

River Heights City

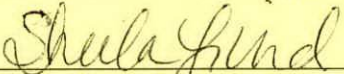
COUNCIL MEETING AGENDA

Tuesday, April 10, 2018

Notice is hereby given that the River Heights City Council will hold its regular council meeting beginning at 6:30 p.m. in the River Heights City Office Building at 520 S 500 E.

- 4:30 p.m. Budget Workshop
- 6:15 p.m. Break
- 6:30 p.m. Opening Remarks (Scott) and Pledge of Allegiance (Clausen)
- 6:35 p.m. Adoption of Previous Minutes and Agenda
Pay Bills
Finance Director Report
Purchase Requisitions
Public Works Report
Administrative Report
- 6:50 p.m. Public Comment (limit 3 minutes each)
- 6:55 p.m. Cache Valley Transit District Update, Rodger Pond
- 7:05 p.m. Approval of Law Enforcement and Animal Control Contract
- 7:10 p.m. Discuss City Slogan
- 7:25 p.m. Discuss 1000 East Curve
- 7:35 p.m. Mayor and Council Reports
- 7:45 p.m. Adjourn

Posted this 5th day of April 2018



Sheila Lind, Recorder

In compliance with the American Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Sheila Lind, (435) 770-2061 at least 24 hours before the meeting.

River Heights City

Council Meeting

April 10, 2018

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8 Present: Mayor Todd Rasmussen
9 Council members: Doug Clausen
10 Robert "K" Scott
11 Elaine Thatcher
12 Dixie Wilson
13 Blake Wright
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15 Recorder Sheila Lind
16 Public Works Director Clayton Nelson
17 Treasurer Wendy Wilker
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19 Excused Finance Director Clifford Grover
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21 Others Present: James and Gayle Brackner, Rodger Pond, Deputy
22 Matthew Butler, Levi Roberts, Commissioner Heather
23 Lehnig, Commissioner Cindy Schaub
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27 The following motions were made during the meeting:
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29 Motion #1

30 Councilmember Clausen moved to "adopt the minutes of the March 27, 2018 Council Meeting
31 and the evening's agenda." Councilmember Scott seconded the motion, which passed with Clausen,
32 Scott Thatcher, Wilson and Wright in favor. No one opposed.
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34 Motion #2

35 Councilmember Clausen moved to "pay the bills as listed." Councilmember Thatcher
36 seconded the motion, which passed with Clausen, Scott, Thatcher, Wilson and Wright in favor. No
37 one opposed.
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39 Motion #3

40 Councilmember Clausen moved to "approve the Cache County Law Enforcement and Animal
41 Control Service contracts." Councilmember Wilson seconded the motion, which carried with Clausen,
42 Scott, Thatcher, Wilson and Wright in favor. No one opposed.
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Proceedings of the Meeting:

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The River Heights City Council met at 6:30 p.m. in the Ervin R. Crosbie Council Chambers in the River Heights City Building on Tuesday, April 10, 2018 for their regular council meeting. Councilmember Scott opened the meeting with a thought. Councilmember Clausen led the group in the Pledge of Allegiance.

Adoption of Previous Minutes and Agenda: Minutes of the March 27, 2018 council meeting were reviewed.

Councilmember Clausen moved to “adopt the minutes of the March 27, 2018 Council Meeting and the evening’s agenda.” Councilmember Scott seconded the motion, which passed with Clausen, Scott, Thatcher, Wilson and Wright in favor. No one opposed.

Pay Bills: The bills were presented and discussed.

Councilmember Clausen moved to “pay the bills as listed.” Councilmember Thatcher seconded the motion, which passed with Clausen, Scott, Thatcher, Wilson and Wright in favor. No one opposed.

Finance Director Report: In the absence of FD Grover, Treasurer Wilker handed out the financial report.

Purchase Requisitions: There were none.

Public Works Report and Discussion: PWD Nelson reported on the following:

- The garbage bins for city clean-up are out and getting well used.
- He has met with Logan City on their backflow program. They will help him do a walk through and inspection of the mortuary to make sure they have a good backflow system. Logan City has been very good to work with him on this. He will give a report after the inspection.
- They will be busy getting the parks and other areas cleaned up since the weather is getting warmer.

Administrative Report: Recorder Lind reported she enjoyed her Utah Municipal Clerks Association conference and felt it was beneficial. She informed that the City meeting’s audio record will now be posted on the State’s website.

Public Comment: James Brackner pointed out that Providence City was holding an annexation hearing tonight at their meeting. Mayor Rasmussen reported that Attorney Jenkins said River Heights didn’t have anything to protest on the annexation. The mayor met with Providence Mayor Drew to make sure they were willing to put in Spring Creek Parkway so their development wouldn’t impact River Heights. Councilmember Clausen expressed concern with River Heights ending up with 1000 East. PWD Nelson guessed the annexation includes 1000 East.

Cache Valley Transit District Update, Rodger Pond: Mr. Pond represents River Heights on the Cache Valley Transit District Board and said he believes in public transit. Last summer he road four different routes and noted there are many people who have no other choice for transportation. There are 19 members on the board, which share 12 votes (based on ridership). River Heights has 1/3 of a vote. He handed out an informational flyer, which he discussed. The transit system is at capacity in a number of areas. They no longer have room for their board meetings in their center. Communities have become wider, which adds more demands to the system.

Mayor Rasmussen asked if they had discussed the new quarter percent sales tax increase. Mr. Pond said they have a meeting to discuss this next week. Councilmember Thatcher said she used the bus quite a bit and reported she could get to work in 15 minutes, but it took 45 minutes to get home. Her hope was that at some point they could have routes that go both directions. Mr. Pond agreed. He invited the Council to ride the bus and try it out.

95 Mayor Rasmussen asked if they have discussed charging a fee. Mr. Pond said they have and
96 there are many variables, which he discussed briefly. Eventually there will need to be some hard
97 decisions made. Their board meets once a month. The Council expressed appreciation to Mr. Pond for
98 his service and asked if he could continue to come report at the first of each year and additional times
99 if something comes up they need to be aware of that will affect River Heights.

100 Approval of Law Enforcement and Animal Control Contracts: Mayor Rasmussen discussed the
101 amounts. He believes the force is actually putting in more hours than they are charging the City for.

102 **Councilmember Clausen moved to “approve the Cache County Law Enforcement and
103 Animal Control Service contracts.” Councilmember Wilson seconded the motion, which carried
104 with Clausen, Scott, Thatcher, Wilson and Wright in favor. No one opposed.**

105 Discuss City Slogan: Mayor Rasmussen believes the City should be treated like a business in a
106 way that helps the citizens feel branded to the City. Councilmember Thatcher brought up Mendon’s
107 slogan, which she thinks is funny and wasn’t sure River Heights needed one. She likes the fact that
108 River Heights lays low. Gayle Brackner suggested asking the residents for ideas. Mayor Rasmussen
109 said a girl he talked to suggested, “The smallest city with the biggest neighborhood.” Commissioner
110 Schaub liked the idea of laying low as a bedroom community.

111 Discuss 1000 East Curve: Mayor Rasmussen said the first home in River Heights after the
112 curve of Logan on 1000 East had a devastating accident where a car hit the house and caused a lot of
113 damage. There has been some discussion about the City helping with a barrier. Since Logan City
114 redid the road it now lends itself to faster speeds and is crowned differently. He has observed the
115 River Heights Welcome Sign is on Logan property and feels by moving it, the City could design a type
116 of barrier to prevent the house from being hit again. It was brought up that the accident was due to
117 speed. Mayor Rasmussen feels River Heights could work something out with Logan.

118 PWD Nelson stated this area of 1000 East is not a River Heights road. It belongs to Logan City
119 and/or Cache County. Councilmember Wright doesn’t feel River Heights should get involved.
120 Councilmember Clausen was concerned that someone could really get hurt and River Heights would
121 be liable. Mr. Nelson said it would be a county problem. He said speeding happens all over and
122 suggested the property owner could put a few boulders on his property. He informed that Logan City
123 will not make River Heights move their sign.

124 Cindy Schaub said her son was driving in this area that night and said the road was slick.

125 James Brackner said if the City starts taking care of what might happen on a street, there will
126 be no cap on where this ends. He believes property owners need to take their own responsibility.

127 Commissioner Lehnig feels if the City does anything in the park strip the City may become
128 liable.

129 PWD Nelson said if a person slides while going the speed limit, the curb will stop them.

130 The Council agreed they were not willing to get involved with a county road and wanted to
131 avoid liability. Mayor Rasmussen agreed it should be the citizen who protects their asset.

132 Mayor and Council Reports: Councilmember Wright gave an update on the Stewart Hill
133 cemetery property. Ten to 15 years ago there was a cemetery committee. About five years ago the
134 Commission started looking at ways to develop the property. It was purchased with some parks
135 money. There were several public hearings held. The general consensus was that it ought to stay in
136 River Heights and be zoned parks and rec. Perhaps over time a cemetery could be developed starting
137 on the south end and extend north as needed. Mayor Brackner explored combining with Providence
138 cemetery. Mike Kelly did a master plan for phasing in a cemetery as needed, with the north developed
139 as a park. Then the ownership of the brow of the hill came into question. River Heights doesn’t own
140 to the edge of the hill. The city owns 3.6 acres, basically north of the cemetery. Mr. Wright

139 recommended looking into getting ownership of the parcels Johnson's doesn't want on the brow and
140 have Mr. Kelly draw up another plan to resurrect this idea.

141 Councilmember Wilson feels the idea needs to be visited again because the parks department
142 has a shortage of finished park space, and yet park impact fees continue to be collected.

143 Councilmember Wright explained that a lot of ideas were considered, but they wanted to keep
144 it more of a neighborhood pocket park to prevent the need for a lot of parking. Councilmember
145 Wilson felt okay about some of it being used for parking. Mr. Wright remembers there were about a
146 dozen parking spots in the plan. Ms. Wilson would like to see something developed in this area that
147 the city doesn't already have somewhere else. Mr. Wright is willing to meet with the Johnson family
148 to see how they feel about working with the City in regards to the extra parcels they have.

149 PWD Nelson was asked how he felt about the property. He felt it was important to have the
150 road connect the two Stewart Hill roads, as well as the water. He pointed out it would take a lot of
151 water if the property were developed into a park. Councilmember Thatcher suggested the landscape
152 could be more natural and less water-intensive. Mr. Nelson agreed it was a great time to get the
153 property line straightened out with Johnson's.

154 Councilmember Clausen would like to get the public involved to get their opinion.

155 Councilmember Wilson reported T-ball is coming up. Soccer starts Saturday. The potty will
156 be delivered to the field this week.

157 Mayor Rasmussen apologized for signing a proclamation for National Volunteer Day without
158 Council permission. He will bring them to the Council next time.

159 Councilmember Scott said Sheriff Jensen knows of one or two emergency radios the City can
160 have, which are surplus. Mr. Jensen was enthralled that River Heights would be able to report back to
161 them in the case of an emergency.

162 Councilmember Thatcher explained the Royalty Committee would like to introduce the 2018
163 royalty girls at the next meeting. It will be scheduled at the beginning of the meeting after the Pledge
164 and will take about 15 minutes. Mayor Rasmussen suggested the girls do the opening remarks and
165 lead the Pledge.

166 Councilmember Thatcher feels city royalty is outdated. It doesn't celebrate any achievement
167 besides being a girl. She would like to revamp it. She'd rather have the youth council ride the float to
168 allow boys and girls to be involved. Councilmembers Wright and Clausen agreed. James Brackner
169 said the Lions Club quit contributing since the girls didn't earn it, but they may reconsider if there is
170 more to it. Councilmember Wilson felt if the girls like to ride the floats in their dresses then why not
171 let them? Councilmember Thatcher would like to see it have more substance and purpose.

172 The meeting adjourned at 7:55 p.m.

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Todd A. Rasmussen, Mayor


Sheila Lind, Recorder

EXHIBIT A

From: Wendy Wilker

Sent: Friday, April 6, 2018 6:31 PM

To: Blake Wright; Clifford Grover; Clifford Grover; Dixie Wilson (Home); Dixie Wilson (Home); Doug Clausen; Doug Clausen; Elaine Thatcher; River Heights City; Robert 'K' Scott; Robert 'K' Scott; Todd Rasmussen; Jim Brackner

Subject:

Please find attached the budget worksheet. There are 2 columns on the far right. One is for FY18 final budget and the other is for next FY19.

Only write in the columns if you are making a change. If there is no change in the budget, no need to put anything. When changing the budget, please use the total amount you want the budget to be, not the +/- variance. For example if the budget is for \$95,000 and you want to add \$3,000 put \$98,000 in the column on the right. If the current year budget is \$95,000 and you want to have \$98,000 as the final FY18 budget, it will be assumed that the FY19 budget will now be \$98,000 unless you indicated otherwise in the FY19 column.

Let me know if you have questions.

Wendy

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|---|---------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| General Fund | | | | | | | | | |
| Taxes | | | | | | | | | |
| 10-31-10 | Property Tax | 92,839.48 | 95,000 | 2,160.52 | 18,430.01 | 111,269.49 | 16,269.49 | | |
| 10-31-20 | Sales Tax | 170,210.46 | 285,000 | 114,789.54 | 65,260.84 | 235,471.30 | 49,528.70 | | |
| 10-31-30 | Franchise Tax | 56,620.19 | 72,000 | 15,379.81 | 18,364.36 | 74,984.55 | 2,984.55 | | |
| 10-31-50 | Redemption Taxes | 756.02 | 2,000 | 1,243.98 | 468.15 | 1,224.17 | 775.83 | | |
| 10-31-60 | UPP Taxes (personal prope | 247.87 | 500 | 252.13 | 2,318.11 | 2,565.98 | 2,065.98 | 500 | 2565.500 W ? |
| 10-31-70 | UPP Fees & Lieu (Vehicle | 7,498.20 | 10,300 | 2,803.80 | 2,888.81 | 10,383.01 | 83.01 | | |
| Total Taxes: | | 328,170.22 | 464,800 | 136,629.78 | 107,728.28 | 435,898.50 | 28,901.50 | | |
| Licenses and Permits | | | | | | | | | |
| 10-32-10 | Zoning Clearance Permits | 5,050.00 | 3,500 | 1,550.00 | 1,625.00 | 6,675.00 | 3,175.00 | 5,500 | 2,500 W |
| 10-32-20 | Home Occupation License | 1,770.00 | 3,000 | 1,230.00 | 260.00 | 2,030.00 | 970.00 | 1,770 | 1,700 |
| 10-32-30 | Conditional Use Permits | 100.00 | 300 | 200.00 | 300.00 | 400.00 | 100.00 | 200 | 300 |
| 10-32-40 | Subdivision Fees | 1,650.00 | 500 | 1,150.00 | 400.00 | 2,050.00 | 1,550.00 | 1,650 | 500 |
| 10-32-50 | Cache County 20% Bldg. F | 9,828.60 | 4,000 | 5,828.60 | 542.80 | 10,371.40 | 6,371.40 | 10,000 | 1,500 |
| 10-32-60 | Dog Fees | 3,068.10 | 3,600 | 531.90 | 1,365.00 | 4,433.10 | 833.10 | | |
| 10-32-65 | Sanitation | 112,962.62 | 138,000 | 25,037.38 | 36,457.71 | 149,420.33 | 11,420.33 | | |
| 10-32-70 | Impact Fees - Parks | 19,560.00 | 9,030 | 10,530.00 | 3,185.00 | 22,745.00 | 13,715.00 | 19,560 | 2,709 |
| 10-32-75 | Impact Fees - Roads | 9,520.00 | 4,760 | 4,760.00 | 476.00 | 9,996.00 | 5,236.00 | 9,520 | 7,420 |
| 10-32-80 | Storm Drainage | 19,981.82 | 24,000 | 4,018.18 | 6,205.53 | 26,187.35 | 2,187.35 | | |
| 10-32-85 | 911 | 17,645.92 | 22,000 | 4,354.08 | 5,834.39 | 23,480.31 | 1,480.31 | | |
| Total Licenses and Permits: | | 201,137.06 | 212,690 | 11,552.94 | 56,651.43 | 267,788.49 | 45,098.49 | | |
| Intergovernmental Revenue | | | | | | | | | |
| 10-33-20 | Class 'C' Road | 55,105.62 | 76,000 | 20,894.38 | 15,582.61 | 70,688.23 | 5,311.77 | | |
| 10-33-25 | Park Grant (RAPZ) | 3,439.00 | 3,300 | 139.00 | 2,984.00 | 6,423.00 | 3,123.00 | 3,439 | 3,500 |
| Total Intergovernmental Revenue: | | 58,544.62 | 79,300 | 20,755.38 | 18,566.61 | 77,111.23 | 2,188.77 | | |
| Charges for Services | | | | | | | | | |
| 10-34-10 | Parks and Rec. & Rent Par | 475.00 | 800 | 325.00 | 425.00 | 960.00 | 100.00 | | |
| 10-34-20 | T-Ball | .00 | 2,000 | 2,000.00 | 1,685.00 | 1,685.00 | 315.00 | | |

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|------------------------------|----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| 10-34-30 | Late Fees | 214.21 | 225 | 10.79 | 63.31 | 277.52 | 52.52 | | |
| Total Charges for Services: | | 689.21 | 3,025 | 2,335.79 | 2,173.31 | 2,862.52 | 162.48 | | |
| Fines and Forfeitures | | | | | | | | | |
| 10-35-10 | Fines and Forfeitures | 727.80 | 1,800 | 1,072.20 | 312.13 | 1,039.93 | 760.07 | | |
| Total Fines and Forfeitures: | | 727.80 | 1,800 | 1,072.20 | 312.13 | 1,039.93 | 760.07 | | |
| Other Revenue | | | | | | | | | |
| 10-36-10 | Other | 293.76 | 2,100 | 1,806.24 | 22.90 | 316.66 | 1,783.34 | | |
| 10-36-17 | Apple Days-Fun Run | 348.00 | .00 | 348.00- | .00 | 348.00 | 348.00 | | |
| 10-36-18 | Apple Days-Tennis | 342.00 | .00 | 342.00- | .00 | 342.00 | 342.00 | | |
| 10-36-19 | Apple Days-Pickleball | 30.00 | .00 | 30.00- | .00 | 30.00 | 30.00 | | |
| 10-36-20 | Apple Days-Promotion/Ent | 210.00 | 2,100 | 1,890.00 | 75.00 | 285.00 | 1,815.00 | 210 | |
| 10-36-21 | Vendor Booth-Apple Days | 190.00 | .00 | 190.00- | .00 | 190.00 | 190.00 | 110 | |
| 10-36-30 | Rent - City Building | 900.00 | 100 | 800.00- | 100.00 | 1,000.00 | 900.00 | | |
| 10-36-35 | Right of Way Fees | .00 | 1,300 | 1,300.00 | .00 | .00 | 1,300.00 | | |
| 10-36-40 | Youth Council | .00 | .00 | .00 | 80.00 | 80.00 | 80.00 | 0 | |
| 10-36-50 | Contribution | 200.00 | .00 | 200.00- | 500.00 | 700.00 | 700.00 | 200 | |
| 10-36-60 | Interest Income | 855.40 | 600 | 255.40- | 336.70 | 1,192.10 | 592.10 | | |
| 10-36-70 | Recovery Fees - (Weed Co) | .00 | 125 | 125.00 | .00 | .00 | 125.00 | | |
| 10-36-80 | Sidewalk Cost Recovery | .00 | 50 | 50.00 | .00 | .00 | 50.00 | | |
| 10-36-85 | Sale of Capital Assets | 27,300.00 | .00 | 27,300.00- | .00 | 27,300.00 | 27,300.00 | 27,300 | |
| Total Other Revenue: | | 30,669.16 | 6,375 | 24,294.16- | 1,114.60 | 31,783.76 | 25,408.76 | | |
| Administration | | | | | | | | | |
| 10-41-01 | Mayor and Council | 14,100.00 | 18,600 | 4,500.00 | 4,650.00 | 18,750.00 | 150.00 | | |
| 10-41-03 | Treasurer | 4,756.64 | 6,000 | 1,243.36 | 1,565.40 | 6,322.04 | 322.04 | | |
| 10-41-05 | Recorder | 17,228.46 | 20,200 | 2,971.54 | 5,233.28 | 22,461.74 | 2,261.74 | | |
| 10-41-06 | Finance Director | 1,402.47 | 1,870 | 467.53 | 487.49 | 1,869.96 | .04 | | |
| 10-41-10 | Supervisor of Public Works | 11,059.50 | 15,600 | 4,540.50 | 3,207.00 | 14,266.50 | 1,333.50 | | |
| 10-41-15 | Payroll Taxes | 3,787.13 | 5,000 | 1,212.87 | 1,188.60 | 4,975.73 | 24.27 | | |
| 10-41-16 | Health Insurance | 1,524.17 | 2,000 | 475.83 | 508.47 | 2,032.64 | 32.64 | | |
| 10-41-40 | Audit | 3,680.00 | 3,500 | 180.00- | .00 | 3,680.00 | 180.00 | | |

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|----------------|------------------------------|----------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| 10-41-41 | Professional Fees | 3,833.75 | 3,500 | 333.75- | 1,162.50 | 4,996.25 | 1,496.25 | | |
| 10-41-43 | Legal | 3,096.13 | 5,000 | 1,903.87 | 830.00 | 3,926.13 | 1,073.87- | | |
| 10-41-46 | Dues and Subscriptions | 486.00 | 1,800 | 1,315.00 | 955.66 | 1,440.66 | 359.34- | | |
| 10-41-55 | Insurance Liability and Oth | 1,171.22 | 1,600 | 328.78 | 1,050.75 | 2,221.97 | 721.97 | | |
| 10-41-65 | Repairs and Maintenance | 183.54 | 4,000 | 3,816.46 | 66.74 | 250.28 | 3,749.72- | | |
| 10-41-70 | Training and Meetings | 365.99 | 1,000 | 634.01 | 534.81 | 900.80 | 99.20- | | |
| 10-41-80 | Bank Service Charges | 415.14 | 550 | 134.86 | 143.40 | 588.54 | 8.54 | | |
| 10-41-95 | Depreciation Expense | 55,682.10 | 67,000 | 11,317.90 | 19,189.86 | 74,869.06 | 7,869.06 | | |
| | Miscellaneous | .00 | 3,000 | 3,000.00 | 140.09 | 140.09 | 2,859.91- | | |
| | Total Administration: | 122,771.24 | 180,120 | 57,348.76 | 40,891.15 | 163,662.39 | 3,642.39 | | |

| Office Expenses | Office and General Supplie | 1 2017-18 Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|-----------------|----------------------------|------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| 10-44-10 | Office Cleaning | 2,647.16 | 1,900 | 747.16- | 1,186.55 | 3,833.71 | 1,833.71 | | |
| 10-44-12 | Dinner & Party | 90.00 | 500 | 410.00 | 250.00 | 340.00 | 160.00- | | |
| 10-44-15 | Computer Maintenance | 494.67 | 500 | 5.33 | .00 | 494.67 | 5.33- | | |
| 10-44-17 | Computer Updates | 1,367.42 | 700 | 667.42- | 27.33 | 1,394.75 | 694.75 | | |
| 10-44-20 | Computer - Recorder | 559.71 | 250 | 309.71- | 105.53 | 665.24 | 415.24 | | |
| 10-44-25 | Copy Machine Maintenance | .00 | 50 | 50.00 | .00 | .00 | 50.00- | | |
| 10-44-30 | 1/3 Caselle | 453.39 | 300 | 153.39- | .00 | 453.39 | 153.39 | | |
| 10-44-35 | Elections | 825.21 | 1,100 | 274.79 | 275.07 | 1,100.28 | .28 | | |
| 10-44-40 | Fax, Copier, Printer | 1,478.32 | 600 | 978.32- | 100.00 | 1,578.32 | 1,078.32 | | |
| 10-44-45 | Fine Engraving/Service | .00 | 140 | 52.00 | .00 | 88.00 | 90.00- | | |
| 10-44-47 | Nameplates | 88.00 | 140 | 52.00 | .00 | 88.00 | 90.00- | | |
| 10-44-49 | Newsletter/Fliers | 12.05 | 35 | 22.95 | .00 | 12.05 | 22.95- | | |
| 10-44-50 | NewsPaper Ads | 295.00 | 450 | 155.00 | 150.00 | 445.00 | 5.00- | | |
| 10-44-52 | Postage | 69.66 | 500 | 430.34 | 676.27 | 745.93 | 245.93 | | |
| 10-44-55 | Software | 630.30 | 1,000 | 369.70 | 239.73 | 870.03 | 129.97- | | |
| 10-44-65 | Training - Recorder | 143.82 | 1,000 | 856.18 | 47.94 | 191.76 | 608.24- | | |
| 10-44-70 | Gas | .00 | 400 | 400.00 | 75.00 | 75.00 | 325.00- | | |
| 10-44-75 | Electricity | 507.19 | 550 | 42.81 | 104.82 | 612.01 | 62.01 | | |
| 10-44-77 | Telephone | 901.96 | 1,450 | 548.04 | 463.62 | 1,365.58 | 84.42- | | |
| 10-44-78 | Internet | 1,460.14 | 2,000 | 539.86 | 746.54 | 2,206.68 | 206.68 | | |
| 10-44-79 | Web Page Domain | 610.92 | 750 | 139.08 | 168.92 | 779.84 | 29.84 | | |
| 10-44-80 | Web Master | 360.00 | 600 | 240.00 | .00 | 360.00 | 240.00- | | |
| 10-44-95 | Web Master | .00 | 300 | 300.00 | .00 | .00 | 300.00- | | |

400,1,000

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|-------------------------------------|----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| Total Office Expenses: | | 12,994.92 | 14,975 | 1,980.08 | 4,707.32 | 17,702.24 | 2,727.24 | | |
| Community Affairs | | | | | | | | | |
| 10-48-20 | Apple Days-Promotion/Ent | 8,031.95 | 10,600 | 2,568.05 | .00 | 8,031.95 | 2,568.05- | | |
| 10-48-21 | Events (X-mas Tree Lightin | 1,307.69 | 1,500 | 192.31 | .00 | 1,307.69 | 192.31- | | |
| 10-48-30 | Civic Projects | .00 | 1,700 | 1,700.00 | 1,437.70 | 1,437.70 | 262.30- | | |
| 10-48-50 | Float | .00 | .00 | .00 | 150.00 | 150.00 | 150.00 | 0 | |
| 10-48-55 | Float Decorations | .00 | 900 | 900.00 | 415.50 | 415.50 | 484.50- | | |
| 10-48-60 | Library | .00 | 5,000 | 5,000.00 | 4,600.00 | 4,600.00 | 400.00- | | |
| 10-48-70 | Royalty | 110.26 | 1,900 | 1,789.74 | 1,703.72 | 1,813.98 | 86.02- | | |
| 10-48-80 | Youth Council | 345.00 | 1,000 | 655.00 | 316.65 | 681.65 | 338.35- | | |
| Community Affairs: | | 9,794.90 | 22,600 | 12,805.10 | 8,623.57 | 18,418.47 | 4,181.53- | | |
| Planning & Zoning | | | | | | | | | |
| 10-51-07 | Planning Commission | 698.00 | 1,200 | 504.00 | 468.00 | 1,164.00 | 36.00- | | |
| 10-51-10 | Zoning Administrator/Plann | 1,500.00 | 2,700 | 1,200.00 | 750.00 | 2,250.00 | 450.00- | | |
| 10-51-15 | Payroll Taxes | 117.28 | 200 | 82.72 | 58.89 | 176.17 | 23.83- | | |
| 10-51-19 | Advertising, Notices | 648.40 | 500 | 148.40- | 159.50 | 807.90 | 307.90 | 807 | |
| 10-51-25 | Copies of Ordinances, Map | 67.20 | .00 | 67.20- | .00 | 67.20 | 67.20 | | |
| 10-51-30 | Pass Through Fees-PZ | 1,125.00 | .00 | 1,125.00- | .00 | 1,125.00 | 1,125.00 | | |
| 10-51-41 | Professional Fees | 1,522.50- | 1,500 | 3,022.50 | 1,375.00 | 147.50- | 1,647.50- | 1500 | |
| 10-51-45 | Training | .00 | 1,000 | 1,000.00 | 879.58 | 879.58 | 120.42- | | |
| Total Planning & Zoning: | | 2,631.38 | 7,100 | 4,468.62 | 3,690.97 | 6,322.35 | 777.65- | | |
| Public Safety | | | | | | | | | |
| 10-54-10 | Crossing Guards | 7,279.92 | 10,000 | 2,720.08 | 2,583.36 | 9,863.28 | 138.72- | | |
| 10-54-15 | Payroll Taxes | 568.92 | 820 | 251.08 | 202.78 | 771.70 | 48.30- | | |
| 10-54-19 | Crossing Guard Supplies | 31.90 | 500 | 468.10 | .00 | 31.90 | 468.10- | 540 | |
| 10-54-20 | Crossing Guard Training | .00 | 200 | 200.00 | .00 | .00 | 200.00- | | |
| 10-54-25 | Emergency Preparedness | .00 | 600 | 600.00 | 900.00 | 900.00 | 300.00 | 0 | |
| 10-54-30 | Fire | 32,000.00 | 48,960 | 14,960.00 | .00 | 32,000.00 | 14,960.00- | | |
| 10-54-40 | 911 | 17,472.00 | 23,000 | 5,528.00 | 5,757.00 | 23,229.00 | 229.00 | 600 | |
| 10-54-60 | Police | 10,571.10 | 10,580 | 8.90 | .00 | 10,571.10 | 8.90- | 33,600 | |

5

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior Year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|-------------------------------|------------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| 10-54-70 | Animal Control | 6,661.78 | 6,200 | 461.78- | 10,000- | 6,651.78 | 451.78 | | |
| 10-54-75 | Electricity - School Flasher | 190.67 | 600 | 409.33 | 89.09 | 279.76 | 320.24- | | |
| Total Public Safety: | | 74,776.29 | 99,480 | 24,683.71 | 9,522.23 | 84,298.52 | 15,161.48- | | |
| Roads | | | | | | | | | |
| 10-60-10 | Supervisor - Roads | 11,059.50 | 15,600 | 4,540.50 | 3,207.00 | 14,266.50 | 1,333.50- | | |
| 10-60-11 | Park Time Wages | 1,705.08 | 2,000 | 294.92 | 762.84 | 2,467.92 | 467.82 | | |
| 10-60-12 | Maintenance Assistant | 7,667.59 | 10,600 | 2,732.41 | 2,351.49 | 10,219.08 | 360.92- | | |
| 10-60-15 | Payroll Taxes | 1,604.78 | 2,200 | 595.22 | 495.16 | 2,100.94 | 93.06- | | |
| 10-60-16 | Health Insurance | 5,774.02 | 7,300 | 1,525.98 | 1,946.93 | 7,720.95 | 420.95 | | |
| 10-60-22 | Engineering & Professional | .00 | 500 | 500.00 | .00 | .00 | 500.00- | 500 | |
| 10-60-24 | Trails | 892.40 | 1,000 | 107.60 | .00 | 892.40 | 107.60- | | |
| 10-60-26 | Paint Supplies | 402.08 | 500 | 97.92 | 107.87 | 510.05 | 10.05 | | |
| 10-60-30 | Walkway Repairs | .00 | 250 | 250.00 | .00 | .00 | 250.00- | 500 | |
| 10-60-40 | Signs | .00 | 3,000 | 3,000.00 | 214.45 | 2,144.5 | 2,785.55- | 3,000 | |
| 10-60-41 | Professional Fees | 62.56 | 2,000 | 1,937.44 | 797.67 | 860.23 | 1,139.77- | 2,000 | |
| 10-60-50 | Gas, Oil & Vehicle Repair | 691.68 | 1,800 | 708.32 | 692.27 | 1,463.95 | 16.05- | 2,000 | |
| 10-60-55 | Snow Removal | 8,228.31 | 20,000 | 11,771.69 | 1,318.83 | 9,547.14 | 10,452.86- | 14,000 | |
| 10-60-56 | Insurance, Liability and Oth | 5,492.01 | 5,500 | 7.99 | 144.11 | 5,536.12 | 136.12 | 7,400 | |
| 10-60-60 | Street Lighting | 9,617.71 | 14,500 | 4,882.29 | 5,561.00 | 15,178.71 | 678.71 | 15,178.71 | |
| 10-60-66 | Street Repairs | 1,370.00 | 5,000 | 3,630.00 | 3,500.00 | 4,670.00 | 1,300.00- | 5,000 | |
| 10-60-75 | Gas - Heating Garage | 515.82 | 600 | 84.18 | 98.06 | 614.88 | 14.88 | 5,000 | |
| 10-60-76 | Storm Water | 7,137.70 | 5,000 | 2,137.70- | 820.68 | 7,958.38 | 2,958.38 | 8,000 | |
| 10-60-80 | Repairs and Maintenance | 859.23 | 7,000 | 6,140.77 | 5,555.28 | 6,414.51 | 685.49- | 8,000 | |
| Total Roads: | | 63,460.47 | 104,150 | 40,689.53 | 27,575.74 | 91,056.21 | 13,093.79- | | |
| Parks & Recreation | | | | | | | | | |
| 10-70-10 | Supervisor - Parks | 11,059.50 | 15,246 | 4,186.50 | 3,207.00 | 14,266.50 | 879.50- | | |
| 10-70-11 | Part-Time Wages | 2,367.11 | 2,800 | 412.89 | 1,067.98 | 3,455.69 | 655.69 | | |
| 10-70-12 | Maintenance Assistant | 9,441.09 | 13,000 | 3,558.91 | 2,821.79 | 12,262.88 | 737.12- | | |
| 10-70-15 | Payroll Taxes | 1,791.74 | 2,400 | 618.26 | 557.32 | 2,339.06 | 60.94- | | |
| 10-70-16 | Health Insurance | 6,514.82 | 8,270 | 1,755.18 | 2,194.01 | 8,709.83 | 438.83 | | |
| 10-70-30 | Cleaning Supplies | 63.24 | 350 | 286.76 | 125.30 | 188.54 | 161.46- | | |
| 10-70-40 | Maintenance Ryan's Park | .00 | 2,500 | 2,500.00 | 886.53 | 886.53 | 1,613.47- | | |

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|--|-----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------------------|-------------------------|
| 10-70-41 | Professional Fees | .00 | 2,500 | 2,500.00 | 1,704.89 | 1,704.89 | 795.11- | | |
| 10-70-45 | Maintenance - Grounds | 600.00 | 4,200 | 3,600.00 | 1,370.57 | 1,970.57 | 2,229.43- | | |
| 10-70-50 | MainL. Tennis-Pickleball Co | .00 | 10,000 | 10,000.00 | .00 | .00 | 10,000.00- | 500 | |
| 10-70-55 | Plant Restoration | .00 | 500 | 500.00 | .00 | .00 | 500.00- | 500 | |
| 10-70-56 | Insurance Liability and Oth | 1,798.80 | 1,600 | 198.80- | 47.20 | 1,846.00 | 246.00- | 500 | |
| 10-70-60 | T-Ball | .00 | 1,700 | 1,700.00 | 1,117.42 | 1,117.42 | 582.58- | | |
| 10-70-65 | Soccer League Expenses | 100.00 | 730 | 630.00 | 430.00 | 530.00 | 200.00- | | |
| 10-70-67 | Eccles Ice Center | .00 | 1,400 | 1,400.00 | 1,511.87 | 1,511.87 | 111.87- | | |
| 10-70-70 | Tennis Court Utilities | .00 | 450 | 450.00 | .00 | .00 | 450.00- | 0 | |
| 10-70-72 | Park Deposit Refund | 375.00 | .00 | 375.00- | .00 | 375.00 | 375.00- | | |
| 10-70-74 | Building Deposit Refund | 550.00 | .00 | 550.00- | .00 | 550.00 | 550.00- | | |
| 10-70-75 | Gas | 666.15 | 1,600 | 1,133.85 | 172.93 | 839.08 | 960.92- | | |
| 10-70-76 | Electricity | 629.34 | 1,100 | 470.66 | 305.43 | 934.77 | 165.23- | | |
| 10-70-77 | Repairs & Maintenance | 5,933.96 | 9,000 | 3,066.04 | 988.90 | 6,922.86 | 2,077.14- | | |
| 10-70-78 | Dugout Benches - Ball Dia | .00 | 300 | 300.00 | .00 | .00 | 300.00- | | |
| 10-70-86 | Park Restroom | 498.82 | 700 | 201.18 | 179.89 | 678.71 | 21.29- | | |
| 10-70-90 | Miscellaneous | 1,862.01 | 300 | 1,562.01- | 243.37 | 2,105.38 | 1,805.38- | | |
| Total Parks & Recreation: | | 44,261.58 | 80,846 | 36,584.42 | 16,932.40 | 63,193.98 | 17,652.02- | | |
| Other Expenses | | | | | | | | | |
| 10-90-10 | Sanitation | 108,967.74 | 144,000 | 35,032.26 | 34,968.73 | 143,938.47 | 63.53- | | |
| 10-90-92 | Transfer to CP Fund | .00 | 100,000 | 100,000.00 | 375,000.00 | 375,000.00 | 275,000.00- | 140,000 | |
| Total Other Expenses: | | 108,967.74 | 244,000 | 135,032.26 | 409,968.73 | 518,938.47 | 274,936.47- | 240,000 120,000 | |
| General Fund Revenue Total: | | 619,938.07 | 767,990 | 148,051.93 | 186,546.36 | 806,484.43 | 38,494.43 | | |
| General Fund Expenditure Total: | | 439,678.52 | 733,251 | 293,572.48 | 523,912.11 | 963,590.63 | 230,339.63 | | |
| Net Total General Fund: | | 180,259.55 | 34,739 | 145,520.55- | 337,365.75- | 157,106.20- | 191,845.20- | | |

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|---|-----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------------|
| Capital Projects Fund | | | | | | | | | |
| Other | | | | | | | | | |
| 40-36-10 | Interest - Capital Improvem | 371.38 | 50 | 321.38- | 43.23 | 414.61 | 364.61 | | |
| 40-36-90 | Transfers from General Fu | .00 | 375,000 | 375,000.00 | 375,000.00 | 375,000.00 | .00 | 140,000 | 740,000 120,000 |
| Total Other: | | 371.38 | 375,050 | 374,678.62 | 375,043.23 | 375,414.61 | 364.61 | | |
| Department: 41 | | | | | | | | | |
| 40-41-83 | Administrative | 4,900.00 | 35,000 | 30,100.00 | .00 | 4,900.00 | 30,100.00- | | |
| Total Department: 41: | | 4,900.00 | 35,000 | 30,100.00 | .00 | 4,900.00 | 30,100.00- | | |
| Department: 60 | | | | | | | | | |
| 40-60-83 | Roads | 68,034.36 | 420,000 | 351,965.64 | 215,435.53 | 283,469.89 | 136,530.11- | 138,034.36 | |
| Total Department: 60: | | 68,034.36 | 420,000 | 351,965.64 | 215,435.53 | 283,469.89 | 136,530.11- | | |
| Department: 70 | | | | | | | | | |
| 40-70-83 | Parks & Recreation | 114.90 | .00 | 114.90- | 22,475.33 | 22,590.23 | 22,590.23 | 2615.00 | -0- |
| Total Department: 70: | | 114.90 | .00 | 114.90- | 22,475.33 | 22,590.23 | 22,590.23 | | |
| Department: 80 | | | | | | | | | |
| 40-80-83 | Electricity | .00 | 4,163 | 4,162.74 | .00 | .00 | 4,162.74- | | |
| Total Department: 80: | | .00 | 4,163 | 4,162.74 | .00 | .00 | 4,162.74- | | |
| Capital Projects Fund Revenue Total: | | 371.38 | 375,050 | 374,678.62 | 375,043.23 | 375,414.61 | 364.61 | | |
| Capital Projects Fund Expenditure Total: | | 73,049.26 | 459,163 | 388,113.48 | 237,910.86 | 310,960.12 | 148,202.62- | | |
| Net Total Capital Projects Fund: | | 72,677.88- | 84,113- | 11,434.86- | 137,132.37 | 64,454.49 | 148,567.23 | | |

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| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|-------------------------|-----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| Water Fund | | | | | | | | | |
| Other | | | | | | | | | |
| 51-36-10 | Charges for Services - Wat | 252,018.45 | 300,000 | 47,981.55 | 78,132.23 | 330,150.68 | 30,150.68 | | |
| 51-36-15 | Interest Earned - Water | 814.30 | 280 | 534.30- | 176.99 | 991.29 | 711.29 | | |
| 51-36-20 | Hookups & Other - Water | 28,500.00 | 12,000 | 16,500.00- | 4,976.00 | 33,476.00 | 21,476.00 | 28,500 | |
| 51-36-30 | Impact Fees - Water | 55,012.00 | 18,000 | 37,012.00- | 8,337.00 | 63,349.00 | 45,349.00 | 55,012 | |
| 51-36-95 | Misc. Income | 33.60 | 100 | 66.40 | .00 | 33.60 | 66.40 | | |
| 51-36-98 | Container Refunds | .00 | 2,100 | 2,100.00 | .00 | .00 | 2,100.00 | 2,100 | |
| Total Other: | | 336,378.35 | 332,480 | 3,898.35- | 91,622.22 | 428,000.57 | 95,520.57 | | |
| Water Department | | | | | | | | | |
| 51-40-00 | Mayor and Council | 4,950.00 | 6,300 | 1,350.00 | 1,575.00 | 6,525.00 | 225.00 | | |
| 51-40-01 | Treasurer | 4,616.72 | 5,600 | 983.28 | 1,519.34 | 6,136.06 | 536.06 | | |
| 51-40-02 | Recorder | 4,308.42 | 5,030 | 721.58 | 1,308.71 | 5,617.13 | 587.13 | | |
| 51-40-03 | Finance Director | 1,381.25 | 1,815 | 453.75 | 453.75 | 1,815.00 | .00 | | |
| 51-40-04 | Supervisor - Public Works | 16,589.25 | 23,400 | 6,810.75 | 4,810.50 | 21,399.75 | 2,000.25 | | |
| 51-40-05 | Part Time Wages | 2,048.10 | 2,400 | 353.90 | 915.41 | 2,961.51 | 561.51 | | |
| 51-40-06 | Maintenance Assistant | 9,441.07 | 12,800 | 3,358.93 | 2,821.77 | 12,262.84 | 537.16- | | |
| 51-40-07 | Payroll Taxes | 3,374.09 | 4,500 | 1,125.91 | 1,051.50 | 4,425.59 | 74.41- | | |
| 51-40-08 | Health Insurance | 7,277.06 | 9,300 | 2,022.94 | 2,448.29 | 9,723.35 | 425.35 | | |
| 51-40-09 | 1/3 Casella Fee | 824.94 | 1,100 | 275.06 | 274.88 | 1,099.92 | .08- | | |
| 51-40-10 | Bad Debt | .00 | 300 | 300.00 | 108.01- | 108.01- | 408.01- | 300 | |
| 51-40-11 | Billing Expense | 109.96 | 260 | 150.04 | 55.59 | 165.55 | 94.45- | | |
| 51-40-12 | Postage | 681.31 | 1,000 | 418.69 | 218.73 | 800.04 | 199.95- | | |
| 51-40-13 | Capital Expenditures | 31,583.71 | .00 | 31,583.71- | 9,828.33- | 21,755.38 | 21,755.38 | 32,000 | |
| 51-40-14 | Depreciation | 56,327.04 | 70,000 | 13,672.96 | 19,373.77 | 75,700.81 | 5,700.81 | | |
| 51-40-15 | Audit | 2,160.00 | 2,500 | 340.00 | .00 | 2,160.00 | 340.00 | | |
| 51-40-16 | Professional Fees | 2,134.56 | 7,000 | 4,865.44 | 3,744.43 | 5,878.99 | 1,121.01- | 4,000 | |
| 51-40-17 | Legal | .00 | 500 | 500.00 | .00 | .00 | 500.00 | 500 | |
| 51-40-18 | Dues and Subscriptions | 100.00 | 850 | 750.00 | 750.00 | 850.00 | .00 | 100 | |
| 51-40-19 | Gas, Oil, & Vehicle Repair | 891.69 | 1,700 | 808.31 | 692.22 | 1,583.91 | 116.09- | | |
| 51-40-20 | Logan City Water Fees | 3,350.46 | 5,000 | 1,649.54 | 1,690.02 | 5,040.48 | 40.48 | 6,500 | |
| 51-40-21 | Insurance Liability and Oth | 6,956.48 | 6,900 | 56.48- | 182.54 | 7,139.02 | 239.02 | | |
| 51-40-22 | ProLog Water Share Asses | 2,109.71 | 1,550 | 559.71- | .00 | 2,109.71 | 559.71 | | |

See 51-40-83

9

Account 51-40-83

| Account Number | Account Title | 03/18 Actual Current FYTD | FY18 Approved Budget | Variance Actual FYTD vs Bud | FY17 Prior year Actual | FY18 Forecasted Budget (1-4) | Variance Approved FY18 Bud vs Forecast (5-2) |
|--------------------------------------|----------------------------|---------------------------------|----------------------------|-----------------------------------|------------------------------|------------------------------------|--|
| 51-40-65 | Repairs and Maintenance | 8,702.90 | 18,000 | 9,297.10 | 15,513.25 | 24,218.15 | 6,216.15 |
| 51-40-66 | Materials and Supplies | 1,418.59 | 2,600 | 1,181.41 | 1,028.39 | 2,446.98 | 153.02 |
| 51-40-70 | Training and meetings | 933.34 | 1,000 | 66.66 | 254.82 | 1,188.18 | 188.18 |
| 51-40-75 | Gas | 1,990.79 | 1,600 | 390.79 | 328.45 | 2,319.24 | 719.24 |
| 51-40-77 | Electricity | 22,946.03 | 42,000 | 19,153.97 | 11,465.26 | 34,311.29 | 7,688.71 |
| 51-40-78 | Telephony | 1,190.50 | 1,700 | 509.50 | 521.08 | 1,711.58 | 11.58 |
| 51-40-79 | Internet | 216.28 | 700 | 483.72 | 43.92 | 260.20 | 439.80 |
| 51-40-80 | Chlorine | 2,968.57 | 3,900 | 931.43 | .00 | 2,968.57 | 831.43 |
| 51-40-83 | Capital Expenditures-Water | .00 | .00 | .00 | 79,406.48 | 79,406.48 | 79,406.48 |
| Total Water Department | | 201,560.82 | 241,305 | 39,944.18 | 16,301.10 | 185,059.72 | 56,245.28 |
| Water Fund Revenue Total: | | 336,378.35 | 332,480 | 3,898.35 | 91,622.22 | 428,000.57 | 95,520.57 |
| Water Fund Expenditure Total: | | 201,560.82 | 241,305 | 39,944.18 | 16,301.10 | 185,059.72 | 56,245.28 |
| Net Total Water Fund: | | 135,017.53 | 81,175 | 43,842.53 | 107,923.32 | 242,940.85 | 151,765.85 |

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18,000
 1,000
 36,000
 39,000

A

| Account Number | Account Title | 1 03/18 Current FYTD Actual | 2 FY18 Approved Budget | 3 Variance Actual FYTD vs Bud | 4 FY17 Prior year Actual Apr-June | 5 FY18 Forecasted Budget (1+4) | 6 FY18 Variance Approved Bud vs Forecast (5-2) | Final Budget FY18 | Proposed Budget FY19 |
|-------------------------|-----------------------------|--------------------------------------|---------------------------------|--|---|--|---|----------------------|-------------------------|
| Sewer Fund | | | | | | | | | |
| Other | | | | | | | | | |
| 52-36-10 | Charges for Services - Sew | 179,493.87 | 215,000 | 35,506.13 | 39,248.27 | 218,742.14 | 3,742.14 | | 240,000 |
| 52-36-20 | Interest Eamed - Sewer | 2,124.54 | 1,300 | 824.54- | 754.95 | 2,879.49 | 1,579.49 | | 3,000 |
| 52-36-25 | Sewer Assessment & Othe | 24,000.00 | 5,000 | 19,000.00- | 3,600.00 | 27,600.00 | 22,600.00 | | 3,600 |
| 52-36-30 | Impact Fees - Sewer | 44,328.00 | 10,000 | 34,328.00- | 6,753.00 | 51,081.00 | 41,081.00 | | |
| Total Other: | | 249,946.41 | 231,300 | 18,646.41- | 50,356.22 | 300,302.63 | 69,002.63 | | |
| Sewer Department | | | | | | | | | |
| 52-40-01 | Mayor and Council | 4,950.00 | 6,300 | 1,350.00 | 1,575.00 | 6,525.00 | 225.00 | | |
| 52-40-03 | Treasurer | 4,616.72 | 5,800 | 1,183.28 | 1,519.34 | 6,136.06 | 336.06 | | |
| 52-40-04 | Recorder | 4,308.42 | 5,030 | 721.58 | 1,308.71 | 5,617.13 | 587.13 | | |
| 52-40-05 | Finance Director | 1,361.25 | 1,815 | 453.75 | 453.75 | 1,815.00 | .00 | | |
| 52-40-06 | Supervisor - Public Works | 5,529.75 | 7,800 | 2,270.25 | 1,603.50 | 7,133.25 | 666.75- | | |
| 52-40-11 | Part Time Wages | 682.03 | 800 | 117.97 | 305.13 | 987.16 | 187.16 | | |
| 52-40-12 | Maintenance Assistant | 4,720.59 | 6,350 | 1,629.41 | 1,410.91 | 6,131.50 | 218.50- | | |
| 52-40-15 | Payroll Taxes | 2,042.90 | 2,600 | 557.10 | 641.96 | 2,684.86 | 84.86 | | |
| 52-40-16 | Health Insurance | 3,530.26 | 4,500 | 969.74 | 1,198.49 | 4,728.75 | 228.75 | | |
| 52-40-20 | 1/3 Caselle Fee | 824.85 | 1,100 | 275.15 | 274.95 | 1,099.80 | .20- | | |
| 52-40-22 | Bad Debt | .00 | 100 | 100.00 | .00 | .00 | 100.00- | 100 | 100 |
| 52-40-25 | Billing Expense | 109.91 | 200 | 90.09 | 55.59 | 165.50 | 34.50- | 200 | 200 |
| 52-40-26 | Postage | 581.31 | 950 | 368.69 | 218.73 | 800.04 | 149.96- | | |
| 52-40-35 | Capital Expenditures | 229.81 | .00 | 229.81- | 9,828.33- | 9,598.52- | 9,598.52- | 229.81 | X |
| 52-40-37 | Depreciation | 21,407.13 | 16,266 | 5,141.13- | 13,192.47 | 34,599.60 | 18,333.60 | | |
| 52-40-40 | Audit | 2,160.00 | 2,590 | 340.00 | .00 | 2,160.00 | 340.00- | | |
| 52-40-43 | Legal | 430.00 | 100 | 330.00- | 780.00 | 1,210.00 | 1,110.00 | | |
| 52-40-45 | Professional Fees | 416.95 | 5,200 | 4,783.05 | 3,545.63 | 3,962.58 | 1,237.42- | | |
| 52-40-46 | Dues and Subscriptions | .00 | 200 | 200.00 | .00 | .00 | 200.00- | 200 | 200 |
| 52-40-50 | Gas, Oil & Vehicle Repair | 891.69 | 1,500 | 608.31 | 692.24 | 1,583.93 | 83.93 | | |
| 52-40-55 | Insurance Liability and Oth | 7,322.67 | 7,400 | 77.33 | 192.15 | 7,514.82 | 114.82 | | |
| 52-40-65 | Repairs and Maintenance | 1,348.79 | 22,000 | 20,651.21 | 1,039.92 | 2,388.71 | 19,611.29- | 4,000 | 20,000 |
| 52-40-70 | Training and meetings | 328.35 | 1,000 | 671.65 | 254.81 | 583.16 | 416.84- | 1,000 | 1,000 |
| 52-40-75 | Gas | 460.68 | 750 | 289.32 | 99.06 | 559.74 | 190.26- | 750 | 750 |
| 52-40-77 | Electricity | 342.35 | 600 | 257.65 | 162.39 | 504.74 | 85.26- | 600 | 600 |

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A

| Account Number | Account Title | 1 | 2 | 3 | 4 | 5 | 6 | Final Budget FY18 | Proposed Budget FY19 |
|-------------------------------|-----------------|---------------------------------|----------------------------|-----------------------------------|--|---------------------------------------|--|----------------------|-------------------------|
| | | 03/18 Current FYTD Actual | FY18 Approved Budget | Variance Actual FYTD vs Bud | FY17 Prior year Actual Apr-June | FY18 Forecasted Budget (1+4) | FY18 Variance Approved Bud vs Forecast (5-2) | | |
| 52-40-78 | Telephone | 1,190.74 | 1,650 | 459.26 | 521.79 | 1,712.53 | 62.53 | | |
| 52-40-79 | Internet | 216.26 | 300 | 83.74 | 43.92 | 260.18 | 39.82 | | |
| 52-40-80 | Sewer Treatment | 137,357.18 | 156,500 | 19,142.82 | 24,858.96 | 162,216.14 | 5,716.14 | 164,000 | 182,000 |
| 52-40-85 | Supplies | 622.95 | 100 | 522.95 | .00 | 622.95 | 522.95 | 1,000 | 1,000 |
| Total Sewer Department: | | 207,983.54 | 259,411 | 51,427.46 | 46,121.07 | 254,104.61 | 5,306.39 | | |
| Sewer Fund Revenue Total: | | 249,946.41 | 231,300 | 18,646.41- | 50,356.22 | 300,302.63 | 69,002.63 | | |
| Sewer Fund Expenditure Total: | | 207,983.54 | 259,411 | 51,427.46 | 46,121.07 | 254,104.61 | 5,306.39 | | |
| Net Total Sewer Fund: | | 41,962.87 | 28,111- | 70,073.87- | 4,235.15 | 46,198.02 | 74,309.02 | | |
| Net Grand Totals: | | 284,562.07 | 13,690 | 270,871.81- | 88,074.91- | 196,487.16 | 182,796.90 | | |

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River Heights City Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|--|-------------------------------|------------------------|------------------------|-----------------------------|--|------------------------|-------------------------|-------|
| General Fund | | | | | | | | |
| Taxes | | | | | | | | |
| 10-31-10 | Property Tax | \$ 93,000.00 | \$ 95,000.00 | \$ 92,839.48 | 97.7% | \$ 106,000.00 | \$ 107,000.00 | |
| 10-31-20 | Sales Tax | \$ 285,000.00 | \$ 285,000.00 | \$ 170,210.46 | 59.7% | \$ 235,471.30 | \$ 235,471.30 | |
| 10-31-30 | Franchise Tax | \$ 72,000.00 | \$ 72,000.00 | \$ 56,620.19 | 78.6% | \$ 74,984.55 | \$ 74,984.55 | |
| 10-31-50 | Redemption Tax | \$ 2,000.00 | \$ 2,000.00 | \$ 756.02 | 37.8% | \$ 1,224.17 | \$ 1,224.17 | |
| 10-31-60 | UPP Taxes (personal property) | \$ 500.00 | \$ 500.00 | \$ 247.87 | 49.6% | \$ 500.00 | \$ 500.00 | |
| 10-31-70 | UPP Fees & Lieu (Vehicle Tax) | \$ 10,300.00 | \$ 10,300.00 | \$ 7,496.20 | 72.8% | \$ 10,383.01 | \$ 10,383.01 | |
| Total Taxes | | \$ 462,800.00 | \$ 464,800.00 | \$ 328,170.22 | 70.6% | \$ 428,563.03 | \$ 429,563.03 | |
| Licenses and Permits | | | | | | | | |
| 10-32-10 | Zoning Clearance Permits | \$ 3,500.00 | \$ 3,500.00 | \$ 5,050.00 | 144.3% | \$ 5,500.00 | \$ 2,500.00 | |
| 10-32-20 | Home Occupation License | \$ 3,300.00 | \$ 3,000.00 | \$ 1,770.00 | 59.0% | \$ 2,030.00 | \$ 2,030.00 | |
| 10-32-30 | Conditional Use Permits | \$ 300.00 | \$ 300.00 | \$ 100.00 | 33.3% | \$ 200.00 | \$ 300.00 | |
| 10-32-40 | Subdivision Fees | \$ 2,900.00 | \$ 500.00 | \$ 1,650.00 | 330.0% | \$ 1,650.00 | \$ 500.00 | |
| 10-32-50 | Cache County 20% Bldg. Fee | \$ 4,000.00 | \$ 4,000.00 | \$ 9,828.60 | 245.7% | \$ 10,371.40 | \$ 6,371.40 | |
| 10-32-60 | Dog Fees | \$ 3,600.00 | \$ 3,600.00 | \$ 3,068.10 | 85.2% | \$ 4,433.10 | \$ 4,433.10 | |
| 10-32-65 | Sanitation | \$ 138,000.00 | \$ 138,000.00 | \$ 112,962.62 | 81.9% | \$ 149,420.33 | \$ 149,420.33 | |
| 10-32-70 | Impact Fees-Parks | \$ 6,320.00 | \$ 9,030.00 | \$ 19,560.00 | 216.6% | \$ 19,560.00 | \$ 2,709.00 | |
| 10-32-75 | Impact Fees-Roads | \$ 2,800.00 | \$ 4,760.00 | \$ 9,520.00 | 200.0% | \$ 9,520.00 | \$ 1,420.00 | |
| 10-32-80 | Storm Drainage | \$ 24,000.00 | \$ 24,000.00 | \$ 19,981.82 | 83.3% | \$ 26,187.35 | \$ 26,187.35 | |
| 10-32-85 | 911 | \$ 22,000.00 | \$ 22,000.00 | \$ 17,645.92 | 80.2% | \$ 23,480.31 | \$ 23,480.31 | |
| Total Licenses and Permits | | \$ 210,720.00 | \$ 212,690.00 | \$ 201,137.06 | 94.6% | \$ 252,352.49 | \$ 219,351.49 | |
| Intergovernmental Revenue | | | | | | | | |
| 10-33-20 | Class "C" Road | \$ 76,000.00 | \$ 76,000.00 | \$ 55,105.62 | 72.5% | \$ 70,688.23 | \$ 70,688.23 | |
| 10-33-25 | Park Grant (RAPZ) | \$ 3,300.00 | \$ 3,300.00 | \$ 3,439.00 | 104.2% | \$ 3,439.00 | \$ 3,500.00 | |
| Total Intergovernmental Revenue | | \$ 79,300.00 | \$ 79,300.00 | \$ 58,544.62 | 73.8% | \$ 74,127.23 | \$ 74,188.23 | |
| Charges for Services | | | | | | | | |
| 10-34-10 | Parks and Recreation | \$ 800.00 | \$ 800.00 | \$ 475.00 | 59.4% | \$ 900.00 | \$ 900.00 | |
| 10-34-20 | T-Ball | \$ 2,000.00 | \$ 2,000.00 | \$ - | 0.0% | \$ 1,685.00 | \$ 1,685.00 | |
| 10-34-30 | Late Fees | \$ 225.00 | \$ 225.00 | \$ 214.21 | 95.2% | \$ 277.52 | \$ 277.52 | |
| Total Charges for Services | | \$ 3,025.00 | \$ 3,025.00 | \$ 689.21 | 22.8% | \$ 2,862.52 | \$ 2,862.52 | |

River Heights City

Budget Worksheet -Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|------------------------------------|------------------------------------|------------------------------|------------------------------|-----------------------------------|--|------------------------------|-------------------------------|-------|
| Fines and Forfeitures | | | | | | | | |
| 10-35-10 | Fines and Forfeitures | \$ 1,800.00 | \$ 1,800.00 | \$ 727.80 | 40.4% | \$ 1,039.93 | \$ 1,039.93 | |
| Total Fines and Forfeitures | | \$ 1,800.00 | \$ 1,800.00 | \$ 727.80 | 40.4% | \$ 1,039.93 | \$ 1,039.93 | |
| Other Revenue | | | | | | | | |
| 10-36-10 | Other | \$ 2,100.00 | \$ 2,100.00 | \$ 293.76 | 14.0% | \$ 316.66 | \$ 316.66 | |
| 10-36-17 | Apple Days-fun run | \$ 1,950.00 | \$ - | \$ 348.00 | N/A | \$ 348.00 | \$ 348.00 | |
| 10-36-18 | Apple Days-Tennis | | \$ - | \$ 342.00 | N/A | \$ 342.00 | \$ 342.00 | |
| 10-36-19 | Apple Days-Pickleball | | \$ - | \$ 30.00 | N/A | \$ 30.00 | \$ 30.00 | |
| 10-36-20 | Apple Days-Promotion/Entertainment | | \$ 2,100.00 | \$ 210.00 | 10.0% | \$ 210.00 | \$ 210.00 | |
| 10-36-21 | Apple Days-Vendor Booths | | \$ - | \$ 190.00 | N/A | \$ 190.00 | \$ 190.00 | |
| 10-36-30 | Rent - City Building | \$ 100.00 | \$ 100.00 | \$ 900.00 | 900.0% | \$ 1,000.00 | \$ 900.00 | |
| 10-36-35 | Right-of-way Fees | \$ 1,300.00 | \$ 1,300.00 | \$ - | 0.0% | \$ - | \$ 1,300.00 | |
| 10-36-40 | Youth Council | \$ - | \$ - | \$ - | | \$ 80.00 | \$ 80.00 | |
| 10-36-50 | Contribution | \$ - | \$ - | \$ 200.00 | N/A | \$ 200.00 | \$ 200.00 | |
| 10-36-60 | Interest Income | \$ 600.00 | \$ 600.00 | \$ 855.40 | 142.6% | \$ 1,192.10 | \$ 1,192.10 | |
| 10-36-70 | Recovery Fees - (Weed Control) | \$ 125.00 | \$ 125.00 | \$ - | 0.0% | \$ - | \$ - | |
| 10-36-80 | Sidewalk Cost Recovery | \$ 66.00 | \$ 50.00 | \$ - | 0.0% | \$ - | \$ - | |
| 10-36-85 | Sales of Capital Assets | \$ 28,000.00 | \$ - | \$ 27,300.00 | N/A | \$ 27,300.00 | \$ - | |
| Total Other Revenue | | \$ 34,241.00 | \$ 6,375.00 | \$ 30,669.16 | 481.1% | \$ 31,208.76 | \$ 5,108.76 | |
| Total Fund Revenue | | \$ 791,886.00 | \$ 767,990.00 | \$ 619,938.07 | 80.7% | \$ 790,153.96 | \$ 732,113.96 | |
| Administration | | | | | | | | |
| 10-41-01 | Mayor and Council | \$ 18,600.00 | \$ 18,600.00 | \$ 14,100.00 | 75.8% | \$ 18,750.00 | \$ 18,750.00 | |
| 10-41-03 | Treasurer | \$ 6,000.00 | \$ 6,000.00 | \$ 4,756.64 | 79.3% | \$ 6,322.04 | \$ 6,322.04 | |
| 10-41-05 | Recorder | \$ 20,200.00 | \$ 20,200.00 | \$ 17,228.46 | 85.3% | \$ 22,461.74 | \$ 22,461.74 | |
| 10-41-06 | Finance Director | \$ 1,870.00 | \$ 1,870.00 | \$ 1,402.47 | 75.0% | \$ 1,869.96 | \$ 1,869.96 | |
| 10-41-10 | Supervisor of Public Works | \$ 15,600.00 | \$ 15,600.00 | \$ 11,059.50 | 70.9% | \$ 14,266.50 | \$ 14,266.50 | |
| 10-41-15 | Payroll Taxes | \$ 5,000.00 | \$ 5,000.00 | \$ 3,787.13 | 75.7% | \$ 4,975.73 | \$ 4,975.73 | |
| 10-41-16 | Health Insurance | \$ 2,000.00 | \$ 2,000.00 | \$ 1,524.17 | 76.2% | \$ 2,032.64 | \$ 2,032.64 | |
| 10-41-40 | Audit | \$ 3,450.00 | \$ 3,500.00 | \$ 3,680.00 | 105.1% | \$ 3,680.00 | \$ 3,680.00 | |
| 10-41-41 | Professional Fees | \$ 3,500.00 | \$ 3,500.00 | \$ 3,833.75 | 109.5% | \$ 4,996.25 | \$ 4,996.25 | |
| 10-41-43 | Legal | \$ 3,000.00 | \$ 5,000.00 | \$ 3,096.13 | 61.9% | \$ 3,926.13 | \$ 3,926.13 | |
| 10-41-46 | Dues and Subscriptions | \$ 1,800.00 | \$ 1,800.00 | \$ 485.00 | 26.9% | \$ 1,440.66 | \$ 1,440.66 | |
| 10-41-55 | Insurance Liability and Other | \$ 1,300.00 | \$ 1,500.00 | \$ 1,171.22 | 78.1% | \$ 2,221.97 | \$ 2,221.97 | |
| 10-41-65 | Repairs and Maintenance | \$ 4,500.00 | \$ 4,000.00 | \$ 183.54 | 4.6% | \$ 250.28 | \$ 250.28 | |
| 10-41-70 | Training and Meetings | \$ 1,100.00 | \$ 1,000.00 | \$ 365.99 | 36.6% | \$ 900.80 | \$ 900.80 | |
| 10-41-80 | Bank Service Charges | \$ 550.00 | \$ 550.00 | \$ 415.14 | 75.5% | \$ 558.54 | \$ 558.54 | |
| 10-41-90 | Depreciation Expense | \$ 66,400.00 | \$ 67,000.00 | \$ 55,682.10 | 83.1% | \$ 74,869.06 | \$ 74,869.06 | |
| 10-41-95 | Miscellaneous | \$ 1,100.00 | \$ 3,000.00 | \$ - | 0.0% | \$ 140.09 | \$ 140.09 | |
| Total Administration | | \$ 155,970.00 | \$ 160,120.00 | \$ 122,771.24 | 76.7% | \$ 163,662.39 | \$ 163,662.39 | |

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|--------------------------------|------------------------------------|------------------------------|------------------------------|-----------------------------------|--|------------------------------|-------------------------------|-------|
| Office Expenses | | | | | | | | |
| 10-44-10 | Office and General Supplies | \$ 1,900.00 | \$ 1,900.00 | \$ 2,647.16 | 139.3% | \$ 3,833.71 | \$ 3,833.71 | |
| 10-44-12 | Office Cleaning | \$ 500.00 | \$ 500.00 | \$ 90.00 | 18.0% | \$ 340.00 | \$ 340.00 | |
| 10-44-15 | Dinner & Party | \$ 475.72 | \$ 500.00 | \$ 494.67 | 98.9% | \$ 494.67 | \$ 494.67 | |
| 10-44-17 | Computer Maintenance | \$ 700.00 | \$ 700.00 | \$ 1,367.42 | 195.3% | \$ 1,394.75 | \$ 1,394.75 | |
| 10-44-20 | Computer Updates | \$ 2,650.00 | \$ 250.00 | \$ 559.71 | 223.9% | \$ 665.24 | \$ 665.24 | |
| 10-44-25 | Computer - Recorder | \$ - | \$ 50.00 | \$ - | 0.0% | \$ - | \$ - | |
| 10-44-30 | Copy Machine Maintenance | \$ 300.00 | \$ 300.00 | \$ 453.39 | 151.1% | \$ 453.39 | \$ 453.39 | |
| 10-44-35 | 1/3 Caselle | \$ 1,100.00 | \$ 1,100.00 | \$ 825.21 | 75.0% | \$ 1,100.28 | \$ 1,100.28 | |
| 10-44-40 | Elections | \$ 200.00 | \$ 500.00 | \$ 1,478.32 | 295.7% | \$ 1,578.32 | \$ 300.00 | |
| 10-44-45 | Fax, Copier, Printer | \$ - | \$ - | \$ - | #DIV/0! | \$ 90.00 | \$ 90.00 | |
| 10-44-47 | Fire Extinguisher Service | \$ 138.00 | \$ 140.00 | \$ 88.00 | 62.9% | \$ 88.00 | \$ 88.00 | |
| 10-44-49 | Nameplates | \$ 35.00 | \$ 35.00 | \$ 12.05 | 34.4% | \$ 12.05 | \$ 12.05 | |
| 10-44-50 | Newsletter/Flyers | \$ 600.00 | \$ 450.00 | \$ 295.00 | 65.6% | \$ 445.00 | \$ 445.00 | |
| 10-44-52 | Newspaper Ads | \$ 250.00 | \$ 500.00 | \$ 69.66 | 13.9% | \$ 745.93 | \$ 745.93 | |
| 10-44-55 | Postage | \$ 1,000.00 | \$ 1,000.00 | \$ 630.30 | 63.0% | \$ 870.03 | \$ 870.03 | |
| 10-44-65 | Software | \$ 1,300.00 | \$ 1,000.00 | \$ 143.82 | 14.4% | \$ 191.76 | \$ 191.76 | |
| 10-44-70 | Training - Recorder | \$ - | \$ 400.00 | \$ - | 0.0% | \$ 1,000.00 | \$ 400.00 | |
| 10-44-75 | Gas | \$ 550.00 | \$ 550.00 | \$ 507.19 | 92.2% | \$ 612.01 | \$ 612.01 | |
| 10-44-77 | Electricity | \$ 1,450.00 | \$ 1,450.00 | \$ 901.96 | 62.2% | \$ 1,365.58 | \$ 1,365.58 | |
| 10-44-78 | Telephone | \$ 2,000.00 | \$ 2,000.00 | \$ 1,460.14 | 73.0% | \$ 2,206.68 | \$ 2,206.68 | |
| 10-44-79 | Internet | \$ 750.00 | \$ 750.00 | \$ 610.92 | 81.5% | \$ 779.84 | \$ 779.84 | |
| 10-44-80 | Web Page Domain | \$ 600.00 | \$ 600.00 | \$ 360.00 | 60.0% | \$ 360.00 | \$ 360.00 | |
| 10-44-85 | Web Master | \$ 300.00 | \$ 300.00 | \$ - | 0.0% | \$ - | \$ - | |
| Total Office Expenses | | \$ 16,798.72 | \$ 14,975.00 | \$ 12,994.92 | 86.8% | \$ 18,627.24 | \$ 16,748.92 | |
| Community Affairs | | | | | | | | |
| 10-48-20 | Apple Days/Promotion/Entertainment | \$ 10,500.00 | \$ 10,600.00 | \$ 8,031.95 | 75.8% | \$ 8,031.95 | \$ 8,031.95 | |
| 10-48-21 | Events (x-mas Tree Lighting) | \$ 1,438.00 | \$ 1,500.00 | \$ 1,307.69 | 87.2% | \$ 1,307.69 | \$ 1,307.69 | |
| 10-48-30 | Civic Projects | \$ 1,500.00 | \$ 1,700.00 | \$ - | 0.0% | \$ 1,437.70 | \$ 1,437.70 | |
| 10-48-50 | Float | \$ - | \$ - | \$ - | #DIV/0! | \$ - | \$ 200.00 | |
| 10-48-55 | Float Decorations | \$ 100.00 | \$ 900.00 | \$ - | 0.0% | \$ 415.50 | \$ 415.50 | |
| 10-48-60 | Library | \$ 5,000.00 | \$ 5,000.00 | \$ - | 0.0% | \$ 4,600.00 | \$ 4,600.00 | |
| 10-48-70 | Royalty | \$ 1,700.00 | \$ 1,900.00 | \$ 110.26 | 5.8% | \$ 1,813.98 | \$ 1,813.98 | |
| 10-48-80 | Youth Council | \$ 400.00 | \$ 1,000.00 | \$ 345.00 | 34.5% | \$ 661.65 | \$ 661.65 | |
| Total Community Affairs | | \$ 20,638.00 | \$ 22,600.00 | \$ 9,794.90 | 43.3% | \$ 18,268.47 | \$ 18,468.47 | |

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River Heights City Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|------------------------------------|-----------------------------------|------------------------|------------------------|-----------------------------|--|------------------------|-------------------------|-------|
| Planning & Zoning | | | | | | | | |
| 10-51-07 | Planning Commission | \$ 700.00 | \$ 1,200.00 | \$ 696.00 | 58.0% | \$ 1,164.00 | \$ 1,164.00 | |
| 10-51-10 | Zoning Administrator | \$ 2,250.00 | \$ 2,700.00 | \$ 1,500.00 | 55.6% | \$ 2,250.00 | \$ 2,250.00 | |
| 10-51-15 | Payroll Taxes | \$ 175.00 | \$ 200.00 | \$ 117.28 | 58.6% | \$ 176.17 | \$ 176.17 | |
| 10-51-19 | Advertising, Notices | \$ 350.00 | \$ 500.00 | \$ 648.40 | 129.7% | \$ 807.90 | \$ 807.90 | |
| 10-51-25 | Copies of Ordinances, Maps, Other | \$ - | \$ - | \$ 67.20 | N/a | \$ 67.20 | \$ 67.20 | |
| 10-51-30 | Pass Through Fees-PZ | | | \$ 1,125.00 | N/A | \$ 1,125.00 | \$ 1,125.00 | |
| 10-51-41 | Professional Fees | \$ 1,260.00 | \$ 1,500.00 | \$ (1,522.50) | -101.5% | \$ (147.50) | \$ 1,500.00 | |
| 10-51-45 | Training | \$ 1,000.00 | \$ 1,000.00 | \$ - | 0.0% | \$ 879.58 | \$ 879.58 | |
| Total Planning & Zoning | | \$ 5,735.00 | \$ 7,100.00 | \$ 2,631.38 | 37.1% | \$ 6,322.35 | \$ 7,969.85 | |
| Public Safety | | | | | | | | |
| 10-54-10 | Crossing Guards | \$ 9,880.00 | \$ 10,000.00 | \$ 7,279.92 | 72.8% | \$ 9,863.28 | \$ 9,863.28 | |
| 10-54-15 | Payroll Taxes | \$ 800.00 | \$ 820.00 | \$ 568.92 | 69.4% | \$ 771.70 | \$ 771.70 | |
| 10-54-19 | Crossing Guard Supplies | \$ - | \$ 500.00 | \$ 31.90 | 6.4% | \$ 31.90 | \$ 31.90 | |
| 10-54-20 | Crossing Guard Training | \$ - | \$ 200.00 | \$ - | 0.0% | \$ - | \$ 200.00 | |
| 10-54-25 | Emergency Preparedness | \$ 1,700.00 | \$ 600.00 | \$ - | 0.0% | \$ - | \$ 600.00 | |
| 10-54-30 | Fire | \$ 47,000.00 | \$ 46,960.00 | \$ 32,000.00 | 68.1% | \$ 32,000.00 | \$ 33,000.00 | |
| 10-54-40 | 911 | \$ 22,500.00 | \$ 23,000.00 | \$ 17,472.00 | 76.0% | \$ 23,229.00 | \$ 23,229.00 | |
| 10-54-60 | Police | \$ 10,240.00 | \$ 10,580.00 | \$ 10,571.10 | 99.9% | \$ 10,571.10 | \$ 10,571.10 | |
| 10-54-70 | Animal Control | \$ 6,500.00 | \$ 6,200.00 | \$ 6,661.78 | 107.4% | \$ 6,651.78 | \$ 6,651.78 | |
| 10-54-75 | Electric - School Flashers | \$ 550.00 | \$ 600.00 | \$ 190.67 | 31.8% | \$ 279.76 | \$ 279.76 | |
| Total Public Safety | | \$ 99,170.00 | \$ 99,460.00 | \$ 74,776.29 | 75.2% | \$ 83,398.52 | \$ 85,198.52 | |
| Roads | | | | | | | | |
| 10-60-10 | Supervisor - Roads | \$ 15,600.00 | \$ 15,600.00 | \$ 11,059.50 | 70.9% | \$ 14,266.50 | \$ 14,266.50 | |
| 10-60-11 | Part-Time Wages | \$ 2,000.00 | \$ 2,000.00 | \$ 1,705.08 | 85.3% | \$ 2,467.92 | \$ 2,467.92 | |
| 10-60-12 | Maintenance Assistant | \$ 10,600.00 | \$ 10,600.00 | \$ 7,867.59 | 74.2% | \$ 10,219.08 | \$ 10,219.08 | |
| 10-60-15 | Payroll Taxes | \$ 2,200.00 | \$ 2,200.00 | \$ 1,604.78 | 72.9% | \$ 2,100.94 | \$ 2,100.94 | |
| 10-60-16 | Health Insurance | \$ 7,300.00 | \$ 7,300.00 | \$ 5,774.02 | 79.1% | \$ 7,720.95 | \$ 7,720.95 | |
| 10-60-22 | Engineering & Professional | \$ - | \$ 500.00 | \$ - | 0.0% | \$ 500.00 | \$ 500.00 | |
| 10-60-24 | Trails | \$ 900.00 | \$ 1,000.00 | \$ 892.40 | 89.2% | \$ 892.40 | \$ 892.40 | |
| 10-60-26 | Paint Supplies | \$ 500.00 | \$ 500.00 | \$ 402.08 | 80.4% | \$ 510.05 | \$ 510.05 | |
| 10-60-30 | Walkway Repairs | \$ 150.00 | \$ 250.00 | \$ - | 0.0% | \$ - | \$ 500.00 | |
| 10-60-40 | Signs | \$ 2,000.00 | \$ 3,000.00 | \$ - | 0.0% | \$ 3,000.00 | \$ 3,000.00 | |
| 10-60-41 | Professional Fees | \$ 3,000.00 | \$ 2,000.00 | \$ 62.56 | 3.1% | \$ 860.23 | \$ 2,000.00 | |
| 10-60-50 | Gas, Oil & Vehicle Repair | \$ 1,600.00 | \$ 1,600.00 | \$ 891.68 | 55.7% | \$ 1,583.95 | \$ 1,583.95 | |
| 10-60-55 | Snow Removal | \$ 13,000.00 | \$ 20,000.00 | \$ 8,228.31 | 41.1% | \$ 9,547.14 | \$ 20,000.00 | |
| 10-60-56 | Insurance, Liability & Other | \$ 5,350.00 | \$ 5,500.00 | \$ 5,492.01 | 99.9% | \$ 7,400.00 | \$ 7,400.00 | |
| 10-60-60 | Street Lighting | \$ 14,500.00 | \$ 14,500.00 | \$ 9,617.71 | 66.3% | \$ 15,178.71 | \$ 13,000.00 | |
| 10-60-65 | Street Repairs | \$ 500.00 | \$ 5,000.00 | \$ 1,370.00 | 27.4% | \$ 4,870.00 | \$ 5,000.00 | |
| 10-60-75 | Gas - Heating Garage | \$ 600.00 | \$ 600.00 | \$ 515.82 | 86.0% | \$ 614.88 | \$ 614.88 | |
| 10-60-76 | Storm Water | \$ 4,000.00 | \$ 5,000.00 | \$ 7,137.70 | 142.8% | \$ 7,958.38 | \$ 8,000.00 | |

4

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|---------------------------------|--------------------------------|------------------------------|------------------------------|-----------------------------------|--|------------------------------|-------------------------------|-------|
| 10-60-80 | Repairs and Maintenance | \$ 8,000.00 | \$ 7,000.00 | \$ 859.23 | 12.3% | \$ 6,414.51 | \$ 6,414.51 | |
| Total Roads | | \$ 91,800.00 | \$ 104,150.00 | \$ 63,480.47 | 61.0% | \$ 96,105.64 | \$ 106,191.18 | |
| Parks & Recreation | | | | | | | | |
| 10-70-10 | Supervisor - Parks | \$ 15,246.00 | \$ 15,246.00 | \$ 11,059.50 | 72.5% | \$ 14,266.50 | \$ 14,266.50 | |
| 10-70-11 | Part-Time Wages | \$ 2,800.00 | \$ 2,800.00 | \$ 2,387.11 | 85.3% | \$ 3,455.09 | \$ 3,455.09 | |
| 10-70-12 | Maintenance Assistant | \$ 13,000.00 | \$ 13,000.00 | \$ 9,441.09 | 72.6% | \$ 12,262.88 | \$ 12,262.88 | |
| 10-70-15 | Payroll Taxes | \$ 2,400.00 | \$ 2,400.00 | \$ 1,781.74 | 74.2% | \$ 2,339.06 | \$ 2,339.06 | |
| 10-70-16 | Health Insurance | \$ 8,270.00 | \$ 8,270.00 | \$ 6,514.82 | 78.8% | \$ 8,708.83 | \$ 8,708.83 | |
| 10-70-30 | Cleaning Supplies | \$ 240.00 | \$ 350.00 | \$ 63.24 | 18.1% | \$ 188.54 | \$ 188.54 | |
| 10-70-40 | Maintenance Ryan's Park | \$ 500.00 | \$ 2,500.00 | \$ - | 0.0% | \$ 886.53 | \$ 886.53 | |
| 10-70-41 | Professional Fees | \$ 2,500.00 | \$ 2,500.00 | \$ - | 0.0% | \$ 1,704.89 | \$ 1,704.89 | |
| 10-70-45 | Maintenance - Grounds | \$ 2,000.00 | \$ 4,200.00 | \$ 600.00 | 14.3% | \$ 1,970.57 | \$ 1,970.57 | |
| 10-70-50 | Maint. Tennis-Pickleball Court | \$ - | \$ 10,000.00 | \$ - | 0.0% | \$ 500.00 | \$ 500.00 | |
| 10-70-55 | Plant Restoration | \$ - | \$ 500.00 | \$ - | 0.0% | \$ 500.00 | \$ 500.00 | |
| 10-70-56 | Insurance Liability and Other | \$ 1,800.00 | \$ 1,600.00 | \$ 1,798.80 | 112.4% | \$ 1,846.00 | \$ 1,846.00 | |
| 10-70-60 | T-Ball | \$ 1,200.00 | \$ 1,700.00 | \$ - | 0.0% | \$ 1,117.42 | \$ 1,117.42 | |
| 10-70-65 | Soccer League Expenses | \$ 730.00 | \$ 730.00 | \$ 100.00 | 13.7% | \$ 530.00 | \$ 530.00 | |
| 10-70-67 | Eccles Ice Center | \$ 1,511.67 | \$ 1,400.00 | \$ - | 0.0% | \$ 1,511.87 | \$ 1,511.87 | |
| 10-70-70 | Tennis Court Utilities | \$ - | \$ 450.00 | \$ - | 0.0% | \$ - | \$ - | |
| 10-70-72 | Park Deposit Refund | | | \$ 375.00 | #DIV/0! | \$ 375.00 | \$ 375.00 | |
| 10-70-74 | Building Deposit Refund | | | \$ 550.00 | #DIV/0! | \$ 550.00 | \$ 550.00 | |
| 10-70-75 | Gas | \$ 1,200.00 | \$ 1,800.00 | \$ 666.15 | 37.0% | \$ 839.08 | \$ 839.08 | |
| 10-70-77 | Electricity | \$ 1,050.00 | \$ 1,100.00 | \$ 629.34 | 57.2% | \$ 934.77 | \$ 934.77 | |
| 10-70-80 | Repairs & Maintenance | \$ 4,000.00 | \$ 9,000.00 | \$ 5,933.96 | 65.9% | \$ 6,922.86 | \$ 6,922.86 | |
| 10-70-82 | Dugout Benches - Ball Diamond | \$ - | \$ 300.00 | \$ - | 0.0% | \$ - | \$ 300.00 | |
| 10-70-86 | Park Restroom | \$ 650.00 | \$ 700.00 | \$ 498.82 | 71.3% | \$ 678.71 | \$ 678.71 | |
| 10-70-90 | Miscellaneous | \$ 300.00 | \$ 300.00 | \$ 1,862.01 | 620.7% | \$ 2,105.38 | \$ 2,105.38 | |
| Total Parks & Recreation | | \$ 59,397.67 | \$ 80,846.00 | \$ 44,261.58 | 54.7% | \$ 64,193.98 | \$ 64,493.98 | |
| Other Expenses | | | | | | | | |
| 10-90-10 | Sanitation | \$ 132,000.00 | \$ 144,000.00 | \$ 108,967.74 | 75.7% | \$ 145,000.00 | \$ 150,000.00 | |
| 10-90-92 | Transfer to CP Fund | \$ 375,000.00 | \$ 100,000.00 | \$ - | 0.0% | \$ 140,000.00 | \$ 120,000.00 | |
| Total Other Expenses | | \$ 507,000.00 | \$ 244,000.00 | \$ 108,967.74 | 44.7% | \$ 285,000.00 | \$ 270,000.00 | |
| General Fund Revenue Total | | \$ 791,886.00 | \$ 767,990.00 | \$ 619,938.07 | 80.7% | \$ 790,153.96 | \$ 732,113.96 | |
| General Fund Expenditures Total | | \$ 956,509.39 | \$ 733,251.00 | \$ 439,678.52 | 60.0% | \$ 735,578.59 | \$ 732,733.31 | |
| Net Total General Fund | | \$ (164,623.39) | \$ 34,739.00 | \$ 180,259.55 | 518.9% | \$ 54,575.37 | \$ (619.35) | |

B

River Heights City Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|--|---------------------------------|------------------------------|------------------------------|-----------------------------------|--|------------------------------|-------------------------------|--|
| Capital Projects Fund | | | | | | | | |
| Other | | | | | | | | |
| 40-36-10 | Interest - Capital Improvements | \$ 50.00 | \$ 50.00 | \$ 371.38 | 742.8% | \$ 414.61 | \$ 414.61 | |
| 40-36-90 | Transfers from General Fund | \$ 375,000.00 | \$ 375,000.00 | \$ - | 0.0% | \$ 140,000.00 | \$ 120,000.00 | |
| Total Other | | \$ 375,050.00 | \$ 375,050.00 | \$ 371.38 | 0.1% | \$ 140,414.61 | \$ 120,414.61 | |
| Department: 40 | | | | | | | | |
| 40-40-85 | Capital Improvements | \$ - | \$ - | \$ - | | \$ - | \$ - | |
| Total Department 40 | | \$ - | \$ - | \$ - | | \$ - | \$ - | |
| Department :41 | | | | | | | | |
| 40-41-83 | Adminlstrative | \$ 35,000.00 | \$ 35,000.00 | \$ 4,900.00 | 14.0% | \$ 4,900.00 | | |
| Total Department 41 | | \$ 35,000.00 | \$ 35,000.00 | \$ 4,900.00 | 14.0% | \$ 4,900.00 | \$ - | |
| Department: 60 | | | | | | | | |
| 40-60-83 | Roads | \$ 420,000.00 | \$ 420,000.00 | \$ 68,034.36 | 16.2% | \$ 138,034.36 | | \$68,034 + \$40,000 + \$20,000 +\$10,000 |
| Total Department 60 | | \$ 420,000.00 | \$ 420,000.00 | \$ 68,034.36 | 16.2% | \$ 138,034.36 | \$ - | |
| Department : 70 | | | | | | | | |
| 40-70-83 | Parks & Recreation | \$ - | \$ - | \$ 114.90 | N/A | \$ 115.00 | \$ - | |
| | | | | | | \$ 2,500.00 | | New Push Mower |
| Total Department 70 | | \$ - | \$ - | \$ 114.90 | \$ - | \$ 2,615.00 | \$ - | |
| Department: 80 | | | | | | | | |
| 40-80-83 | Electricity | \$ 4,162.74 | \$ 4,162.74 | \$ - | N/A | \$ 4,163.00 | \$ - | |
| Total Department 80 | | \$ 4,162.74 | \$ 4,162.74 | \$ - | N/A | \$ 4,163.00 | \$ - | |
| Capital Projects Fund Revenue Total | | \$ 375,050.00 | \$ 375,050.00 | \$ 371.38 | 0.1% | \$ 140,414.61 | \$ 120,414.61 | |
| Capital Projects Fund Expenditures Total | | \$ 455,000.00 | \$ 455,000.00 | \$ 73,049.26 | 0.30 | \$ 145,549.36 | \$ - | |
| Net Total Capital Projects Fund | | \$ (79,950.00) | \$ (79,950.00) | \$ (72,677.88) | 90.9% | \$ (5,134.75) | \$ 120,414.61 | |

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| Account Number | Account Title | 2016-17 Revised Budget | 2017-18 Adopted Budget | 2017-18 Year-to-Date Actual | Per-cent of Actual Receipts/Expenses to 2017-18 Budget | 2017-18 Revised Budget | 2018-19 Proposed Budget | Notes |
|-----------------------------|-------------------------------|------------------------------|------------------------------|-----------------------------------|--|------------------------------|-------------------------------|-------|
| Water Fund | | | | | | | | |
| Water Revenues | | | | | | | | |
| 51-36-10 | Charges for Services - Water | \$ 340,000.00 | \$ 300,000.00 | \$ 252,018.45 | 84.0% | \$ 330,150.68 | \$ 330,150.68 | |
| 51-36-15 | Interest Earned - Water | \$ 250.00 | \$ 280.00 | \$ 814.30 | 290.8% | \$ 991.29 | \$ 991.29 | |
| 51-36-20 | Hookups & Other - Water | \$ 12,000.00 | \$ 12,000.00 | \$ 28,500.00 | 237.5% | \$ 28,500.00 | \$ 4,500.00 | |
| 51-36-30 | Impact Fees - Water | \$ 20,195.00 | \$ 18,000.00 | \$ 55,012.00 | 305.6% | \$ 55,012.00 | \$ 8,325.00 | |
| 51-36-95 | Misc. Income | \$ 100.00 | \$ 100.00 | \$ 33.60 | 33.6% | \$ 33.60 | \$ 33.60 | |
| 51-36-98 | Container Refunds | \$ 2,100.00 | \$ 2,100.00 | \$ - | 0.0% | \$ - | \$ 2,100.00 | |
| Total Water Revenues | | \$ 374,645.00 | \$ 332,480.00 | \$ 336,378.35 | 101.2% | \$ 414,687.57 | \$ 346,100.57 | |
| Water Expenditures | | | | | | | | |
| 51-40-01 | Mayor and Council | \$ 6,300.00 | \$ 6,300.00 | \$ 4,950.00 | 78.6% | \$ 6,525.00 | \$ 6,525.00 | |
| 51-40-03 | Treasurer | \$ 5,600.00 | \$ 5,600.00 | \$ 4,616.72 | 82.4% | \$ 6,136.06 | \$ 6,136.06 | |
| 51-40-05 | Recorder | \$ 5,030.00 | \$ 5,030.00 | \$ 4,308.42 | 85.7% | \$ 5,617.13 | \$ 5,617.13 | |
| 51-40-06 | Financial Director | \$ 1,815.00 | \$ 1,815.00 | \$ 1,361.25 | 75.0% | \$ 1,815.00 | \$ 1,815.00 | |
| 51-40-10 | Supervisor - Public Works | \$ 23,400.00 | \$ 23,400.00 | \$ 16,589.25 | 70.9% | \$ 21,399.75 | \$ 21,399.75 | |
| 51-40-11 | Part Time Wages | \$ 2,400.00 | \$ 2,400.00 | \$ 2,046.10 | 85.3% | \$ 2,961.51 | \$ 2,961.51 | |
| 51-40-12 | Maintenance Assistant | \$ 12,800.00 | \$ 12,800.00 | \$ 9,441.07 | 73.8% | \$ 12,262.84 | \$ 12,262.84 | |
| 51-40-15 | Payroll Taxes | \$ 4,500.00 | \$ 4,500.00 | \$ 3,374.09 | 75.0% | \$ 4,425.59 | \$ 4,425.59 | |
| 51-40-16 | Health Insurance | \$ 9,300.00 | \$ 9,300.00 | \$ 7,277.06 | 78.2% | \$ 9,725.35 | \$ 9,725.35 | |
| 51-40-20 | 1/3 Caselle | \$ 1,100.00 | \$ 1,100.00 | \$ 824.94 | 75.0% | \$ 1,099.92 | \$ 1,099.92 | |
| 51-40-22 | Bad Debt | \$ (1,872.91) | \$ 300.00 | \$ - | 0.0% | \$ 300.00 | \$ 300.00 | |
| 51-40-25 | Billing Expense | \$ 170.00 | \$ 260.00 | \$ 109.96 | 42.3% | \$ 165.55 | \$ 165.55 | |
| 51-40-26 | Postage | \$ 950.00 | \$ 1,000.00 | \$ 581.31 | 58.1% | \$ 800.04 | \$ 800.04 | |
| 51-40-35 | Capital Expenditures | \$ - | \$ - | \$ 31,583.71 | N/A | \$ 32,000.00 | \$ 10,000.00 | |
| 51-40-37 | Depreciation | \$ 69,500.00 | \$ 70,000.00 | \$ 56,327.04 | 80.5% | \$ 75,700.81 | \$ 75,700.81 | |
| 51-40-40 | Audit | \$ 2,025.00 | \$ 2,500.00 | \$ 2,160.00 | 86.4% | \$ 2,160.00 | \$ 2,160.00 | |
| 51-40-41 | Professional Fees | \$ 5,000.00 | \$ 7,000.00 | \$ 2,134.56 | 30.5% | \$ 4,000.00 | \$ 7,000.00 | |
| 51-40-43 | Legal | \$ - | \$ 500.00 | \$ - | 0.0% | \$ 500.00 | \$ 500.00 | |
| 51-40-46 | Dues and Subscriptions | \$ 100.00 | \$ 850.00 | \$ 100.00 | 11.8% | \$ 100.00 | \$ 100.00 | |
| 51-40-50 | Gas, Oil, & Vehicle Repair | \$ 1,600.00 | \$ 1,700.00 | \$ 891.69 | 52.5% | \$ 1,583.91 | \$ 1,583.91 | |
| 51-40-51 | Logan City Water Fees | \$ 4,800.00 | \$ 5,000.00 | \$ 3,350.46 | 67.0% | \$ 5,040.48 | \$ 5,040.48 | |
| 51-40-55 | Insurance Liability and Other | \$ 6,800.00 | \$ 6,900.00 | \$ 6,956.48 | 100.8% | \$ 7,139.02 | \$ 7,139.02 | |
| 51-40-60 | Prolog Water Share Assessment | \$ 1,550.00 | \$ 1,550.00 | \$ 2,109.71 | 136.1% | \$ 2,109.71 | \$ 2,109.71 | |
| 51-40-65 | Repairs and Maintenance | \$ 9,500.00 | \$ 18,000.00 | \$ 8,702.90 | 48.3% | \$ 12,000.00 | \$ 18,000.00 | |
| 51-40-66 | Materials and Supplies | \$ 2,600.00 | \$ 2,600.00 | \$ 1,418.59 | 54.6% | \$ 2,446.98 | \$ 2,446.98 | |
| 51-40-70 | Training and Meetings | \$ 330.00 | \$ 1,000.00 | \$ 933.34 | 93.3% | \$ 1,000.00 | \$ 1,188.16 | |
| 51-40-75 | Gas | \$ 1,500.00 | \$ 1,600.00 | \$ 1,990.79 | 124.4% | \$ 2,319.24 | \$ 1,000.00 | |
| 51-40-77 | Electricity | \$ 3,900.00 | \$ 42,000.00 | \$ 22,846.03 | 54.4% | \$ 34,311.29 | \$ 36,000.00 | |
| 51-40-78 | Telephones | \$ 1,650.00 | \$ 1,700.00 | \$ 1,190.50 | 70.0% | \$ 1,711.58 | \$ 1,711.58 | |
| 51-40-79 | Internet | \$ 250.00 | \$ 700.00 | \$ 216.28 | 30.9% | \$ 260.20 | \$ 260.20 | |

B

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| | |
|--------------------|---|
| River Heights City | Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18 |
|--------------------|---|

| <u>Account Number</u> | <u>Account Title</u> | <u>2016-17 Revised Budget</u> | <u>2017-18 Adopted Budget</u> | <u>2017-18 Year-to-Date Actual</u> | <u>Per-cent of Actual Receipts/Expenses to 2017-18 Budget</u> | <u>2017-18 Revised Budget</u> | <u>2018-19 Proposed Budget</u> | <u>Notes</u> |
|-------------------------------|------------------------------|---------------------------------------|---------------------------------------|--|---|---------------------------------------|--|--------------|
| 51-40-80 | Chlorine | \$ 3,000.00 | \$ 3,900.00 | \$ 2,968.57 | 76.1% | \$ 3,900.00 | \$ 3,900.00 | |
| 51-40-83 | Capital Expenditures - Water | \$ 118,502.00 | \$ - | | N/A | \$ - | \$ - | |
| Total Water Expenditures | | <u>\$ 304,099.09</u> | <u>\$ 241,305.00</u> | <u>\$ 201,360.82</u> | <u>83.4%</u> | <u>\$ 261,516.96</u> | <u>\$ 249,074.59</u> | |
| Water Fund Revenues Total | | <u>\$ 374,645.00</u> | <u>\$ 332,480.00</u> | <u>\$ 336,378.35</u> | <u>101.2%</u> | <u>\$ 414,687.57</u> | <u>\$ 346,100.57</u> | |
| Water Fund Expenditures Total | | <u>\$ 304,099.09</u> | <u>\$ 241,305.00</u> | <u>\$ 201,360.82</u> | <u>83.4%</u> | <u>\$ 261,516.96</u> | <u>\$ 249,074.59</u> | |
| Net Total Water Fund | | <u>\$ 70,545.91</u> | <u>\$ 91,175.00</u> | <u>\$ 135,017.53</u> | <u>148.1%</u> | <u>\$ 153,170.61</u> | <u>\$ 97,025.98</u> | |

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B

River Helghts City

Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| <u>Account Number</u> | <u>Account Title</u> | <u>2016-17 Revised Budget</u> | <u>2017-18 Adopted Budget</u> | <u>2017-18 Year-to-Date Actual</u> | <u>Per-cent of Actual Receipts/Expenses to 2017-18 Budget</u> | <u>2017-18 Revised Budget</u> | <u>2017-18 Proposed Budget</u> | <u>Notes</u> |
|---------------------------------|-------------------------------|---------------------------------------|---------------------------------------|--|---|---------------------------------------|--|--------------|
| Sewer Fund | | | | | | | | |
| Sewer Revenues | | | | | | | | |
| 52-36-10 | Charges for Services - Sewer | \$ 150,000.00 | \$ 215,000.00 | \$ 179,493.87 | 83.5% | \$ 218,742.14 | \$ 240,000.00 | |
| 52-36-20 | Interest Earned | \$ 1,300.00 | \$ 1,300.00 | \$ 2,124.54 | 163.4% | \$ 2,879.49 | \$ 2,879.49 | |
| 52-36-25 | Sewer Assessment & Other | \$ 9,600.00 | \$ 5,000.00 | \$ 24,000.00 | 480.0% | \$ 27,600.00 | \$ 3,000.00 | |
| 52-36-30 | Impact Fees - Sewer | \$ 17,429.00 | \$ 10,000.00 | \$ 44,328.00 | 443.3% | \$ 51,081.00 | \$ 3,600.00 | |
| Total Water Revenues | | \$ 178,329.00 | \$ 231,300.00 | \$ 249,946.41 | 108.1% | \$ 300,302.63 | \$ 249,479.49 | |
| Sewer Expenditures | | | | | | | | |
| 52-40-01 | Mayor and Council | \$ 6,300.00 | \$ 6,300.00 | \$ 4,950.00 | 78.6% | \$ 6,525.00 | \$ 6,525.00 | |
| 52-40-03 | Treasurer | \$ 5,800.00 | \$ 5,800.00 | \$ 4,616.72 | 79.6% | \$ 6,136.06 | \$ 6,136.06 | |
| 52-40-05 | Recorder | \$ 5,030.00 | \$ 5,030.00 | \$ 4,308.42 | 85.7% | \$ 5,617.13 | \$ 5,617.13 | |
| 52-40-06 | Financial Director | \$ 1,815.00 | \$ 1,815.00 | \$ 1,361.25 | 75.0% | \$ 1,815.00 | \$ 1,815.00 | |
| 52-40-10 | Supervisor - Public Works | \$ 7,800.00 | \$ 7,800.00 | \$ 5,529.75 | 70.9% | \$ 7,133.25 | \$ 7,133.25 | |
| 52-40-11 | Part Time Wages | \$ 800.00 | \$ 800.00 | \$ 682.03 | 85.3% | \$ 987.16 | \$ 987.16 | |
| 52-40-12 | Maintenance Assistant | \$ 6,350.00 | \$ 6,350.00 | \$ 4,720.59 | 74.3% | \$ 6,131.50 | \$ 6,131.50 | |
| 52-40-15 | Payroll Taxes | \$ 2,600.00 | \$ 2,600.00 | \$ 2,042.90 | 78.6% | \$ 2,684.86 | \$ 2,684.86 | |
| 52-40-16 | Health Insurance | \$ 4,500.00 | \$ 4,500.00 | \$ 3,530.26 | 78.5% | \$ 4,728.75 | \$ 4,728.75 | |
| 52-40-20 | 1/3 Caselle | \$ 1,100.00 | \$ 1,100.00 | \$ 824.85 | 75.0% | \$ 1,099.80 | \$ 1,099.80 | |
| 52-40-22 | Bad Debt | \$ - | \$ 100.00 | \$ - | 0.0% | \$ 100.00 | \$ 100.00 | |
| 52-40-25 | Billing Expense | \$ 170.00 | \$ 200.00 | \$ 109.91 | 55.0% | \$ 200.00 | \$ 200.00 | |
| 52-40-26 | Postage | \$ 900.00 | \$ 950.00 | \$ 581.31 | 61.2% | \$ 800.04 | \$ 800.04 | |
| 52-40-35 | Capital Expenditures | \$ 39,095.00 | \$ - | \$ 229.81 | N/A | \$ 229.81 | \$ - | |
| 52-40-37 | Depreciation | \$ 16,266.00 | \$ 16,266.00 | \$ 21,407.13 | 131.6% | \$ 34,599.60 | \$ 34,599.60 | |
| 52-40-40 | Audit | \$ 2,025.00 | \$ 2,500.00 | \$ 2,160.00 | 86.4% | \$ 2,160.00 | \$ 2,160.00 | |
| 52-40-43 | Legal | \$ - | \$ 100.00 | \$ 430.00 | 430.0% | \$ 1,210.00 | \$ 1,210.00 | |
| 52-40-45 | Professional Fees | \$ 2,800.00 | \$ 5,200.00 | \$ 416.95 | 8.0% | \$ 3,962.58 | \$ 3,962.58 | |
| 52-40-46 | Dues and Subscriptions | \$ - | \$ 200.00 | \$ - | 0.0% | \$ 200.00 | \$ 200.00 | |
| 52-40-50 | Gas, Oil, & Vehicle Repair | \$ 1,500.00 | \$ 1,500.00 | \$ 891.69 | 59.4% | \$ 1,583.93 | \$ 1,583.93 | |
| 52-40-55 | Insurance Liability and Other | \$ 7,400.00 | \$ 7,400.00 | \$ 7,322.67 | 99.0% | \$ 7,514.82 | \$ 7,514.82 | |
| 52-40-65 | Repairs and Maintenance | \$ 17,000.00 | \$ 22,000.00 | \$ 1,348.79 | 6.1% | \$ 4,000.00 | \$ 20,000.00 | |
| 52-40-70 | Training and Meetings | \$ 500.00 | \$ 1,000.00 | \$ 328.35 | 32.8% | \$ 583.16 | \$ 1,000.00 | |
| 52-40-75 | Gas | \$ 600.00 | \$ 750.00 | \$ 460.68 | 61.4% | \$ 559.74 | \$ 700.00 | |
| 52-40-77 | Electricity | \$ 500.00 | \$ 600.00 | \$ 342.35 | 57.1% | \$ 504.74 | \$ 600.00 | |
| 52-40-78 | Telephones | \$ 1,650.00 | \$ 1,650.00 | \$ 1,190.74 | 72.2% | \$ 1,712.53 | \$ 1,712.53 | |
| 52-40-79 | Internet | \$ 300.00 | \$ 300.00 | \$ 216.26 | 72.1% | \$ 260.18 | \$ 260.18 | |
| 52-40-80 | Sewer Treatment | \$ 85,000.00 | \$ 156,500.00 | \$ 137,357.18 | 87.8% | \$ 166,000.00 | \$ 182,000.00 | |
| 52-40-85 | Supplies | \$ 100.00 | \$ 100.00 | \$ 622.95 | 623.0% | \$ 1,000.00 | \$ 1,000.00 | |
| 52-40-95 | Miscellaneous | \$ - | \$ - | \$ - | | \$ - | \$ - | |
| Total Sewer Expenditures | | \$ 217,901.00 | \$ 259,411.00 | \$ 207,983.54 | 80.2% | \$ 270,039.64 | \$ 302,462.19 | |

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B

River Heights City

Budget Worksheet - Revised budget for 2017-18 and proposed budget for 2018-19 as of 3/31/18

| <u>Account Number</u> | <u>Account Title</u> | <u>2016-17 Revised Budget</u> | <u>2017-18 Adopted Budget</u> | <u>2017-18 Year-to-Date Actual</u> | <u>Per-cent of Actual Recelpts/Expenses to 2017-18 Budget</u> | <u>2017-18 Revised Budget</u> | <u>2017-19 Proposed Budget</u> | <u>Notes</u> |
|-----------------------|-------------------------------|---------------------------------------|---------------------------------------|--|---|---------------------------------------|--|--------------|
| | Sewer Fund Revenue Total | \$ 178,329.00 | \$ 231,300.00 | \$ 249,946.41 | 108.1% | \$ 300,302.63 | \$ 249,479.49 | |
| | Sewer Fund Expenditures Total | \$ 217,901.00 | \$ 259,411.00 | \$ 207,983.54 | 80.2% | \$ 270,039.64 | \$ 302,462.19 | |
| | Net Total Sewer Fund | \$ (39,572.00) | \$ (28,111.00) | \$ 41,962.87 | N/A | \$ 30,262.99 | \$ (52,982.70) | |
| | Net Grand Totals | \$ (213,599.48) | \$ 17,853.00 | \$ 284,562.07 | N/A | \$ 232,874.22 | \$ 163,838.54 | |

10

River Heights City Capital Projects Cash Availability Model--7/1/2017-6/30/2018 as of 4/10/2018

| | General Fund | | | Water Fund | Sewer Fund | Total City Cash Available |
|---|-----------------|----------------|---------------|----------------|----------------|---------------------------|
| | General | Capital Proj | Total | | | |
| Balance at 31 March 2018 | \$ 243,524.92 | \$ 49,638.25 | \$ 293,163.17 | \$ 389,568.34 | \$ 839,996.62 | \$ 1,522,728.13 |
| Less encumbered amounts in above funds: | | | | | | |
| Stormwater funds - collected this fiscal year | \$ 19,981.82 | | \$ 313,144.99 | | | \$ 1,542,709.95 |
| Park impact fees - collected this fiscal year | \$ (19,560.00) | | \$ 293,584.99 | | | \$ 1,523,149.95 |
| Road impact fees - collected this fiscal year | \$ (9,520.00) | | \$ 284,064.99 | | | \$ 1,513,629.95 |
| Water impact fees - collected this fiscal year | | | \$ 284,064.99 | \$ (55,012.00) | | \$ 1,458,617.95 |
| Sewer impact fees (Bal fwd \$55,539 + \$44,328 this fiscal year) | | | \$ 284,064.99 | | \$ (99,867.00) | \$ 1,358,750.95 |
| Unencumbered funds | \$ 234,426.74 | \$ 49,638.25 | \$ 284,064.99 | \$ 334,556.34 | \$ 740,129.62 | \$ 1,358,750.95 |
| Estimated Increase-13 March 2018 thru June 30, 2018 (see notes 1-4) | \$ 25,434.75 | \$ - | \$ 25,434.75 | \$ 40,293.75 | \$ 266.97 | \$ 65,995.47 |
| Est. Balance available to spend on capital projects | \$ 259,861.49 | \$ 49,638.25 | \$ 309,499.74 | \$ 374,850.09 | \$ 740,396.59 | \$ 1,424,746.42 |
| Approved Capital Expenditures for 217-2018: | | | | | | |
| Seal Streets | | \$ (40,000.00) | \$ 269,499.74 | | | \$ 1,394,746.42 |
| Sidewalk-1000 East on west side of street | | \$ (20,000.00) | \$ 249,499.74 | | | \$ 1,364,746.42 |
| Anna Marie Anderson sidewalk property ??? | | \$ (10,000.00) | \$ 239,499.74 | | | \$ 1,354,746.42 |
| Transfer from General to Capital Proj. Fund | \$ (140,000.00) | \$ 140,000.00 | \$ 239,499.74 | | | \$ 1,354,746.42 |
| Estimated Unincumbered Cash Balance 6/30/18 | \$ 119,861.49 | \$ 119,638.25 | \$ 239,499.74 | \$ 374,850.09 | \$ 740,396.59 | \$ 1,354,746.42 |
| Add Incumbered Funds listed Above | \$ 9,098.18 | | \$ 9,098.18 | \$ 55,012.00 | \$ 99,867.00 | \$ 163,977.18 |
| Estimated Total Cash Balances at 6/30/2018 | \$ 128,959.67 | \$ 119,638.25 | \$ 248,597.92 | \$ 429,862.09 | \$ 840,263.59 | \$ 1,518,723.60 |

Possible loan, if needed, from Water or Sewer Funds

Notes 1-4- describe the source of increased funds

Note 1-General Fund increase is 3/12 projected income plus 3/12 of depreciation for 2017-18

Note 2- Cap Proj Fund increase - see transfer of \$140,000

Note 3-Water Fund increase is 3/12 projected income plus 3/12 of depreciation for 2017-18

Note 4-Sewer Fund increase is 3/12 projected income plus 3/12 of depreciation for 2017-18

Possible Future Projects to be Considered

General Fund:

| | |
|--|---------------|
| Annual commitment for sidewalks & ADA compliance | \$ 10,000.00 |
| Seal streets and new pavements and bet remaining streets | \$ 40,000.00 |
| Sidewalk 700 S (\$230,000 less grant \$30,000) | \$ 200,000.00 |
| Repave (new street) 400 South from 500 East to 600 East | \$ 180,000.00 |
| Curb, Gutter, & sidewalk 400 South from 400 East to 500 East | \$ 250,000.00 |
| Repair 600 South roadway | \$ 70,000.00 |
| Pave city driveway from 500 East to end of tennis courts | \$ 14,000.00 |
| Repave Stewart Hill Court | \$ 140,000.00 |
| Replace Tennis Courts-\$165,000 less RAPZ Tax to make up difference | \$ 35,000.00 |
| Upgrade b-ball court area (\$5,000 to \$12,000 with possible RAPZ Tax grant) | \$ 12,000.00 |
| Two Pickle Ball courts (\$45,000 plus pads with possible RAPZ Tax grant) | \$ 60,000.00 |
| Splash Pad (Possible RAPZ Tax grant) | \$ 50,000.00 |
| Re-roof Pavilion | ????? |
| Park Benches and Tables | ????? |
| Update River Heights City history | \$ 5,000.00 |
| Raze old chapel | \$ 200,000.00 |

Water Fund:

| | |
|--|---------------|
| Manually driven emergency water treatment device | \$ 9,300.00 |
| Inspect the reservoir | \$ 10,000.00 |
| Replace 2" with 8" water line on RH Blvd - 400 E to 500 E | \$ 130,000.00 |
| Replace 8" & 10" water lines in 600 E from 600 S to 800 S | \$ 180,000.00 |
| Install a looping water line in Riverdale (Probably to be paid by developer) | \$ 250,000.00 |

Sewer Fund:

| | |
|---|---------------|
| Reline the sewer to decrease infiltration | \$ 15,000.00 |
| Building for sewer eqmpt. - Camera, Skidster, Backhoe, etc. | \$ 110,000.00 |

Total Possible Future Projects to be Considered \$ 1,016,000.00 \$ 579,300.00 \$ 125,000.00

River Heights City Bills To Be Paid

4/10/2018

| | Payee | Description | Admin. | P&Z | Parks/Rec | Pub. Safety | Com. Aff. | Roads | Water | Sewer | Total |
|----|---|--|----------|---------|-----------|-------------|-----------|------------|------------|---------|------------|
| 1 | AT& T Mobility | Final Billing | \$0.55 | | | | | | \$0.56 | \$0.56 | \$1.67 |
| 2 | Bear River Health Department | Water Coliform Testing | | | | | | | \$40.00 | | \$40.00 |
| 3 | Blue Stakes of Utah | E-mail Notifications | | | | | | \$21.18 | \$21.18 | \$21.81 | \$64.17 |
| 4 | Cache Valley Publishing | Planning Commission Public Notice | | \$39.87 | | | | | | | \$39.87 |
| 5 | Caselle | Monthly Support Billing | \$91.69 | | | | | | \$91.66 | \$91.65 | \$275.00 |
| 6 | Chevron & Texaco | Fuel for City Vehicles | | | \$48.32 | | | \$48.32 | \$48.32 | \$48.32 | \$193.28 |
| 7 | Daines & Jenkins, LLP | Legal Fees General | \$570.00 | | | | | | | | \$570.00 |
| 8 | Foresight Surveying | 700 South Work | | | | | | \$600.00 | | | \$600.00 |
| 9 | Forsgren Associates, Inc. | General & 700 South | \$156.25 | | | | | \$750.00 | | | \$906.25 |
| 10 | Freedom Mailing | Monthly Bill Processing | \$141.44 | | | | | | \$47.14 | \$47.14 | \$235.72 |
| 11 | Intermountain Farmer's Assoc. | Fertilizer, Weed Spray & Supplies | | | \$295.82 | | | | | | \$295.82 |
| 12 | Intermountain Traffic Safety, Inc. | Crossing Safety Jacket, Safety Light-Truck | | | \$71.73 | \$139.00 | | \$71.73 | \$71.73 | \$71.73 | \$425.92 |
| 13 | International Institute of Minicipal Clerks | Recorder Full Membership | \$160.00 | | | | | | | | \$160.00 |
| 14 | IPACO, Inc. | Path & Sidewalk Blower | | | \$215.95 | | | | | | \$215.95 |
| 15 | Joe Ames | Minutes at 03/27/2018 Meeting | \$40.00 | | | | | | | | \$40.00 |
| 16 | Les Olson Company | DocuWare Files Transferred to our Netwo | \$150.00 | | | | | | | | \$150.00 |
| 17 | Macey's | Council Training Supplies | \$59.40 | | | | | | | | \$59.40 |
| 18 | Mckelty Astle | April City Newsletter Distribution | \$130.00 | | | | | | | | \$130.00 |
| 19 | Rocky Mountain Power | Electricity | \$86.43 | | \$83.19 | \$25.59 | | \$1,219.34 | \$1,659.22 | \$49.73 | \$3,123.50 |
| 20 | Secure Instant Payments | Monthly Billing | \$11.65 | | | | | | \$11.65 | \$11.65 | \$34.95 |
| 21 | Sheila Lind | Travel Mileage for Training | \$98.10 | | | | | | | | \$98.10 |
| 22 | Thomas Petroleum | Fuel for City Vehicles | | | \$27.90 | | | \$27.89 | \$27.89 | \$27.89 | \$111.57 |
| 23 | Xerox | Monthly Usage Billing | \$34.62 | | | | | | | | \$34.62 |
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| 46 | | | | | | | | | | | |

Page 1 SubTotals

\$1,730.13

\$39.87

\$742.91

\$164.59

\$2,738.46

\$2,019.35

\$370.48

\$7,805.79

Page 1 Total Amount to be Paid \$7,805.79

River Heights City
 Financial Summary
 April 10, 2018

| | | Cash Balance By Fund | | Net Change | % of Total |
|---------------------------|--|-----------------------------|----------------------------|-------------------------|-------------------|
| | | 03/31/01 | 04/10/18 | | |
| General Fund | | 243,524.92 | 262,962.93 | 19,438.01 | 17.03% |
| Capital Projects Fund | | 49,638.25 | 49,638.25 | - | 3.21% |
| Water Fund | | 389,568.34 | 390,521.90 | 953.56 | 25.29% |
| Sewer Fund | | 839,996.62 | 840,909.12 | 912.50 | 54.46% |
| Total Cash Balance | | <u>1,522,728.13</u> | <u>1,544,032.20</u> | <u>21,304.07</u> | 100.00% |

| | | YTD Actual | Annual Budget | Unexpended Budget | % Of Budget Incurred | % Of Time Incurred |
|--------------------------------------|---------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| General Fund | | | | | | |
| Revenue | | 638,618.06 | 767,990.00 | 129,371.94 | 83.15% | 77.81% |
| Expenditures | | | | | | |
| | Administrative | 122,771.24 | 160,120.00 | 37,348.76 | 76.67% | 77.81% |
| | Office | 12,994.92 | 14,975.00 | 1,980.08 | 86.78% | 77.81% |
| | Community Affairs | 9,794.90 | 22,600.00 | 12,805.10 | 43.34% | 77.81% |
| | Planning & Zoning | 2,631.38 | 7,100.00 | 4,468.62 | 37.06% | 77.81% |
| | Public Safety | 74,776.29 | 99,460.00 | 24,683.71 | 75.18% | 77.81% |
| | Roads | 63,480.47 | 104,150.00 | 40,669.53 | 60.95% | 77.81% |
| | Parks & Recreation | 44,261.58 | 80,846.00 | 36,584.42 | 54.75% | 77.81% |
| | Sanitation | 108,967.74 | 144,000.00 | 35,032.26 | 75.67% | 77.81% |
| | Transfer To CP Fund | - | 100,000.00 | 100,000.00 | | |
| Total Expenditures | | <u>439,678.52</u> | <u>733,251.00</u> | <u>293,572.48</u> | 59.96% | 77.81% |
| Net Revenue Over Expenditures | | <u>198,939.54</u> | <u>34,739.00</u> | <u>(164,200.54)</u> | | |
| Capital Projects Fund | | | | | | |
| Revenue | | 371.38 | 50.00 | (321.38) | | 77.81% |
| Transfer From General Fund | | | 375,000.00 | 375,000.00 | | |
| Expenditures | | | | | | |
| | Administrative | 4,900.00 | 35,000.00 | 30,100.00 | | 77.81% |
| | Parks & Recreation | 114.90 | - | (114.90) | | 77.81% |
| | Roads | 68,034.36 | 420,000.00 | 351,965.64 | | 77.81% |
| | Electricity | - | 4,162.74 | 4,162.74 | | 77.81% |
| Total Expenditures | | <u>73,049.26</u> | <u>459,162.74</u> | <u>386,113.48</u> | | 77.81% |
| Net Revenue Over Expenditures | | <u>(72,677.88)</u> | <u>(84,112.74)</u> | <u>(11,434.86)</u> | | |
| Water Fund | | | | | | |
| Revenue | | 336,417.85 | 332,480.00 | (3,937.85) | 101.18% | 77.81% |
| Expenditures | | <u>201,360.82</u> | <u>241,305.00</u> | <u>39,944.18</u> | 83.45% | 77.81% |
| Net Revenue Over Expenditures | | <u>135,057.03</u> | <u>91,175.00</u> | <u>(43,882.03)</u> | | |
| Sewer Fund | | | | | | |
| Revenue | | 249,934.19 | 231,300.00 | (18,634.19) | 108.06% | 77.81% |
| Expenditures | | <u>207,983.54</u> | <u>259,411.00</u> | <u>51,427.46</u> | 80.18% | 77.81% |
| Net Revenue Over Expenditures | | <u>41,950.65</u> | <u>(28,111.00)</u> | <u>(70,061.65)</u> | | |



5 Year Financial Review (2012 - 2017)

Revenues: ▲ 35.43%

Operating Expenses: ▲ 10.58%

Capital Expenditures: \$6.5 million*

*Capital Projects of the last five years includes bus replacement and local construction projects

Board Provides Oversight

In the last five years, the Board has overseen revenue growth that has increased over 3Xs the rate of operating expenses. These additional revenues have been set aside for vehicle replacement and future infrastructure needs.

Compared to an average of six peer systems, CVTD provides 3X's the service at below the average operating cost

As expected, operating expenses have increased with inflation. Overall, expenses have been managed appropriately and are within budgeted amounts.

Challenges

- Community Sprawl
- Facility Constraints
- Community desires more Services

With community growth and sprawl, there are continued requests to provide additional service. Expansion to services will require a larger facility, as well as additional buses.

Infrastructure Needs

Administrative, Maintenance, & Storage Facility:

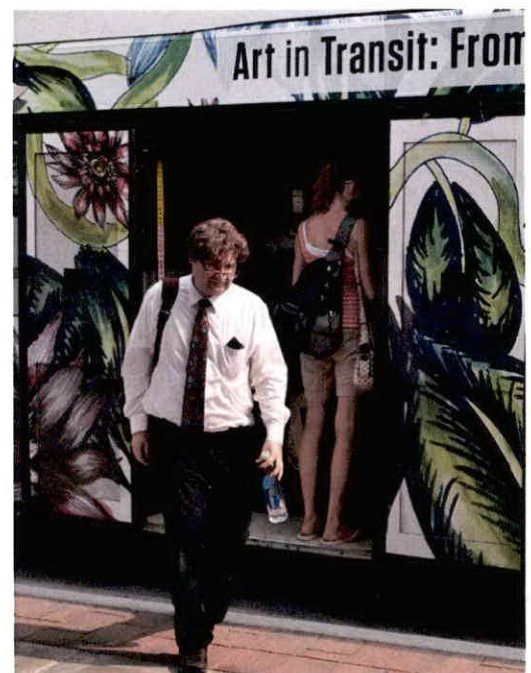
Phase 1 - \$10 million
Phase 2 - \$5 million
Phase 3 - \$5 million

Current facilities are at capacity

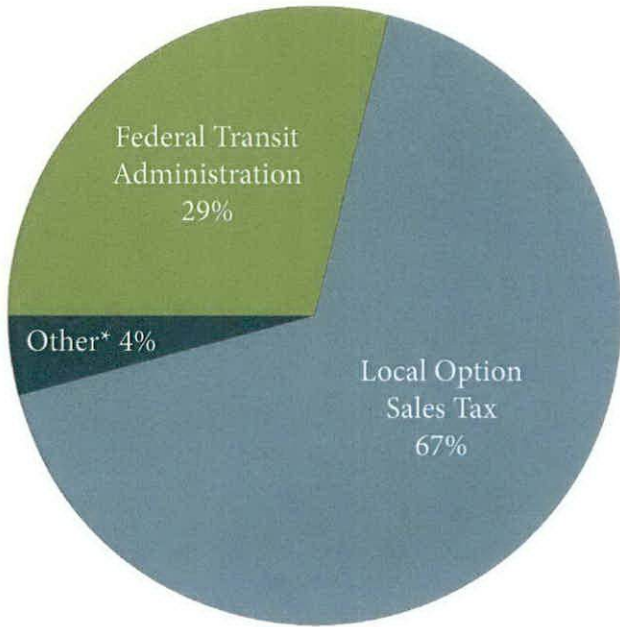
Replacement Vehicles:
(next 10 years)

Big Buses: 21 @ \$450,000+
Small Buses: 14 @ \$80,000+
Support Vehicles: 5 @ \$30,000+

Prices may increase with Consumer Price Index Escalator



Funding Sources



*Other funding sources come from a contract for Franklin County Service, a contract with Salt Lake Express, and advertising on CVTD buses.



CVTD Board of Trustees

| | |
|---|--------------------------------|
| CHAIR Roger Jones Logan | MILLVILLE Amber Sleight |
| VICE-CHAIR Holly Broome-Hyer Lewiston | NORTH LOGAN Lloyd Berentzen |
| CACHE COUNTY Erik Ashcroft | NIBLEY Norman Larsen |
| HYDE PARK Craig Wright | PROVIDENCE Jeff Turley |
| HYRUM Shaun Bushman | RICHMOND Ron Natali |
| LOGAN Cecelia Benson Dean Quayle Glen Schmidt Jeannie F. Simmonds Lyle Lundberg Patrick Jenkins Sue Sorenson | RIVER HEIGHTS Rodger Pond |
| | SMITHFIELD Heidi Harper |

Vehicle Replacement Schedule

| <u>YEAR</u> | <u>NUMBER AND TYPE OF VEHICLE</u> |
|-------------|-----------------------------------|
| 2017 | 2 BIG BUSES |
| 2019 | 4 BIG BUSES, 3 SMALL BUSES |
| 2020 | 3 SMALL BUSES, 1 SUPPORT VEHICLE |
| 2021 | 4 BIG BUSES |
| 2022 | 5 BIG BUSES, 2 SMALL BUSES |
| 2023 | 1 SUPPORT VEHICLE REPLACEMENT |
| 2024 | 5 BIG BUSES |
| 2025 | 1 BIG BUS, 3 SMALL BUSES |
| 2026 | 3 SMALL BUSES |
| 2027 | 3 SUPPORT VEHICLES |

AN INTERLOCAL AGREEMENT BETWEEN
CACHE COUNTY
AND
RIVER HEIGHTS CITY
FOR
LAW ENFORCEMENT SERVICES

This AGREEMENT is made and entered into pursuant to Section 11-13-1, Utah Code Annotated, 1953, as amended, commonly referred to as the Interlocal Cooperation Act, by and between Cache County, a body corporate and politic of the State of Utah, hereinafter referred to as "COUNTY", and River Heights City, a municipal corporation of the State of Utah, hereinafter referred to as "CITY."

WITNESSETH:

WHEREAS, the CITY is desirous of contracting with the COUNTY for the performance of the hereinafter described law enforcement functions within its boundaries by the County of Cache through the Sheriff thereof; and

WHEREAS, the CITY and the COUNTY have determined that it is mutually advantageous to each party to enter into this Agreement; and

WHEREAS, it is anticipated that the services provided will be compensated by the CITY on a cost basis as hereinafter set forth and the respective entities have determined and agreed that the said amount is a reasonable, fair and adequate compensation for the providing of such services.

NOW, THEREFORE, in consideration of the promises and in compliance with and pursuant to the terms and provisions of the Inter-local Cooperation Act as herein above set forth, the parties hereby agree as follows:

1. The Cache County Sheriff's Office agrees to furnish all necessary law enforcement protection and to enforce State laws and City ordinances (animal control not included, except for emergencies) within the corporate limits of River Heights City, to the extent and in the manner hereinafter set forth.
2. The rendition of such services, the standards of performance, the discipline of deputies, and other matters incident to the performance of such services and the control of personnel

- E. It is agreed that the equipment furnished by the CITY is and shall remain the property of the CITY. If said property is a patrol vehicle it shall be maintained, fueled, and insured by the COUNTY during the period of this Agreement.
 - F. The COUNTY will maintain, at the minimum, the following records and provide monthly reports of those records to the CITY pursuant to this agreement:
 - i. The number and type of calls for services (incidents), and
 - ii. The number and type of citations, and
 - iii. The number and type of warnings, and
 - iv. The numbers of hours of service provided.
5. For the purpose of performing the services provided herein, the COUNTY shall furnish all necessary labor, administration, equipment, uniforms, insignia, firearms and other equipment necessary and incident to a modern law enforcement agency.
6. It is agreed that in all instances where special supplies, stationary, notices, forms, and the like must be issued in the name of the CITY, the same shall be supplied by the CITY at its own expense.
7. For the purpose of performing the services and functions pursuant to this agreement;
- A. For the purpose of giving official status to the performance thereof, every COUNTY sheriff's deputy and employee engaged in performing any such service and function shall be deemed to be officer or employee of the CITY. For purposes of liability, COUNTY deputies or employees shall not be deemed to be CITY officers or employees and the COUNTY shall be completely responsible for them as provided in paragraphs 8 through 11.
 - B. All sheriff's deputies and employees employed by the COUNTY to perform duties under the terms of this Agreement shall be COUNTY employees, and shall have no right to any CITY pension, civil service, or any other CITY benefits for services provided hereunder.
 - C. The sheriff's deputies and employees to be provided under the terms of this Agreement shall be appointed by the Cache County Sheriff's Office under its normal rules and practices of selection and hiring.
8. Subject to the provisions and limitations of the Governmental Immunity Act of Utah, the CITY shall be responsible for all damages to persons or property that occurs as a result of

13. The CITY agrees to remit the contract amount to the Cache County Auditor, 179 North Main Street, Logan, Utah 84321 on or before December 31, 2017. If such payment is not remitted to the County Auditor's Office when due, the COUNTY is entitled to recover interest thereon at the rate of 1 per cent per calendar month in which the services were rendered.

EXHIBIT A

This exhibit details the hours contracted for, the cost of those hours, and when they will be delivered. The time frame of the contract will be from July 1, 2017 through June 30, 2018. The cost to furnish a full-time deputy sheriff equipped to perform law enforcement patrol services to CITY is \$50.10 per hour. State Liquor Control Funds will be expended at \$50.10 per hour.

| CATEGORY | AMOUNT | HOURS OF SERVICE |
|-----------------|---------------------|-------------------------|
| Contract Funds | \$ 10,571.10 | 211 |
| TOTAL | \$ 10,571.10 | |

State Liquor Funds can be paid to the COUNTY as the CITY receives them. The CITY agrees to meet or exceed the level of State Liquor Funds identified above.

The COUNTY will supply, at the direction of the Sheriff, additional patrol coverage as available to the CITY.

The CITY shall be charged for only one deputy when that deputy has an additional deputy in training working with them. Reserve deputies while performing their volunteer function will not charge their time to the CITY.

AN INTERLOCAL AGREEMENT BETWEEN
CACHE COUNTY
AND
RIVER HEIGHTS CITY
FOR
ANIMAL CONTROL SERVICES

This AGREEMENT is made and entered into pursuant to Section 11-13-1, Utah Code Annotated, 1953, as amended, commonly referred to as the Interlocal Cooperation Act, by and between Cache County, a body corporate and politic of the State of Utah, hereinafter referred to as "COUNTY", and River Heights City, a municipal corporation of the State of Utah, hereinafter referred to as "CITY."

WITNESSETH:

WHEREAS, the CITY is desirous of contracting with the COUNTY for the performance of the hereinafter described animal control functions within its boundaries by the County of Cache through the Sheriff thereof; and

WHEREAS, the CITY and the COUNTY have determined that it is mutually advantageous to each party to enter into this Agreement; and

WHEREAS, it is anticipated that the services provided will be compensated by the CITY on a cost basis as hereinafter set forth and the respective entities have determined and agreed that the said amount is a reasonable, fair and adequate compensation for the providing of such services.

NOW, THEREFORE, in consideration of the promises and in compliance with and pursuant to the terms and provisions of the Interlocal Cooperation Act as herein above set forth, the parties hereby agree as follows:

1. The Cache County Sheriff's Office agrees to furnish all necessary animal control and to enforce State laws and City ordinances within the corporate limits of River Heights City, to the extent and in the manner hereinafter set forth.
2. The rendition of such services, the standards of performance, the discipline of deputies, and other matters incident to the performance of such services and the control of personnel so employed shall remain in the COUNTY. In the event of a dispute between the parties as to the extent of duties and functions to be rendered hereunder, or the minimum level or

6. It is agreed that in all instances where special supplies, stationary, notices, forms, and the like must be issued in the name of the CITY, the same shall be supplied by the CITY at its own expense.
7. For the purpose of performing the services and functions pursuant to this agreement;
 - A. For the purpose of giving official status to the performance thereof, every COUNTY sheriff's deputy and employee engaged in performing any such service and function shall be deemed to be officer or employee of the CITY. For purposes of liability, COUNTY deputies or employees shall not be deemed to be CITY officers or employees and the COUNTY shall be completely responsible for them as provided in paragraphs 8 through 11.
 - B. All sheriff's deputies and employees employed by the COUNTY to perform duties under the terms of this Agreement shall be COUNTY employees, and shall have no right to any CITY pension, civil service, or any other CITY benefits for services provided hereunder.
 - C. The sheriff's deputies and employees to be provided under the terms of this Agreement shall be appointed by the Cache County Sheriff's Office under its normal rules and practices of selection and hiring.
8. Subject to the provisions and limitations of the Governmental Immunity Act of Utah, the CITY shall be responsible for all damages to persons or property that occurs as a result of the negligence or fault of the CITY in connection with the performance of this Agreement. The CITY shall indemnify and save the COUNTY free and harmless from all claims that arise as a result of the negligence or wrongful acts of the CITY, its officers, agents or employees.
9. The CITY shall be responsible and indemnify COUNTY for any costs associated with the housing of impounded animals or any other costs associated with the Animal Welfare Act of Utah.
10. Subject to the provisions and limitations of the Governmental Immunity Act of Utah, the COUNTY shall be responsible for all damages to persons or property that occurs as a result of the negligence or fault of the COUNTY in connection with the performance of this Agreement. The COUNTY shall indemnify and save the CITY free and harmless from all

IN WITNESS WHEREOF, the City of River Heights, by approval of the River Heights City Council, caused this Agreement to be signed by its Mayor and attested by its Clerk, and the County of Cache has caused this Agreement to be signed by the County Executive and Attested by its Clerk and Keeper of the County Seal, all on the day and year appearing below their respective signatures.

Cache County
Approved as to form and as
Compatible with State law:

Legal Counsel

Craig Buttars, County Executive

ATTEST: (seal)

Clerk

CITY OF River Heights
Approved as to form and as
Compatible with State law:

Legal Counsel

Mayor

ATTEST: (seal)

City Recorder