500	5,500
10-0402-43204	Youth Chamber of Commerce	-	2,500	2,500	2,500
10-0402-43205	Cottonwood High Banners	-	2,500	-	-
		519,734	425,392	355,847	499,327
Capital					
10-0470-47000	Land	-	-	-	-
10-0470-47200	Buildings	-	-	-	-
10-0470-47400	Equipment	142,241	73,914	73,933	-
		142,241	73,914	73,933	-
		\$ 661,976	\$ 499,306	\$ 429,779	\$ 499,327



Debt Service

The FY 2018 budget includes debt service for the following outstanding bonds or obligations:

- UTOPIA
- 2009 Sales Tax Revenue Bond
- Asphalt Grinder (Lease)

The budget for debt service decreased significantly in FY 2018 due to the early debt retirement of the Series 2007 Sales Tax Revenue Bonds in FY 2017.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Debt Service					
10-0480-48100	Bond Principal	\$ 925,000	\$ 3,985,000	\$ 3,625,000	\$ 135,000
10-0480-48110	Lease Principal	107,781	88,245	89,973	79,045
10-0480-48130	UTOPIA Bond	1,680,468	1,717,000	1,714,078	1,748,365
10-0480-48200	Bond Interest	254,319	261,260	133,748	49,260
10-0480-48210	Lease Interest	3,468	2,024	2,021	975
10-0480-48300	Fiscal Agent Fees	1,250	1,500	-	3,000
		\$ 2,972,286	\$ 6,055,029	\$ 5,564,820	\$ 2,015,645

Debt Service Schedules

Series 2009 Sales Tax Revenue Bond

	Principal	Interest	Fees	Total
FY 2018	\$ 135,000	\$ 49,250	\$ 3,000	\$ 187,250
FY 2019	130,000	41,650	3,000	174,650
FY 2020	135,000	34,450	3,000	172,450
FY 2021	140,000	26,660	3,000	169,660
FY 2022	145,000	18,275	3,000	166,275
FY 2023	150,000	9,460	3,000	162,460
	\$ 835,000	\$ 179,745	\$ 18,000	\$ 1,032,745

Capital Lease – Asphalt Grinder

	Principal	Interest	Total
FY 2018	\$ 79,042	\$ 972	\$ 80,014

UTOPIA – Interlocal Cooperative

	Obligation
FY 2018	\$ 1,748,359
FY 2019	1,783,326
FY 2020	1,818,993
FY 2021	1,855,373
FY 2022	1,892,480
FY 2023	1,930,330
FY 2024	1,968,936
FY 2025	2,008,315
FY 2026	2,048,481
FY 2027	2,089,451
FY 2028	2,131,240
FY 2029	2,173,865
FY 2030	2,217,342
FY 2031	2,261,689
FY 2032	2,306,923
FY 2033	2,353,061
FY 2034	2,400,123
FY 2035	2,448,125
FY 2036	2,497,087
FY 2037	2,547,029
FY 2038	2,597,970
FY 2039	2,649,929
FY 2040	2,473,561
	\$ 50,201,991



Transfers Out

The FY 2018 budget includes transfers out for the following purposes:

- \$4,823,103 to the Capital Projects Fund for the construction of the new fire station
- \$34,000 to the Murray Parkway Fund to assist in balancing the fund due to a reduced number of users, and a limited amount of available funds due to the major improvement projects completed in 2017.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
10-0490-49230	Perpetual Care Transfer	\$ 34,000	\$ 34,000	\$ 34,000	\$ -
10-0490-49241	Capital Projects Transfer	4,048,234	3,150,000	3,216,000	4,823,103
10-0490-49254	Golf Transfer	500,000	-	-	34,000
		\$ 4,582,234	\$ 3,184,000	\$ 3,250,000	\$ 4,857,103



Human Resources

The Human Resources Department provides support for the City's recruiting and hiring needs, benefit management, compensation and market analysis, and compliance with labor regulations and laws.

In FY 2018, the City budgeted \$50,000 for a city-wide independent compensation study to provide a tool for a comprehensive review of the City's compensation and career structures. While an internal study is performed each year to address critical market adjustments, the last independent compensation study was performed in 2008.

Staffing

In FY 2017, the budget was amended and the HR structure was changed to include a Deputy HR Director.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Human Resources Director	1.00	1.00	1.00
Deputy HR Director	-	1.00	1.00
Human Resource Analyst	2.00	1.00	1.00
	3.00	3.00	3.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 281,478	\$ 339,680	\$ 339,974
<i>Operations</i>	26,256	33,314	98,863
Subtotal	307,734	372,994	438,837
<i>Less: Allocated costs to other funds</i>			(237,537)
Total – Human Resources			\$ 201,300



Human Resources (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0501-41100	Full-time Wages	\$ 186,061	\$ 226,919	79,016	\$ 71,286
10-0501-41110	Part-time Wages	2,640	4,560	1,231	4,560
10-0501-41115	Overtime	-	-	-	-
10-0501-41200	Social Security	13,566	17,654	5,824	5,530
10-0501-41300	Group Insurance	35,884	39,050	13,518	11,427
10-0501-41400	Retirement	43,159	51,282	19,523	16,132
10-0501-41500	Worker Comp	168	215	74	51
		281,478	339,680	119,186	108,986
Operations					
10-0501-42060	Car Allowance	454	484	452	484
10-0501-42110	Books & Subscriptions	798	1,500	1,127	1,500
10-0501-42125	Travel & Training	892	4,000	2,927	10,000
10-0501-42140	Supplies	852	1,800	902	1,800
10-0501-42170	Small Equipment	-	1,500	246	1,500
10-0501-42180	Miscellaneous	-	2,500	180	2,500
10-0501-42530	Software Maintenance	7,866	8,000	8,317	9,000
10-0501-43000	Professional Services	-	-	-	50,000
10-0501-43101	Drug & Alcohol Testing	13,758	11,000	8,649	13,000
10-0501-43102	Exam & Testing	638	1,000	976	1,000
10-0501-44010	Telephone	213	750	-	750
10-0501-44020	Cell Phone	786	780	783	780
		26,256	33,314	24,558	92,314
		\$ 307,734	\$ 372,994	\$ 143,744	\$ 201,300



City Attorney's Office – Civil Division

The City Attorney's Office is organized into the Civil Division and the Criminal Division.

The Civil Division represents the Mayor, City Council, City departments, Boards, and Commissions in handling the legal business of the City.

Staffing

In FY 2017, the budget was amended and the Legal Administrator was retitled to Office Administrator.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
City Attorney	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00
Legal Administrator	1.00	1.00	-
Office Administrator	-	-	1.00
	3.00	3.00	3.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of this process change.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 433,393	\$ 450,489	\$ 487,787
<i>Operations</i>	22,096	30,595	33,896
Subtotal	455,489	481,084	521,683
<i>Less: Allocated costs to other funds</i>			(340,813)
Total – City Attorney – Civil Division			\$ 180,870



City Attorney's Office – Civil Division

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0601-41100	Full-time Wages	\$ 315,593	\$ 321,543	117,831	\$ 111,562
10-0601-41200	Social Security	21,534	19,981	5,954	7,021
10-0601-41300	Group Insurance	25,483	36,767	12,258	10,025
10-0601-41400	Retirement	70,520	71,900	28,057	22,589
10-0601-41500	Worker Comp	262	298	110	78
		433,393	450,489	164,210	151,275
Operations					
10-0601-42060	Car Allowance	1,874	2,713	1,867	2,713
10-0601-42110	Books & Subscriptions	9,487	8,360	8,360	8,360
10-0601-42115	Dues & Memberships	2,347	2,322	5,334	2,322
10-0601-42125	Travel & Training	3,577	7,600	5,773	7,600
10-0601-42140	Supplies	2,293	6,200	2,708	6,200
10-0601-42170	Small Equipment	846	900	900	900
10-0601-42510	Equipment Maintenance	-	200	-	200
10-0601-44010	Telephone	521	1,000	-	-
10-0601-44020	Cell Phone	1,149	1,300	1,144	1,300
		22,093	30,595	26,086	29,595
		\$ 455,486	\$ 481,084	\$ 190,295	\$ 180,870



City Attorney's Office – Criminal Division

The City Attorney's Office is organized into the Civil Division and the Criminal Division.

The Criminal Division prosecutes misdemeanors and infractions of State laws and City ordinances.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
City Prosecutor	1.00	1.00	1.00
Asst City Prosecutor	1.00	1.00	1.00
Legal Administrator	3.00	3.00	3.00
	5.00	5.00	5.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0602-41100	Full-time Wages	\$ 281,227	\$ 291,426	291,769	\$ 295,650
10-0602-41200	Social Security	20,102	22,294	21,208	21,506
10-0602-41300	Group Insurance	59,773	50,506	57,372	58,273
10-0602-41400	Retirement	59,845	62,556	62,394	63,436
10-0602-41500	Worker Comp	239	271	275	281
		421,187	427,053	433,018	439,146
Operations					
10-0602-42060	Car Allowance	1,814	1,938	1,807	-
10-0602-42110	Books & Subscriptions	5,443	6,110	6,110	5,300
10-0602-42115	Dues & Memberships	235	355	355	235
10-0602-42125	Travel & Training	4,027	4,372	1,889	5,092
10-0602-42140	Supplies	748	590	508	800
10-0602-42170	Small Equipment	4,896	2,700	509	2,700
10-0602-42510	Equipment Maintenance	-	100	-	100
10-0602-44020	Cell Phone	1,572	2,160	1,566	2,160
		18,736	18,325	12,745	16,387
		\$ 439,923	\$ 445,378	\$ 445,763	\$ 455,533



Police Department

The Murray City Police Department has the responsibility of preserving the peace, responding to law enforcement service requests, and protecting life and property within the City limits. The Police Department is organized into six (6) divisions: Administration, Patrol, Investigations, Community Services, Training Center, and Animal Control. In addition to these divisions, the Department sponsors a Police Cadet program. Each division has assigned positions and operating budgets, however, all wages and benefits are budgeted under Administration to facilitate a more effective use of labor resources in addressing the needs of the community.

Staffing

In FY 2018, two (2) Court Security Officers were transferred from Courts to Police. In FY 2017, a records supervisor position was added to the budget by amendment.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Police - Administration			
Police Chief	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00
Records Supervisor	-	1.00	1.00
Office Administrator	6.00	6.00	6.00
	8.00	9.00	9.00
Police - Patrol			
Police Lieutenant	2.00	1.00	1.00
Police Sergeant	6.00	6.00	6.00
Master Police Officer	4.00	6.00	9.00
Police Officer	33.00	31.00	25.00
	45.00	44.00	41.00
Police - Investigations			
Police Lieutenant	1.00	1.00	1.00
Police Sergeant	3.00	3.00	3.00
Master Police Officer	2.00	4.00	7.00
Police Officer	6.00	3.00	4.00
Crime Victim Advocate	2.00	2.00	2.00
	14.00	13.00	17.00
Police - Community Services			
Police Lieutenant	-	1.00	1.00
Police Sergeant	2.00	3.00	3.00
Master Police Officer	7.00	11.00	9.00
Police Officer	7.00	3.00	4.00
Code Enforcement Supervisor	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00
Court Security Officer	-	-	2.00
	19.00	21.00	22.00
	86.00	87.00	89.00

* Permanent positions only, excludes cadet staffing



Police Department (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0701-41100	Full-time Wages	\$ 5,214,439	\$ 5,375,937	\$ 5,360,372	\$ 5,458,914
10-0701-41110	Part-time Wages	13,003	5,000	11,937	5,000
10-0701-41111	Crossing Guards	197,054	202,000	207,731	202,000
10-0701-41112	Cadets	47,479	44,000	42,561	44,000
10-0701-41115	Overtime	127,203	159,975	68,433	159,975
10-0701-41200	Social Security	415,086	441,570	423,912	433,194
10-0701-41300	Group Insurance	1,081,557	1,124,699	1,069,877	1,109,643
10-0701-41400	Retirement	1,489,827	1,581,959	1,508,939	1,579,286
10-0701-41500	Worker Comp	62,031	68,596	68,949	71,220
		8,647,678	9,003,736	8,762,710	9,063,232
Operations - Administration					
10-0701-42050	Uniform Allowance	79,550	81,165	80,853	81,165
10-0701-42125	Travel & Training	22,331	30,000	22,885	30,000
10-0701-42140	Supplies	15,813	23,000	16,115	23,000
10-0701-42160	Fuel	142,812	192,000	119,497	192,000
10-0701-42170	Small Equipment	16,641	5,000	595	5,000
10-0701-42171	Alcohol Money	6,896	151,424	121,833	-
10-0701-42180	Miscellaneous	1,319	16,000	13,768	16,000
10-0701-42510	Equipment Maintenance	303	15,000	145	15,000
10-0701-42520	Vehicle Maintenance	123,986	114,229	138,879	114,229
10-0701-42530	Software Maintenance	66,108	87,000	79,139	87,000
10-0701-42730	Credit Card Fees	538	600	717	600
10-0701-43000	Professional Services	1,855	-	3,004	-
10-0701-43001	Medical Services	1,645	3,000	1,750	3,000
10-0701-43002	Criminal Record Services	10,821	18,000	-	18,000
10-0701-43101	VECC	399,310	429,124	429,194	440,297
10-0701-43102	UCAN	36,059	44,000	33,587	-
10-0701-44010	Telephone	3,937	20,400	5,377	20,400
10-0701-44020	Cell Phone	60,329	71,594	72,045	71,594
10-0790-49000	Risk Assessment	243,728	220,687	202,301	212,790
10-0790-49100	Fleet Assessment	111,676	128,565	117,854	144,619
		1,345,657	1,650,788	1,459,537	1,474,694
Operations - Patrol					
10-0702-42140	Supplies	3,734	5,800	3,641	5,800
10-0702-42170	Small Equipment	7,960	22,674	14,536	15,000
10-0702-42171	Taser Replacement	4,756	5,000	4,990	5,000
10-0702-42172	Radios	243	5,000	-	5,000
10-0702-42173	Radar Gun Replacement	6,617	6,500	-	6,500
10-0702-42174	Ballistic Vest Replacement	6,762	10,000	10,205	10,000
10-0702-42501	Firearms Maintenance	5,684	5,000	4,384	12,000
10-0702-42510	Equipment Maintenance	(40)	11,700	5,386	11,700
10-0702-42601	K-9 program	-	4,000	1,571	4,000
		\$ 35,716	\$ 75,674	\$ 44,712	\$ 75,000



Police Department (continued)

Budget and Financial History (continued)

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations - Investigations					
10-0703-42125	Travel & Training	\$ -	\$ -	\$ -	\$ -
10-0703-42140	Supplies	4,911	11,000	1,795	11,000
10-0703-42170	Small Equipment	343	12,000	7,718	12,000
10-0703-42180	Miscellaneous	5,350	10,000	49	10,000
10-0703-42181	Buy Money	8,680	3,131	-	10,000
10-0703-42510	Equipment Maint	-	-	615	-
10-0703-43001	Criminal Investigations	15,291	18,000	17,728	18,000
		34,574	54,131	27,905	61,000
Operations - Community Services					
10-0704-42140	Supplies	614	3,000	1,598	3,000
10-0704-42141	Supplies – Crossing	1,538	951	950	4,000
10-0704-42142	Cadet Supplies	1,130	2,000	374	2,000
10-0704-42143	SWAT Supplies	23,813	20,000	16,436	20,000
10-0704-42170	Small Equipment	14,545	12,000	11,960	12,000
10-0704-42510	Equipment Maint	1,500	8,049	5,835	5,000
10-0704-42601	DARE Program	11,281	11,300	10,072	11,300
10-0704-42602	Crime Prevention	11,961	13,481	4,836	13,481
10-0704-44000	Utilities	6,477	7,800	5,184	7,800
		72,860	78,581	57,244	78,581
Operations - Training Center					
10-0705-42141	Supplies	33,597	35,000	30,711	35,000
10-0705-42170	Small Equipment	9	-	1,981	-
10-0705-42505	Bldg & Grounds Maint	10,432	10,000	8,467	10,000
10-0705-42510	Equipment Maint	5,949	10,000	2,931	10,000
10-0705-44000	Utilities	18,041	20,000	18,021	20,000
		68,028	75,000	62,110	75,000
Operations - Animal Control					
10-0706-42141	Supplies	3,879	5,000	1,326	5,000
10-0706-42142	Trap & Neuter Supplies	1,656	4,000	2,209	4,000
10-0706-42143	Donation	-	2,000	284	1,000
10-0706-42170	Small Equipment	766	-	164	-
10-0706-42505	Bldg & Grounds Maint	2,997	7,000	1,194	7,000
10-0706-42510	Equipment Maint	145	3,000	778	3,000
10-0706-42600	Animal Adoption	2,477	5,000	2,911	5,000
10-0706-42730	Credit Card Fees	397	600	602	600
10-0706-43100	Contract Services	302,136	308,178	308,178	325,000
10-0706-44000	Utilities	7,993	8,000	7,472	8,000
10-0706-44010	Telephone	3,279	4,000	764	4,000
		325,725	346,778	325,884	362,600
Operations - Grant-funded					
10-0760-42170	Small Equipment	25,935	29,293	29,291	-
10-0761-41100	VOCA Wages	33,042	34,364	31,110	-
10-0761-42140	VOCA Supplies	1,744	4,672	2,341	-
10-0762-42140	CCJJ Supplies	2,500	17,836	12,165	-
10-0763-42141	Misc Supplies	5,000	-	-	-
10-0764-42170	SHSP Sm Equipment	14,214	3,751	887	-
		82,435	89,916	75,794	-
Capital					
10-0770-47200	Buildings	-	9,065	11,500	-
		-	9,065	11,500	-
		\$ 10,612,673	\$ 11,383,669	\$ 10,827,397	\$ 11,190,107



Fire Department

The Fire Department's primary mission is to protect the lives and property of the citizens and businesses of Murray City, and to promote an environment of public safety. This is accomplished through the delivery of emergency medical services, fire suppression operations, and fire prevention through inspections and public education. The Fire Department also sponsors a Fire Cadet Program intended to foster career development in fire service.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Fire - Administration			
Fire Chief	1.00	1.00	1.00
Deputy Fire Chief	2.00	2.00	1.00
Admin Assistance Chief	-	-	1.00
Deputy Fire Marshal	1.00	1.00	1.00
Fire Inspector / Educ Special	1.00	1.00	1.00
Office Administrator Supervisor	1.00	1.00	-
Office Administrator	-	-	1.00
	6.00	6.00	6.00
Fire Operations			
Battalion Chief	3.00	3.00	3.00
Fire Captain	9.00	9.00	9.00
Fire Engineer	9.00	9.00	9.00
Paramedic/Firefighter	31.00	33.00	33.00
Firefighter	5.00	3.00	3.00
	57.00	57.00	57.00
	63.00	63.00	63.00

* Permanent positions only, excludes cadet staffing



Fire Department (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-0801-41100	Full-time Wages	\$ 3,964,680	\$ 4,165,128	\$ 4,141,791	\$ 4,233,815
10-0801-41110	Part-time Wages	15,571	23,821	13,328	23,821
10-0801-41115	Overtime	297,580	414,584	480,598	270,200
10-0801-41200	Social Security	315,534	338,955	343,631	334,931
10-0801-41300	Group Insurance	733,148	783,634	762,485	778,742
10-0801-41400	Retirement	797,526	850,655	869,188	853,125
10-0801-41500	Worker Comp	81,410	86,533	98,197	95,580
		6,205,449	6,663,310	6,709,217	6,590,214
Operations - Administration					
10-0801-42050	Uniform Allowance	52,928	52,980	52,638	52,680
10-0801-42110	Books & Subscriptions	-	100	-	100
10-0801-42125	Travel & Training	1,450	2,900	3,815	6,000
10-0801-42140	Supplies	4,039	4,250	3,332	4,250
10-0801-42141	Cadet Supplies	83	700	50	700
10-0801-42170	Small Equipment	-	10,911	24	-
10-0801-42180	Miscellaneous	539	6,900	6,176	6,900
10-0801-42510	Equipment Maint	388	2,000	242	2,000
10-0801-42601	Emer Mgt / CERT	3,305	3,760	2,790	3,760
10-0801-42602	Safety Program	-	500	-	500
10-0801-44020	Cell Phone	15,299	16,525	14,170	17,400
10-0890-49000	Risk Assessment	57,264	54,159	49,643	53,713
10-0890-49100	Fleet Assessment	14,727	16,953	15,543	27,812
		150,021	172,638	148,422	175,815
Operations - Suppression					
10-0802-42110	Books & Subscriptions	-	100	-	100
10-0802-42125	Travel & Training	15,915	22,000	22,246	23,000
10-0802-42140	Supplies	19,946	30,500	10,142	30,500
10-0802-42160	Fuel	29,165	47,000	28,909	47,000
10-0802-42170	Small Equipment	30,701	36,320	16,460	40,000
10-0802-42171	Hazmat Equipment	4,077	9,000	13,207	9,000
10-0802-42501	Hydrant Maintenance	-	600	-	600
10-0802-42505	Bldg & Grounds Maint	36,621	40,000	47,190	60,000
10-0802-42510	Equipment Maint	36,793	40,000	39,736	60,000
10-0802-42520	Vehicle Maintenance	147,452	145,000	93,407	145,000
10-0802-43000	Professional Services	2,385	-	345	-
10-0802-43001	Physicals	8,611	13,500	9,018	13,500
10-0802-43002	Fire Prevention	3,800	9,000	8,466	9,000
10-0802-43101	Contract Svcs - VECC	145,472	164,875	164,875	173,619
10-0802-44001	Utilities Station 81	20,976	23,000	20,646	23,000
10-0802-44002	Utilities Station 82	11,631	14,000	11,079	14,000
10-0802-44003	Utilities Station 83	13,198	15,000	12,487	15,000
10-0802-44010	Telephone	6,483	8,000	5,679	8,000
10-0802-45000	Rents & Leases	500	500	500	500
		\$ 533,727	\$ 618,395	\$ 504,391	\$ 671,819



Fire Department (continued)

Budget and Financial History (continued)

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations - Paramedic					
10-0803-42110	Books & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
10-0803-42125	Travel & Training	4,771	5,000	4,342	5,000
10-0803-42140	Supplies	12,371	11,000	10,597	14,000
10-0803-42141	Ambulance Supplies	109,624	135,000	135,104	107,000
10-0803-42160	Fuel	12,414	21,500	11,350	20,000
10-0803-42510	Equipment Maintenance	4,135	16,000	9,874	16,000
10-0803-42520	Vehicle Maintenance	20,993	30,000	13,203	25,000
10-0803-43100	Medical Contract Services	21,000	25,000	19,250	25,000
10-0803-43101	Billing Contract Services	84,023	79,000	70,672	140,000
10-0803-44000	Utilities	7,512	9,000	7,110	9,000
		276,842	331,600	281,502	361,100
Operations - Grant-funded					
10-0860-41100	EMPG Wages	9,750	11,000	7,100	-
10-0860-42140	State EMS Supplies	4,548	-	-	-
10-0861-42140	SHSP Supplies	4,440	8,941	1,637	-
10-0862-42140	EMPG Supplies	1,136	-	-	-
		19,874	19,941	8,737	-
		\$ 7,185,913	\$ 7,805,884	\$ 7,652,268	\$ 7,798,948



Emergency 911 Dispatch Services

The Salt Lake Valley Emergency Communications Center (VECC) is a 911 police, fire, and medical emergency services dispatch agency located at:

Salt Lake Valley Emergency Communications Center
5360 Ridge Village Drive
West Valley City, Utah 84118
(801) 840-4100
Hours: Open 24 hours a day

VECC was formed under Utah law by six Salt Lake area cities and Salt Lake County in 1988. The current members are Alta, Bluffdale, Cottonwood Heights, Draper, Herriman, Holladay, Murray City, Riverton, Sandy City, South Jordan City, South Salt Lake City, Taylorsville, West Jordan City, West Valley City and Salt Lake County.

This service is funded by a special sales tax charged to all telecommunication sales and distributed to the cities as the taxing entity. These funds are then paid to VECC as an exchange for service.

The amount received by Murray City is recorded under revenues.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
10-0901-43101	Contract Svcs - VECC	\$ 465,539	\$ 450,000	\$ 361,532	\$ 470,000



Valley Emergency Communications Center



Public Works – Streets

The Streets Division of Public Works provides road construction and maintenance, road signage and lane striping, traffic control, large landscaping projects, weed maintenance, green waste recycling, snow and ice removal, and general city-wide clean up services.

Staffing

The Streets and Storm Water Superintendent was funded entirely from the General Fund.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Streets / SW Superintendent	0.50	0.50	1.00
Field Supervisor	1.00	1.00	1.00
Hwy Traffic Control Coordinator	1.00	1.00	1.00
Leadworker	3.00	3.00	3.00
Equipment Operator	5.00	5.00	5.00
Maintenance Worker	4.00	4.00	4.00
	14.50	14.50	15.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1001-41100	Full-time Wages	\$ 655,220	\$ 707,753	\$ 718,149	\$ 753,800
10-1001-41110	Part-time Wages	28,425	21,500	34,228	11,500
10-1001-41115	Overtime	42,317	33,740	55,523	33,740
10-1001-41200	Social Security	54,013	58,152	60,750	58,057
10-1001-41300	Group Insurance	127,478	140,280	142,495	142,709
10-1001-41400	Retirement	151,865	165,871	171,110	174,565
10-1001-41500	Worker Comp	10,885	12,959	12,932	13,006
		1,070,204	1,140,255	1,195,186	1,187,377
Operations					
10-1001-42125	Travel & Training	14,839	10,000	11,112	10,000
10-1001-42140	Supplies	6,859	6,700	6,958	6,700
10-1001-42160	Fuel	21,675	60,500	42,263	60,500
10-1001-42170	Small Equipment	3,815	10,000	4,763	10,000
10-1001-42180	Miscellaneous	247,278	-	-	-
10-1001-42401	Mulch	1,199	15,000	-	15,000
10-1001-42402	Signs	15,323	18,500	16,231	18,500
10-1001-42403	Roadways	13,492	10,000	9,292	10,000
10-1001-42500	Maintenance	9,462	4,000	1,248	4,000
10-1001-42502	Striping Paint	27,672	35,000	30,556	35,000
10-1001-42510	Equipment Maintenance	161,362	98,000	110,704	98,000
10-1001-42520	Vehicle Maintenance	60	-	574	-
10-1001-43000	Professional Services	520	-	585	-
10-1001-44000	Utilities	-	-	-	-
10-1001-44010	Telephone	1,363	800	929	800
10-1001-44020	Cell Phone	8,510	7,000	9,813	9,000
10-1001-45000	Rent & Lease Payments	-	-	-	-
10-1090-49000	Risk Assessment	77,432	73,872	67,716	75,434
10-1090-49100	Fleet Assessment	62,587	72,053	66,044	59,795
		673,448	421,425	378,787	412,729
		\$ 1,743,652	\$ 1,561,680	\$ 1,573,974	\$ 1,600,106



Public Works – Engineering

The Engineering Division provides transportation planning, roadway, signal and intersection design, traffic management and studies and oversees survey, design, bidding and construction of capital improvement program (CIP) projects. The Division also provides storm water management, planning and design and construction oversight of large CIP storm drain projects. The Division issues permits, inspects and manages construction within the public right-of-ways and oversees the City's sidewalk replacement program. In addition, the Division provides Engineering review and support for Community Development and Building Division permit issuance including residential and commercial subdivision review, approval, inspections and construction oversight to ensure projects are constructed in accordance with City codes and standards.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Public Services Director	0.50	0.50	0.50
City Engineer	1.00	1.00	1.00
Civil Engineer	2.00	2.00	2.00
PW Construction Inspector	1.00	1.00	1.00
Engineering Clerk	1.00	1.00	1.00
	5.50	5.50	5.50

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1002-41100	Full-time Wages	\$ 444,296	\$ 449,144	\$ 450,003	\$ 506,002
10-1002-41110	Part-time Wages	-	3,600	-	3,600
10-1002-41115	Overtime	2,426	7,500	7,444	7,500
10-1002-41200	Social Security	32,335	34,671	33,130	37,985
10-1002-41300	Group Insurance	66,136	68,014	66,057	83,442
10-1002-41400	Retirement	100,665	102,921	107,626	114,347
10-1002-41500	Worker Comp	4,156	5,164	4,647	4,779
		650,013	671,014	668,906	757,655
10-1002-42050	Uniform Allowance	411	400	150	400
10-1002-42060	Car Allowance	1,267	1,938	-	1,938
10-1002-42110	Books & Subscriptions	2,504	2,800	1,900	3,000
10-1002-42125	Travel & Training	2,019	5,000	2,381	5,000
10-1002-42140	Supplies	2,985	4,000	3,706	3,800
10-1002-42160	Fuel	2,895	3,181	2,566	3,000
10-1002-42170	Small Equipment	714	2,000	1,709	2,000
10-1002-42510	Equipment Maintenance	1,176	2,035	2,035	2,000
10-1002-42520	Vehicle Maintenance	239	2,284	2,317	2,000
10-1002-43000	Professional Services	22,018	25,000	10,522	25,000
10-1002-44010	Telephone	1,957	2,000	772	2,000
10-1002-44020	Cell Phone	3,811	3,700	3,652	4,200
		41,996	54,338	31,709	54,338
		\$ 692,009	\$ 725,352	\$ 700,615	\$ 811,993



Public Works – Facilities

The purpose of this budget is to pay for the facilities needed to support all the public works functions. This includes several buildings and maintenance facilities. There is no personnel dedicated to this function.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations					
10-1003-42140	Supplies	\$ -	\$ -	\$ 29	\$ -
10-1003-42505	Bdg & Grounds Maint	29,835	36,500	28,547	36,500
10-1003-42510	Equipment Maintenance	7,772	10,000	12,389	10,000
10-1003-44000	Utilities	55,967	60,000	46,858	60,000
10-1003-44010	Telephone	52	100	-	100
		\$ 93,625	\$ 106,600	\$ 87,824	\$ 106,600



Public Works – Class C Roads

The City receives a share of State sales tax dedicated to Class C road maintenance. This revenue source is budgeted under General Fund Revenues. This division uses this funding source to provide maintenance services to these roads. The budgeted revenue for FY 2018 is \$1.7 million. Unused funds from the previous year will be rolled-forward to be used in FY 2018. Labor for these services is provided by the Streets and Engineering divisions of Public Works.

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations & Maintenance					
10-1004-42180	Miscellaneous	\$ 530	\$ -	\$ -	\$ -
10-1004-42402	Sealer	472,716	300,000	343,511	350,000
10-1004-42403	Road Salt	84,206	75,000	52,465	75,000
10-1004-42500	Maintenance	22,214	260,240	164,148	435,000
10-1004-42501	Sidewalk	272,507	3,342	3,342	260,000
		852,173	638,582	563,466	1,120,000
Capital					
10-1004-47300	Infrastructure	821,619	747,997	745,000	499,980
10-1004-47301	ADA Sidewalks	-	173,152	174,915	-
10-1004-47400	Equipment	22,211	-	-	-
10-1070-47400	Equipment	-	110,000	-	-
		843,830	1,031,149	919,915	499,980
		\$ 1,696,004	\$ 1,669,731	\$ 1,483,381	\$ 1,619,980





Parks & Recreation – Parks Division

The Parks Division provides maintenance to all of the City's public parks and trails, including playground maintenance, landscaping, and special event preparation and support.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Parks Superintendent	1.00	1.00	1.00
Field Supervisor	2.00	2.00	2.00
Leadworker	2.00	2.00	2.00
Equipment Operator	3.00	3.00	3.00
Irrigation Specialist	2.00	2.00	2.00
Maintenance Worker	4.00	4.00	4.00
Office Administrator	1.00	1.00	1.00
	15.00	15.00	15.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1101-41100	Full-time Wages	\$ 768,143	\$ 747,455	\$ 749,974	\$ 765,556
10-1101-41110	Part-time Wages	159,258	162,110	140,389	190,000
10-1101-41115	Overtime	25,804	30,000	43,579	30,000
10-1101-41200	Social Security	70,850	72,443	69,986	76,336
10-1101-41300	Group Insurance	154,489	160,639	142,454	165,584
10-1101-41400	Retirement	174,367	174,315	173,570	178,685
10-1101-41500	Worker Comp	10,776	11,742	11,507	12,217
		1,363,686	1,358,704	1,331,459	1,418,378
Operations					
10-1101-42125	Travel & Training	8,122	8,000	6,167	8,000
10-1101-42140	Supplies	-	-	22	-
10-1101-42160	Fuel	22,896	26,000	20,760	30,000
10-1101-42170	Small Equipment	10,727	11,500	8,376	11,500
10-1101-42180	Miscellaneous	10,998	13,300	13,214	10,000
10-1101-42505	Bldg & Grounds Maint	133,917	139,000	128,665	139,000
10-1101-42510	Equipment Maintenance	15,929	15,069	13,762	15,200
10-1101-42520	Vehicle Maintenance	19,294	18,000	15,573	18,000
10-1101-42535	Software Support	3,424	4,000	3,716	4,000
10-1101-42601	Willow Pond Fishing	4,000	4,000	4,000	4,000
10-1101-42602	Safety Program	1,250	1,500	820	1,500
10-1101-42603	Fun Days	40,869	36,000	37,175	40,000
10-1101-42740	Over/Short	-	-	-	-
10-1101-43000	Professional Services	726	1,000	1,505	1,000
10-1101-43001	Background Checks	-	1,000	-	1,000
10-1101-44000	Utilities	252,802	275,000	228,416	275,000
10-1101-44010	Telephone	1,483	2,000	907	3,000
10-1101-44020	Cell Phone	9,439	11,700	10,475	9,000
10-1101-45000	Rent & Lease Payments	-	6,131	6,131	6,000
10-1190-49000	Risk Assessment	77,432	73,872	67,716	75,434
10-1190-49100	Fleet Assessment	38,043	43,797	40,150	11,125
		651,350	690,869	607,550	662,759
		\$ 2,015,036	\$ 2,049,573	\$ 1,939,009	\$ 2,081,137



Parks & Recreation – Parks Center

The Parks Center is a city-owned recreation center providing the residents with recreational and fitness related activities to promote a healthy and active community. It includes gymnasiums, fitness equipment, two (2) indoor swimming pools, indoor games, and other amenities. The program is heavily supported by seasonal and part-time staff.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Recreation Center Director	1.00	1.00	1.00
Asst Recreation Center Director	1.00	1.00	1.00
Aquatics Manager	1.00	1.00	1.00
Bldg Maintenance Mgr	1.00	1.00	1.00
	4.00	4.00	4.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1102-41100	Full-time Wages	\$ 227,724	\$ 236,041	\$ 235,358	\$ 238,201
10-1102-41110	Part-time Wages	641,347	616,639	697,464	616,639
10-1102-41115	Overtime	22	-	692	2,000
10-1102-41200	Social Security	63,397	65,158	70,015	76,817
10-1102-41300	Group Insurance	38,077	39,176	52,155	53,332
10-1102-41400	Retirement	51,233	52,504	53,988	53,803
10-1102-41500	Worker Comp	9,916	10,562	11,549	11,112
		1,031,716	1,020,080	1,121,222	1,051,904
Operations					
10-1102-42110	Books & Subscriptions	-	500	-	500
10-1102-42120	Public Notices	-	-	1,776	-
10-1102-42125	Travel & Training	3,134	3,200	2,392	3,200
10-1102-42140	Supplies	17,023	18,800	13,908	18,800
10-1102-42141	Uniform Supplies	2,862	2,500	1,929	2,500
10-1102-42142	Sports Equipment	12,996	21,000	928	21,000
10-1102-42143	Swimming Pool Supplies	68,069	45,000	47,009	45,000
10-1102-42150	Postage	-	2,000	-	2,000
10-1102-42170	Small Equipment	383	-	-	-
10-1102-42180	Miscellaneous	-	-	165	-
10-1102-42505	Bldg & Grounds Maint	77,051	85,000	84,415	85,000
10-1102-42510	Equipment Maintenance	8,411	13,500	7,408	13,500
10-1102-42535	Software Support	-	3,000	-	3,000
10-1102-42730	Credit Card Fees	-	-	-	10,000
10-1102-42740	Over/Short	22	-	1	-
10-1102-43101	Recreation Officials	-	-	-	25,000
10-1102-44000	Utilities	159,744	205,000	158,863	203,000
10-1102-44010	Telephone	3,567	3,500	2,309	3,500
10-1102-44020	Cell Phone	3,397	3,000	815	3,000
		356,658	406,000	321,918	439,000
Capital					
10-1166-47200	Buildings	116,000	-	-	-
		116,000	-	-	-
		\$ 1,504,374	\$ 1,426,080	\$ 1,443,140	\$ 1,490,904



Parks & Recreation – Recreation

The Recreation Division is focused on providing the residents with recreational and fitness related activities to promote a healthy and active community. The program is heavily supported by seasonal and part-time staff.

Staffing

FY 2018, one (1) recreation coordinator position was transferred to the Heritage Center from Recreation.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Recreation Director	1.00	1.00	1.00
Recreation Coordinator	3.00	3.00	2.00
Office Administrator	1.00	1.00	1.00
	5.00	5.00	4.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1103-41100	Full-time Wages	\$ 302,310	\$ 307,323	\$ 286,913	\$ 226,752
10-1103-41110	Part-time Wages	105,544	105,000	108,345	105,000
10-1103-41115	Overtime	3,998	-	1,119	2,000
10-1103-41200	Social Security	30,782	31,470	29,728	26,037
10-1103-41300	Group Insurance	56,706	55,106	55,598	42,200
10-1103-41400	Retirement	67,475	68,863	63,319	50,657
10-1103-41500	Worker Comp	4,639	4,719	5,135	4,496
		571,453	572,481	550,157	457,142
Operations					
10-1103-42120	Public Notices	23,580	22,000	24,580	22,000
10-1103-42125	Travel & Training	3,309	3,700	1,424	3,700
10-1103-42140	Supplies	4,938	9,300	9,112	9,300
10-1103-42141	Uniform Supplies	37,182	35,000	33,107	35,000
10-1103-42142	Sports Equipment	24,730	21,800	16,919	21,800
10-1103-42143	Awards	33,310	35,300	29,379	33,500
10-1103-42150	Postage	4,822	5,000	327	5,000
10-1103-42170	Small Equipment	734	-	-	-
10-1103-42535	Software Support	5,482	7,200	5,522	7,200
10-1103-42730	Credit Card Fees	25,887	21,400	25,710	7,000
10-1103-43000	Professional Services	5,405	6,000	-	4,000
10-1103-43101	Recreation Officials	129,865	159,200	124,003	159,200
10-1103-44020	Cell Phone	2,646	1,500	3,010	1,500
		301,890	327,400	273,092	309,200
Capital					
10-1170-47300	Infrastructure	4,423	-	-	-
		4,423	-	-	-
		\$ 877,766	\$ 899,881	\$ 823,249	\$ 766,342



Parks & Recreation – Arts & History

Murray Cultural Arts / History Department oversees the arts and history programs of the City. The Cultural Programs Office is assisted by the Murray Arts Advisory Board and Murray History Board to plan and implement a variety of programs and projects. This program relies heavily on the volunteer efforts of the community.

Staffing

There were no staffing changes included in the FY 2018 budget. In FY 2017, an administrative assistant position was added to the program.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Cultural Programs Manager	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00
	1.00	2.00	2.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1104-41100	Full-time Wages	\$ 56,848	\$ 83,201	\$ 82,486	\$ 126,359
10-1104-41110	Part-time Wages	35,802	32,545	28,017	32,545
10-1104-41115	Overtime	-	8,000	-	-
10-1104-41200	Social Security	6,730	8,520	7,968	11,774
10-1104-41300	Group Insurance	15,139	22,928	23,289	31,743
10-1104-41400	Retirement	12,733	18,624	18,646	28,647
10-1104-41500	Worker Comp	376	1,418	638	1,217
		127,628	175,236	161,045	232,285
Operations					
10-1104-42120	Public Notices	11,881	8,000	7,395	7,000
10-1104-42125	Travel & Training	133	250	40	291
10-1104-42140	Supplies	5,621	4,000	5,630	5,200
10-1104-42141	Production Supplies	23,255	21,000	16,907	23,700
10-1104-42180	Miscellaneous	2,396	2,500	3,043	3,000
10-1104-42602	Exhibition	3,480	7,000	5,541	2,800
10-1104-42603	Local Arts Grants	6,000	6,000	5,000	5,000
10-1104-42604	Miss Murray Stipend	-	-	-	-
10-1104-43001	Royalty & License Fees	6,398	9,000	8,467	9,150
10-1104-43002	History Contract Fees	7,370	11,451	8,300	11,000
10-1104-43100	Contract Services	102,821	110,750	94,121	109,050
10-1104-45000	Rent & Lease Payments	5,401	4,000	3,128	3,760
		174,757	183,951	157,572	179,951
Capital					
10-1170-47400	Equipment	-	2,090	2,089	-
		-	2,090	2,089	-
		\$ 302,385	\$ 361,277	\$ 320,706	\$ 412,236



Parks & Recreation – Outdoor Pool

The Murray Aquatics Center is located inside Murray Park and features a giant 4-story water slide, 3-meter diving boards, zero depth entry beach area, water toy features, and plenty of deck and grass space. It generally operates between Memorial Day and Labor Day weekends and is highly dependent on seasonal staff.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Part-time Pool Manager	0.5	0.5	0.5

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1105-41100	Full-time Wages	\$ 34,650	\$ 35,336	\$ 35,156	\$ 34,617
10-1105-41110	Part-time Wages	700	-	9,606	-
10-1105-41115	Overtime	53	-	-	-
10-1105-41200	Social Security	4,338	2,685	3,162	2,387
10-1105-41300	Group Insurance	5,317	5,430	5,277	5,388
10-1105-41400	Retirement	4,086	7,957	4,141	4,106
10-1105-41500	Worker Comp	746	435	586	456
		49,889	51,843	57,928	46,954
Operations					
10-1105-42140	Supplies	431	3,000	36	3,000
10-1105-42141	Swimming Pool Supplies	69,833	59,000	39,046	59,000
10-1105-42170	Small Equipment	-	-	-	-
10-1105-42505	Bldg & Grounds Maint	8,260	8,500	6,959	8,500
10-1105-42510	Equipment Maintenance	6,988	7,000	4,641	7,000
10-1105-42730	Credit Card Fees	-	-	-	2,000
10-1105-42740	Over/Short	-	-	20	-
10-1105-44000	Utilities	25,737	32,000	29,270	32,000
		111,249	109,500	79,972	111,500
		\$ 161,139	\$ 161,343	\$ 137,900	\$ 158,454



Murray Outdoor Pool (located in Murray Park)



Parks & Recreation – Heritage Center

The L. Clark Cushing Heritage Center is a recreation center for adults age 55+. The Center offers recreation and leisure-time activities, social services, nutritious meals, and educational, instructional and cultural programs for the general health and well-being of senior adults. There is no membership fee, but some activities have charges to offset the cost.

Staffing

FY 2018, one (1) recreation coordinator position was transferred to the Heritage Center from Recreation.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Heritage Center Director	1.00	1.00	1.00
Recreation Coordinator	-	-	1.00
Program Coordinator	1.00	1.00	1.00
Meal Program Supervisor	1.00	1.00	1.00
Office Administrator Supervisor	1.00	1.00	1.00
Maintenance Custodian	1.00	1.00	1.00
	5.00	5.00	6.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1106-41100	Full-time Wages	\$ 247,685	\$ 283,736	\$ 277,001	\$ 306,871
10-1106-41110	Part-time Wages	35,572	42,675	38,814	42,675
10-1106-41115	Overtime	33	-	-	-
10-1106-41200	Social Security	20,045	24,898	23,207	25,652
10-1106-41300	Group Insurance	58,571	58,874	55,619	71,793
10-1106-41400	Retirement	54,775	56,685	54,282	68,638
10-1106-41500	Worker Comp	1,278	3,090	2,285	3,477
		417,960	469,958	451,208	519,106
Operations					
10-1106-42110	Books & Subscriptions	295	300	56	300
10-1106-42125	Travel & Training	3,818	4,600	3,491	4,600
10-1106-42130	Meals	56,108	44,000	42,331	49,000
10-1106-42140	Supplies	2,406	2,400	2,903	2,400
10-1106-42160	Fuel	978	2,000	663	2,000
10-1106-42170	Small Equipment	1,835	3,800	1,706	4,000
10-1106-42505	Bldg & Grounds Maint	8,161	10,000	8,711	10,000
10-1106-42510	Equipment Maintenance	8,000	8,000	8,125	8,000
10-1106-42520	Vehicle Maintenance	24	400	322	200
10-1106-42535	Software Support	-	2,700	-	2,700
10-1106-42600	Programs	149,041	145,000	144,288	147,915
10-1106-42601	Special Events	-	15,000	11,493	10,000
10-1106-42730	Credit Card Fees	-	-	-	2,400
10-1106-42740	Over/Short	21	-	(2)	-
10-1106-43000	Professional Services	112	300	257	300
10-1106-44000	Utilities	19,247	21,370	17,697	21,370
10-1106-44010	Telephone	1,641	2,000	1,013	2,000
10-1106-44020	Cell Phone	363	360	930	1,080
		252,050	262,230	243,985	268,265
		\$ 670,010	\$ 732,188	\$ 695,193	\$ 787,371



Parks & Recreation – Cemetery

The Murray City Cemetery Division provides maintenance and care of the cemetery. This includes landscaping, grave openings and closings, marker settings, engraving services, location management, etc.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Cemetery Supervisor	1.00	1.00	1.00
Assistant Cemetery Supervisor	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00
	4.00	4.00	4.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1107-41100	Full-time Wages	\$ 200,582	\$ 203,851	\$ 201,113	\$ 204,385
10-1107-41110	Part-time Wages	19,236	21,559	14,548	21,559
10-1107-41115	Overtime	7,703	8,000	7,900	8,000
10-1107-41200	Social Security	16,590	17,784	16,331	17,347
10-1107-41300	Group Insurance	50,891	47,622	47,356	48,878
10-1107-41400	Retirement	46,933	47,812	47,166	48,338
10-1107-41500	Worker Comp	2,251	2,422	2,415	2,579
		344,185	349,050	336,828	351,086
Operations					
10-1107-42125	Travel & Training	220	1,500	20	1,500
10-1107-42140	Supplies	9,877	8,000	5,427	8,000
10-1107-42160	Fuel	2,288	6,000	3,208	6,000
10-1107-42170	Small Equipment	347	1,000	755	1,000
10-1107-42505	Bldg & Grounds Maint	9,011	8,000	6,035	8,000
10-1107-42510	Equipment Maintenance	5,969	7,000	4,990	7,000
10-1107-42520	Vehicle Maintenance	4,456	7,000	6,642	6,000
10-1107-42730	Credit Card Fees	4,943	3,000	1,419	3,000
10-1107-44000	Utilities	18,806	32,410	7,997	35,000
10-1107-44010	Telephone	1,128	(300)	471	2,000
10-1107-44020	Cell Phone	2,542	3,000	2,408	2,400
10-1160-42140	Supplies	20,000	-	(3,750)	-
		79,587	76,610	35,621	79,900
		\$ 423,773	\$ 425,660	\$ 372,449	\$ 430,986



Administrative and Development Services (ADS) Department

The Administrative and Development Services Department includes six (6) divisions which provide services both internally and externally. These divisions include: Building, Community and Economic Development, Geographic Information Systems, Information Technology, Treasurer's Office, and Recorder's Office.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
ADS Director	1.00	1.00	1.00
Office Administrator Supervisor	1.00	1.00	1.00
	2.00	2.00	2.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 248,048	\$ 268,813	\$ 272,592
<i>Operations</i>	18,237	33,700	14,464
Subtotal	266,285	302,513	287,056
<i>Less: Allocated costs to other funds</i>			(190,458)
Total - ADS			\$ 96,598



Administrative and Development Services (ADS) Department (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1301-41100	Full-time Wages	\$ 166,766	\$ 174,872	66,874	\$ 55,267
10-1301-41110	Part-time Wages	-	8,776	1,403	8,776
10-1301-41115	Overtime	-	-	-	-
10-1301-41200	Social Security	11,683	11,966	4,224	4,669
10-1301-41300	Group Insurance	30,615	33,492	11,536	9,733
10-1301-41400	Retirement	38,842	39,537	16,277	12,510
10-1301-41500	Worker Comp	142	170	112	43
		248,048	268,813	100,425	90,998
Operations					
10-1301-42060	Car Allowance	1,814	1,800	1,807	1,800
10-1301-42140	Supplies	497	500	323	800
10-1301-42160	Fuel	-	-	-	-
10-1301-42180	Miscellaneous	-	-	-	-
10-1301-42601	Economic Dev Incentives	14,560	30,000	-	-
10-1301-43000	Professional Services	489	400	84	1,200
10-1301-44010	Telephone	91	200	-	200
10-1301-44020	Cell Phone	786	800	783	1,600
		18,237	33,700	2,996	5,600
		\$ 266,285	\$ 302,513	\$ 103,421	\$ 96,598



ADS Department – Treasurer’s Office

The Treasurer’s Office supervises the collection of all taxes, assessments, fines, forfeitures, service charges and intergovernmental revenues of the City. In addition, it is responsible for the investment of cash in accordance with the Uniform Fiscal Procedures Act and Utah Money Management Act. This division also has various responsibilities related to accounting transactions, customer service and meter reading.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
City Treasurer	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00
Assistant CS Supervisor	1.00	1.00	1.00
CSR/Billing Editor	3.00	3.00	3.00
Treasurer's Clerk/CSR	1.00	1.00	1.00
Meter Reader	3.00	3.00	3.00
	10.00	10.00	10.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 715,237	\$ 758,375	\$ 741,467
<i>Operations</i>	18,237	33,700	291,022
Subtotal	733,474	792,075	1,032,489
<i>Less: Allocated costs to other funds</i>			(518,058)
Total - Treasurer's Office			\$ 514,431



ADS Department – Treasurer’s Office (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1302-41100	Full-time Wages	\$ 467,049	\$ 490,089	176,281	\$ 151,387
10-1302-41110	Part-time Wages	-	-	-	-
10-1302-41115	Overtime	638	6,540	30	6,540
10-1302-41200	Social Security	33,975	37,829	12,867	11,516
10-1302-41300	Group Insurance	108,759	113,065	38,568	33,620
10-1302-41400	Retirement	103,015	108,836	40,138	34,667
10-1302-41500	Worker Comp	1,801	2,016	714	569
		715,237	758,375	268,598	238,299
Operations					
10-1302-42050	Uniform Allowance	584	1,000	-	1,000
10-1302-42060	Car Allowance	-	-	-	-
10-1302-42110	Books & Subscriptions	-	192	267	192
10-1302-42125	Travel & Training	2,372	3,358	1,453	3,400
10-1302-42140	Supplies	24,957	27,300	18,401	27,300
10-1302-42150	Postage	104,337	105,000	91,200	105,000
10-1302-42160	Fuel	4,916	9,000	4,476	9,000
10-1302-42170	Small Equipment	873	1,500	109	1,500
10-1302-42180	Miscellaneous	537	2,353	579	2,353
10-1302-42510	Equipment Maintenance	6,615	7,800	9,818	12,500
10-1302-42520	Vehicle Maintenance	1,658	2,567	1,754	2,567
10-1302-42535	Software Support	46,802	49,000	40,179	49,000
10-1302-42601	Utility Relief Program	-	12,500	5,510	12,500
10-1302-42710	Collections	-	500	-	500
10-1302-42720	Banking Fees	17,784	21,000	16,060	21,000
10-1302-42730	Credit Card Fees	4,639	4,500	6,336	4,500
10-1302-44010	Telephone	737	1,500	-	1,500
10-1302-44020	Cell Phone	2,016	2,100	2,104	3,120
10-1302-45000	Rent & Lease Payments	19,548	19,200	19,413	19,200
		238,376	270,370	217,660	276,132
		\$ 953,613	\$ 1,028,745	\$ 486,258	\$ 514,431



ADS Department – Recorder's Office

The Recorder's Office is responsible for maintaining public records and official City documents and coordinating municipal elections. This division evaluates bids, negotiates with vendors and performs duties of purchasing for the City.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
City Recorder	1.00	1.00	1.00
Deputy Recorder/Purchasing Agent	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00
Facilities Work Coordinator	1.00	1.00	1.00
	4.00	4.00	4.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 448,727	\$ 453,425	\$ 467,292
<i>Operations</i>	237,682	323,978	380,001
Subtotal	686,409	777,403	847,293
<i>Less: Allocated costs to other funds</i>			(326,494)
Total - Recorder's Office			\$ 520,799



ADS Department – Recorder's Office (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1303-41100	Full-time Wages	\$ 303,362	\$ 305,326	130,717	\$ 126,480
10-1303-41115	Overtime	633	-	-	-
10-1303-41200	Social Security	22,575	23,285	9,699	9,245
10-1303-41300	Group Insurance	51,227	54,564	19,341	16,344
10-1303-41400	Retirement	69,666	69,003	26,904	26,858
10-1303-41500	Worker Comp	1,264	1,247	591	354
		448,727	453,425	187,252	179,281
Operations					
10-1303-42055	Tool Allowance	164	-	521	540
10-1303-42060	Car Allowance	1,300	1,453	1,248	1,453
10-1303-42110	Books & Subscriptions	1,113	700	1,163	700
10-1303-42120	Public Notices	7,844	7,500	9,258	7,500
10-1303-42125	Travel & Training	912	2,700	1,998	2,700
10-1303-42140	Supplies	4,564	6,000	4,443	6,000
10-1303-42150	Postage	3,389	3,250	5,727	3,250
10-1303-42160	Fuel	1,470	2,500	1,011	2,500
10-1303-42180	Miscellaneous	836	1,600	2,069	1,600
10-1303-42505	Bldg & Grounds Maint	99,178	169,300	142,914	114,300
10-1303-42510	Equipment Maintenance	2,380	3,000	4,164	3,000
10-1303-42520	Vehicle Maintenance	462	1,175	258	1,175
10-1303-42535	Software Support	5,571	-	-	-
10-1303-42601	Elections	23,821	40,000	-	110,000
10-1303-42730	Credit Card Fees	2,391	1,200	1,749	1,200
10-1303-43000	Professional Services	4,390	5,000	9,077	7,000
10-1303-44000	Utilities	74,606	75,100	71,771	75,100
10-1303-44010	Telephone	335	1,000	-	1,000
10-1303-44020	Cell Phone	2,956	2,500	2,752	2,500
		237,682	323,978	260,122	341,518
		\$ 686,409	\$ 777,403	\$ 447,374	\$ 520,799



ADS Department – Information Technology (IT)

The Information Technology division provides computer support, including programming and operation, for City functions and establishes priorities for computer activity, usage, software and hardware.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
IT Manager	1.00	1.00	1.00
Sr Programmer/Analyst	1.00	1.00	1.00
Programmer/Analyst	1.00	1.00	1.00
Lead IT Technician	1.00	1.00	1.00
Sr IT Technician	1.00	1.00	1.00
Police Computer System Specialist	1.00	1.00	1.00
IT Technician	2.00	3.00	3.00
	8.00	9.00	9.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 868,701	\$ 956,809	\$ 955,664
<i>Operations</i>	451,000	603,810	700,243
Subtotal	1,319,701	1,560,619	1,655,907
<i>Less: Allocated costs to other funds</i>			(667,716)
Total - IT			\$ 988,191



ADS Department – Information Technology (IT) (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1304-41100	Full-time Wages	\$ 584,623	\$ 647,905	239,135	\$ 210,002
10-1304-41110	Part-time Wages	-	-	-	-
10-1304-41115	Overtime	7,908	4,600	1,583	-
10-1304-41200	Social Security	43,210	49,754	17,563	15,248
10-1304-41300	Group Insurance	100,254	107,608	39,153	33,227
10-1304-41400	Retirement	132,204	146,337	53,495	45,216
10-1304-41500	Worker Comp	503	605	222	138
		868,701	956,809	351,151	303,831
Operations					
10-1304-42060	Car Allowance	-	-	-	-
10-1304-42110	Books & Subscriptions	90	-	110	-
10-1304-42125	Travel & Training	-	7,000	4,859	7,000
10-1304-42140	Supplies	8,825	6,500	2,150	6,500
10-1304-42160	Fuel	251	800	149	800
10-1304-42170	Small Equipment	118,710	122,450	112,289	128,000
10-1304-42510	Equipment Maintenance	109,852	142,710	124,842	142,710
10-1304-42520	Vehicle Maintenance	1,030	1,000	900	1,000
10-1304-42530	Software Maintenance	157,994	251,350	226,907	251,350
10-1304-43000	Professional Services	18,663	25,000	19,396	25,000
10-1304-44010	Telephone	30,001	41,000	44,219	41,000
10-1304-44020	Cell Phone	5,583	6,000	6,245	6,000
		451,000	603,810	542,066	609,360
Capital					
10-1304-47400	Equipment	-	-	-	75,000
		-	-	-	75,000
		\$ 1,319,701	\$ 1,560,619	\$ 893,217	\$ 988,191



ADS Department – Geographic Information System (GIS)

The GIS division maintains an integrated collection of computer software and data used to view, manage and analyze geographically related information. This Division creates and maintains mapping applications, complete with attributed data that is used for management and planning activities, and to meet the needs of citizen requests.

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
GIS Supervisor	1.00	1.00	1.00
Senior GIS Analyst	3.00	3.00	3.00
	4.00	4.00	4.00

* Permanent positions only, excludes seasonal staffing

Administrative Services Allocation

In an effort to provide transparency, the table below illustrates the effects of the process change discussed previously.

	FY 2016 Actual	FY 2017 Budget	FY 2018 Budget
<i>Wages and benefits</i>	\$ 459,207	\$ 466,682	\$ 490,892
<i>Operations</i>	41,571	79,761	96,126
Subtotal	500,778	546,443	587,018
<i>Less: Allocated costs to other funds</i>			(342,983)
Total - GIS			\$ 244,035



ADS Department – Geographic Information System (GIS) (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1305-41100	Full-time Wages	\$ 304,674	\$ 307,682	114,277	\$ 104,745
10-1305-41110	Part-time Wages	-	-	-	-
10-1305-41115	Overtime	4,897	4,000	257	-
10-1305-41200	Social Security	22,777	23,771	8,344	7,620
10-1305-41300	Group Insurance	57,022	58,075	21,179	17,925
10-1305-41400	Retirement	69,575	70,444	25,749	21,627
10-1305-41500	Worker Comp	262	2,710	106	68
		459,207	466,682	169,912	151,985
Operations					
10-1305-42125	Travel & Training	12,498	6,000	3,492	6,000
10-1305-42140	Supplies	1,349	3,000	3,078	3,000
10-1305-42160	Fuel	230	800	174	800
10-1305-42170	Small Equipment	349	1,500	-	1,500
10-1305-42510	Equipment Maintenance	-	500	1,473	1,250
10-1305-42520	Vehicle Maintenance	22	300	22	300
10-1305-42530	Software Maintenance	25,549	63,461	64,290	68,500
10-1305-43000	Professional Services	-	2,000	1,000	8,500
10-1305-44010	Telephone	198	200	-	200
10-1305-44020	Cell Phone	1,376	2,000	1,718	2,000
		41,571	79,761	75,246	92,050
		\$ 500,778	\$ 546,443	\$ 245,158	\$ 244,035



ADS Department – Building Division

The Building division provides plan review and inspections of the adopted building codes through a streamlined process. Issues building permits and coordinates plan review between departments

Staffing

There were no staffing changes included in the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Community & Eco Dev Manager	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00
Inspector	2.00	2.00	2.00
Plans Examiner	1.00	1.00	1.00
Permit Specialist	1.00	1.00	1.00
Office Administrator Supervisor	1.00	-	-
Office Administrator	1.00	1.00	1.00
	8.00	7.00	7.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1306-41100	Full-time Wages	\$ 466,453	\$ 459,517	\$ 446,691	\$ 463,054
10-1306-41110	Part-time Wages	-	-	7,845	-
10-1306-41115	Overtime	-	1,000	3,050	1,000
10-1306-41200	Social Security	34,005	35,139	33,616	34,113
10-1306-41300	Group Insurance	83,911	86,170	70,361	86,916
10-1306-41400	Retirement	98,885	104,132	91,190	105,395
10-1306-41500	Worker Comp	4,132	4,541	3,772	4,811
		687,387	690,499	656,525	695,289
Operations					
10-1306-42050	Uniform Allowance	202	700	520	700
10-1306-42060	Car Allowance	-	-	623	-
10-1306-42110	Books & Subscriptions	2,454	2,400	481	2,400
10-1306-42125	Travel & Training	3,474	7,000	3,249	7,000
10-1306-42140	Supplies	2,952	3,100	4,654	3,100
10-1306-42160	Fuel	2,250	3,500	1,350	3,500
10-1306-42170	Small Equipment	2,212	3,700	1,454	3,700
10-1306-42520	Vehicle Maintenance	372	1,700	391	1,700
10-1306-42535	Software Support	4,535	4,510	4,671	4,510
10-1306-42730	Credit Card Fees	4,082	5,500	8,419	5,500
10-1306-43000	Professional Services	32,628	35,000	33,656	30,000
10-1306-44010	Telephone	668	4,000	213	4,000
10-1306-44020	Cell Phone	3,423	4,000	2,764	4,000
10-1390-49000	Risk Assessment	13,173	14,366	13,167	18,080
10-1390-49100	Fleet Assessment	20,863	24,017	22,011	29,202
		93,290	113,493	97,623	117,392
		\$ 780,677	\$ 803,992	\$ 754,148	\$ 812,681



ADS Department – Community Development Division

The Community Development division oversees orderly growth and development within the City and enhancing the welfare of our citizens through planning and development efforts. Business licensing is included in this division as well.

Staffing

A senior planner position was removed from the FY 2018 budget.

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Comm/Eco Dev Manager	1.00	1.00	1.00
Senior Planner	-	1.00	-
Associate Planner	1.00	1.00	1.00
Assistant Planner	3.00	2.00	2.00
Business License Specialist	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00
	7.00	7.00	6.00

* Permanent positions only, excludes seasonal staffing

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Wages and benefits					
10-1307-41100	Full-time Wages	\$ 381,202	\$ 402,387	\$ 396,341	\$ 333,883
10-1307-41115	Overtime	-	-	95	-
10-1307-41200	Social Security	27,679	30,692	29,405	24,710
10-1307-41300	Group Insurance	81,805	85,732	70,178	65,815
10-1307-41400	Retirement	84,938	90,171	80,282	74,252
10-1307-41500	Worker Comp	324	1,054	359	304
		575,949	610,036	576,659	498,964
Operations					
10-1307-42050	Uniform Allowance	-	250	244	250
10-1307-42060	Car Allowance	1,814	1,800	2,047	1,800
10-1307-42110	Books & Subscriptions	1,381	1,600	335	1,600
10-1307-42120	Public Notices	1,414	2,000	1,123	2,000
10-1307-42125	Travel & Training	7,461	7,600	3,340	7,600
10-1307-42140	Supplies	4,561	5,300	5,324	5,300
10-1307-42160	Fuel	495	1,600	179	1,600
10-1307-42170	Small Equipment	4,756	4,000	1,536	4,000
10-1307-42180	Miscellaneous	530	1,500	663	1,500
10-1307-42520	Vehicle Maintenance	189	1,500	333	1,500
10-1307-42535	Software Support	10,781	10,780	11,105	10,780
10-1307-42730	Credit Card Fees	5,338	7,000	7,658	7,000
10-1307-43000	Professional Services	11,584	10,701	15,963	10,701
10-1307-43001	Transcription Service	-	500	860	500
10-1307-43002	Planning Commission Pay	5,217	5,000	4,019	5,000
10-1307-43101	Weed Control	3,655	4,200	3,324	4,200
10-1307-43201	Chamber of Commerce	20,200	20,200	20,200	20,200
10-1307-43202	Contributions - EDCU	12,600	12,600	12,600	5,000
10-1307-44010	Telephone	661	720	50	720
10-1307-44020	Cell Phone	1,446	1,560	1,665	1,560
		94,082	100,411	92,566	92,811
		\$ 670,031	\$ 710,447	\$ 669,225	\$ 591,775



CENTRAL GARAGE FUND

The City's Central Garage Fund is an internal service fund, and is used to account for the activities of the City's fleet maintenance. The amount charges to each department and/or fund is based on an allocated cost per vehicle. The intention is to reduce risk to the City and promote an efficient yet rigorous maintenance program for all City-owned equipment and vehicles.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 133,081	\$ 165,903	\$ 165,903	\$ 229,701
<i>Revenues</i>	377,425	431,074	428,787	424,126
<i>Expenditures</i>	(340,698)	(365,193.70)	(364,989)	(361,143)
<i>Transfers In/Out (net)</i>	(3,906)	-	-	-
<i>Ending Fund Balance</i>	\$ 165,903	\$ 231,783	\$ 229,701	\$ 292,684

Staffing

Position	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Fleet Maintenance Supervisor	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00
Fleet Inventory Control Specialist	1.00	1.00	1.00
	4.00	4.00	4.00

Budget and Financial History

	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE				
61-0000-36100 Interest Income	\$ 679	\$ 2,017	\$ -	\$ -
61-0000-36400 Sale of Capital Assets	-	-	-	-
61-0000-36500 Miscellaneous	4,903	979	709	-
61-0000-39100 Fleet Cost Reimbursements	371,843	428,078	428,078	424,126
TOTAL REVENUE	377,425	431,074	428,787	424,126
Wages and benefits				
61-6101-41100 Regular Employees	190,837	207,635	207,527	210,322
61-6101-41115 Overtime	700	333	1,300	-
61-6101-41200 Social Security	14,569	15,344	15,921	15,518
61-6101-41300 Group Insurance	42,459	45,145	44,787	46,045
61-6101-41400 Retirement	43,977	46,091	46,290	46,774
61-6101-41500 Worker Comp	2,351	2,704	2,581	2,747
	\$ 294,893	\$ 317,253	\$ 318,406	\$ 321,406



CENTRAL GARAGE FUND (continued)

Budget and Financial History

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations					
61-6101-42055	Tool Allowance	\$ 2,176	\$ 2,168	\$ 2,400	\$ 2,160
61-6101-42110	Books & Subscriptions	1,963	2,000	2,000	2,000
61-6101-42125	Travel & Training	2,052	3,076	5,000	5,000
61-6101-42140	Supplies	6,428	5,005	9,000	9,000
61-6101-42160	Fuel	1,338	1,674	3,000	3,000
61-6101-42180	Miscellaneous	4,916	-	100	-
61-6101-42410	Inventory Loss	(390)	2,953	-	-
61-6101-42510	Equipment Maintenance	4,503	13,577	14,248	8,000
61-6101-42520	Vehicle Maintenance	1,623	1,486	1,500	1,500
61-6101-42535	Software Support	6,516	-	-	-
61-6101-44000	Utilities	3,236	3,578	4,000	4,000
61-6101-44010	Telephone	1,065	456	1,200	1,200
61-6101-44020	Cell Phone	1,861	1,804	1,900	1,900
61-6190-49310	Admin Fee	750	-	750	-
61-6190-49000	Risk Assessment	1,434	1,485	1,485	1,977
		39,471	39,262	46,583	39,737
Capital					
61-1304-42170	Small Equipment	-	3,404	-	-
61-6101-47400	Equipment	8,214	63,696	63,798	62,983
61-6150-45900	Depreciation	6,334	5,275	-	-
		14,548	72,375	63,798	62,983
Transfers Out					
61-6190-49241	Capital Projects Transfer	3,906	-	-	-
		3,906	-	-	-
TOTAL EXPENDITURES		\$ 352,818	\$ 428,890	\$ 428,787	\$ 424,126

**RETAINED RISK FUND**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's Retained Risk Reserve Fund is an internal service fund which accounts for and accumulates resources for uninsured loss. Under this program, the Retained Risk Reserve fund provides coverage for up to a maximum of \$250,000 for each general liability claim. The city purchases commercial insurance for claims in excess of coverage provided by the Fund and for all other risks of loss.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 1,419,267	\$ 1,457,359	\$ 1,457,359	\$ 1,157,359
<i>Revenues</i>	1,088,391	1,084,037	1,043,294	1,038,426
<i>Expenditures</i>	(1,048,366)	(962,366)	(1,043,294)	(1,038,426)
<i>Transfers In/Out (net)</i>	(1,934)	(300,000)	(300,000)	-
<i>Ending Fund Balance</i>	\$ 1,457,359	\$ 1,279,029	\$ 1,157,359	\$ 1,157,359

Staffing

	FY 2016	FY 2017	FY 2018
Position	Actual	Actual	Budget
Senior City Attorney	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00
	2.00	2.00	2.00

Budget and Financial History

	Prior Year	Adopted	Estimated	Adopted
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
REVENUE				
Charges for service				
62-0000-39010 General Fund Assessment	\$ 469,939	\$ 437,899	\$ 437,899	\$ 436,539
62-0000-39023 Library Assessment	8,388	8,493	8,493	8,897
62-0000-39025 RDA Assessment	4,402	4,363	4,363	4,196
62-0000-39051 Water Assessment	161,586	139,209	139,209	141,964
62-0000-39052 Waste Water Assessment	74,973	91,596	91,596	90,582
62-0000-39053 Power Assessment	249,283	283,634	283,634	281,255
62-0000-39054 Parkway Assessment	13,600	12,208	12,208	12,959
62-0000-39056 Solid Waste Assessment	4,403	4,364	4,364	4,196
62-0000-39057 Storm Water Assessment	56,660	59,571	59,571	55,861
62-0000-39061 Central Garage Assessment	1,434	1,485	1,485	1,977
	1,044,668	1,042,822	1,042,822	1,038,426
Other				
62-0000-36100 Interest Income	12,204	18,694	-	-
62-0000-36500 Miscellaneous	31,519	22,521	472	-
	43,723	41,215	472	-
62-0000-39400 Use of Reserves	-	-	300,000	-
TOTAL REVENUE	1,088,391	1,084,037	1,343,294	1,038,426



RETAINED RISK FUND (continued)

Budget and Financial History (continue)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Wages and benefits					
62-6201-41100	Regular Employees	\$ 173,349	\$ 183,002	\$ 183,316	\$ 185,532
62-6201-41110	Part Time Employees	-	-	-	-
62-6201-41115	Overtime	-	-	-	-
62-6201-41200	Social Security	12,853	13,456	13,988	13,644
62-6201-41300	Group Insurance	26,660	27,343	27,163	27,925
62-6201-41400	Retirement	38,156	39,926	40,004	40,585
62-6201-41500	Worker Comp	1,016	1,169	1,127	1,190
		252,034	264,897	265,598	268,876
Operations					
62-6201-42060	Car Allowance	665	662	660	-
62-6201-42110	Books & Subscriptions	-	-	2,714	2,714
62-6201-42115	Dues & Memberships	-	375	1,000	1,000
62-6201-42125	Travel & Training	150	62	3,000	3,000
62-6201-42140	Supplies	715	1,791	3,000	3,000
62-6201-42160	Fuel	43	21	1,000	-
62-6201-42170	Small Equipment	-	-	-	1,500
62-6201-42180	Miscellaneous	-	-	-	500
62-6201-42520	Vehicle Maintenance	629	-	1,200	1,200
62-6201-42530	Software Maintenance	185	-	3,500	3,500
62-6201-43000	Professional Services	122,721	100,061	150,000	150,000
62-6201-44020	Cell Phone	1,572	1,566	1,560	1,560
62-6201-46000	Liability Insurance	376,668	425,422	423,149	416,576
62-6201-46010	Liability Claims	20,831	57,272	170,768	185,000
62-6202-42180	Miscellaneous	190,000	100	-	-
62-6202-46000	Liability Claims	-	-	-	-
62-6202-46007	Police Claims	13,925	19,707	1,707	-
62-6202-46008	Fire Claims	1,195	-	-	-
62-6202-46010	Public Works Claims	2,778	1,652	1,020	-
62-6202-46011	Park & Recreation Claims	902	443	443	-
62-6202-46013	ADS Claims	-	802	-	-
62-6202-46051	Water Claims	822	9,203	5,566	-
62-6202-46052	Waste Water Claims	17,504	2,961	3,000	-
62-6202-46053	Power Claims	35,219	72,875	2,275	-
62-6202-46054	Golf Claims	969	1,082	221	-
62-6202-46057	Storm Water Claims	7,110	-	-	-
62-6290-49100	Fleet Assessment	1,227	1,413	1,413	-
62-6290-49310	Admin Fee	500	-	500	-
		796,332	697,470	777,696	769,550
Transfers Out					
62-6290-49241	Capital Projects Transfer	1,934	300,000	300,000	-
		1,934	300,000	300,000	-
TOTAL EXPENDITURES		\$ 1,050,300	\$ 1,262,366	\$ 1,343,294	\$ 1,038,426



LIBRARY FUND



The Murray City Library is a friendly hometown library funded by the citizens of Murray City by a special property tax dedicated for library services. The Library Board is a seven (7) member board consisting of representatives from each of the five (5) districts of the City and two (2) at-large members. Board members are community volunteers.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>	<i>Budget</i>
	Actual	Budget	Actual	Budget	Change
	FY 15-16	FY 16-17	FY 16-17	FY 17-18	
<i>Beginning Fund Balance</i>	\$ 396,480	\$ 467,461	\$ 467,461	\$ 559,386	
<i>Revenues</i>	1,703,270	1,693,901	1,692,546	1,706,936	0.8%
<i>Expenditures</i>	(1,620,608)	(1,705,901)	(1,600,621)	(1,706,936)	0.1%
<i>Transfers In/Out (net)</i>	(11,681)	-	-	-	
<i>Ending Fund Balance</i>	\$ 467,461	\$ 455,461	\$ 559,386	\$ 559,386	

Staffing

	FY 2016	FY 2017	FY 2018
Position	Actual	Actual	Budget
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Senior Librarian	2.00	2.00	2.00
Librarian	-	-	1.00
Circulation Manager	1.00	1.00	1.00
Library Technician	-	-	1.00
Assistant Librarian	7.00	6.00	2.00
Library Services Aide	-	-	1.00
Library Page	-	1.00	1.00
Associate Librarian	-	-	1.00
	12.00	12.00	12.00



LIBRARY FUND (continued)

Budget and Financial History

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES					
Property Tax					
23-0000-31110	Real Property Taxes	\$ 1,391,809	\$ 1,386,298	\$ 1,394,737	\$ 1,425,898
23-0000-31120	Personal Property Taxes	93,726	92,105	84,740	75,038
		1,485,536	1,478,403	1,479,477	1,500,936
Grants					
23-0000-33100	Federal Grants	500	-	-	-
23-0000-33200	State Grants	12,800	12,000	12,200	12,000
		13,300	12,000	12,200	12,000
Other					
23-0000-31130	Motor Vehicle Fee-In-Lieu	110,693	101,000	103,496	105,000
23-0000-31150	Prior Year's Tax Redemptions	22,665	37,000	36,435	37,000
23-0000-34110	Copies and Printing Fees	8,373	7,500	8,121	7,000
23-0000-35125	Library Fines	52,937	50,000	40,253	39,000
23-0000-36100	Interest Income	6,819	5,400	9,758	6,000
23-0000-36400	Sale of Capital Assets	-	-	-	-
23-0000-36500	Miscellaneous	2,948	2,598	2,806	-
		204,434	203,498	200,869	194,000
Use of Fund Balance					
23-0000-39400	Use of Reserves	-	12,000	-	-
		-	12,000	-	-
TOTAL REVENUE		\$ 1,703,270	\$ 1,705,901	\$ 1,692,546	\$ 1,706,936





LIBRARY FUND (continued)

Acct #	Acct Description	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Wages and benefits					
23-2301-41100	Full-time Wages	595,813	609,469	608,274	631,546
23-2301-41110	Part-time Wages	146,149	140,000	110,130	120,000
23-2301-41200	Social Security	54,972	56,931	53,140	56,462
23-2301-41300	Group Insurance	112,824	122,055	124,136	126,528
23-2301-41400	Retirement	134,307	134,894	137,979	140,169
23-2301-41500	Worker Comp	642	695	681	2,204
		1,044,708	1,064,044	1,034,339	1,076,909
Operations					
23-2301-42030	Tuition Reimbursement	-	5,000	2,500	-
23-2301-42040	Service Awards	-	258	258	-
23-2301-42125	Travel & Training	3,873	6,100	5,166	4,500
23-2301-42140	Supplies	21,036	24,000	16,742	22,000
23-2301-42170	Small Equipment	5,784	10,970	10,527	10,000
23-2301-42180	Miscellaneous	-	-	-	25,638
23-2301-42505	Bldg & Grounds Maint	57,142	60,000	56,769	60,000
23-2301-42510	Equipment Maintenance	47,096	50,000	49,401	50,000
23-2301-42730	Credit Card Fees	1,617	1,600	1,802	2,000
23-2301-43000	Professional Services	13,608	15,000	9,285	10,000
23-2301-44000	Utilities	22,202	26,000	22,607	25,000
23-2301-44010	Telephone	6,198	7,000	5,148	6,500
23-2390-41100	Admin Cost Allocation	126,762	131,822	124,010	142,372
23-2390-49000	Risk Assessment	8,388	8,493	7,788	8,897
		313,706	346,243	312,004	366,907
Children's Programs					
23-2302-42110	Children's Books	55,068	52,000	56,288	52,000
23-2302-42111	Children's Audio Visual	22,220	21,000	18,638	22,000
23-2302-42113	Children's E-books	3,725	5,000	4,202	4,000
23-2302-42600	Children's Programs	2,995	3,000	2,806	3,500
		84,008	81,000	81,934	81,500
Young Adult Programs					
23-2303-42110	Young Adult Books	8,012	7,000	7,089	7,000
23-2303-42600	Young Adult Programs	2,483	3,000	2,390	3,500
		10,495	10,000	9,479	10,500
Adult Programs					
23-2304-42110	Adult Books	48,772	40,000	46,886	40,000
23-2304-42111	Adult Audio Visual	40,884	48,000	43,380	42,000
23-2304-42112	Adult Audio Books	24,654	13,000	13,388	15,000
23-2304-42113	Adult E-Books	35,567	59,000	54,640	56,000
23-2304-42114	Adult Periodicals	1,918	2,500	2,321	2,500
23-2304-42600	Adult Programs	499	500	376	750
		152,293	163,000	160,992	156,250
Grant-Funded					
23-2360-42140	CLEF Supplies	498	-	-	-
23-2361-42140	LSTA Supplies	500	-	-	-
		997	-	-	-
Capital					
23-2370-47200	Buildings	13,977	39,584	-	14,870
23-2370-47300	Infrastructure	422	2,030	1,872	-
23-2390-49241	Capital Projects Transfer	11,681	-	-	-
		26,080	41,614	1,872	14,870
TOTAL EXPENDITURES		\$ 1,632,287	\$ 1,705,901	\$ 1,600,621	\$ 1,706,936



CEMETERY CARE FUND

The City's Cemetery Care Fund is used to account for the activities of the City's long-term obligations for the cemetery. The intention is to retain the principal in perpetuity, and have the investment income provide the funds to pay for the landscaping and other care services.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 1,045,535	\$ 1,354,260	\$ 1,354,260	\$ 1,416,914
<i>Revenues</i>	332,725	-	31,491	-
<i>Expenditures</i>	-	-	-	-
<i>Transfers In/Out (net)</i>	(24,000)	34,000	31,163	-
<i>Ending Fund Balance</i>	\$ 1,354,260	\$ 1,388,260	\$ 1,416,914	\$ 1,416,914

Budget and Financial History

		Prior Year	Adopted	Estimated	Adopted
		Actual	Budget	Actual	Budget
		FY 15-16	FY 16-17	FY 16-17	FY 17-18
REVENUES					
30-0000-34840	Perpetual Care Fees	\$ 324,175	\$ -	\$ 15,210	\$ -
30-0000-36100	Interest Income	8,550	-	16,281	-
30-0000-39210	General Fund Transfer	34,000	34,000	31,163	-
		366,725	34,000	62,654	-
EXPENDITURES					
30-3002-49210	Reserve Buildup	-	34,000	-	-
30-3002-49241	Capital Projects Transfer	58,000	-	-	-
		\$ 58,000	\$ 34,000	\$ -	\$ -



REDEVELOPMENT AGENCY FUND

The Redevelopment Agency of Murray City (the "Agency") is an agency authorized under State law Title 17C known as the Limited Purpose Local Government Entities-Community Development and Renewal Agencies. The purpose of this agency is to facilitate redevelopment efforts in a designated community and to administer projects/programs to assist in economic development, community development and renewing urban areas.

The Agency promotes economic development by encouraging private and public investment in previously developed areas that are underutilized or blighted; and by working with businesses to increase jobs available in the community and the state as a whole. Affordable housing development is also a priority and the Agency works to increase the amount and variety of this type of housing within the community.

The Agency began its redevelopment program in 1976 with a public infrastructure project extending Vine Street west of State Street. The agency currently has five active redevelopment project areas described as follows:

- Central Business District (Established 1979)
- Cherry Street (Established 1991)
- East Vine Street (Established 1992)
- Smelter Site (Established 1999)
- Fireclay (Established 2005)

The Agency's governing body consists of the current members of the City Council of Murray City, and an executive director who is a full-time employee of the City.

Ending Fund Balance Summary by Area

By design, some areas have a required low-income housing component included in their structure which dedicates 20% of the tax increment collected to be dedicated and restricted to incentive the development of affordable housing within the areas. As a result, the fund balance for those areas is broken into two (2) separate components – the restricted fund balance to be used to encourage development, and the restricted fund balance to be used to encourage the development of low-income housing. Below is a summary of the ending balances by area.

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Restricted Fund Balance (excluding low-income housing)</i>				
<i>Central Business District</i>	\$ (335,593)	\$ (1,914,690)	\$ (514,878)	\$ (869,567)
<i>Fireclay Area</i>	479,810	270,226	478,288	764,628
<i>East Vine</i>	2,036	(12,269)	4,719	(5,891)
<i>Cherry</i>	36,271	27,318	63,013	55,884
<i>Smelter Site Area</i>	856,514	433,674	804,145	884,981
	1,039,038	(1,195,741)	835,288	830,035
<i>Low-Income Housing Restricted Fund Balance</i>				
<i>Central Business District</i>	234,544	180,616	161,020	138,552
<i>Fireclay Area</i>	295,857	231,044	437,987	465,655
<i>Smelter Site Area</i>	279,353	180,675	437,118	437,172
	809,754	592,335	1,036,125	1,041,380
<i>TOTAL ENDING FUND BALANCE</i>	\$ 1,848,792	\$ (603,406)	\$ 1,871,412	\$ 1,871,414

**REDEVELOPMENT AGENCY FUND (continued)****Fund Balance – Central Business District**

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 286,430	\$ (101,050)	\$ (101,050)	\$ (353,858)
<i>Revenues</i>	1,021,783	9,096,156	8,999,014	935,762
<i>Expenditures</i>	(1,409,262)	(10,729,181)	(9,251,822)	(1,312,919)
<i>Ending Fund Balance</i>	\$ (101,050)	\$ (1,734,075)	\$ (353,858)	\$ (731,015)
<i>Restricted Balance by Purpose</i>				
<i>Redevelopment</i>	\$ (335,593)	\$ (1,914,690)	\$ (514,878)	\$ (869,567)
<i>Low-Income Housing</i>	234,544	180,616	61,020	138,552

Budget and Financial History - Central Business District

		Prior Year	Adopted	Estimated	Adopted
		Actual	Budget	Actual	Budget
		FY 15-16	FY 16-17	FY 16-17	FY 17-18
REVENUES					
Tax Increment					
25-0000-31160	Tax Increment - CBD	\$ 997,751	\$ 1,073,300	\$ 956,959	\$ 935,287
25-0000-36100	Interest Income	6,495	1,296	4,968	475
25-0000-36200	Rents	17,484	-	15,033	-
25-0000-36500	Miscellaneous	52	-	494	-
		1,021,783	1,074,596	977,454	935,762
Bond Proceeds					
25-0000-36800	Bond Proceeds	-	7,521,560	7,521,560	-
		-	7,521,560	7,521,560	-
Transfers In					
25-0000-39241	Capital Projects Transfer	-	-	500,000	500,000
		-	500,000	500,000	-
Use of Reserves					
25-0000-39400	Use of Reserves	-	1,633,025	-	377,157
		-	1,633,025	-	377,157
TOTAL REVENUES		\$ 1,021,783	\$ 10,729,181	\$ 8,999,014	\$ 1,312,919



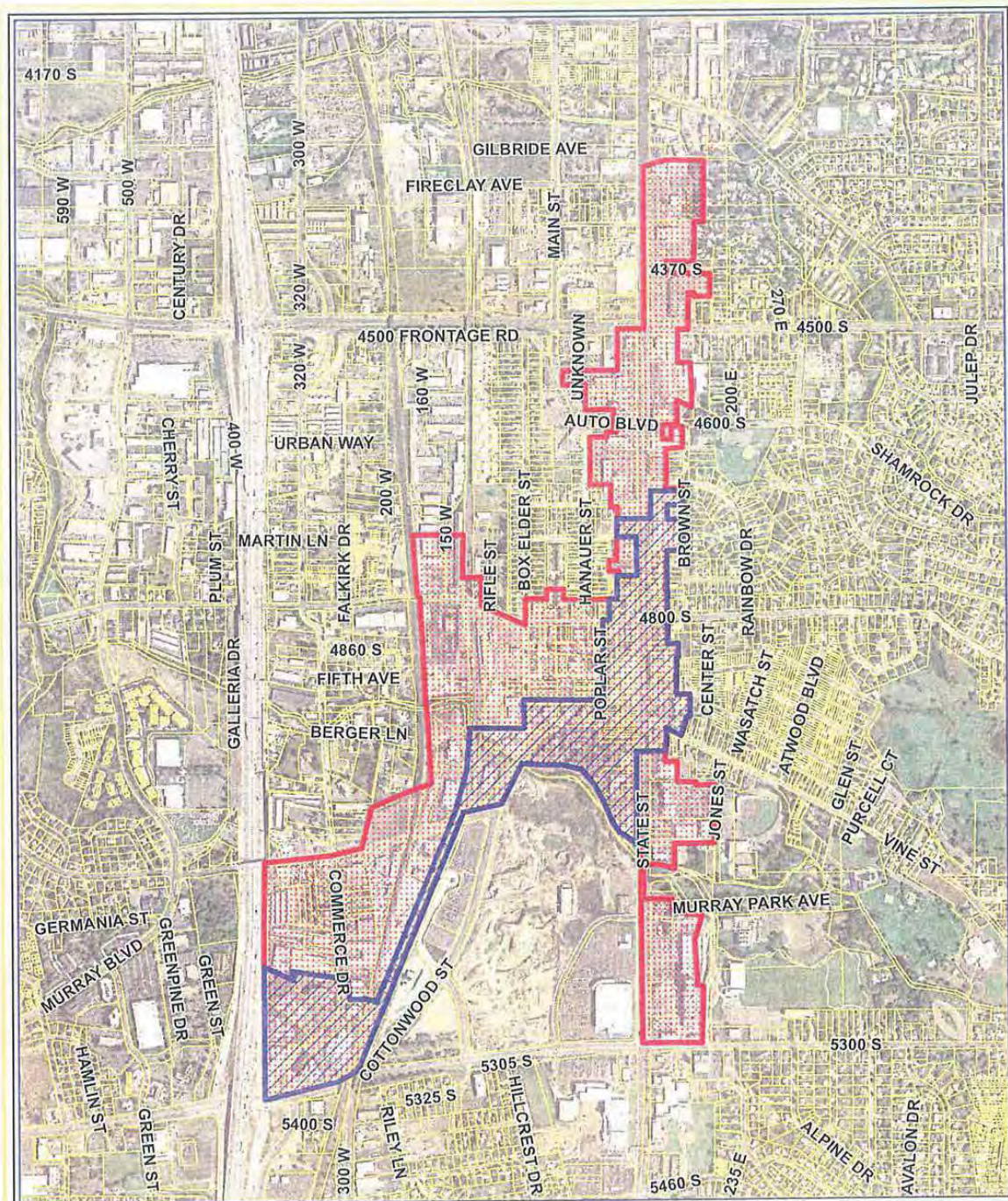
REDEVELOPMENT AGENCY FUND (continued)

Budget and Financial History - Central Business District (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Operations					
25-2501-42110	Books & Subscriptions	\$ -	\$ 100	\$ -	\$ -
25-2501-42125	Travel & Training	7,991	8,000	7,652	8,000
25-2501-42140	Supplies	33	200	43	-
25-2501-42170	Small Equipment	-	-	-	-
25-2501-42180	Miscellaneous	9,331	9,000	4,956	9,000
25-2501-44010	Telephone	-	200	-	-
25-2501-49000	Risk Assessment	308	305	305	294
25-2501-41100	Admin Cost Allocation	-	-	22,676	26,389
25-2501-41110	Admin Cost Allocation	-	-	96	-
25-2501-41115	Admin Cost Allocation	-	-	9	-
25-2501-41200	Admin Cost Allocation	-	-	1,673	1,931
25-2501-41300	Admin Cost Allocation	-	-	3,972	4,803
25-2501-41400	Admin Cost Allocation	-	-	5,180	5,732
25-2501-41500	Admin Cost Allocation	-	-	55	86
25-2501-49310	Admin Fee	30,570	35,783	-	-
		48,232	53,588	46,617	56,235
Tax Increment Rebate					
25-2501-43201	Murray School District	400,000	400,000	400,000	400,000
		400,000	400,000	400,000	400,000
Debt Service					
25-2501-48100	Bond Principal	265,000	268,000	268,000	284,500
25-2501-48200	Bond Interest	14,269	134,649	134,649	141,434
25-2501-48300	Fiscal Agent Fees	1,250	103,060	102,763	750
		280,519	505,709	505,412	426,684
Redevelopment Activity					
25-2501-42601	Revitalization Grants	-	10,000	10,000	10,000
25-2501-42602	Low Income Housing	-	189,884	189,884	130,000
25-2501-43000	Professional Services	37,785	100,000	184,432	100,000
25-2501-43001	Property Cleanup	38,434	50,000	15,478	50,000
25-2501-47000	Land	-	9,220,000	7,900,000	140,000
25-2501-47200	Buildings	604,291	100,000	-	-
25-2501-47300	Infrastructure	-	100,000	-	-
		680,510	9,769,884	8,299,794	430,000
TOTAL EXPENDITURES		\$ 1,409,262	\$ 10,729,181	\$ 9,251,822	\$ 1,312,919

REDEVELOPMENT AGENCY FUND (continued)

Map – Central Business District Area



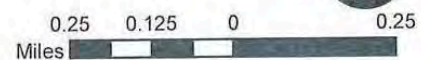
C.B.D.
Murray City



Project Area Boundary



Increment Collection Area





REDEVELOPMENT AGENCY FUND (continued)

Fund Balance – Fireclay Avenue Area

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 392,439	\$ 775,667	\$ 775,667	\$ 916,275
<i>Revenues</i>	818,634	883,686	759,049	875,959
<i>Expenditures</i>	(435,405)	(1,158,083)	(618,441)	(561,951)
Ending Fund Balance	\$ 775,667	\$ 501,270	\$ 916,275	\$ 1,230,283
Restricted Balance by Purpose				
<i>Redevelopment</i>	\$ 479,810	\$ 270,226	\$ 478,288	\$ 764,628
<i>Low-Income Housing</i>	295,857	231,044	437,987	465,655

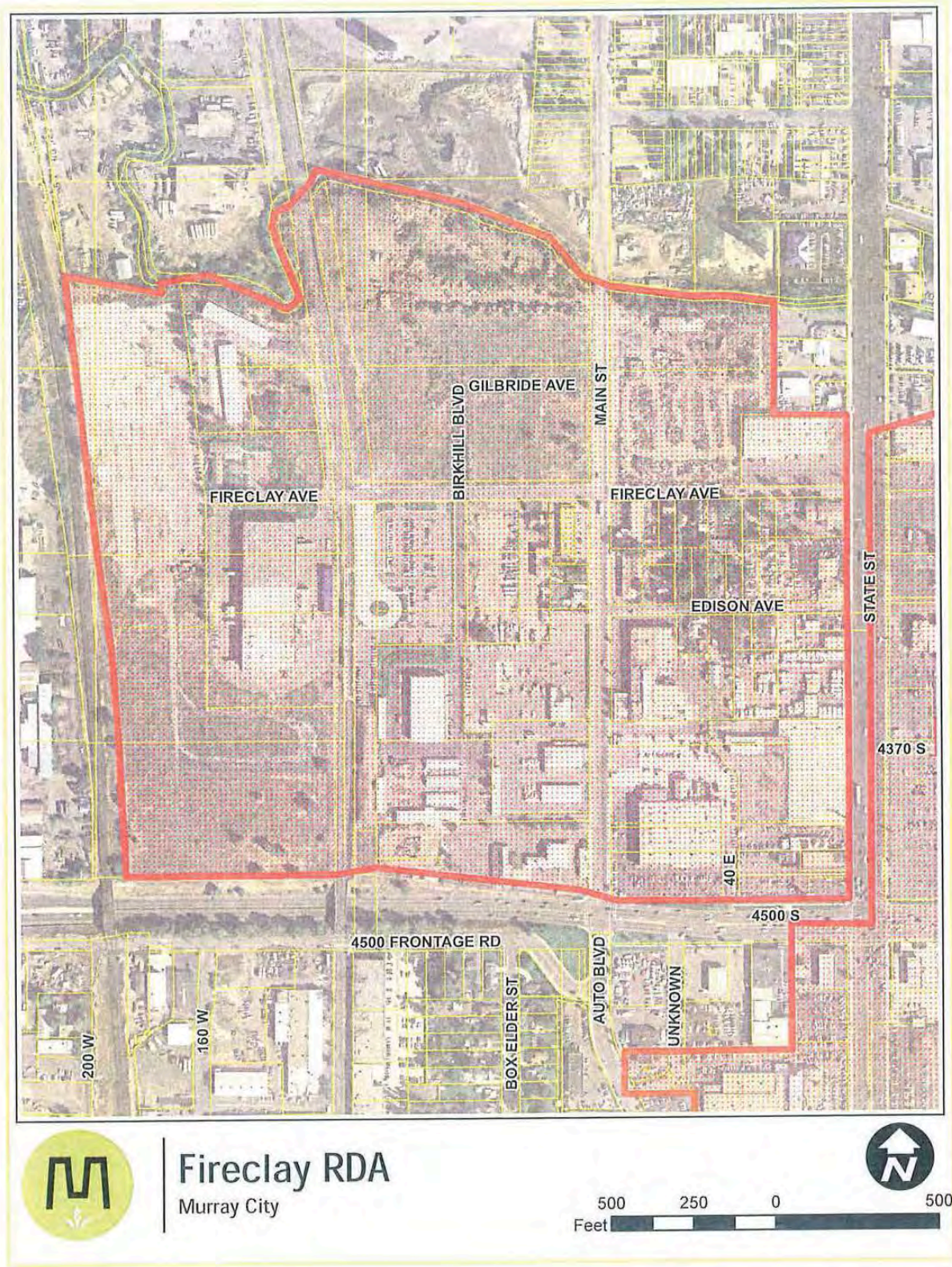
Budget and Financial History – Fireclay Avenue Area

		<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
		Actual	Budget	Actual	Budget
		FY 15-16	FY 16-17	FY 16-17	FY 17-18
REVENUES					
25-0000-31161	Tax Increment - Fireclay	\$ 813,339	\$ 880,088	\$ 730,781	\$ 871,687
25-0000-36100	Interest Income	5,295	3,598	28,268	4,272
	Use of Reserves	-	274,397	-	-
TOTAL REVENUES		818,634	1,158,083	759,049	875,959
EXPENDITURES					
Operations					
25-2502-42140	Supplies	-	-	-	-
25-2502-41100	Admin Cost Allocation	-	-	9,481	11,133
25-2502-41110	Admin Cost Allocation	-	-	40	-
25-2502-41115	Admin Cost Allocation	-	-	4	-
25-2502-41200	Admin Cost Allocation	-	-	699	843
25-2502-41300	Admin Cost Allocation	-	-	1,665	2,155
25-2502-41400	Admin Cost Allocation	-	-	2,165	2,434
25-2502-41500	Admin Cost Allocation	-	-	23	60
25-2502-49310	Admin Fee	15,000	15,000	-	-
		15,000	15,000	14,077	16,625
Redevelopment Activity					
25-2502-42601	Revitalization Grants	-	-	-	-
25-2502-42602	Low Income Housing	-	221,289	-	127,076
25-2502-42603	Private Reimbursement	246,500	384,799	209,085	120,000
25-2502-43000	Professional Services	2,800	30,000	3,367	30,000
25-2502-47000	Land	-	120,000	-	120,000
25-2502-47300	Infrastructure	-	40,000	66,394	-
		249,300	796,088	278,845	397,076
Tax Increment Rebate					
25-2502-43201	Murray School District	97,601	106,000	87,693	106,000
		97,601	106,000	87,693	106,000
Transfers Out					
25-2502-49241	Capital Projects Transfer	31,255	198,745	195,575	-
25-2502-49252	Waste Water Transfer	21,125	21,125	21,125	21,125
25-2502-49253	Power Transfer	21,125	21,125	21,125	21,125
		73,505	240,995	237,825	42,250
Contribution to Reserves					
	Reserve buildup	-	-	-	314,008
		-	-	-	314,008
TOTAL EXPENDITURES		\$ 435,405	\$ 1,158,083	\$ 618,441	\$ 875,959



REDEVELOPMENT AGENCY FUND (continued)

Map – Fireclay Avenue Area



**REDEVELOPMENT AGENCY FUND (continued)****Fund Balance – East Vine Street Area**

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 2,157	\$ 2,036	\$ 2,036	\$ 4,719
<i>Revenues</i>	30,292	30,108	27,391	30,618
<i>Expenditures</i>	(30,413)	(44,413)	(24,708)	(41,228)
<i>Ending Fund Balance</i>	\$ 2,036	\$ (12,269)	\$ 4,719	\$ (5,891)

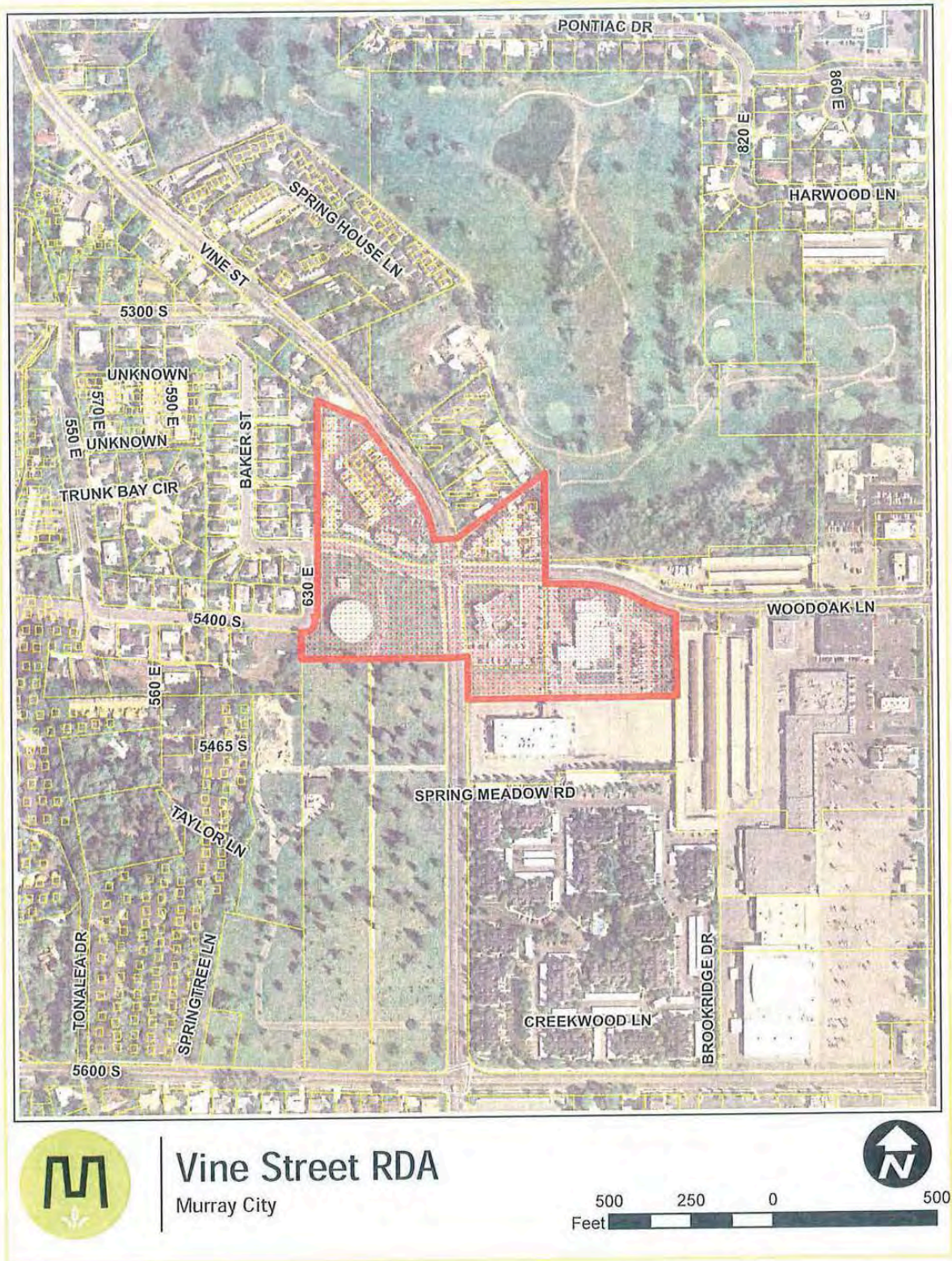
Budget and Financial History – East Vine Street Area

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES					
25-0000-31162	Tax Increment - E Vine	30,096	30,108	27,245	30,618
25-0000-36100	Interest Income	196	-	146	-
	Use of Reserves	-	14,305	-	10,610
TOTAL REVENUES		30,292	44,413	27,391	41,228
EXPENDITURES					
Operations					
25-2503-41100	Admin Cost Allocation	-	-	11,679	13,625
25-2503-41110	Admin Cost Allocation	-	-	50	-
25-2503-41115	Admin Cost Allocation	-	-	5	-
25-2503-41200	Admin Cost Allocation	-	-	861	1,014
25-2503-41300	Admin Cost Allocation	-	-	2,049	2,601
25-2503-41400	Admin Cost Allocation	-	-	2,667	2,974
25-2503-41500	Admin Cost Allocation	-	-	28	63
25-2503-49310	Admin Fee	17,686	18,384	-	-
25-2503-49000	Risk Assessment	2,047	2,029	2,029	1,951
		19,733	20,413	19,368	22,228
Redevelopment Activity					
25-2503-42601	Revitalization Grants	-	4,000	-	4,000
25-2503-43000	Professional Services	680	5,000	245	5,000
25-2503-47300	Infrastructure	-	5,000	-	-
		680	14,000	245	9,000
Transfers Out					
25-2503-49210	General Fund Transfer	10,000	10,000	5,095	10,000
25-2503-49241	Capital Projects Transfer	-	-	-	-
		10,000	10,000	5,095	10,000
TOTAL EXPENDITURES		\$ 30,413	\$ 44,413	\$ 24,708	\$ 41,228



REDEVELOPMENT AGENCY FUND (continued)

Map – East Vine Street Area





REDEVELOPMENT AGENCY FUND (continued)

Fund Balance – Cherry Street Area

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 32,834	\$ 36,271	\$ 36,271	\$ 63,013
<i>Revenues</i>	67,823	66,015	66,562	67,577
<i>Expenditures</i>	(64,385)	(74,968)	(39,820)	(74,706)
Ending Fund Balance	\$ 36,271	\$ 27,318	\$ 63,013	\$ 55,884

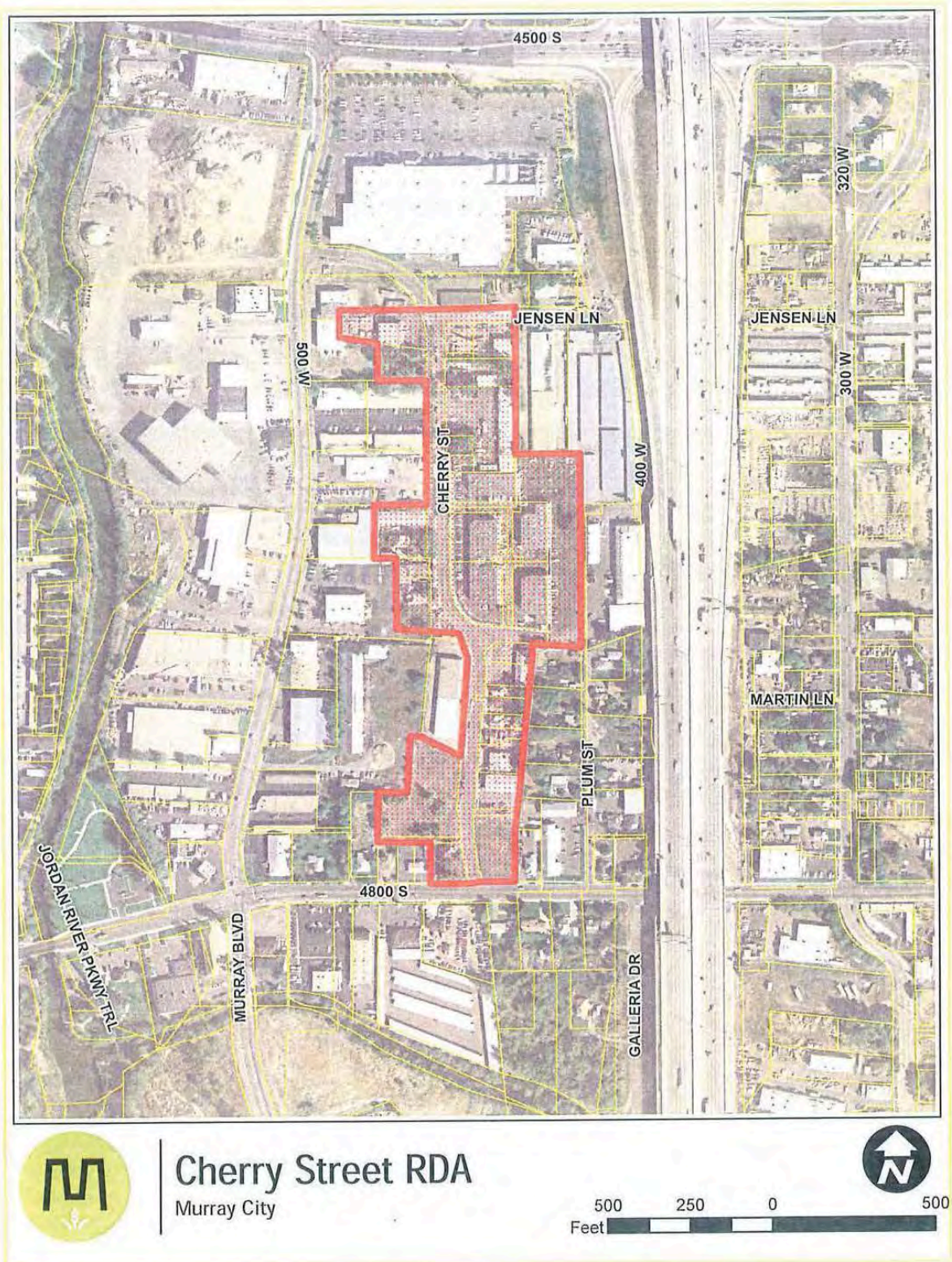
Budget and Financial History – Cherry Street Area

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES					
Tax Increment					
25-0000-31163	Cherry Street Area	\$ 67,384	\$ 65,819	\$ 64,618	\$ 67,385
25-0000-36100	Interest Income	439	196	1,944	192
	Use of Reserves	-	8,953	-	7,129
TOTAL REVENUES		67,823	74,968	66,562	74,706
EXPENDITURES					
Operations					
25-2504-42125	Travel & Training	5,327	5,000	1,569	5,000
25-2504-42140	Supplies	-	1,000	-	1,000
25-2504-41100	Admin Cost Allocation	-	-	11,392	13,343
25-2504-41110	Admin Cost Allocation	-	-	49	-
25-2504-41115	Admin Cost Allocation	-	-	5	-
25-2504-41200	Admin Cost Allocation	-	-	840	1,000
25-2504-41300	Admin Cost Allocation	-	-	1,998	2,536
25-2504-41400	Admin Cost Allocation	-	-	2,601	2,913
25-2504-41500	Admin Cost Allocation	-	-	28	63
25-2504-49310	Admin Fee	18,011	18,039	-	-
25-2504-49000	Risk Assessment	2,047	2,029	2,029	1,951
		25,385	26,068	20,510	27,806
Redevelopment Activity					
25-2504-42601	Revitalization Grants	-	3,000	-	3,000
25-2504-43000	Professional Services	1,100	6,000	-	6,000
25-2504-47300	Infrastructure	-	2,000	-	-
		1,100	11,000	-	9,000
Transfer Out					
25-2504-49210	General Fund Transfer	37,900	37,900	19,310	37,900
25-2504-49241	Capital Projects Transfer	-	-	-	-
		37,900	37,900	19,310	37,900
TOTAL EXPENDITURES		\$ 64,385	\$ 74,968	\$ 39,820	\$ 74,706



REDEVELOPMENT AGENCY FUND (continued)

Map – Cherry Street Area



**REDEVELOPMENT AGENCY FUND (continued)****Fund Balance – Smelter Site Area**

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 1,649,248	\$ 1,135,867	\$ 1,135,867	\$ 1,241,263
<i>Revenues</i>	856,165	894,535	917,465	867,305
<i>Expenditures</i>	(1,369,546)	(1,416,053)	(812,068)	(786,415)
Ending Fund Balance	1,135,867	614,349	1,241,263	1,322,153
Restricted Balance by Purpose				
<i>Redevelopment</i>	\$ 856,514	\$ 433,674	804,145	884,981
<i>Low-Income Housing</i>	279,353	180,675	437,118	437,172

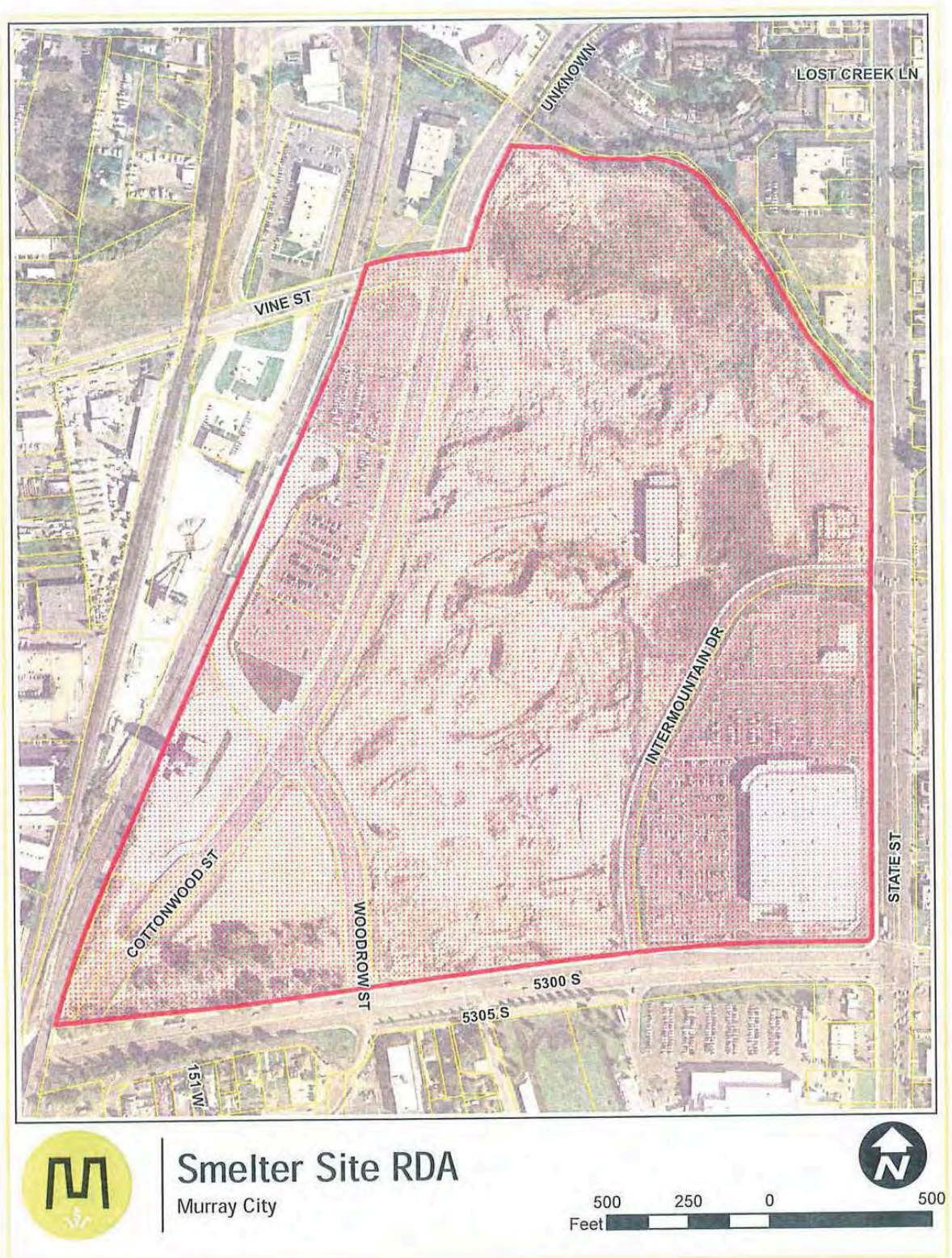
Budget and Financial History – Smelter Site Area

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES					
25-0000-31164	Tax Increment - Smelter	\$ 850,627	\$ 890,125	\$ 879,171	\$ 862,742
25-0000-36100	Interest Income	5,538	4,410	38,294	4,563
	Use of Reserves	-	521,518	-	-
TOTAL REVENUES		856,165	1,416,053	917,465	867,305
EXPENDITURES					
Operations					
25-2505-41100	Admin Cost Allocation	-	-	25,641	29,781
25-2505-41110	Admin Cost Allocation	-	-	109	-
25-2505-41115	Admin Cost Allocation	-	-	10	-
25-2505-41200	Admin Cost Allocation	-	-	1,891	2,185
25-2505-41300	Admin Cost Allocation	-	-	4,496	5,374
25-2505-41400	Admin Cost Allocation	-	-	5,856	6,467
25-2505-41500	Admin Cost Allocation	-	-	62	93
25-2505-49310	Admin Fee	39,561	40,388	-	-
		39,561	40,388	38,064	43,900
Redevelopment Area					
25-2505-42602	Low Income Housing	44,844	278,000	31,554	174,000
25-2505-43000	Professional Services	28,174	70,000	20,108	70,000
25-2505-47300	Infrastructure	-	25,000	-	-
		73,017	373,000	51,662	244,000
Tax Increment Rebate					
25-2505-43201	Murray School District	-	106,815	105,501	106,815
		-	106,815	105,501	106,815
Debt Service					
25-2505-48100	Bond Principal	710,000	450,000	440,193	12,500
25-2505-48200	Bond Interest	62,604	-	-	134,200
25-2505-48300	Fiscal Agent Fees	11,700	-	-	750
		784,304	450,000	440,193	147,450
Transfers Out					
25-2505-49210	General Fund Transfer	472,663	445,850	176,648	244,250
25-2505-49241	Capital Projects Transfer	-	-	-	-
		472,663	445,850	176,648	244,250
Contribution to Reserves					
	Reserve buildup	-	-	-	80,890
		-	-	-	80,890
TOTAL EXPENDITURES		\$ 1,369,546	\$ 1,416,053	\$ 812,068	\$ 867,305



REDEVELOPMENT AGENCY FUND (continued)

Map – Smelter Site Area





CAPITAL PROJECTS FUND

A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. It is a project that helps maintain or improve a City asset, often called infrastructure. The City has funded the design and construction of a new fire station. A complete list of projects funded in FY 2017 and FY 2018 is included at the end of this section.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Fund Balance</i>	\$ 11,931,405	\$ 12,644,815	\$ 12,644,815	\$ 2,854,893
<i>Revenues</i>	1,513,860	2,034,740	2,126,454	-
<i>Expenditures</i>	(4,942,007.69)	(15,222,282)	(15,056,780)	(6,645,844)
<i>Transfers In/Out (net)</i>	4,141,558	3,077,574	3,140,404	4,823,103
<i>Ending Fund Balance</i>	\$ 12,644,815	\$ 2,534,847	\$ 2,854,893	\$ 1,032,152

Budget and Financial History

	Prior Year	Adopted	Estimated	Adopted
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
REVENUE				
Intergovernmental				
41-0000-33200 State Grants	\$ -	\$ 243,518	\$ 143,518	\$ -
41-0000-33420 Salt Lake County	1,224,521	1,523,854	1,523,854	-
	1,224,521	1,767,372	1,667,372	-
Other				
41-0000-36100 Interest Income	95,556	20,000	148,777	-
41-0000-36407 Sale of Capital Assets-Polic	39,981	-	36,469	-
41-0000-36408 Sale of Capital Assets-Fire	3,821	-	-	-
41-0000-36410 Sale of Capital Assets-PW	26,527	-	-	-
41-0000-36411 Sale of Capital Assets-Parks	10,345	22,368	40,206	-
41-0000-36413 Sale of Capital Assets-ADS	2,050	-	-	-
41-0000-36500 Miscellaneous	86,015	225,000	225,000	-
41-0000-36507 Miscellaneous-Police	14,154	-	1,531	-
41-0000-36508 Miscellaneous-Fire	230	-	-	-
41-0000-36510 Miscellaneous-Public Works	5,398	-	-	-
41-0000-36511 Miscellaneous-Parks	2,651	-	590	-
41-0000-36513 Miscellaneous-ADS	2,610	-	6,509	-
	289,339	267,368	459,082	-
Transfer In				
41-0000-39210 General Fund Transfer	4,048,234	3,150,000	3,216,000	4,823,103
41-0000-39223 Library Transfer	11,681	-	-	-
41-0000-39225 RDA Transfer	31,255	198,745	195,575	-
41-0000-39230 Perpetual Care Transfer	58,000	-	-	-
41-0000-39251 Water Transfer	16,043	-	-	-
41-0000-39252 Waste Water Transfer	7,775	-	-	-
41-0000-39253 Power Transfer	46,687	-	-	-
41-0000-39254 Parkway Transfer	6,789	-	-	-
41-0000-39256 Solid Waste Transfer	986	-	-	-
41-0000-39257 Storm Water Transfer	8,268	-	-	-
41-0000-39261 Central Garage Transfer	3,906	-	-	-
41-0000-39262 Retained Risk Transfer	1,934	300,000	300,000	-
	4,241,558	3,648,745	3,711,575	4,823,103
Use of Reserves				
41-0000-39400 Use of Reserves	-	8,967,626	-	1,822,741
	-	8,967,626	-	1,822,741
TOTAL REVENUE	\$ 5,755,418	\$ 14,651,111	\$ 5,838,029	\$ 6,645,844



CAPITAL PROJECTS FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Courts - CIP					
41-0201-47400	Equipment	\$ -	\$ 18,500	\$ 18,059	\$ -
		-	18,500	18,059	-
Police Dept - CIP					
41-0701-42170	Small Equipment	61,192	88,140	88,134	86,000
41-0701-47200	Buildings	27,060	-	-	-
41-0701-47400	Equipment	289,383	376,860	357,015	280,000
41-4107-47200	Buildings	58,700	-	-	-
		436,335	465,000	445,149	366,000
Fire Dept - CIP					
41-0801-42170	Small Equipment	46,385	4,025	4,618	-
41-0801-47300	Infrastructure	-	20,000	13,327	-
41-0801-47400	Equipment	828,684	180,975	171,939	225,000
41-4108-47200	Buildings	-	4,100,000	4,100,000	1,800,000
		875,069	4,305,000	4,289,884	2,025,000
Streets Division - CIP					
41-1001-42170	Small Equipment	29,596	23,650	24,563	21,000
41-1001-42500	Maintenance	306,878	115,000	108,390	-
41-1001-47000	Land	98,512	-	-	-
41-1001-47200	Buildings	-	70,000	19,265	-
41-1001-47300	Infrastructure	589	401,366	401,366	370,644
41-1001-47400	Equipment	167,375	224,850	223,883	172,000
41-4101-47300	Infrastructure	204,327	995,673	921,822	-
	Fireclay Rail Road				
41-4101-47301	Crossing	31,255	198,745	198,744	-
41-4101-47302	5900 South	-	-	-	-
41-4101-47303	1300 East	-	578,531	578,531	-
41-4101-47304	Vine Street	24,521	-	-	-
41-4101-47305	Commerce Street	-	250,000	250,000	-
41-4110-42500	Maintenance	26,587	122,165	122,164	-
41-4110-47300	Infrastructure	580,884	470,718	470,718	-
		1,470,523	3,450,698	3,319,447	563,644
Parks Division - CIP					
41-1101-42170	Small Equipment	40,368	-	-	-
41-1101-42500	Maintenance	74,455	210,000	210,000	62,000
41-1101-43000	Professional Services	6,995	-	-	-
41-1101-45000	Rent & Lease Payments	-	3,500	4,860	-
41-1101-47200	Buildings	4,080	-	-	-
41-1101-47400	Equipment	98,021	157,685	157,685	412,500
41-1160-47300	Infrastructure	-	100,000	100,000	-
41-4111-47200	Buildings	408,658	1,745,000	1,745,000	-
41-4111-47201	Amphitheater SL County	10,000	1,273,854	1,273,854	-
41-4111-42500	Maintenance	-	7,814	7,813	-
41-4111-47300	Infrastructure	46,500	1,445,686	1,445,686	-
41-4111-47400	Equipment	79,980	65,000	65,000	-
		\$ 769,057	\$ 5,008,539	\$ 5,009,898	\$ 474,500



CAPITAL PROJECTS FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Park Center - CIP					
41-1102-42170	Small Equipment	\$ 31,022	\$ 26,373	\$ 22,442	\$ -
41-1102-42500	Maintenance	-	-	-	58,000
41-1102-47200	Buildings	-	100,000	100,000	-
41-1102-47400	Equipment	91,552	(3,931)	-	-
		122,574	122,442	122,442	58,000
Recreation - CIP					
41-1103-42500	Maintenance	65,912	-	129	-
		65,912	-	129	-
Arts & History Division - CIP					
41-1104-43000	Professional Services	-	-	-	20,000
41-1104-47400	Equipment	29,705	-	-	-
		29,705	-	-	20,000
Outdoor Pool Division - CIP					
41-1105-47400	Equipment	-	50,000	50,000	-
		-	50,000	50,000	-
Heritage Center - CIP					
41-1106-42170	Small Equipment	-	12,000	11,358	13,700
41-1106-47200	Buildings	51,742	12,450	12,450	-
41-1106-47300	Infrastructure	42,000	-	-	-
41-1106-47400	Equipment	-	8,550	8,215	-
		93,742	33,000	32,023	13,700
Cemetery Division - CIP					
41-1107-42170	Small Equipment	-	-	-	3,000
41-1107-47300	Infrastructure	334,568	-	-	-
41-1107-47400	Equipment	-	14,000	14,000	-
		334,568	14,000	14,000	3,000
ADS Administration - General Gov't					
41-1301-42500	Maintenance	-	22,897	22,897	100,000
41-1301-43000	Professional Services	66,457	-	-	10,000
		66,457	22,897	22,897	110,000
Treasurer - General Gov't					
41-1302-47400	Equipment	-	28,000	27,043	32,000
		-	28,000	27,043	32,000
Recorder - General Gov't					
41-1303-47400	Equipment	21,859	-	-	15,000
		21,859	-	-	15,000
IT - General Gov't					
41-1304-42170	Small Equipment	1,462	-	1,040	-
41-1304-42500	Maintenance	-	11,600	11,600	-
41-1304-47400	Equipment	648,310	328,264	328,264	-
		\$ 649,772	\$ 339,864	\$ 340,904	\$ -



CAPITAL PROJECTS FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
GIS - General Gov't					
41-1305-47400	Equipment	\$ 6,435	\$ -	\$ -	\$ -
		6,435	-	-	-
Building					
41-1306-42500	Maintenance	-	-	-	5,000
41-1306-47400	Equipment	-	22,000	22,561	-
		-	22,000	22,561	5,000
Community Development					
41-1307-43000	Professional Services	-	-	-	20,000
		-	-	-	20,000
Major City-Wide Improvements					
41-4101-47000	Land	-	200,000	200,000	1,500,000
41-4101-47200	City Hall	-	-	-	1,440,000
		-	200,000	200,000	2,940,000
Transfers Out					
41-0490-49225	Transfer to RDA Fund	-	500,000	500,000	-
41-0490-49254	Golf Transfer	100,000	-	-	-
41-0490-49257	Storm Water Transfer	-	71,171	71,171	-
		100,000	571,171	571,171	-
TOTAL EXPENDITURES		\$ 5,042,008	\$ 14,651,111	\$ 14,485,609	\$ 6,645,844

FY 2018 Approved Capital Projects List

Acct #	Acct Desc	Description	Amount
POLICE			
41-0701-42170	Small Equipment	Equipment- patrol and detective vehicles	\$ 80,000
		Narcan	6,000
41-0701-47400	Equipment	Vehicles-12-Patrol and Detectives	252,000
		Code Enforcement vehicle	28,000
FIRE			
41-0801-47400	Equipment	Admin vehicle, Fire Marshal	35,000
		Refurb Ambulance	190,000
41-4108-47200	Building	Fire Station	1,800,000
STREETS / ENGINEERING			
41-1001-42170	Sm Equip	Radar Speed Signs	18,000
		Replace overhead door openers in shop area	3,000
41-1001-47400	Equipment	Copier	21,000
		Traffic Control Truck	55,000
		Wing Plows for 10 Wheel Dump Trucks	30,000
		Salt Brine Equipment	55,000
		Airless Painter	11,000
41-1001-47300	Infrastructure	Vine Street - 900 East to 1300 East	200,000
		Golden Chain	105,644
		Winchester St. Pedestrian Improvements at 1300 West	25,000
		Winchester St. Signal Improvements at UTA Crossing	\$ 40,000

**CAPITAL PROJECTS FUND (continued)****FY 2018 Approved Capital Projects List (continued)**

Acct #	Acct Desc	Description	Amount
PARKS			
41-1101-42500	Maintenance	Fall material	\$ 10,000
		Willow Pond tree grates	22,000
		Resurface Hidden Village tennis & basketball courts	30,000
41-1101-47400	Equipment	Backhoe	110,000
		Irrigation Central Control	150,000
		Weed sprayer	18,000
		Utility vehicle	9,500
		Pick-up truck	50,000
		Tractor	60,000
		36" mower	15,000
PARK CENTER			
41-1102-42500	Maintenance	Replace paint and toy Structure in Leisure Pool	25,000
		Replace countertops in Bathroom	13,000
		Recoat Indoor Pool Slide Stairwell	20,000
ARTS			
41-1104-43000	Prof Services	Murray Theater Schematic Design	20,000
HERITAGE CENTER			
41-1106-42170	Sm Equipment	Freezer	3,000
		Kiln	1,200
		Stove	3,000
		Salad and Sandwich prep table	3,000
		Steam Table	3,500
CEMETERY			
41-1107-42170	Small Equipment	Snow blower	3,000
ADS ADMIN			
41-1301-42500	Maintenance	Downtown Environmental Clean Up and Demo	100,000
41-1301-43000	Prof Svcs	Matching Funds for CLG Grant Application	10,000
TREASURER			
41-1302-47400	Equipment	Meter Reader Vehicle (F150 ext cab, 4x4 truck)	32,000
RECORDER			
41-1303-47400	Equipment	A/C Unit Replacement & Maintenance	15,000
BUILDING			
41-1306-42500	Maintenance	Building Abatement Funds	\$ 5,000

**CAPITAL PROJECTS FUND (continued)****FY 2018 Approved Capital Projects List (continued)**

Acct #	Acct Desc	Description	Amount
COMMUNITY DEVELOPMENT			
41-1307-43000	Prof Svcs	General Plan Neighborhood/Commercial Node Studies	\$ 20,000
MAJOR CITY-WIDE IMPROVEMENT			
41-4101-47200	Building	City Hall Plans	1,440,000
41-4111-47200	Building	Murray Mansion	1,500,000
TOTAL EXPENDITURES			<u>\$6,645,844</u>

FY 2017 Approved Capital Projects List

Acct #	Acct Desc	Description	Amount
COURTS			
41-0201-47400	Equipment	Fingerprint machines	\$ 18,500
POLICE			
41-0701-42170	Small Equipment	Vehicle equipment	88,140
41-0701-47400	Equipment	Vehicle replacement	280,000
		Simulator - Police training	40,000
		LiveScan Fingerprint machine	25,000
		K9	31,860
FIRE			
41-0801-42170	Small Equipment		4,025
41-0801-47300	Infrastructure	Station 82 Fencing	20,000
41-0801-47400	Equipment	Ambulance refurbishing	180,975
41-4108-47200	Buildings	Fire Station - 4800 South	4,100,000
STREETS			
41-1001-42170	Small Equipment		23,650
41-1001-42500	Maintenance	Sanford Dr overlay	40,000
		Bridge deck repairs	75,000
41-1001-47200	Buildings	Public Services roof	70,000
41-1001-47300	Infrastructure	Chase, Wesley, 1045 E, Som Roads	91,366
		6220 S 440 E - Fashion Blvd rebuild	260,000
		McHenry St rebuild	50,000
41-1001-47400	Equipment	Used transport semi-truck and trailer	90,000
		Salt brine equipment	60,000
		Skid steer	65,000
		Vehicle replacement	9,850
41-4101-47300	Infrastructure	Chevy Chase, Van Winkle, 1000 E Hyland Lake, 5900 South road improvement projects	995,673
41-4101-47301	Fireclay Rail Road Crossing		198,745
41-4101-47303	1300 East		578,531
41-4101-47305	Commerce Street		250,000
41-4110-42500	Maintenance	Slurry seal, overlays, and maintenance	122,165
41-4110-47300	Infrastructure	Fairhaven, Ellerby, 10th East	249,365
		Hanauer Road design	77,835
		Van Winkle sidewalks	\$ 143,518

**CAPITAL PROJECTS FUND (continued)****FY 2017 Approved Capital Projects List (continued)**

Acct #	Acct Desc	Description	Amount
PARKS			
41-1101-42500	Maintenance	Playground fall material	\$ 10,000
		Murray Park path replacement (risk mgmt)	200,000
41-1101-45000	Rent/Lease Pmt	Backhoe lease	3,500
41-1101-47400	Equipment	Salter	7,000
		Outdoor exercise area	100,000
		Service Truck	28,317
		Backhoe replacement	22,368
41-1160-47300	Infrastructure	Murray Trail Construction (TAP Grant)	100,000
41-4111-42500	Maintenance	Utility tractor replacement	7,814
41-4111-47300	Infrastructure	Murray Park splash pad (ZAP)	452,186
		East Murray Trail	240,000
		Pickleball courts	573,000
		Cottonwood trail project	180,000
41-4111-47400	Equipment	One-ton dumptruck	65,000
PARK CENTER			
41-1102-42170	Small Equipment	Fitness equipment replacement	26,373
41-1102-47200	Buildings	Park Center pool deck replacement	100,000
41-1102-47400	Equipment		(3,931)
ARTS & HISTORY			
41-4111-47200	Buildings	Amphitheater remodel	1,745,000
41-4111-47201	Amphitheater SL County	Amphitheater SL County	1,273,854
OUTDOOR POOL			
41-1105-47400	Equipment	Install UV System at the outdoor pool.	50,000
HERITAGE CENTER			
41-1106-42170	Small Equipment	Exercise equipment	6,000
		LCD projector or large-screen TV system	6,000
41-1106-47200	Buildings	HVAC	12,450
41-1106-47400	Equipment	Ice and water dispenser	8,550
CEMETERY			
41-1107-47400	Equipment	Mower	14,000
ADS ADMINISTRATION			
41-1301-42500	Maintenance	Building abatement	22,897
TREASURER			
41-1302-47400	Equipment	Meter reader vehicle	28,000
INFORMATION TECHNOLOGY			
41-1304-42500	Maintenance	Tyler training	11,600
41-1304-47400	Equipment	Selectron IVR Server for Utility Billing/Tyler Munis System	35,000
		Server Replacement	12,000
		SAN disk addition	15,000
		Dell Server ESX Replacement	15,000
		Microsoft Office 2016 Upgrades	45,000
		Van Replacement	17,500
		Citrix software	65,000
		Munis software	\$ 123,764

**CAPITAL PROJECTS FUND (continued)****2017 Approved Capital Projects List (continued)**

Acct #	Acct Desc	Description	Amount
BUILDING			
41-1306-47400	Equipment	Vehicle replacement	\$ 22,000
MAJOR CITY-WIDE IMPROVEMENT			
41-4101-47000	Land	Fire Station land	200,000
TOTAL EXPENDITURES			\$ 14,079,440



ENTERPRISE FUNDS

Enterprise funds are used to account for the financial activity associated with services for which a fee is charged in exchange for the service. Murray City has seven (7) enterprise funds. The following document provides information regarding these enterprise funds, including:

- Budget and Financial History
- Staffing
- Capital Projects
- Cost of Administrative Services
- Transfers to the General Fund

Water Fund

Used to account for the activities of the City's culinary water service

Power Fund

Used to account for the activities of the City's power service

Wastewater

Used to account for the activities of the City's sewer service

Storm Water

Used to account for the activities of City's storm water service

Solid Waste

Used to account for the activities of the City's garbage and recycling services

Murray Parkway

Used to account for the activities of the City's golf course

Telecom

Used to account for the connection fees associated with UTOPIA fiber



WATER FUND

The City's Water Fund is used to account for the activities of the City's culinary water system. This system provides service to approximately 8,761 residential users and 1,389 commercial users. The annual consumption is approximately 2.7 billion gallons.



Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position (less capital assets)</i>	\$ 3,813,364	\$ 2,276,096	\$ 2,276,096	\$ 1,117,321
<i>Revenues</i>	5,569,722	5,501,307	5,566,804	5,488,000
<i>Expenditures</i>	(3,831,770)	(4,375,454)	(3,720,243)	(4,416,521)
<i>Capital</i>	(2,830,439)	(2,379,500)	(2,379,500)	(1,503,500)
<i>Transfers In/Out (net)</i>	(444,781)	(402,594)	(625,835)	(426,874)
<i>Ending Net Position (less capital assets)</i>	\$ 2,276,096	\$ 619,855	\$ 1,117,321	\$ 258,426
<i>Loan receivable – Murray Parkway</i>	-	-	223,241	223,241
	\$ 2,276,096	\$ 619,855	\$ 1,340,562	\$ 481,667
<i>Fund Balance as a % of current yr revenues</i>	40.87%	11.27%	20.07%	4.71%

Staffing

The City's Water Fund has 18.5 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
Public Services Director	0.50	0.50	0.50
Water Superintendent	1.00	1.00	1.00
Water Construction Supervisor	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00
Lead Worker	3.00	3.00	3.00
Water Distribution Technician	3.00	3.00	3.00
Water Technician	6.00	6.00	6.00
Office Administrator Supervisor	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00
Seasonal	0.50	0.50	0.50
	18.00	18.00	18.00



WATER FUND (continued)

Capital Projects

A capital project is a project that helps maintain or improve a City asset. In order to qualify as a capital project, it must be either a new construction, expansion, renovation, or replacement for an existing facility of facilities.

The following capital projects have been included in the budget for fiscal year 2017-2018.

Pipeline replacement	\$ 1,000,000
Replace reservoir #2	250,000
Well equipment	70,000
Well rehabilitation	65,000
Pump-house maintenance	65,000
Service truck replacement	47,000
BobCat trade-in	6,500
Total Capital Projects	\$ 1,503,500



Public works repairing a leak

Cost of Administrative Services

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. The percentage of the cost of administrative services that is applicable to the Water Fund is 10.00%.

The actual cost for service is calculated each month and is based on the actual expenses of the administrative departments.

Transfers to the General Fund

The purpose of the transfer of funds from the enterprise funds to the General Fund is to help cover the costs of important services like police, fire, emergency medical services, street maintenance, snow removal, parks, and similar City services.

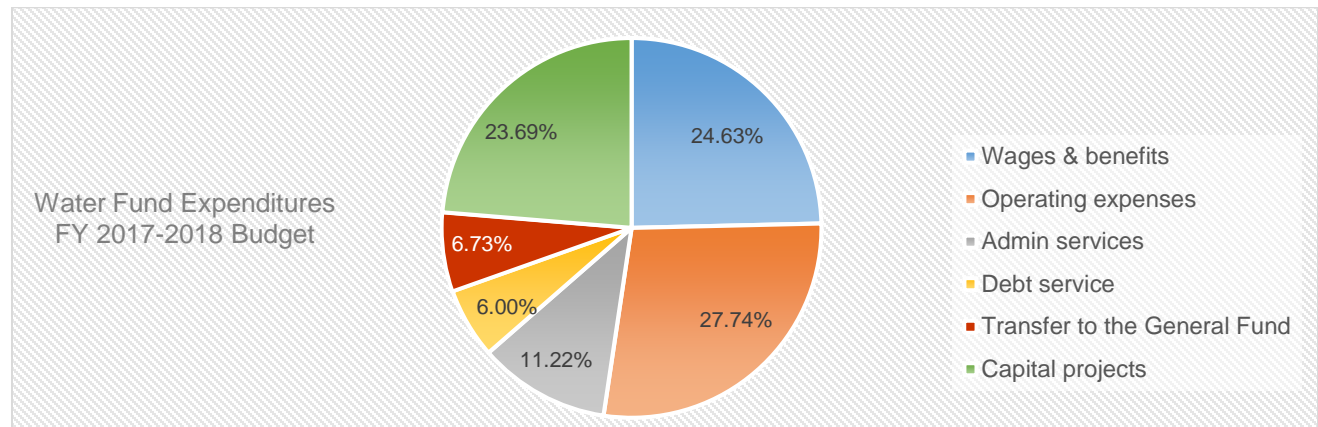
Where private sector utility companies are in the business to provide a return on investment to its shareholders, Murray City shareholders (taxpayers and citizens) receive this return on investment as a transfer to the General Fund intended to subsidize services which would otherwise require an increase in property taxes.

The transfer is calculated on budgeted revenues for each of the enterprise funds. This method was chosen in that there is less fluctuation due to possible capital outlay demands. The actual transfer is calculated at the end of each month, and is based on the actual revenue of the specific enterprise fund. The budgeted transfer will be calculated at 7.78% of total revenues for fiscal year 2017-2018.

While the City has chosen this calculation method, Utah Code §10-6-135.5 requires the City report this transfer as a percentage of total expenditures. The transfer amount budgeted in fiscal year 2017-2018 is \$426,874, or 6.73% of the total expenditures of the Water Fund.



WATER FUND (continued)

**Budget and Financial History**

The following represents the budget and financial history for the Water Fund. There was no rate increase projected for this fiscal year.

	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES				
Charges for Services				
51-0000-37110 Metered Water Sales	\$ 5,309,870	\$ 5,300,000	\$ 5,199,531	\$ 5,350,000
51-0000-37120 Fire Service Line Fees	23,502	21,000	23,149	21,000
51-0000-37193 Write-off's	(4,687)	-	(4,549)	-
51-0000-37197 Unbilled Sales	(6,136)	-	-	-
	5,322,549	5,321,000	5,218,131	5,371,000
Connection and Servicing Fees				
51-0000-37130 Connection Fees	3,770	5,000	23,748	10,000
	3,770	5,000	23,748	10,000
Other				
51-0000-36000 Impact Fees	140,212	125,000	208,255	125,000
51-0000-36100 Interest Income	43,609	35,000	36,580	(30,000)
51-0000-36300 Developer Contributions	48,705	-	-	-
51-0000-36400 Sale of Capital Assets	1,275	-	27,181	-
51-0000-36500 Miscellaneous	9,601	15,307	52,909	12,000
	243,402	175,307	324,925	107,000
Use of Reserves				
51-0000-39400 Use of Reserves	-	1,656,241	-	858,895
	-	1,656,241	-	858,895
TOTAL REVENUE	\$ 5,569,722	\$ 7,157,548	\$ 5,566,804	\$ 6,346,895



WATER FUND (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
<u>Water Administration</u>					
Wages and benefits					
51-5101-41100	Regular Employees	\$ 139,589	\$ 156,730	\$ 249,052	\$ 256,973
51-5101-41115	Overtime	10,462	4,500	8,092	4,500
51-5101-41200	Social Security	17,055	12,335	19,243	19,615
51-5101-41300	Group Insurance	22,926	13,089	25,681	26,280
51-5101-41400	Retirement	42,461	36,444	63,426	59,460
51-5101-41500	Worker Comp	1,196	1,045	2,383	2,397
		233,689	224,143	367,876	369,225
Operations					
51-5101-42010	Unemployment	438	-	-	-
51-5101-42030	Tuition Reimbursement	-	2,500	-	2,500
51-5101-42040	Service Awards	377	500	435	500
51-5101-42060	Car Allowance	1,267	2,200	-	2,200
51-5101-42080	Retiree Insurance	5,364	-	5,089	-
51-5101-42090	OPEB	(5,364)	-	-	-
51-5101-42110	Books & Subscriptions	988	1,100	870	1,100
51-5101-42120	Public Notices	26,995	28,500	24,457	28,500
51-5101-42125	Travel & Training	10,583	12,000	10,306	13,000
51-5101-42140	Supplies	4,948	7,000	3,665	7,000
51-5101-42160	Fuel	30,043	39,000	25,119	39,000
51-5101-42170	Small Equipment	6,764	12,000	449	12,000
51-5101-42180	Miscellaneous	10	-	-	-
51-5101-42510	Equipment Maintenance	18,178	35,000	9,844	35,000
51-5101-42511	Office Equip Maintenance	413	2,500	202	2,500
51-5101-42520	Vehicle Maintenance	25,188	46,500	9,419	46,500
51-5101-42600	Water Rebate Programs	6,437	40,000	3,725	40,000
51-5101-42700	Bad Debt	-	-	225	-
51-5101-42710	Collections	-	-	-	-
51-5101-42730	Credit Card Fees	14,331	-	15,116	15,000
51-5101-43000	Professional Services	55,852	80,000	50,380	80,000
51-5101-44000	Utilities	15,921	18,000	15,333	18,000
51-5101-44010	Telephone	4,420	2,000	3,267	2,000
51-5101-44020	Cell Phone	10,184	9,000	10,553	9,000
51-5190-49000	Risk Assessment	161,586	139,209	139,209	141,964
51-5190-49100	Fleet Assessment	30,680	35,320	35,320	30,593
51-5190-41100	Admin Cost Allocation	-	-	427,462	486,175
51-5190-41110	Admin Cost Allocation	-	-	1,818	-
51-5190-41115	Admin Cost Allocation	-	-	169	-
51-5190-41200	Admin Cost Allocation	-	-	31,540	34,951
51-5190-41300	Admin Cost Allocation	-	-	74,972	84,824
51-5190-41400	Admin Cost Allocation	-	-	97,636	104,969
51-5190-41500	Admin Cost Allocation	-	-	1,029	1,137
51-5190-49310	Admin Fee	663,064	674,567	-	-
		1,088,667	1,186,896	997,609	1,238,413
Total Water Administration		\$ 1,322,356	\$ 1,411,039	\$ 1,365,486	\$ 1,607,638



WATER FUND (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
<u>Water Operations & Maintenance</u>					
Wages and benefits					
51-5102-41100	Full-time wages	\$ 745,686	\$ 835,911	\$ 728,199	\$ 733,940
51-5102-41110	Part-time wages	14,880	17,500	8,320	17,500
51-5102-41115	Overtime	58,273	60,000	73,717	60,000
51-5102-41200	Social Security	60,953	69,876	60,596	59,590
51-5102-41300	Group Insurance	142,957	158,531	134,345	142,494
51-5102-41400	Retirement	176,810	203,337	169,766	169,361
51-5102-41500	Worker Comp	9,923	11,294	11,276	11,125
		1,209,481	1,356,449	1,186,220	1,194,010
Operations					
51-5102-42140	Supplies	17,413	22,000	21,718	22,000
51-5102-42141	Chlorine	5,297	4,000	15,282	12,000
51-5102-42142	Fluoride	34,844	44,000	25,354	44,000
51-5102-42170	Small Equipment	10,643	13,200	16,996	13,200
51-5102-42171	New Meters	27,830	90,000	43,423	90,000
51-5102-42501	Line Maintenance	152,949	135,000	119,676	135,000
51-5102-42502	Wellhead Maintenance	85,544	85,000	8,082	85,000
51-5102-42503	Service Line Maintenance	12,615	20,000	26,785	20,000
51-5102-42504	Meter Maintenance	5,268	15,000	12,894	15,000
51-5102-42505	Bldg & Grounds Maint	34,223	25,000	27,994	25,000
51-5102-42506	Hydrant Maintenance	45,127	32,800	13,661	32,800
51-5102-42510	Equipment Maintenance	76,033	240,000	117,539	240,000
51-5102-43000	Professional Services	23,448	36,000	38,019	36,000
51-5102-44000	Utilities	359,839	394,300	308,819	394,000
51-5102-44001	Utilities - Purchased Water	7,882	60,000	8,567	60,000
51-5102-44010	Telephone	1,294	10,000	186	10,000
		900,249	1,226,300	804,993	1,234,000
Total Water Operations & Maintenance		2,109,730	2,582,749	1,991,213	2,428,010
Capital and Infrastructure					
51-5150-45900	Depreciation	1,028,631	-	929,704	-
51-5170-47200	Buildings	-	40,000	40,000	65,000
51-5170-47300	Infrastructure	444,971	1,250,000	1,250,000	1,315,000
51-5170-47301	Wellhead Protection	1,423,918	89,646	89,646	-
51-5170-47302	Hydrant Replacement	5,791	-	-	-
51-5170-47303	Improvement Projects	584,943	870,354	870,354	-
51-5170-47400	Equipment	339,549	129,500	129,500	123,500
		3,827,801	2,379,500	3,309,204	1,503,500
Debt Service					
51-5180-48100	Bond Principal	306,682	312,941	312,941	322,329
51-5180-48200	Bond Interest	72,726	66,725	49,035	58,544
51-5180-48300	Fiscal Agent Fees	20,276	2,000	1,569	-
		399,683	381,666	363,545	380,873
Transfers Out					
51-5190-49210	General Fund Transfer	428,738	402,594	402,594	426,874
51-5190-49241	Capital Projects Transfer	16,043	-	-	-
51-5190-49254	Murray Pkwy Transfer	-	-	223,241	-
		444,781	402,594	625,835	426,874
TOTAL EXPENDITURES		\$ 8,104,352	\$ 7,157,548	\$ 7,655,283	\$ 6,346,895



WASTEWATER FUND

The City's Wastewater Fund is used to account for the activities of the City's sewer system. This system provides service to approximately 8,376 residential users and 1,163 commercial users. Wastewater treatment is provided by the Central Valley Water Reclamation Facility (CVWRF).



Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position (less capital assets)</i>	\$ 7,345,028	\$ 7,299,461	\$ 7,299,461	\$ 4,730,079
<i>Revenues</i>	4,867,853	4,144,051	4,814,230	4,472,000
<i>Expenditures</i>	(3,153,852)	(5,258,874)	(5,167,450)	(3,998,128)
<i>Capital</i>	(1,443,501)	(1,420,331)	(1,885,915)	(968,700)
<i>Transfers In/Out (net)</i>	(316,066)	(328,481)	(330,246)	(345,386)
<i>Ending Net Position (less capital assets)</i>	\$ 7,299,461	\$ 4,435,826	\$ 4,730,079	\$ 3,889,865

Staffing

The City's Wastewater Fund has 8.0 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016	FY 2017	FY 2018
Position	Actual	Actual	Budget
Field Supervisor	1.00	1.00	1.00
Wastewater Technician	7.00	7.00	7.00
	8.00	8.00	8.00

Capital Projects

A capital project is a project that helps maintain or improve a City asset. In order to qualify as a capital project, it must be either a new construction, expansion, renovation, or replacement for an existing facility of facilities.

The following capital project has been included in the budget for fiscal year 2017-2018.

Walden Glen Lift Station rebuild \$ 500,000



WASTEWATER FUND (continued)

Cost of Administrative Services

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. The percentage of the cost of administrative services that is applicable to the Wastewater Fund is 6.00%.



The actual cost for service is calculated each month and is based on the actual expenses of the administrative departments.

Transfers to the General Fund

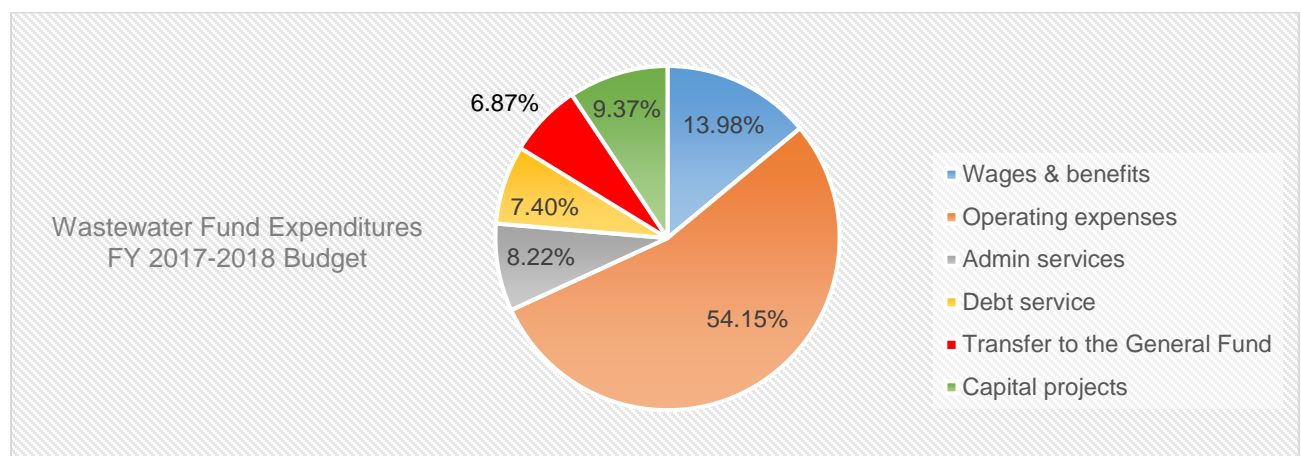
The purpose of the transfer of funds from the enterprise funds to the General Fund is to help cover the costs of important services like police, fire, emergency medical services, street maintenance, snow removal, parks, and similar City services.

Where private sector utility companies are in the business to provide a return on investment to its shareholders, Murray City shareholders (taxpayers and citizens) receive this return on investment as a transfer to the General Fund intended to subsidize services which would otherwise require an increase in property taxes.

The transfer is calculated on budgeted revenues for each of the enterprise funds. This method was chosen in that there is less fluctuation due to possible capital outlay demands. The actual transfer is calculated at the end of each month, and is based on the actual revenue of the specific enterprise fund. The budgeted transfer will be calculated at 8.16% of total revenues for fiscal year 2017-2018.



While the City has chosen this calculation method, Utah Code §10-6-135.5 requires the City report this transfer as a percentage of total expenditures. The transfer amount budgeted in fiscal year 2017-2018 is \$366,511, or 6.87% of the total expenditures of the Wastewater Fund.



**WASTEWATER FUND (continued)****Budget and Financial History**

The following represents the budget and financial history for the Wastewater Fund. There was no rate increase projected for this fiscal year.

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE					
Charges for Services					
52-0000-37210	Waste Water Service	\$ 4,563,625	\$ 4,000,161	\$ 4,339,230	\$ 4,300,000
52-0000-37293	Write-off's	(3,130)	-	(4,365)	-
52-0000-37297	Unbilled Sales	14,222	-	-	-
		4,574,716	4,000,161	4,334,864	4,300,000
Connection and Servicing Fees					
52-0000-37230	Connection Fees	1,550	2,000	4,450	2,000
		1,550	2,000	4,450	2,000
Other					
52-0000-36000	Impact Fees	233,225	120,000	431,189	150,000
52-0000-36100	Interest Income	31,137	20,000	37,942	20,000
52-0000-36300	Developer Contributions	36,736	-	-	-
52-0000-36400	Sale of Capital Assets	85,000	-	-	-
52-0000-36500	Miscellaneous	5,124	1,890	5,785	-
		391,222	141,890	474,916	170,000
52-0000-37240	Invest in Joint Venture	(99,635)	-	-	-
52-0000-39225	RDA Transfer	21,125	21,125	19,360	21,125
52-0000-39400	Use of Reserves	-	2,863,635	-	840,214
		(78,510)	2,884,760	19,360	861,339
TOTAL REVENUES		\$ 4,888,978	\$ 7,028,811	\$ 4,833,590	\$ 5,333,339
EXPENDITURES					
Wages and benefits					
52-5202-41100	Full-time wages	422,610	423,536	442,262	449,777
52-5202-41110	Part-time wages	16,978	13,600	13,367	13,600
52-5202-41115	Overtime	23,063	27,000	32,535	27,000
52-5202-41200	Social Security	35,177	35,362	35,753	35,071
52-5202-41300	Group Insurance	96,155	99,487	104,307	106,347
52-5202-41400	Retirement	102,688	100,995	106,472	107,605
52-5202-41500	Worker Comp	5,702	5,732	6,535	6,449
		\$ 702,374	\$ 705,712	\$ 741,232	\$ 745,849



WASTEWATER FUND (continued)

Budget and Financial History

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
Operations					
52-5202-42030	Tuition Reimbursement	\$ -	\$ 2,500	\$ 1,191	\$ 2,500
52-5202-42040	Service Awards	303	-	-	-
52-5202-42050	Uniform Allowance	3,363	4,000	3,600	4,000
52-5202-42110	Books & Subscriptions	-	1,000	306	1,000
52-5202-42125	Travel & Training	6,492	7,000	5,411	7,000
52-5202-42140	Supplies	5,886	6,000	12,856	6,000
52-5202-42141	Collection Line Materials	14,355	9,000	8,978	15,000
52-5202-42160	Fuel	12,643	19,000	12,798	19,000
52-5202-42170	Small Equipment	4,299	10,500	4,206	10,500
52-5202-42171	Safety Equipment	4,651	8,500	4,491	8,500
52-5202-42180	Miscellaneous	100	-	-	-
52-5202-42501	Manhole maintenance	14,503	13,200	7,477	13,200
52-5202-42502	Trouble Spot Maintenance	4,874	120,000	32,497	120,000
52-5202-42505	Bldg & Grounds Maint	4,417	5,000	364	5,000
52-5202-42510	Equipment Maintenance	70,506	55,000	56,503	55,000
52-5202-42520	Vehicle Maintenance	9,454	23,000	4,868	23,000
52-5202-42730	Credit Card Fees	14,190	-	14,698	-
52-5202-43000	Professional Services	63,036	55,000	66,226	55,000
52-5202-44000	Utilities	16,213	14,000	13,966	14,000
52-5202-44010	Telephone	103	2,000	-	2,000
52-5202-44020	Cell Phone	3,852	5,000	5,000	5,000
52-5203-45105	Facility Operation	941,683	1,102,239	1,163,708	1,358,954
52-5203-45110	Interceptor Monitoring	4,849	5,000	4,387	5,000
52-5203-45115	Pretreatment Field	83,835	68,500	68,631	83,000
52-5203-45120	Laboratory Services	62,847	68,500	71,439	82,000
52-5203-48100	Bond Principal	173,585	1,975,000	1,975,000	299,190
52-5203-48200	Bond Interest	62,174	60,900	60,900	122,325
52-5290-41100	Admin Cost Allocation	-	-	262,970	299,208
52-5290-41110	Admin Cost Allocation	-	-	1,118	-
52-5290-41115	Admin Cost Allocation	-	-	104	-
52-5290-41200	Admin Cost Allocation	-	-	19,403	21,521
52-5290-41300	Admin Cost Allocation	-	-	46,121	52,217
52-5290-41400	Admin Cost Allocation	-	-	60,064	64,621
52-5290-41500	Admin Cost Allocation	-	-	633	706
52-5290-49310	Admin Fee	409,051	414,891	-	-
52-5290-49000	Risk Assessment	74,973	91,596	91,596	90,582
52-5290-49100	Fleet Assessment	8,590	9,890	9,890	12,515
		2,074,826	4,156,216	4,091,400	2,857,539
Capital					
52-5203-47800	Central Valley Capital	-	-	17,186	-
52-5203-47801	Central Valley CIP	-	500,000	500,000	468,700
52-5250-45900	Depreciation	461,861	-	448,399	-
52-5270-47200	Buildings	60,497	-	-	-
52-5270-47300	Infrastructure	912,669	787,331	787,331	500,000
52-5270-47400	Equipment	359,784	133,000	133,000	-
		\$ 1,794,811	\$ 1,420,331	\$ 1,885,916	\$ 968,700

**WASTEWATER FUND (continued)****Budget and Financial History**

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
Debt service					
52-5280-48100	Bond Principal	\$ 290,318	\$ 299,059	\$ 297,059	\$ 304,671
52-5280-48200	Bond Interest	74,215	95,887	36,828	90,069
52-5280-48300	Fiscal Agent Fees	12,120	2,000	931	-
		376,653	396,946	334,818	394,740
Transfers out					
52-5290-49210	General Fund Transfer	329,416	349,606	349,606	366,511
52-5290-49241	Capital Projects Transfer	7,775	-	-	-
		337,191	349,606	349,606	366,511
TOTAL EXPENDITURES		\$ 5,285,855	\$ 7,028,811	\$ 7,402,973	\$ 5,333,339





POWER FUND

The City's Power Fund is used to account for the activities of the City's power system. This system provides service to approximately 14,688 residential users and 3,179 commercial users. The City purchases approximately 97% and is able to generate approximately 3% of the power needed to maintain the City's demands. Peak demand is 102,460 KW.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position (less capital assets)</i>	\$ 11,969,183	\$ 9,207,014	\$ 9,207,014	\$ 13,830,415
<i>Revenues</i>	38,459,911	37,030,156	37,521,356	36,817,000
<i>Expenditures</i>				
<i>Power - Administration</i>	(3,584,387)	(4,301,368)	(3,936,284)	(4,199,803)
<i>Power - Engineering</i>	(2,592,787)	(2,129,442)	(1,949,633)	(2,798,000)
<i>Power - Distribution Operations</i>	(1,922,062)	(2,304,275)	(2,159,119)	(3,055,266)
<i>Power - Dispatch</i>	(561,197)	(676,244)	(685,023)	(690,597)
<i>Power - Arborists</i>	(922,224)	(988,484)	(868,480)	(996,942)
<i>Power - Purchase Power</i>	(19,187,867)	(20,733,000)	(18,452,500)	(20,500,000)
<i>Power - Meters</i>	(272,474)	(369,930)	(342,462)	(375,049)
<i>Power - NERC</i>	(134,506)	(10,236)	(144,304)	(154,805)
<i>Capital</i>	(848,692)	(3,015,000)	(371,618)	(1,185,000)
<i>Debt Service</i>	(8,379,737)	-	-	-
<i>Transfers In/Out (net)</i>	(2,816,148)	(2,738,533)	(3,988,533)	(2,781,538)
<i>Ending Net Position (less capital assets)</i>	\$ 9,207,014	\$ 8,970,658	\$ 13,830,415	\$ 13,910,415
<i>Fund Balance as a % of current yr revenues</i>	23.94%	24.23%	36.86%	37.78%

**POWER FUND (continued)****Staffing**

The City's Water Fund has 47.0 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget
General Manager of Power	1.00	1.00	1.00
Asst General Manager of Power	1.00	1.00	1.00
Energy Service Compliance Manager	1.00	1.00	1.00
Engineering Manager		1.00	1.00
Operations Manager	1.00	1.00	1.00
Generation/Substation Supervisor	2.00	2.00	2.00
Line Crew Supervisor	3.00	3.00	3.00
Metering Supervisor	1.00	1.00	1.00
Metering Technician	1.00	1.00	1.00
Generation/Substation Technician	3.00	3.00	3.00
Lineworker	7.00	7.00	7.00
Central Control Operator	5.00	5.00	5.00
Facilities/Safety Coordinator	1.00	1.00	1.00
Materials Supervisor	1.00	1.00	1.00
Forestry Crew Supervisor	4.00	4.00	4.00
Utility Planner	3.00	4.00	4.00
Office Administrator	2.00	2.00	2.00
Utility Arborist	5.00	5.00	5.00
Inventory Control Specialist	2.00	2.00	2.00
Maintenance Custodian	1.00	1.00	1.00
	45.00	47.00	47.00

Capital Projects

A capital project is a project that helps maintain or improve a City asset. In order to qualify as a capital project, it must be either a new construction, expansion, renovation, or replacement for an existing facility of facilities.

The following capital projects have been included in the budget for fiscal year 2017-2018.

Office, shops & yards	\$ 90,000
New construction	270,000
New SCADA and OMS systems	155,000
Transformers	180,000
LED streetlights	30,000
Vehicle replacement	460,000
Total Capital Projects	\$ 1,185,000

Cost of Administrative Services

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. The percentage of the cost of administrative services that is applicable to the Power Fund is 27.00%.

The actual cost for service is calculated each month and is based on the actual expenses of the administrative departments.

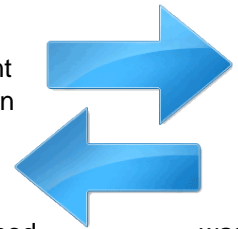


POWER FUND (continued)

Transfers to the General Fund

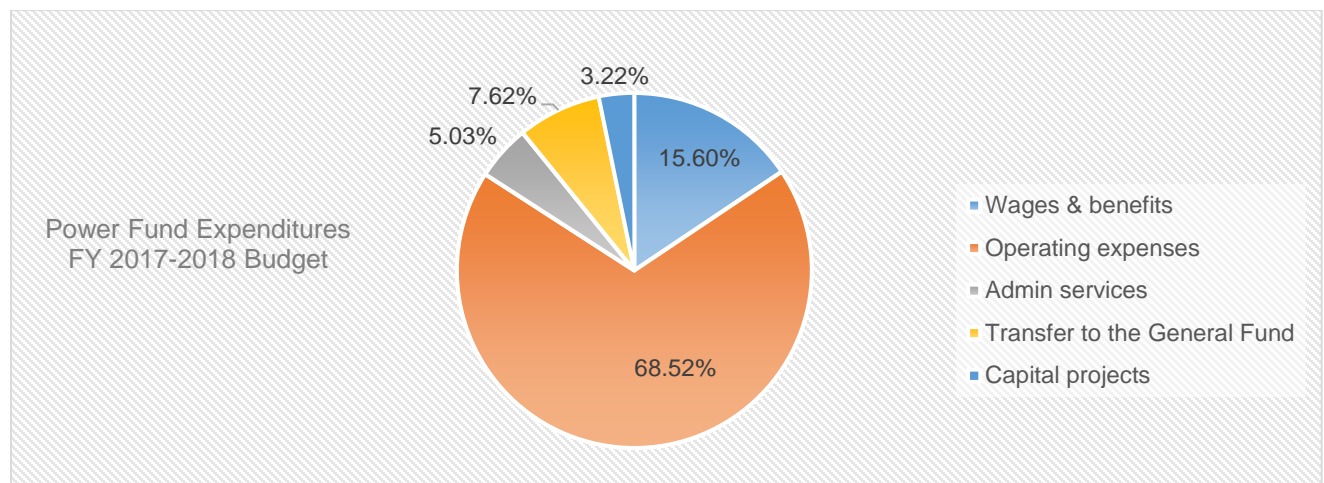
The purpose of the transfer of funds from the enterprise funds to the General Fund is to help cover the costs of important services like police, fire, emergency medical services, street maintenance, snow removal, parks, and similar City services.

Where private sector utility companies are in the business to provide a return on investment to its shareholders, Murray City shareholders (taxpayers and citizens) receive this return on investment as a transfer to the General Fund intended to subsidize services which would otherwise require an increase in property taxes.



The transfer is calculated on budgeted revenues for each of the enterprise funds. This method was chosen in that there is less fluctuation due to possible capital outlay demands. The actual transfer is calculated at the end of each month, and is based on the actual revenue of the specific enterprise fund. The budgeted transfer will be calculated at 7.61% of total revenues for fiscal year 2017-2018.

While the City has chosen this calculation method, Utah Code §10-6-135.5 requires the City report this transfer as a percentage of total expenditures. The transfer amount budgeted in fiscal year 2017-2018 is \$2,802,663, or 7.62% of the total expenditures of the Power Fund.





POWER FUND (continued)

Budget and Financial History

The following represents the budget and financial history for the Power Fund. There was no rate increase projected for this fiscal year.

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE					
Charges for Services					
53-0000-37310	Residential Service	\$ 10,439,627	\$ 10,400,000	\$ 10,443,548	\$ 10,350,000
53-0000-37311	Electric Residential Svc	425,256	425,000	421,961	400,000
53-0000-37312	Small Commercial	4,841,244	4,750,000	4,796,599	4,650,000
53-0000-37313	Large Commercial	18,235,094	18,100,000	17,898,317	17,700,000
53-0000-37314	Government Facilities	602,071	600,000	559,620	575,000
53-0000-37315	UAMPS Energy Sales	194,156	225,000	208,086	225,000
53-0000-37316	Yard Light	69,608	70,000	69,017	67,000
53-0000-37331	Renew Energy Credits	23,230	15,000	-	15,000
53-0000-37393	Write-off's	(46,068)	-	(58,776)	-
53-0000-37397	Unbilled Sales	33,706	-	-	-
		34,817,924	34,585,000	34,338,372	33,982,000
Connection and servicing fees					
53-0000-37330	Connection Fees	63,785	65,000	58,128	55,000
53-0000-37332	Pole Attachment Fees	151,582	140,000	152,288	140,000
		215,367	205,000	210,416	195,000
Miscellaneous					
53-0000-37317	Trans-Jordan Landfill	1,784,010	1,650,000	1,866,391	1,700,000
53-0000-37340	Work Order	977,761	175,000	464,064	400,000
53-0000-36500	Miscellaneous	146,937	110,156	105,477	90,000
53-0000-36100	Interest Income	286,662	230,000	298,478	250,000
53-0000-36300	Developer Contributions	12,500	-	-	-
53-0000-36400	Sale of Capital Assets	-	-	17,353	-
		3,207,869	2,165,156	2,751,762	2,440,000
Impact Fees					
53-0000-36000	Impact Fees	231,250	75,000	220,806	200,000
		231,250	75,000	220,806	200,000
Transfers In					
53-0000-39225	RDA Transfer	21,125	21,125	21,125	21,125
53-0000-39241	Capital Projects Transfer	-	-	-	-
		21,125	21,125	21,125	21,125
Use of Reserves					
53-0000-39400	Use of Reserves	-	675,000	-	-
		-	675,000	-	-
TOTAL REVENUES		\$ 38,493,536	\$ 37,726,281	\$ 37,542,481	\$ 36,838,125



POWER FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
Power - Administration					
Wages and benefits					
53-5301-41100	Full-time wages	\$ 399,962	\$ 731,932	\$ 631,930	\$ 650,381
53-5301-41110	Part-time wages	24,728	-	5,330	-
53-5301-41115	Overtime	3,414	12,700	4,966	12,700
53-5301-41200	Social Security	47,195	54,111	47,135	48,340
53-5301-41300	Group Insurance	115,793	135,268	113,563	115,331
53-5301-41400	Retirement	137,946	166,579	145,687	149,854
53-5301-41500	Worker Comp	3,731	5,059	3,908	4,086
		732,769	1,105,649	952,520	980,692
Operations					
53-5301-42020	Employee Assistance	-	1,000	-	1,000
53-5301-42030	Tuition Reimbursement	924	2,700	2,192	2,700
53-5301-42040	Service Awards	1,722	5,000	1,910	5,000
53-5301-42080	Retiree Insurance	30,573	30,000	30,242	30,000
53-5301-42090	OPEB	(30,572)	-	-	-
53-5301-42110	Books & Subscriptions	747	1,600	897	1,600
53-5301-42120	Public Notices	5,847	19,400	5,102	19,400
53-5301-42125	Travel & Training	49,245	25,000	48,839	25,000
53-5301-42130	Meals	2,713	3,500	1,557	3,500
53-5301-42140	Supplies	87,264	60,100	29,769	61,000
53-5301-42150	Postage	438	1,100	123	1,100
53-5301-42170	Small Equipment	7,818	11,800	9,903	11,800
53-5301-42180	Miscellaneous	78,624	127,500	112,554	95,188
53-5301-42410	Inventory Loss	(22,954)	10,000	1,218	10,000
53-5301-42505	Bldg & Grounds Maint	108,058	212,500	279,969	150,000
53-5301-42510	Equipment Maintenance	32,675	10,000	6,875	10,000
53-5301-42600	Power Rebates	-	-	-	-
53-5301-42601	Public Power Week	11,782	20,000	11,963	20,000
53-5301-42602	Energy Education	30,000	24,600	30,000	30,000
53-5301-42700	Bad Debt	-	-	-	-
53-5301-42710	Collections	-	-	-	-
53-5301-42730	Credit Card Fees	162,245	160,000	176,196	180,000
53-5301-43000	Professional Services	57,016	100,000	53,654	100,000
53-5301-43100	Contract Services	16,853	26,000	-	26,000
53-5301-44000	Utilities	131,063	143,000	124,097	143,000
53-5301-44010	Telephone	13,138	14,000	13,390	14,000
53-5301-44020	Cell Phone	40,038	32,000	20,920	32,000
53-5301-46000	Liability Claims	495	28,000	-	28,000
53-5390-41100	Admin Cost Allocation	-	-	1,119,780	1,262,421
53-5390-41110	Admin Cost Allocation	-	-	4,763	-
53-5390-41115	Admin Cost Allocation	-	-	442	-
53-5390-41200	Admin Cost Allocation	-	-	82,623	90,689
53-5390-41300	Admin Cost Allocation	-	-	196,397	220,013
53-5390-41400	Admin Cost Allocation	-	-	255,767	272,525
53-5390-41500	Admin Cost Allocation	-	-	2,696	2,923
53-5390-49000	Risk Assessment	249,283	283,634	283,634	281,255
53-5390-49100	Fleet Assessment	66,269	76,291	76,291	88,997
53-5390-49310	Admin Fee	1,720,315	1,766,994	-	-
		2,851,618	3,195,719	2,983,764	3,219,111
Total Power - Administration		\$ 3,584,387	\$ 4,301,368	\$ 3,936,284	\$ 4,199,803



POWER FUND (continued)

Budget and Financial History (continued)

	Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)				
<u>Power - Engineering</u>				
Wages and benefits				
53-5302-41100 Full-time wages	\$ 791,703	\$ 832,883	\$ 748,169	\$ 849,564
53-5302-41110 Part-time wages	-	-	-	-
53-5302-41115 Overtime	6,984	22,400	18,626	22,400
53-5302-41199 Capitalized Labor	782	-	-	-
53-5302-41200 Social Security	56,355	65,303	57,054	68,866
53-5302-41300 Group Insurance	103,647	130,936	105,160	125,820
53-5302-41400 Retirement	167,687	195,535	164,555	198,707
53-5302-41500 Worker Comp	8,916	10,585	9,401	11,443
	1,136,074	1,257,642	1,102,966	1,276,800
Operations				
53-5302-42110 Books & Subscriptions	-	500	-	500
53-5302-42125 Travel & Training	8,085	25,000	700	25,000
53-5302-42140 Supplies	15,497	20,500	76,053	20,500
53-5302-42141 Supplies - Lubricants	-	6,300	-	6,300
53-5302-42170 Small Equipment	6,914	3,000	536	3,000
53-5302-42180 Miscellaneous	882,010	600	362,285	400,000
53-5302-42510 Equip Maint - Plant	156,798	385,000	174,939	635,000
53-5302-42511 Equip Maint - Turbines	333,393	250,000	184,013	250,000
53-5302-42512 Equip Maint - CEM	2,192	30,000	-	30,000
53-5302-42513 Hydro Maintenance	-	-	393	-
53-5302-42535 Software Support	-	900	338	900
53-5302-43000 Professional Services	23,850	75,000	26,255	75,000
53-5302-43100 Contract Services	27,736	75,000	19,292	75,000
53-5302-44020 Cell Phone	237	-	1,863	-
	1,456,713	871,800	846,667	1,521,200
Total Power - Engineering	\$ 2,592,787	\$ 2,129,442	\$ 1,949,633	\$ 2,798,000



Murray Power Linemen



POWER FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
<u>Power - Distribution Operations</u>					
Wages and benefits					
53-5303-41100	Full-time wages	\$ 933,659	\$ 942,565	\$ 961,826	\$ 981,480
53-5303-41110	Part-time wages	-	-	-	20,000
53-5303-41115	Overtime	59,431	77,800	74,853	78,000
53-5303-41200	Social Security	73,567	77,375	77,358	79,501
53-5303-41300	Group Insurance	163,203	159,238	159,154	162,225
53-5303-41400	Retirement	223,584	232,674	234,475	242,975
53-5303-41500	Worker Comp	11,778	12,623	13,543	14,085
		1,465,223	1,502,275	1,521,209	1,578,266
Operations					
53-5303-42110	Books & Subscriptions	-	200	-	200
53-5303-42125	Travel & Training	5,056	12,000	12,035	12,000
53-5303-42140	Supplies	28,898	49,800	28,876	49,800
53-5303-42141	Supplies - Retardant Clothing	21,593	35,000	24,734	35,000
53-5303-42142	Supplies - DI-Elect Testing	4,520	6,000	-	6,000
53-5303-42160	Fuel	47,177	126,500	41,631	126,500
53-5303-42170	Small Equipment	21,085	14,600	21,858	14,600
53-5303-42180	Miscellaneous	2,885	5,600	4,446	5,600
53-5303-42400	Materials - Transmission	-	10,000	-	10,000
53-5303-42401	Materials - Overhead	24,143	60,000	237,822	795,000
53-5303-42402	Materials - OH Transformers	-	30,000	-	-
53-5303-42403	Materials - Underground	67,091	160,000	114,607	160,000
53-5303-42404	Materials - UG Transformers	3,625	30,000	-	-
53-5303-42406	Materials - Street Lights	12,179	30,000	21,740	30,000
53-5303-42407	Materials - Pal Lights	143	2,000	170	2,000
53-5303-42501	SLC Signal Light Maintenance	99,829	80,000	78,968	80,000
53-5303-42510	Equipment Maintenance	85,617	20,000	20,270	20,000
53-5303-42520	Vehicle Maintenance	27,883	120,000	22,306	120,000
53-5303-43100	Contract Services	4,420	9,200	4,183	9,200
53-5303-43101	Employee Testing	221	1,100	-	1,100
53-5303-44020	Cell Phone	474	-	4,266	-
		456,838	802,000	637,910	1,477,000
Total Power - Distribution Operations		\$ 1,922,062	\$ 2,304,275	\$ 2,159,119	\$ 3,055,266



Murray Power Linemen



POWER FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
<u>Power - Dispatch</u>					
Wages and benefits					
53-5304-41100	Full-time wages	\$ 342,579	\$ 391,186	\$ 391,824	\$ 397,623
53-5304-41115	Overtime	31,594	46,500	54,902	48,000
53-5304-41200	Social Security	28,121	33,393	33,122	33,348
53-5304-41300	Group Insurance	55,078	73,903	74,185	75,652
53-5304-41400	Retirement	78,716	98,956	101,002	102,144
53-5304-41500	Worker Comp	490	406	1,426	1,930
		536,577	644,344	656,461	658,697
Operations					
53-5304-42125	Travel & Training	-	4,000	-	4,000
53-5304-42140	Supplies	3,399	3,800	5,175	3,800
53-5304-42180	Miscellaneous	-	2,100	-	2,100
53-5304-42530	SCADA Maint	20,984	22,000	20,984	22,000
53-5304-44020	Cell Phone	237	-	2,403	-
		24,620	31,900	28,562	31,900
Total Power - Dispatch		\$ 561,197	\$ 676,244	\$ 685,023	\$ 690,597
<u>Power - Arborists</u>					
Wages and benefits					
53-5305-41100	Full-time wages	\$ 561,603	\$ 506,605	\$ 503,892	\$ 510,795
53-5305-41110	Part-time wages	4,664	-	16,523	-
53-5305-41115	Overtime	19,330	30,000	11,413	30,000
53-5305-41200	Social Security	42,785	40,888	38,894	39,723
53-5305-41300	Group Insurance	125,351	110,994	108,773	113,867
53-5305-41400	Retirement	128,437	118,569	113,705	120,659
53-5305-41500	Worker Comp	6,319	6,628	6,944	7,098
		888,488	813,684	800,143	822,142
Operations					
53-5305-42110	Books & Subscriptions	175	200	-	200
53-5305-42125	Travel & Training	6,218	3,500	3,706	3,500
53-5305-42140	Supplies	7,624	7,100	7,506	7,100
53-5305-42141	Chain Saw Supplies	1,080	5,000	2,635	5,000
53-5305-42142	Street Trees	12,993	30,000	41,426	30,000
53-5305-42170	Small Equipment	4,698	7,000	6,815	7,000
53-5305-42180	Miscellaneous	-	2,000	440	2,000
53-5305-42401	Materials - Overhead	-	-	63	-
53-5305-42500	Maintenance	-	120,000	995	120,000
53-5305-44020	Cell Phone	948	-	4,752	-
		33,736	174,800	68,336	174,800
Total Power - Arborists		\$ 922,224	\$ 988,484	\$ 868,480	\$ 996,942



POWER FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
<u>Power - Purchase Power</u>					
Operations					
53-5306-45710	Hunter II	\$ 7,500,759	\$ 6,550,000	\$ 7,000,000	\$ 7,000,000
53-5306-45715	CRSP	4,406,600	4,600,000	4,200,000	4,700,000
53-5306-45720	San Juan	592,029	800,000	600,000	650,000
53-5306-45725	Power Pool	1,124,323	1,400,000	850,000	1,100,000
53-5306-45730	Power Exchange	1,239,508	2,600,000	1,200,000	2,100,000
53-5306-45735	Craig to Mona	18,862	47,000	20,000	20,000
53-5306-45740	Salt Lake Landfill Gas	1,616,573	1,750,000	1,750,000	1,750,000
53-5306-45745	Trans Jordan Landfill Gas	2,445,834	2,300,000	2,700,000	2,500,000
53-5306-45750	IPP	19,608	42,000	19,000	42,000
53-5306-45755	Natural Gas Turbine	192,835	600,000	85,000	600,000
53-5306-45760	UAMPS Member Services	5,843	12,000	7,500	10,000
53-5306-45765	UAMPS Public Affairs	25,092	32,000	21,000	28,000
		19,187,867	20,733,000	18,452,500	20,500,000
Total Purchase Power		\$ 19,187,867	\$ 20,733,000	\$ 18,452,500	\$ 20,500,000
<u>Power - Meters</u>					
Wages and benefits					
53-5307-41100	Full-time wages	\$ 175,324	\$ 180,593	\$ 181,238	\$ 183,746
53-5307-41115	Overtime	1,035	2,000	753	4,000
53-5307-41200	Social Security	13,151	13,932	13,571	14,201
53-5307-41300	Group Insurance	26,591	27,158	26,665	27,250
53-5307-41400	Retirement	39,455	43,289	41,150	42,758
53-5307-41500	Worker Comp	2,067	2,258	2,364	2,394
		257,623	269,230	265,741	274,349
Operations					
53-5307-42110	Books & Subscriptions	-	200	-	200
53-5307-42125	Travel & Training	2,343	5,000	2,373	5,000
53-5307-42140	Supplies	1,031	17,200	1,023	17,200
53-5307-42170	Small Equipment	61	1,300	162	1,300
53-5307-42171	Small Equipment - Meters	11,416	75,000	72,624	75,000
53-5307-42180	Miscellaneous	-	2,000	-	2,000
53-5307-44020	Cell Phone	-	-	540	-
		14,851	100,700	76,722	100,700
Total Power - Meters		\$ 272,474	\$ 369,930	\$ 342,462	\$ 375,049





POWER FUND (continued)

Budget and Financial History (continued)

		Prior Year Actual FY 15-16		Adopted Budget FY 16-17	Adopted Budget FY 17-18
EXPENDITURES (continued)					
<u>Power - NERC</u>					
Wages and benefits					
53-5308-41100	Full-time wages	\$ 88,654	\$ 236	\$ 96,611	\$ 97,986
53-5308-41115	Overtime	1,331	-	830	-
53-5308-41200	Social Security	6,625	-	7,171	7,212
53-5308-41300	Group Insurance	15,337	-	15,776	16,102
53-5308-41400	Retirement	20,342	-	22,036	22,214
53-5308-41500	Worker Comp	1,070	-	1,281	1,291
		133,359	236	143,705	144,805
Operations					
53-5308-42125	Travel & Training	1,111	5,000	598	5,000
53-5308-42140	Supplies	36	1,000	-	1,000
53-5308-42170	Small Equipment	-	2,000	-	2,000
53-5308-42535	Software Support	-	2,000	-	2,000
		1,147	10,000	598	10,000
Total Power - NERC					
		\$ 134,506	\$ 10,236	\$ 144,304	\$ 154,805
<u>Power - Other</u>					
Capital					
53-5350-45900	Depreciation	\$ 2,980,275	\$ -	\$ 2,726,992	\$ -
53-5350-45910	Amortization	76,551	125,000	70,171	80,000
53-5370-47000	Land	-	-	-	-
53-5370-47200	Bldgs	-	1,090,000	-	90,000
53-5370-47300	Infrastructure	287,243	895,000	-	425,000
53-5370-47400	Equipment	481,091	1,030,000	371,618	670,000
53-5370-47600	Intangibles	-	-	-	-
		3,825,159	3,140,000	3,168,781	1,265,000
Debt Service					
53-5380-48100	Bond Principal	8,185,000	-	-	-
53-5380-48200	Bond Interest	316,542	-	-	-
53-5380-48300	Fiscal Agent Fees	(121,805)	-	-	-
		8,379,737	-	-	-
Transfers Out					
53-5390-49210	General Fund Transfer	2,790,586	2,759,658	2,759,658	2,802,663
53-5390-49241	Capital Projects Transfer	46,687	-	-	-
53-5390-49254	Murray Pkwy Transfer	-	-	1,250,000	-
		2,837,273	2,759,658	4,009,658	2,802,663
Reserve Buildup					
53-5350-45920	Reserve Buildup	-	313,644	-	-
		-	313,644	-	-
Total Power - Other					
		15,042,169	6,213,302	5,928,439	4,067,663
TOTAL EXPENDITURES					
		\$ 44,219,672	\$ 37,726,281	\$ 35,716,243	\$ 36,838,125



MURRAY PARKWAY FUND

The Murray Parkway fund is used to account for the activities of the City's golf course. The 18-hole course at Murray Parkway Golf Course features 6,900 yards of golf from the longest tees for a par of 72. The course rating is 71.3 and it has a slope rating of 120 on blue grass. Murray Parkway Golf Course opened in 1986, and was designed by Robert Muir Graves.



Golf courses around the nation have been experiencing lower green fees due to a reduced number of golfers. The Murray Parkway has experienced this same trend and is working to make the course more attractive to players and to generate an increased interest in the sport with the next generation.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position (less capital assets)</i>	\$ 1,313,844	\$ 1,899,246	\$ 1,899,246	\$ 748,404
<i>Revenues</i>	1,287,091	1,431,323	1,189,561	1,271,000
<i>Expenditures</i>	(1,113,642)	(1,434,552)	(1,391,090)	(1,139,432)
<i>Capital</i>	(137,459)	(2,439,418)	(2,378,753)	-
<i>Debt Service</i>	(43,800)	(123,010)	(43,800)	(165,568)
<i>Transfers In/Out (net)</i>	593,211	-	1,473,241	34,000
<i>Ending Net Position (less capital assets)</i>	\$ 1,899,246	\$ (666,411)	\$ 748,404	\$ 748,404

Staffing

The Murray Parkway Fund has 7.0 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016	FY 2017	FY 2018
	Actual	Actual	Budget
Golf Pro	1.00	1.00	1.00
Golf Course Superintendent	1.00	1.00	1.00
Assistant Golf Pro	2.00	2.00	2.00
Assistant Greens Superintendent	1.00	1.00	1.00
Irrigation Specialist	1.00	1.00	1.00
Small Engine Mechanic	1.00	1.00	1.00
	7.00	7.00	7.00

Capital Projects

There are no capital projects included in the budget for this fiscal year. In FY 2017, the Parkway Fund and the City made a large investment in the golf course to improve and replace the sprinkler system.

**MURRAY PARKWAY FUND (continued)****Cost of Administrative Services**

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. Due to the financial state of this fund, no cost of administrative services has been budgeted for this fiscal year.

Transfers to the General Fund

Due to the financial state of this fund, no transfers have been budgeted for this fiscal year.

Budget and Financial History

The following represents the budget and financial history for the Parkway Fund.

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUES					
Charges for Services					
54-0000-37410	Green Fees	\$ 785,451	\$ 916,077	\$ 731,470	\$ 785,000
54-0000-37420	Golf Cart Rentals	310,541	324,829	278,400	310,000
54-0000-37430	Driving Range Fees	35,808	40,000	26,996	35,000
54-0000-37440	Pro Shop Sales	123,528	130,000	122,013	125,000
54-0000-37460	Food Sales	14,782	18,000	16,590	15,000
		1,270,109	1,428,906	1,175,468	1,270,000
Miscellaneous					
54-0000-36100	Interest Income	8,977	1,000	10,388	1,000
54-0000-36400	Sale of Capital Assets	3,957	-	-	-
54-0000-36500	Miscellaneous	4,048	1,417	3,705	-
		16,982	2,417	14,093	1,000
Transfer In					
54-0000-39210	General Fund Transfer	500,000	-	750,000	34,000
54-0000-39241	Capital Projects Transfer	100,000	-	-	-
54-0000-39251	Water Fund Transfer (Loan)	-	-	223,241	-
54-0000-39253	Power Fund Transfer (Loan)	-	-	1,250,000	-
		600,000	-	1,473,241	34,000
Use of Reserves					
54-0000-39400	Use of Reserves	-	2,565,657	-	-
		-	2,565,657	-	-
TOTAL REVENUES		\$ 1,887,091	\$ 3,996,980	\$ 2,662,802	\$ 1,305,000

**MURRAY PARKWAY FUND (continued)****Budget and Financial History (continued)**

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
EXPENDITURES					
<u>Golf Course - Pro</u>					
Wages and benefits					
54-5401-41100	Full-time wages	\$ 142,936	\$ 176,194	\$ 176,329	\$ 178,791
54-5401-41110	Part-time wages	86,338	90,840	85,108	86,000
54-5401-41115	Overtime	129	80	558	-
54-5401-41200	Social Security	18,648	20,392	19,690	20,847
54-5401-41300	Group Insurance	28,511	32,338	34,837	34,655
54-5401-41400	Retirement	35,985	39,212	39,517	39,897
54-5401-41500	Worker Comp	2,928	3,305	3,420	3,535
		315,475	362,361	359,458	363,725
Operations					
54-5401-42010	Unemployment	-	50	-	-
54-5401-42030	Tuition Reimbursement	-	4,200	2,478	4,200
54-5401-42050	Uniform Allowance	946	1,000	642	1,000
54-5401-42060	Car Allowance	1,360	1,500	1,355	1,500
54-5401-42110	Books & Subscriptions	1,575	1,500	1,138	1,500
54-5401-42125	Travel & Training	1,802	2,478	869	2,000
54-5401-42140	Supplies	1,384	3,850	3,043	3,850
54-5401-42141	Janitorial Supplies	1,721	3,000	1,199	2,500
54-5401-42142	Range	7,019	7,000	6,193	7,000
54-5401-42143	Soft Goods	44,690	40,000	42,477	40,000
54-5401-42144	Golf Balls	21,562	22,000	25,001	22,000
54-5401-42145	Golf Clubs	19,865	23,000	28,091	21,000
54-5401-42170	Small Equipment	180	226,500	223,468	500
54-5401-42180	Miscellaneous	-	500	-	500
54-5401-42410	Inventory Loss	-	1,000	-	500
54-5401-42505	Bldg & Grounds Maint	5,534	4,442	1,620	5,000
54-5401-42510	Equipment Maintenance	11,036	9,200	8,035	7,200
54-5401-42511	Office Equip Maint	484	800	-	500
54-5401-42730	Credit Card Fees	24,821	35,000	21,144	25,000
54-5401-42740	Over/Short	1	-	-	-
54-5401-43000	Professional Services	110	625	-	300
54-5401-44000	Utilities	13,944	17,000	12,570	15,000
54-5401-44010	Telephone	4,081	4,200	4,565	4,200
54-5401-44020	Cell Phone	395	800	361	700
54-5401-45000	Rent & Lease Payments	5,000	5,000	5,000	5,000
54-5490-49000	Risk Assessment	13,600	12,208	12,208	12,959
54-5490-49100	Fleet Assessment	3,682	4,238	4,238	4,172
54-5490-49310	Admin Fee	750	750	-	-
		185,541	431,841	405,694	188,081
Total Golf Course - Pro		\$ 501,016	\$ 794,202	\$ 765,153	\$ 551,806



**MURRAY PARKWAY FUND (continued)****Budget and Financial History (continued)**

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
<u>Golf Course - Superintendent</u>					
Wages and benefits					
54-5402-41100	Full-time wages	\$ 228,469	\$ 235,928	\$ 236,746	\$ 239,396
54-5402-41110	Part-time wages	58,283	69,400	65,212	60,000
54-5402-41115	Overtime	-	-	16	-
54-5402-41200	Social Security	21,315	23,285	22,079	22,507
54-5402-41300	Group Insurance	56,688	57,621	57,528	58,738
54-5402-41400	Retirement	51,380	53,271	53,458	54,274
54-5402-41500	Worker Comp	3,449	3,774	3,927	4,018
		419,583	443,279	438,966	438,933
Operations					
54-5402-42040	Service Awards	341	200	-	200
54-5402-42110	Books & Subscriptions	1,015	1,200	910	1,200
54-5402-42125	Travel & Training	2,576	2,700	3,652	2,700
54-5402-42140	Supplies	204	900	1,090	900
54-5402-42141	Janitorial Supplies	3,058	3,000	3,237	3,000
54-5402-42160	Fuel	17,146	18,000	14,136	18,000
54-5402-42170	Small Equipment	2,467	2,532	1,016	1,500
54-5402-42180	Miscellaneous	6,471	10,239	5,267	4,000
54-5402-42505	Bldg & Grounds Maint	104,441	104,200	110,888	70,893
54-5402-42510	Equipment Maintenance	26,627	24,000	16,514	20,000
54-5402-42511	Office Equip Maint	67	100	120	100
54-5402-42520	Vehicle Maintenance	3,249	3,000	2,503	2,000
54-5402-44000	Utilities	23,263	25,000	25,197	22,000
54-5402-44010	Telephone	1,488	1,200	1,586	1,500
54-5402-44020	Cell Phone	629	800	855	700
		193,042	197,071	186,972	148,693
Total Golf Course - Superintendent		612,625	640,350	625,937	587,626
Capital					
54-5450-45900	Depreciation	179,146	-	170,124	-
54-5470-47300	Infrastructure	25,000	2,225,657	2,285,241	-
54-5470-47400	Equipment	82,186	213,761	93,512	-
		286,332	2,439,418	2,548,877	-
Debt Service					
54-5480-48120	Interfund Loan Principal	41,690	102,545	42,732	136,098
54-5480-48210	Lease Interest	-	-	-	-
54-5480-48220	Interfund Loan Interest	2,111	20,465	1,068	29,470
		43,800	123,010	43,800	165,568
Transfers Out					
54-5490-49241	Capital Projects Transfer	6,789	-	-	-
		6,789	-	-	-
TOTAL EXPENDITURES		\$ 1,450,563	\$ 3,996,980	\$ 3,983,768	\$ 1,305,000



TELECOM FUND

The City's Telecom Fund is used to account for the activities of the UTOPIA fiber connection fees. Since the activity of this fund is strictly a pass-through to another interlocal agency, there is only a budget and financial history. There is no staffing, capital projects, costs for administrative services, or transfer to the General Fund.

**Fund Balance**

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position</i>	\$ 110,722	\$ 111,343	\$ 111,343	\$ 112,587
<i>Revenues</i>	84,977	70,000	68,894	70,000
<i>Expenditures</i>	(84,356)	(70,000)	(67,650)	(70,000)
<i>Ending Net Position</i>	\$ 111,343	\$ 111,343	\$ 112,587	\$ 112,587

Budget and Financial History

The following represents the budget and financial history for the Telecom Fund.

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE					
55-0000-37510	UTOPIA Connection Fees	\$ 85,143	\$ 70,000	\$ 67,131	\$ 70,000
55-0000-37593	Write-off's	(156)	-	747	-
55-0000-37597	Unbilled Sales	(1,180)	-	-	-
55-0000-36100	Interest Income	1,170	-	1,016	-
TOTAL REVENUE		84,977	70,000	68,894	70,000
EXPENDITURES					
55-5502-42150	Postage	998	1,500	921	1,500
55-5502-42730	Credit Card Fees	218	500	359	500
55-5502-43100	Contract Services	83,140	68,000	66,370	68,000
TOTAL EXPENDITURES		\$ 84,356	\$ 70,000	\$ 67,650	\$ 70,000



SOLID WASTE FUND

The City's Solid Waste Fund is used to account for the activities of the City's garbage collection and recycling program. The current service contractor for most of the City is Ace Disposal. Some areas are served by Wasatch Front Waste & Recycling District. The City owns the garbage and recycling containers and contracts for collection services.



Services include curbside garbage and recycling collection, neighborhood clean-up programs, green waste recycling, household hazardous waste collection, wood landscaping chips, leaf drop sites, Christmas tree recycling, and glass recycling. Murray City is a joint-venture partner in the Trans-Jordan Landfill.

Fund Balance

	<i>Prior Year</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
<i>Beginning Net Position</i>	\$ 582,454	\$ 376,220	\$ 376,220	\$ 453,930
<i>Revenues</i>	1,488,209	1,645,359	1,604,912	1,770,000
<i>Expenditures</i>	(1,583,898)	(1,567,649)	(1,455,119)	(1,655,234)
<i>Transfers In/Out (net)</i>	(110,545)	(110,818)	(110,818)	(118,766)
<i>Ending Net Position</i>	\$ 376,220	\$ 343,112	\$ 415,196	\$ 339,112
<i>Fund Balance as a % of current yr revenues</i>	25.28%	20.85%	25.87%	19.16%

Staffing

The City's Solid Waste Fund has 2.0 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016	FY 2017	FY 2018
	Actual	Actual	Budget
Maintenance worker	1.00	2.00	2.00
Seasonal	0.50	-	-
	1.50	2.00	2.00

Capital Projects

A capital project is a project that helps maintain or improve a City asset. In order to qualify as a capital project, it must be either a new construction, expansion, renovation, or replacement for an existing facility of facilities.



The following capital project has been included in the budget for fiscal year 2017-2018.

Can replacement	\$ 35,000
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SOLID WASTE FUND (continued)

Cost of Administrative Services

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

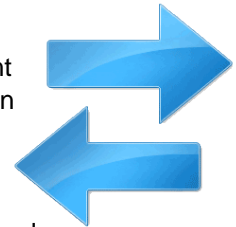
A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. The percentage of the cost of administrative services that is applicable to the Solid Waste Fund is 1.51%.

The actual cost for service is calculated each month and is based on the actual expenses of the administrative departments.

Transfers to the General Fund

The purpose of the transfer of funds from the enterprise funds to the General Fund is to help cover the costs of important services like police, fire, emergency medical services, street maintenance, snow removal, parks, and similar City services.

Where private sector utility companies are in the business to provide a return on investment to its shareholders, Murray City shareholders (taxpayers and citizens) receive this return on investment as a transfer to the General Fund intended to subsidize services which would otherwise require an increase in property taxes.



The transfer is calculated on budgeted revenues for each of the enterprise funds. This method was chosen in that there is less fluctuation due to possible capital outlay demands. The actual transfer is calculated at the end of each month, and is based on the actual revenue of the specific enterprise fund. The budgeted transfer will be calculated at 6.69% of total revenues for fiscal year 2017-2018.

While the City has chosen this calculation method, Utah Code §10-6-135.5 requires the City report this transfer as a percentage of total expenditures. The transfer amount budgeted in fiscal year 2017-2018 is \$118,766, or 6.94% of the total expenditures of the Solid Waste Fund.

Budget and Financial History

A small rate increase will be effective on January 1, 2018. Below is the rate history for the past 3 budget years.

	<i>Effective</i> 2/1/2016	<i>Effective</i> 1/1/2017	<i>Effective</i> 1/1/2018
<i>Base Rate</i>	\$ 13.00	\$ 13.50	\$ 14.00
<i>Add'l Can(s)</i>	\$ 8.00	\$ 8.15	\$ 8.25

The following represents the budget and financial history for the Solid Waste Fund.



SOLID WASTE FUND (continued)

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE					
56-0000-37610	Collection & Disposal Fees	1,438,353	1,610,887	1,550,822	1,740,000
56-0000-37620	Green Waste Trailer Fees	12,720	12,000	15,000	12,000
56-0000-37630	Roll-off Dumpster Fees	28,800	20,000	37,400	20,000
56-0000-37693	Write-off's	(1,719)	-	(1,758)	-
56-0000-37697	Unbilled Sales	6,148	-	-	-
56-0000-36100	Interest Income	3,635	2,000	2,941	(2,000)
56-0000-36400	Sale of Capital Assets	-	-	-	-
56-0000-36500	Miscellaneous	272	472	508	-
		1,488,209	1,645,359	1,604,912	1,770,000
Use of Reserves					
56-0000-39400	Use of Reserves	-	33,108	-	-
TOTAL REVENUE		\$ 1,488,209	\$ 1,678,467	\$ 1,604,912	\$ 1,770,000
EXPENDITURES					
Wages and benefits					
56-5602-41100	Regular Employees	39,367	91,557	84,796	87,435
56-5602-41110	Seasonal/Part Time Employees	4,491	-	-	-
56-5602-41115	Overtime	706	5,000	8,046	7,000
56-5602-41200	Social Security	3,357	7,351	6,204	6,889
56-5602-41300	Group Insurance	10,129	37,634	29,815	31,217
56-5602-41400	Retirement	9,181	21,783	19,230	21,089
56-5602-41500	Worker Comp	677	1,672	1,383	1,484
		67,909	164,997	149,473	155,114
Operations					
56-5602-42040	Service Awards	-	500	-	500
56-5602-42160	Fuel	2,453	6,000	2,476	6,000
56-5602-42170	Small Equipment	309	2,000	225	2,000
56-5602-42171	Refuse Containers	32,311	78,108	66,987	45,000
56-5602-42180	Miscellaneous	6,192	5,000	4,152	5,000
56-5602-42510	Equipment Maintenance	1,012	25,000	20,921	25,000
56-5602-42730	Credit Card Fees	5,380	6,500	7,319	6,500
56-5602-43101	Waste Collection	602,756	630,069	590,766	650,000
56-5602-43102	Waste Disposal	195,858	185,000	195,339	200,000
56-5602-43103	Recycling Collection	243,758	278,491	262,206	300,000
56-5602-43104	Roll Off Dumpsters	31,050	25,000	36,276	25,000
56-5690-41100	Admin Cost Allocate (combined)	-	-	113,202	129,895
56-5690-49000	Risk Assessment	4,403	4,364	4,364	4,196
56-5690-49100	Fleet Assessment	1,227	1,413	1,413	2,781
56-5690-49310	Admin Fee	115,710	120,207	-	-
		1,242,419	1,367,652	1,305,646	1,401,872
Capital					
56-5650-45900	Depreciation	12,301	-	30,083	-
56-5670-47400	Equipment	273,570	35,000	-	35,000
		285,871	35,000	30,083	35,000
Transfers Out					
56-5690-49210	General Fund Transfer	109,559	110,818	110,818	118,766
56-5690-49241	Capital Projects Transfer	986	-	-	-
		110,545	110,818	110,818	118,766
Contribution to Reserves					
56-5650-45920	Reserve Buildup	-	-	-	63,248
TOTAL EXPENDITURES		\$ 1,706,743	\$ 1,678,467	\$ 1,596,020	\$ 1,774,000

STORM WATER FUND

The City's Storm Water Fund is used to account for the activities of the City's storm water system.

On July 1, 2006, Murray City implemented a storm water utility to pay for the costs associated with the collection and management of the city-wide storm drain system. This includes street sweeping, storm drain cleaning, maintenance, repairs, upgrades, and capital improvements throughout the system.

The utility also funds a management program mandated by Federal and State agencies which require increased water quality and quantity controls to mitigate the impact of pollutants that may be discharged from the City drainage system into nearby rivers and streams.

Fund Balance

	Prior Year	Adopted	Estimated	Adopted
	Actual	Budget	Actual	Budget
	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Beginning Net Position	\$ 586,065	\$ 918,574	\$ 918,574	\$ 793,043
Revenues	1,647,997	4,128,603	4,167,139	1,831,500
Expenditures	(1,178,911)	(4,409,930)	(4,235,388)	(1,986,075)
Transfers In/Out (net)	(136,577)	(57,282)	(57,282)	(130,425)
Ending Net Position	\$ 918,574	\$ 579,965	\$ 793,043	\$ 508,043
Fund Balance as a % of current yr revenues	55.74%	14.05%	19.03%	27.74%

Staffing

The City's Storm Water Fund has 8.0 full-time equivalent personnel. There were staffing no changes in the approved budget.

	FY 2016	FY 2017	FY 2018
Position	Actual	Actual	Budget
Storm Water Superintendent	1.00	1.00	0.00
Storm Water Supervisor	1.00	1.00	1.00
Leadworker	1.00	1.00	1.00
Storm Water Compliance Inspector	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00
Maintenance Worker	3.00	3.00	3.00
	9.00	9.00	8.00

Capital Projects

A capital project is a project that helps maintain or improve a City asset. In order to qualify as a capital project, it must be either a new construction, expansion, renovation, or replacement for an existing facility of facilities.

The following capital project has been included in the budget for fiscal year 2017-2018.

Street sweeper	\$ 285,000
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STORM WATER FUND (continued)

Cost of Administrative Services

There are several departments which provide overall administrative services for the City as a whole. These departments include the City Council, Mayor's Office, Finance, Human Resources, City Attorney, Community Development, Treasury, City Recorder, Information Technology (IT), and Geographic Information Systems (GIS).

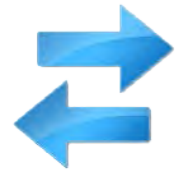
A cost study was performed in 2012 that evaluated the administrative service level demands. This study calculated a percentage of the cost of service that should be charged to each of the enterprise funds. The percentage of the cost of administrative services that is applicable to the Storm Water Fund is 1.51%.

The actual cost for service is calculated each month and is based on the actual expenses of the administrative departments.

Transfers to the General Fund

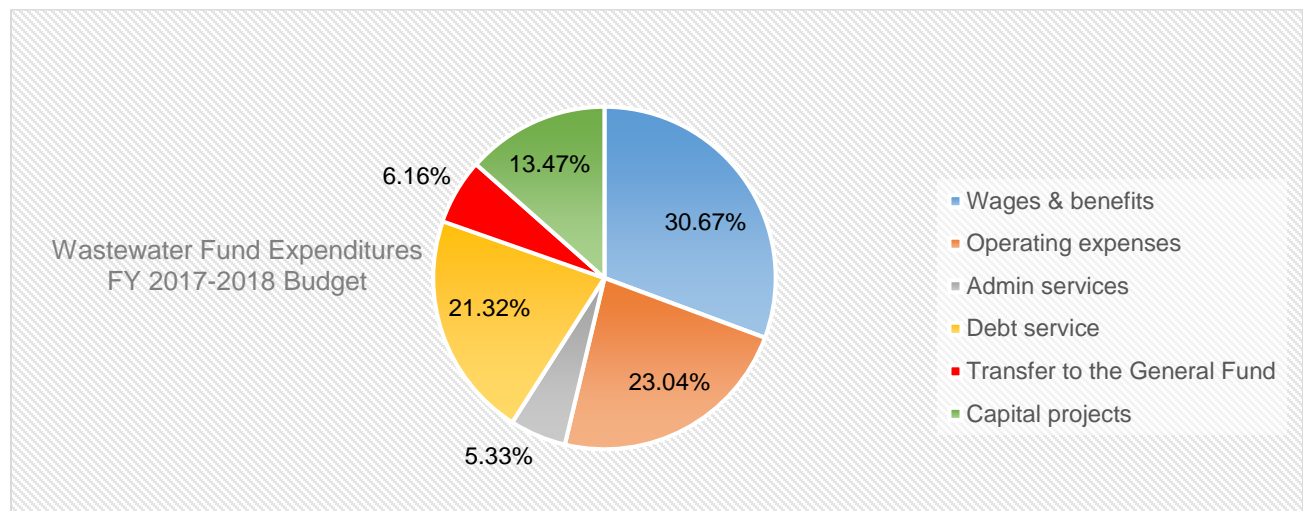
The purpose of the transfer of funds from the enterprise funds to the General Fund is to help cover the costs of important services like police, fire, emergency medical services, street maintenance, snow removal, parks, and similar City services.

Where private sector utility companies are in the business to provide a return on investment to its shareholders, Murray City shareholders (taxpayers and citizens) receive this return on investment as a transfer to the General Fund intended to subsidize services which would otherwise require an increase in property taxes.



The transfer is calculated on budgeted revenues for each of the enterprise funds. This method was chosen in that there is less fluctuation due to possible capital outlay demands. The actual transfer is calculated at the end of each month, and is based on the actual revenue of the specific enterprise fund. The budgeted transfer will be calculated at 7.12% of total revenues for fiscal year 2017-2018.

While the City has chosen this calculation method, Utah Code §10-6-135.5 requires the City report this transfer as a percentage of total expenditures. The transfer amount budgeted in fiscal year 2017-2018 is \$130,425, or 6.16% of the total expenditures of the Storm Water Fund.





STORM WATER FUND (continued)

Budget and Financial History

The following represents the budget and financial history for the Storm Water Fund. The storm water fee per equivalent residential unit was increased from \$4.05 to \$4.55 on July 1, 2017.

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
REVENUE					
57-0000-37710	Storm Drain Fees	\$ 1,621,149	\$ 1,740,450	\$ 1,623,511	\$ 1,820,000
57-0000-37793	Write-off's	87	-	(1,120)	-
57-0000-37797	Unbilled Sales	4,529	-	-	-
57-0000-36000	Impact Fees	10,178	5,000	13,645	5,000
57-0000-36100	Interest Income	7,832	6,500	26,272	6,500
57-0000-36300	Developer Contributions	69,502	-	-	-
57-0000-36400	Sale of Capital Assets	(320)	-	740	-
57-0000-36500	Miscellaneous	4,542	1,653	2,806	-
		1,717,499	1,753,603	1,665,853	1,831,500
Bond Proceeds					
	Bond Proceeds	-	2,375,000	2,501,286	-
		-	2,375,000	2,501,286	-
Transfers In					
57-0000-39241	Capital Projects Transfer	-	71,171	71,171	-
		-	71,171	71,171	-
Use of Reserves					
57-0000-39400	Use of Reserves	-	2,784,780	-	285,000
		-	2,784,780	-	285,000
TOTAL REVENUE		1,717,499	6,984,554	4,238,310	2,116,500
EXPENDITURES					
Wages and benefits					
57-5702-41100	Full-time wages	\$ 325,440	\$ 401,375	\$ 389,472	\$ 404,159
57-5702-41110	Part-time wages	4,352	-	-	-
57-5702-41115	Overtime	28,491	20,600	27,397	20,600
57-5702-41200	Social Security	30,523	32,155	30,721	31,603
57-5702-41300	Group Insurance	97,717	116,642	90,548	92,809
57-5702-41400	Retirement	90,149	93,378	91,636	94,143
57-5702-41500	Worker Comp	5,288	5,321	5,802	5,868
		\$ 581,960	\$ 669,471	\$ 635,575	\$ 649,182





STORM WATER FUND (continued)

Budget and Financial History

		Prior Year Actual FY 15-16	Adopted Budget FY 16-17	Estimated Actual FY 16-17	Adopted Budget FY 17-18
Operations					
57-5702-42030	Tuition Reimbursement	\$ -	\$ 3,000	\$ -	\$ 3,000
57-5702-42040	Service Awards	-	500	203	500
57-5702-42115	Dues & Memberships	6,575	8,500	15,350	8,500
57-5702-42120	Public Notices	-	5,000	875	5,000
57-5702-42125	Travel & Training	8,815	7,000	9,969	7,000
57-5702-42140	Supplies	15,751	36,000	11,535	41,000
57-5702-42160	Fuel	19,511	25,000	15,697	25,000
57-5702-42170	Small Equipment	2,679	10,000	5,596	10,000
57-5702-42180	Miscellaneous	447	1,000	54	1,000
57-5702-42500	Maintenance	127,964	150,000	111,933	150,000
57-5702-42510	Equipment Maintenance	43,506	48,000	45,079	45,000
57-5702-42520	Vehicle Maintenance	7,261	9,000	4,300	17,000
57-5702-42700	Bad Debt	-	-	-	-
57-5702-42730	Credit Card Fees	4,208	5,000	4,800	5,000
57-5702-43000	Professional Services	19,268	8,623	8,021	94,352
57-5702-44000	Utilities	1,445	1,500	1,432	1,500
57-5702-44010	Telephone	38	500	-	500
57-5702-44020	Cell Phone	4,975	5,000	4,993	5,000
57-5790-41100	Admin Cost Allocation	-	-	66,124	76,882
57-5790-41110	Admin Cost Allocation	-	-	281	-
57-5790-41115	Admin Cost Allocation	-	-	26	-
57-5790-41200	Admin Cost Allocation	-	-	4,879	5,563
57-5790-41300	Admin Cost Allocation	-	-	11,595	13,562
57-5790-41400	Admin Cost Allocation	-	-	15,104	16,632
57-5790-41500	Admin Cost Allocation	-	-	159	201
57-5790-49000	Risk Assessment	56,660	59,571	59,571	55,861
57-5790-49100	Fleet Assessment	12,272	14,128	14,128	12,515
57-5790-49310	Admin Fee	100,561	104,327	-	-
		431,938	501,649	411,706	600,568
Capital					
57-5750-45900	Depreciation	1,263,484	-	1,158,758	-
57-5770-47300	Infrastructure	179,006	2,834,780	2,834,780	-
57-5770-47400	Equipment	5,300	33,000	33,000	285,000
		1,447,790	2,867,780	4,026,538	285,000
Debt Service					
57-5780-48100	Bond Principal	215,000	300,000	220,000	215,000
57-5780-48110	Lease Principal	-	-	-	90,000
57-5780-48200	Bond Interest	69,202	69,530	52,527	146,325
57-5780-48300	Fiscal Agent Fees	(4,116)	1,500	47,800	-
		280,086	371,030	320,327	451,325
Transfers Out					
57-5790-49210	General Fund Transfer	128,309	128,453	128,453	130,425
57-5790-49241	Capital Projects Transfer	8,268	-	-	-
		136,577	128,453	128,453	130,425
Contribution to Reserves					
57-5750-45920	Reserve Buildup	-	71,171	-	-
		-	71,171	-	-
TOTAL EXPENDITURES		\$ 2,878,350	\$ 4,609,554	\$ 5,522,599	\$ 2,116,500