

RICHFIELD CITY

2017/2018

BUDGET PRESENTATION



Richfield City Corporation 2017/2018 Budget Presentation

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2017/2018 Budget Year Budget Narrative

June 21, 2017

MISSION:

It is the responsibility of the Mayor and his budget officer to provide a budget to the City Council on or before the first regularly scheduled Council meeting in May. The City Council then makes any changes and adjustments. The tentative budget is then given to the public for comments, and adjustments may be made as a result of public input before final passage. A public hearing on the budget was held on June 13th at 7:10 p.m., and the budget was passed on June 20th.

The purpose of the budget is to provide the City Council with a management tool which identifies, proposes and implements the policies and goals of the City. The budget is a financial plan carried out by line item activity budgets, with the City Manager and department heads being responsible for implementing and meeting the goals of the Mayor and Council by using the resources provided to them in a manner that efficiently and effectively meets those goals.

The budget process allows for a time when the public has an opportunity to voice its opinion on how the resources of the City should be used.

Hereafter is the final budget for the **fiscal year 2017/2018**, the estimated totals for the current fiscal year as compared with budget (2016/2017), and the actual revenues and expenditures for the 2013/2014, 2014/2015 and 2015/2016 fiscal years. **The estimated total column will be the final budget adjustment for the 2016/2017 fiscal year and the budget will be opened to adopt those numbers as the final budget.** The following budget narrative addresses key issues with regards to the proposed 2017/2018 budget, and for the estimated totals of the current year's budget. The narrative also gives a history of many of the decisions that have been made in prior years which continue to affect the annual budgeting decisions that must be made. An example of this is bond obligation payments that must be budgeted for.

GENERAL FUND

Revenues

- **General Sales Tax:** In the summer of 2008, the United States economy began to slump significantly. Retail sales were significantly impacted nationwide. In Utah, the economy has been less subject to the wide swings that are seen nationally; however, the economic slow-down still significantly impacted our local economy. Sales tax collections increased for several years in the mid to late 1990's. However, the rate of increase slowed or became flat from the late 1990's to the mid 2003 year. During the 2003/2004 fiscal year, sales tax growth trended upward by 6.73% for the City, and again in the 2004/2005 and 2005/2006 and 2006/2007 fiscal years by 10.87%, 13.65% and 20.38% respectively. However, the 2006/2007 year had a spike of an estimated \$130,000 in August from a "long-wall" purchase in the SUFCO mine. Without this spike, sales tax growth would have been approximately 13.77%, similar to the prior year. This was still very significant growth in the amount of over \$200,000. The negative growth rate for FY 2007 to FY 2008 was a 5.15%. Thus, negative growth became evident during the budget process ten years ago. Nine years ago, a negative sales tax growth of 9.13% was incurred. Seven years ago, a 13.11% negative sales tax growth occurred. As mentioned above, the National and Utah economy, as well as the local economy, were slumping. Finally, six years ago sales tax trended upward by 1.85%. Five years ago (2011/2012) sales tax increased by 6.99%. Four years ago, fiscal year (2012/2013), general sales tax collections increased by 4.30%. Three years ago, sales tax growth was 8.57%. Much of that growth was from the temporary location of EC Source, a large utility infrastructure company, in our community. Two years ago (2014/2015) growth was essentially flat, with a net sales tax decrease of 0.17%. Last year, sales tax grew by 3.12%.

For the current fiscal year, we are estimating a sales tax increase of about 1.60% over last fiscal year. We believe that the economy is fairly stable, and that sales tax revenues will continue to grow in our local economy at a very modest pace. Thus we are estimating sales tax revenues for 2017/18 at a 1.60% increase over the estimated total for 2016/2017. We believe that under this conservative approach, we can still provide services to taxpayers without departmental budget cuts, and should the economy grow at a better rate, we will be in a decent financial position moving forward into future years.

Going forward, it should be noted that we believe that the City's lack of population growth as compared to other areas of the State will hurt the City's sales tax

collections for the 50% point of sale taxes that are shared based on population. This is an important factor going forward. Much of the mid 2000's sales tax growth was a direct result of the location of Wal-Mart into our community. Not only did this help bring back many customers to the Richfield area, but it also helped with leakage of city residents who shopped out of the area prior to Wal-Mart's presence.

The graph found on page 47 shows how sales tax growth has fluctuated since the 2003/2004 fiscal year.

As a note of interest, retail store closings are increasing in the United States. Online shopping is having a major effect on retail outlets. For this reason, we must remain conservative in our projections.

- **Highways Tax:** Prior to January 1998, Richfield City imposed and collected a retail receipts fee. In the 1997 legislature, cities were prohibited from imposing such fees. The legislature did, however, implement a method for cities to collect the ¼% sales tax through the imposition of a highways tax. Richfield City opted for this option, and therefore sales tax revenue shows as a much higher number than in years prior to 1997. On January 1, 2008 this rate was changed to .30% and the sales tax rate was decreased on food. The increased rate was supposed to allow for a hold harmless, revenue neutral revenue stream for the City. This revenue is also subject to the ups and downs of the economy, just as general sales tax revenue is. These funds are used to help fund the road department, especially on maintenance projects.

Since its high point in 2007/08 of \$617,608, this revenue source shrank to a low point of \$500,847 in 2009/2010, but recovered with the better economy to a new high point of \$644,317 in 2013/14. This suggests that the City's local economy had grown and was in a better position that it ever had been. However, we believe that EC Source had a significant effect on those numbers.

In the 2015 legislative session, the Legislature approved an additional ¼% transportation sales tax to be used for roads in counties where the voters approved it. Sevier County voters voted for this tax increase and these funds will add to the amount of funds available to do transportation related projects in Richfield City. We estimate this amount to be \$155,000 to \$160,000.

We have projected the combination of Highways Tax and Transportation Tax to generate \$795,000 for FY2017, and have projected \$802,950 for FY2018.

Both Class C road funds and Highways Tax revenues are used to fund the City's street department. However, the costs of maintenance have significantly increased over the past ten to fifteen years. Also, a large portion of Class C road fund revenues are obligated to make payments on road projects which include

College Avenue, Downtown Parking and Bulb-Out Improvements, and Bridge Replacements. These obligations amount to \$190,000 per year.

- **Local Art, Zoological and Recreation Sales Tax:** In November of 2010, the citizens of Richfield voted for this tax to help with funding of Recreational programs. When the economy slowed, these programs were not considered as “essential” services as discussed by the Mayor and City Council, and their funding became more susceptible to cuts than public safety or public works. With these facts in hand, a ballot proposition was given to the public. The proposition passed which allowed these programs to continue to function. We expect this tax to generate approximately \$211,000 during the current fiscal year, and about \$213,110 in FY2018, a 1.00% growth rate over the current year’s estimated total.
- **Summary of Sales Taxes (General, Highways and PAR taxes):** Because of the volatility and unpredictability of sales tax, we have tried to be conservative in our projections over the years. This has allowed us to keep our fund balance near the limit allowed by law (which recently changed from 18% of the ensuing year’s budget to 25%) and has given the City somewhat of a rainy day fund. Even with continued business activity in our area such as the building of Home Depot, Holiday Inn Express, Auto Zone, Aaron’s Rent-a-Center, Big 5 Sports, Tractor Supply Company and others locating in our City, we are still only projecting 1.60% growth for the 2017/2018 fiscal year in sales tax as expressed above. Again we hope this will allow us to be conservative in our budgeting practices, and we will continue to watch what happens with the economy. Management is hopeful that these specific revenues will exceed projections.
- **Property Tax:** The City added the SID Guarantee Fund tax rate to its General Fund tax rate five years ago. A truth in taxation hearing was held as part of the process. With the purchase of property for a business park having been committed to, those tax proceeds of \$29,065 are being transferred to the Business Park Debt Service Fund to help make the payments for the property and improvements. The tax rate for FY2011 was .000091, which is used as the base year for splitting of revenue.

Property tax growth in our budget for FY2018 is projected to grow by \$6,952. In the final budget, the City adopted the amount of property tax revenue allowed by the certified tax rate as approved by Sevier County and the Utah State Tax Commission.

Also, no general obligation debt tax rate exists for City purposes at the present time. Several years ago, the City had swimming pool and industrial park debt tax rates.

This is a good time to express that property taxes have not been increased for inflationary purposes in over thirty years (spanning my entire career here). Costs for operations of the City have not stayed the same, and it is difficult to stay up with

the demands of the public under this scenario. Electrical and natural gas rates are frequently adjusted as needs of those companies change. Cost of pipe, fuel and services have increased many times over the years, yet the City's property tax rate has remained the same during this period of time.

- **Recreation Property Tax:** Eighteen years ago, the City Council elected to increase general fund property taxes by the amount that was being used to pay the swimming pool bond payment in the Debt Service Fund. The action received wide spread support from the residents as well as the local press. This tax increase required a truth in taxation hearing. These funds were committed by the City Council to be used for recreation infrastructure improvements such as park improvements, pool improvements, golf and park equipment needs, and the like. Over the years, these funds have been used to replace the swimming pool roof, re-plaster the pool, paint the pool, purchase a new air handling system for the pool, build a new Rotary Park shop facility, replace the Rotary Park infields with new infield mix, install new fencing at several of our parks, construct a skate park, purchase maintenance equipment, install concrete at the Rotary Park, build a new stage and restroom facility at the City Park, participate in the construction of the new Centennial Park on North Main Street, construct a bike / walking path from the Pool to Main Street, participate in a federal project to extend the bike path from Snow College to the Rotary Park, pay for new playground equipment at the City Park, and purchase carts and mowers for the golf course, parks and cemetery.

As mentioned above, the City Council committed \$200,000 of these funds for the City's match with UDOT to construct a bike / walking path from Snow College to the Rotary Park which was completed this three years ago. Also, the Council approved the finishing of the Veterans Memorial with recreation tax funds. Going forward, much of these funds will be needed to help replace asphalt and sidewalk settling problems at the Centennial Park, and to purchase carts and mowers needed at the parks, cemetery and golf course.

The Permanent Community Impact Board of the State of Utah financed a \$1,900,000 project for the expansion of the golf course to eighteen holes. The first payment was due in July of 2003. Recreation tax funds sufficient to make the bond payment are transferred to the Building Authority annually to pay for the golf course expansion. The annual bond payment for the golf course is approximately \$108,000.

Another \$100,000 of the funds is used to help operate the pool facilities. The balance of the funds, including local transient room tax funds as explained below, is transferred to the Capital Improvement Fund to finance projects as discussed above.

For FY 2018, we are estimating this revenue stream to be \$204,703 from current

taxes, and \$8,847 in prior year's taxes. Also, we are estimating \$21,405 from motor vehicle fee in lieu income for recreation purposes. The total is \$234,955.

- **Local Transient Room Tax:** The City Council implemented a local transient room tax when this authority was given to municipalities by the legislature in 1998. Last year we collected \$90,510, and we are estimating \$90,000 for FY2018. Again, this tax was imposed by the City Council for the purpose of funding recreational needs such as major equipment, swimming pool refurbishing, infrastructure payments for the golf course, new structures at the parks, etc. and will be transferred to the Capital Improvement Fund or Building Authority as explained above.
- **Communications Tax:** There are 154 communities in Utah that charge the communications tax. 144 of those communities charge the full 3.5% allowed by law. Richfield City charges 3%. These are general revenues that go to operate all functions of the general fund. This tax currently generates \$90,000 per year.
- **Franchise Energy Tax:** The City has had a 3% franchise energy tax since about 1998. With the shortfall that the City was facing with regards to inflation, capital purchases such as police cars, etc., the City Council made the decision to increase this tax to 5%. This was implemented on January 1, 2016, and should raise an additional \$180,000 per year going forward. Much of these funds were committed to help purchase police cars, and to hire an additional school resource officer.
- **Class "C" Road Funds:** Eighteen years ago, this revenue source increased significantly due to legislative passage of increased fuel taxes and the change in the formula for distribution. For the fiscal year 2018 we are estimating revenue in the amount of \$390,000. This is an increase of about 20% from before due to the Legislature's increase in the fuel tax of 4.90 cents per gallon and took effect in January of 2016.

A chip seal project was completed in the summer of 2009 at a cost of approximately \$160,000. Also, participation with UDOT on the 300 North Street Improvement Project was completed during the 2010/11 fiscal year. The City, as explained earlier, has incurred Class "C" road fund debt on the bridge replacements, the College Avenue project and on the Downtown Main Street Enhancement Project. The total of these annual payments has been \$190,000 for ten years. Many road maintenance projects have been put off as a result of the revenue shortage. However, we have been able to replace a bridge that was in disrepair at 200 East and 400 South, at a cost of approximately \$60,000. During the summer of 2012 a \$160,000 slurry seal project was completed. Also, 900 North Street was reconstructed in order to accommodate the growth in the area and especially at Sevier Valley Medical Center.

A chip seal project for the 2015 fiscal year was completed for approximately \$470,000. Most of the funds came from Highways Tax and Class C Road funds, but \$150,000 came from the sale of the old fire station and was approved by the City Council. Also, the City contributed about \$60,000 to the Home Depot / Costa Vida intersection as the City's share of improving that intersection. A \$265,000 chip seal/mastic seal project was completed in the summer of 2016. Phase II of the 100 East re-construction project was also completed in the summer of 2016, and the City paid its share of the project which was approximately \$250,000.

Maintenance of our road system is a huge concern because the useful life of our roads will deteriorate unless we can maintain them on a consistent basis.

For FY2018, we are planning a chip seal project in the amount of approximately \$350,000, and we are also proceeding with plans to complete phase III of the 100 East project. This will be constructed in FY2019.

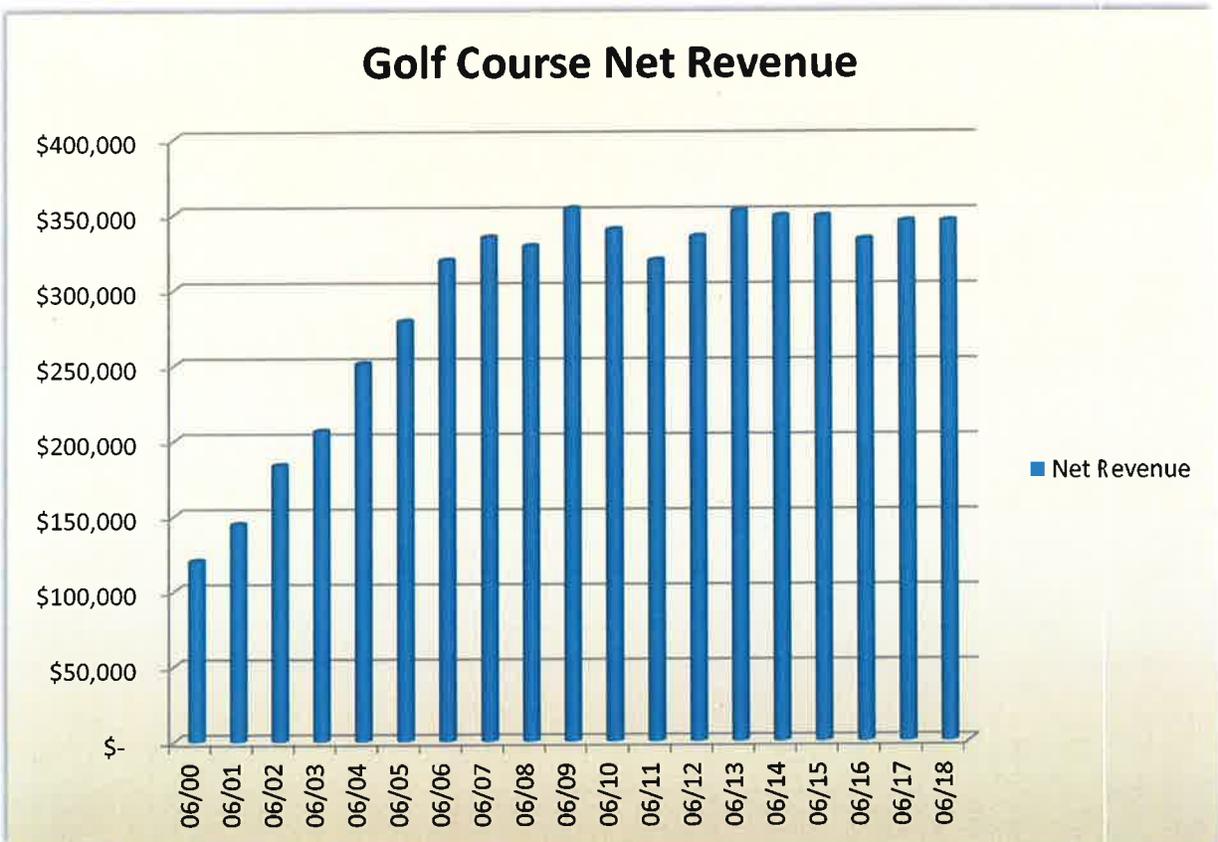
- **Irrigation Fees:** Several years ago, irrigation fees were implemented for users of the City irrigation system to help pay for the maintenance of the ditches and for the water master. We are estimating revenue of \$4,500 for the upcoming fiscal year. Each user is paying a fee of \$20 per hour for their regularly scheduled block of time. For example, if you had a one hour turn each week, the annual fee would be \$20. If you had a three-hour turn each week, the annual fee would be \$60. This revenue continues to dip each year as less and less people have gardens. The most recent count of users of the ditch irrigation system is 132 users or households.
- **Recreation Program Fees:** Recreation program fees are shown for programs offered by our Recreation Department. The associated expenses will offset this revenue, and perhaps make a small profit as a whole of about \$20,000. The City tries to operate the recreation programs themselves on at least a break-even basis. Thus, only recreation personnel salaries, benefits, office expenses, and capital expenditures are being paid for through general taxes.

In order to be more compliant with IRS rules, we have determined that all referees, scorekeepers, supervisors, etc. should be paid as employees rather than as independent contractors (1099 employees).—Thus, the part-time employee line item has increased to accommodate this change. However, the program budgets will go down for each category. The net effect of this change should be negligible, or near zero. We are still learning what the part-time budget should be to accommodate this change. We have estimated \$38,000 for FY2018, but this could change as we continue to learn what this will cost.

- **Golf Course Revenue:** With the opening of a fully developed 18-hole golf course, revenue increased significantly. Golf revenue (net revenue) increased as follows: \$120,040 in FY00, \$144,453 in FY01, \$183,628 in FY02, \$206,264 in FY03, \$251,087 in FY04, \$279,097 in FY05, \$319,425 in FY06, \$334,706 in FY07,

\$328,872 in FY08, \$353,759 in FY09, \$339,759 in FY10, \$319,412 in FY11, \$335,057 in FY12, \$351,991 in FY13, \$348,641 in FY14, \$348,512 in FY15.

- In FY 2016, the City made a change in the way the golf professional is paid, with a lesser salary, but control of merchandise sales and to pro realizing the profits from golf merchandise sales, not including concessions.
- Thus in FY 2016, City revenue at the golf course was \$333,084. \$330,000 is the estimated total for FY17, and a projected budget of \$340,000 in FY18. Starting in January of 2004, the City began to realize the revenue from all golf cart rentals, and also the entire eighteen holes.
- Net revenue is defined as golf green fees, golf rentals of driving range and rental of golf carts, clubs, etc. Also, net revenue includes sales in the clubhouse of concessions such as candy, prepared food, and beer less any cost of goods sold for those items. As mentioned above, starting in September of 2015, all apparel, clubs, balls and other merchandise goes to the golf professional.



In July of 2015, the golf course raised user rates to help make up some of the lack of tax revenues needed to maintain and staff the golf course. Golf Course revenues are impacted by weather conditions.

The golf course has constructed cart paths in critical areas of the course. This was funded by private contributions and from land sales on adjacent golf course property. Also, eight years ago the City worked with Sevier County to construct a sign visible from the freeway, advertising to the traveling public that the golf course is open to the general public and advertising the services available at the course at a cost of \$45,000. A club house addition was constructed during the 2012 fiscal year at a cost of approximately \$208,000. This has afforded the golf course the ability to host more and better events. Grill and beer sales have also helped to enhance the revenues of the golf course.

Mowers and golf carts always need to be serviced and kept up-to-date. Recreation and PAR tax funds have helped to make these purchases as needed. With an aging fleet of golf carts and the inability to fully host large golf events with our fleet, the current City Council made the decision to lease-purchase a fleet of fifty carts at an annual cost of about \$36,000. All but ten of the old carts were traded-in as part of the deal. This cost will come from PAR tax or recreation tax funds.

- **Other Revenues of Concern:** Swimming Pool revenues have been very stagnant for many years. We have implemented a fee increase to try to help meet the financial needs of the City. Building Permits, with the Sevier Valley Hospital addition, increased significantly in FY2013. Building permit revenue is anticipated to generate approximately \$93,000 for the current year, and \$93,000 for FY18. Investment income has also taken a severe hit with very low interest rates. However, with interest rates increasing, a \$10,000 increase is anticipated in this revenue stream.

GENERAL FUND

Expenditures

Following is a brief summary which highlights noteworthy changes in the operation of departments:

- **Wages, Health Insurance and Retirement Benefits:**

Because of the economic slow-down in 2008, eight full-time employees were either not replaced or laid off as a reduction in force between FY08 through FY12. Also, significant cuts in operational funds were budgeted during this same period of time. With the

economy recovering and improving, many of the cuts have since been restored as revenue increases have allowed.

Six years ago the City's health coverage changed from a traditional plan to a High Deductible Health Plan, and incorporated a Health Savings Account as part of that plan. For the new fiscal year, the Affordable Care Act is being followed as required by law. Following the ACA is a time consuming process that has really hindered our part-time employees. This especially affects the parks, golf course and pool. Either an employee is limited to less than 30 hours per week, or they work 40 hours per week but for less than six months (considered to be a seasonal employee). It has been a real challenge to hire and keep good people as a result of the ACA.

Wages

During the current fiscal year, the City Council adopted a new step and grade salary plan for full-time employees. In trying to implement the plan and get employees to their specific steps and grades, increases were made on January 1, 2017. Additional step increases are part of the FY 2017/2018 proposed budget in the amount of \$15,000. Also, certain grade promotions are being made in the police department. Getting employees to their proper steps will likely be a three year process because the City cannot fund the entire increase all at once.

Health Insurance

Health insurance continues to increase at a much higher rate than almost any other area. The quote for FY2018 indicates that health insurance premiums will increase by 10%. We are not surprised by this increase, as there have been several large potential claims identified by our insurer for which they must be prepared to cover. In Fiscal Year 2016/2017, the HSA contribution was \$1,200 per employee, and we are continuing this same amount for FY2018.

For **dental insurance**, a "direct reimbursement plan" was implemented fifteen years ago. This is a self insurance plan and the City is anticipating reserves in the amount of approximately \$70,000 after fifteen years. We are proposing that this plan be continued and funded at the same level as FY2016/2017. Staff will continue to administer the plan. Obviously, having no rate increases or minimal rate increases was one of the goals of the self insurance concept when it was implemented, and we are pleased with the results of the plan in minimizing rate increases that were inherent with an insurance carrier. Thus far in fourteen years, only twice has the rate been increased, and then by only a total of \$10 per month.

The **vision plan** costs \$20 per month per employee, or a total of about \$9,840 annually. This plan is also a self insured direct reimbursement plan like the dental plan. We anticipate reserves in the amount of approximately \$28,000. Again, we are very pleased with the results of this plan, and propose its continuation.

Retirement benefits were funded at 14.65% for public employees for many years (police is addressed below under police department). The legislature implemented a new law for the State Retirement System for new employees (both public employees and public safety employees). The retirement percentage for new public employees (Tier II) is 10%. However, an actuarial amortization percentage is also applied to help fund current Tier 1 employees, making the effective percentage 18.47%.

For current Tier I public employees, the rate has increased from 13.77% six years ago, 16.04% five years ago, 17.29% four years ago, 18.47% three years ago, 18.47% two years ago, and again for the current fiscal year. Rates for FY2018 will again be 18.47%. Rates for Tier II public employees will be 16.69%. Employees hired after 2012 are considered Tier II employees and are on a different retirement timeline than Tier I employees. Under the laws of the State, it is the City's responsibility to pay for Utah State Retirement benefits.

- **Community Development:** The 4th of July expenses are found in this budget. This budget is where the City sponsors events and advertises with the local press and radio. In recent fiscal years, the City drastically reduced its sponsorship of events and advertising. The question of “does this event really bring in a significant amount of people to our city” is being posed with each event. Events that do create economic activity are being funded, while those that do not have been dropped, as a result of cut-backs needed to balance the budget. We have included funding for new banners for Main Street, as these need to be rotated periodically. A continued donation to the food bank is also being proposed in the amount of \$3,800. Also, a donation to the Sevier Valley Theatre is being added this year in the amount of \$2,000. A list of sponsored events and advertising is shown on page 8-A of this document.
- **Police Department:** The step and grade salary scale that has been adopted is important in helping officers know where they are in relation to the scale, and what they can achieve.

An additional school resource officer was hired in FY16. It is funded at 80% by the School District and Sevier County. The City now has two School Resource Officers to provide safety and security at our schools.

Another issue in the police department is retirement. The retirement percentage has increased **dramatically** over the past several years. Nine years ago, we funded an increase from 22.61% to 24.91%. Eight years ago we funded an increase from 24.91% to 25.90%. Seven years ago we funded an increase from 25.90% to 28.82%. Six years ago the percentage stayed the same. Five years

ago we funded an increase from 28.82% to 33.65%. Four years ago we funded an increase from 33.65% to 34.17%. Three years ago the rate increased to 35.71%. The last two years the rate has remained the same at 35.71%, and it will remain the same for the upcoming fiscal year. These increases have been difficult to absorb and tend to become unsustainable, and that is why the legislature changed the retirement system. Any new public safety employees will have their State Retirement funded at 24.99%, and 11.35% of this is a Tier 1 actuarial amortization percentage used to fund Tier 1 officers, and also with an increase in years of service to 25 years. Included in the supplemental information section are the URS rates for both Tier 1 (current employees hired before July 1, 2011), and Tier 2 (new hires after June 30, 2011).

The Central Utah Task Force continues to need annual funding for drug enforcement. The funding for the Task Force is projected to be similar to last year, at about \$32,000 for FY18.

Dispatch services also seem to continually rise as the State of Utah mandates a larger burden upon local governments to carry the load. Of the \$101,500 increase in dispatch services seven years ago, counties and cities have taken $\frac{1}{3}$ of the cost. For FY18 we are anticipating that the City's share will be about \$74,200, an increase of \$18,000 or about 33%. Fuel costs have been quite volatile. Swings in fuel costs make budgeting hard to forecast. We have budgeted \$38,000 for FY2018.

New vehicles need to be kept up-to-date, as we need to stay on top of our equipment for safety and liability purposes. We propose to purchase two replacement police vehicle this year through the capital improvement fund. Two of the cars previously purchased are part of the school resource officer agreement, and the School District will be paying for the car over five years. The acquisition of police vehicles continues to be a major concern as we move forward. Funding in the future for cars has been addressed through the increase in franchise energy tax. Also, leasing of vehicles is an area that could help us stay current. During the current fiscal year, two vehicles were leased and the lease will be rolled over for FY2018.

- **Fire Department:** Nine years ago we funded an increase of \$60 in compensation for the firemen who continue to sacrifice their time to serve the community. Additionally, we provided them with group term life insurance and accidental death and dismemberment benefits. The cost of these two benefits annually is approximately \$23,500. Funding for ongoing replacement of turnout gear and routine small equipment needs are covered in the operating budget of the fire department.

In March of 2011 the City applied for a Community Impact Board loan/grant to construct a new fire department building. A grant of \$1,495,000 was approved, along with a loan of \$805,000. The terms are for thirty years at zero percent

interest. This requires annual payments of \$27,000 per year, of which one half will be paid by Sevier County. Therefore, starting in FY2014, the City began budgeting for a payment of \$13,500 annually. This is a Municipal Building Authority Bond Issue and the rental payment is paid to the MBA.

The fire department also received funding for the purchase of a new fire truck, fully equipped. The cost of the truck is was \$635,000. The City approached the Community Impact Board and received a ½ grant ½ loan. The loan was for \$318,000 to be paid back over 10 years. The loan payment ranges from \$34,000 to \$35,000 per year for ten years. The City will pay ½ and Sevier County will also pay ½ of the loan. The first payment was due October of 2016 in the amount of \$34,770.

Also, maintenance and utility costs have increased due to a larger facility to heat and maintain. Safety requirements from OSHA have also needed to be addressed in our budgeting. SCBA and air packs must be kept current.

In the current fiscal year, the Utah State Fire Convention is coming to Richfield. This is being budgeted in the Community Development budget, but is obviously related to the Fire Department.

- **Building Inspection/Code Enforcement:** Building permits have been a good revenue source for the City for the last few years. The hospital, Tractor Supply, and housing projects have helped bring in significant revenue. We are projecting revenues to be at least equal to the current fiscal year.

Code enforcement has also been administered through this department. The purpose of code enforcement is to encourage the public to clean up and beautify their properties, so as to be good neighbors and rectify public nuisances. Violations are not criminal in nature, but fines can be incurred by violators. Management believes that this program has been helpful to the community in our efforts to clean up the City and accomplish our mission. It is notable that several other communities such as St. George, Hurricane, and others on the Wasatch Front are serious about code enforcement, especially with many bank owned properties that need to be maintained.

- **Streets and Public Improvements / Class C Road Funds:** These budgets account for street maintenance and include the re-asphalting of existing roads in poor condition, chip, mastic and slurry seals, working on drainage projects, trying to effectively control weeds on public right-of-ways through spraying and mowing, and removing additional large menacing trees on public right-of-ways. Grading of the dirt shoulders may require large amounts of road base material to prevent dirty and muddy conditions, and the complaints associated therewith.

In 2007, a bridge project was funded by PCIB in the amount of \$475,000. The City's share of the project (that which was not grant) costs \$13,000 per year for 10 years, and was paid in full in FY17. Also, the City was successful in its application with PCIB to fund College Avenue on the western edge of the City. This was a \$2,500,000 project. The financing package was \$1.5 million grant, and 1 million dollar loan. The loan portion of the project is also being paid with Class C road funds at \$100,000 per year and will be paid for in FY18. These two projects require bond payments this coming year in the amount of \$100,000 (shown as a line item in the "Class C budget on page 16).

The City applied for and was successful in its efforts to secure funds to complete the Downtown Main Street Enhancement project. This project was funded at \$1.88 million dollars. The terms were as follows: \$770,000 grant and \$770,000 loan, with the City providing an additional \$340,000. The \$340,000 came from land sales and left over RDA funds. This loan is paid for with Class C road funds at a cost of \$77,000 per year for ten years, and there are three more payments left. Thus, in total the City has committed \$177,000 per year in Class "C" funds for loans on the above projects.

Main Street is swept at least twice each week with the City's street sweeper, and more if needed. The sweeper has been one of the better investments made by the City, and continued use of the sweeper will ensure a cleaner city, a well-maintained Main Street, and an improved image for our business district. Residential streets with curb and gutter are swept at-least twice per year.

We recommend continuing the sidewalk replacement program this year at the level of \$8,000. The following policies will continue to apply:

- a. This program is for existing homes (built before 7/1/05) that have deteriorated sidewalks or for existing homes that have not already placed sidewalk on their property. It is not intended for new home construction.
- b. This program will be on a first-come/first-serve basis until funds are depleted.
- c. The City will pay for up to 6 yards of concrete per property (12 yards for corner lots); it will be the responsibility of the property owner to provide the labor necessary to both remove existing deteriorated sidewalk and/or install the new sidewalk. The City will also pay for the engineering to ensure that the sidewalk is on grade.
- d. Specifications must be followed with regards to the finishing of the sidewalks. These specifications may be picked up at the City Office. Inspection will be provided by the City's Building Dept.

We completed a slurry seal project in the summer of 2012 at a cost of approximately \$150,000.

In FY2015, the City bid a \$470,000 chip seal project. This was a much needed project to help preserve pavement in several areas of town. We hope to continue to be able to fund significant projects going forward as funds will allow.

In the 2013/2014 fiscal year the City re-constructed 100 East from 300 North to Center Street. This is part of the Small Urban Committee funding program of which the City is a part. This is a three phase project, with Phase II having been completed in July of 2016. The third phase was recently approved by the Small Urban Committee for the 2019 fiscal year.

For the coming FY2018, we are proposing a chip seal and overlay project of approximately \$350,000. Unfortunately, next fiscal year (FY2019) we will not have enough funding to complete a chip seal, as all of our funds will likely be used for the City's share to complete the 100 East Project.

- **Airport:** Funding from the Community Impact Board has been obtained to help the City match the FAA on the Airport Expansion Project. Construction of the Airport Project is mostly complete, with only the water well relocation, an SRE building and some additional ramp asphalt left to be completed this summer. The total Airport Project will have cost approximately 27 million dollars, of which the City's share is approximately \$1,159,000.

The CIB approved an initial \$600,000 funding package with the following terms: 30 years with 0% interest. This payment calculates to be about \$22,000 per year to be funded through the Municipal Building Authority. A second bond from the CIB was secured during FY2014 and was needed because the FAA changed the City's funding from a 2.50% share to a 4.53% share. This put the City in the position of securing additional funds, and they were secured on the same terms as the first bond, in the amount of \$500,000. The General Fund will lease the land from the Building Authority in an amount sufficient to make the bond payments annually. The two payments total \$38,667 annually. We expect to complete all phases of the project by the end of 2017.

The airport expansion means maintenance costs of the airport facility will increase. With significantly more property to maintain and keep mowed, we purchased a tractor and mower that are capable of handling our needs. This was addressed in the Capital Improvement Fund. However, weed spraying will also be used to help maintain the property, and could make an increase in funds needed for maintenance. Also, during the current fiscal year the City purchased a new snow plow truck at a cost of over \$180,000. Most of this will be reimbursed but at this time the City is cash flowing the entire purchase.

- **Library:** The City Council allowed the issue of building a new library to be voted upon in May of 2004. The issue failed, and thus it appears that the library will continue to function in the existing facility for the foreseeable future. The Council funded the remodel of the basement as well as the main floor at a total cost of approximately \$275,000. New restrooms, sheet rock, carpet and a handicap ramp were part of the downstairs project. The upstairs remodel included high ceilings, new windows, new carpet, a new checkout area and paint. Also, in FY11, a new roof was installed on the Library at a cost of \$29,598. The Friends of the Library contributed \$10,000 towards this project, a Rural Development Grant was secured in the amount of \$9,950, and the City paid the balance of the project (\$9,648). This was a great shared project which will allow the Carnegie Library to be one of the “Jewels of the City” because of its historical significance.

Also, the City hired a new Librarian in the December of 2016.

- **Cemetery:** A new section of cemetery was opened in the spring of 2005. Road asphalt and improvements cost about \$31,000 and were completed before Memorial Day of FY05. Seven years ago, \$140,000 was put into the Capital Improvement Fund to be used for road overlays and to prepare a new section in the cemetery for development. This project has been completed and included the sprinkler system, trees and grass portion of the project, and the road improvements. The Council determined that any funds left over were to be used to help order the Veteran’s Memorial granite. The Memorial was completed and dedicated on Memorial Day of 2013. In order to complete the construction of the Memorial, recreation tax funds were used as donations were not sufficient to complete the project.

Maintenance and watering issues at the cemetery were addressed in FY16. Funds were expended to try to resolve those issues, and hopefully, in the coming years, will improve the grass and maintenance at the cemetery. Funds were also spent on a new (slatted) fence to help beautify the cemetery maintenance area. This spring, additional water lines are being added to help plant grass in the northeast area of the cemetery that is now difficult to maintain (weeds). The funds for this will come from the perpetual care fund, as this is new development.

- **Parks:** The park’s budget includes one full-time maintenance employee, our parks superintendent Karl Anderson. He is very efficient in managing the maintenance of the parks facilities. The Centennial Park facility has increased the maintenance costs for this department, as well as the baseball complex located at Snow College. This budget was also cut in FY11 as we have asked our employees to do more with less. Maintenance includes mowing, tree trimming, sprinkler systems, fencing, roof repairs on pavilions, fertilizer and chemicals, lighting of the parks and ball fields, preparation and conditioning of the ball fields for games, flag repairs, etc. This budget will account for the actual maintenance and preparation of park facilities, while recreation related items such as referees, balls, nets, etc. are found in the recreation budget.

A major issue is the reconstruction of facilities at the Centennial Park. However, this issue will be handled with recreation tax and PAR tax revenues and should not increase the parks maintenance budget.

- **Golf Course:** Golf course revenues have continued to increase but have flattened the last few years due to weather related issues and the economy. Part-time employee costs are an important issue because keeping employees from year to year is difficult with part-time employees. We are trying to be competitive in our part-time wages in order to retain key individuals.

The ACA has made the usage of part-time help very difficult. Retaining quality employees who have knowledge of the irrigation system seems to be our most difficult issue. This budget was trimmed significantly due to funding issues seven years ago as well. Two full-time employees were cut, and made part-time. Since that time, one employee has been put back as a full time employee.

A club house addition was approved by the City Council. This project began in the spring of 2012, and was completed in October 2012. This addition gives the golf course the ability to adequately handle events and allows for additional concession sales, which have helped boost revenue. The Council also approved the sale of beer at the golf course, while banning carry-in alcohol. This also boosted revenue, and has proven to help reduce liability by controlling the consumption of alcoholic beverages.

Also, a rate increase went into effect in July 2015 which should help increase revenue and make this recreational opportunity more self sufficient. Weather and snow can make this revenue vary significantly from year to year.

In August of 2015, the Mayor made a change in the management of the Golf Course, hiring a new professional. The hope is by providing him with the merchandise revenue (and expense), that he will be incentivized to increase play, increase rentals, etc. and that the net effect will be a more viable and vibrant golf course recreational opportunity.

In FY2017, a new practice facility was added at the golf course, which included a new practice green and bunker. Donations funded a significant portion of the project, with the City funding approximately \$15,000.

- **Swimming Pool:** With an aging pool facility, maintenance continues to be an issue. The roof problem was addressed a few years ago through the capital improvement fund, but problems still exist. An air handling system was installed to help with air temperature and humidity at a cost of over \$80,000. Also, a lighting project and heating / air-conditioning system was installed five years ago. The sand filtration of the water became a serious issue during the spring of 2016 and had to be dealt with at a cost of \$50,000.

Also, labor costs are always an issue in this department. The law requires that lifeguards be on the deck at all times, based upon how many patrons are in the pool. Revenue at the pool remains flat, and does not seem to grow. The deficit of this facility approaches \$270,000 per year not including any major equipment repairs. This facility will always be in a deficit situation for the City, and the council will have to continue to decide at what level it is willing fund the program.

As part of a swimming pool / recreation center feasibility study, the Council looked at different options going forward as to whether to continue to band-aid this facility, or whether to find the funding for a new facility, with more amenities. A new slide and aqua-structure is programmed for FY18 in the Capital Improvement Fund.

- **Recreation:** The cost of running all of the City recreation programs such as girls softball, youth soccer, youth and adult basketball, youth and adult flag football, Junior Cats Football, etc. are budgeted here. As noted in the revenue section, these programs cover their costs with a small surplus. Also, the costs of lesser known programs are reflected in this budget and include the Turkey Trot, 10K run, 2-ball basketball shoot, gymnastics, clinics, summer programs (arts and crafts, fly-tying, kick ball, etc.), and skate competitions.

The recreation program is being subsidized by taxes in the amount of approximately \$160,000.

- **.10 Sales Tax for Recreation and Culture (PAR Tax):** The City Council, as discussed earlier in this narrative, allowed the public to vote on adopting a .10% increase in the sales tax rate. This tax passed, and generates approximately \$213,000, and by statute must be used to fund recreational and cultural type activities. The idea here was that if the economy continued to slip, the swimming pool and recreational activities would continue to be an area that would be cut. If the community was truly behind these activities, they would support the passage of this sales tax. Obviously, the community was behind the passage of this tax and they want recreational programs and facilities to remain open and viable. For FY2017, we are forecasting revenue of about \$213,110.
- **Transfers:** The transfers shown in the 2016/2017 budget to the capital improvement fund are for recreation tax improvements in the amount of \$112,626, debt service fund for the business park bond payments in the amount of \$46,951; and \$213,708 for the PAR Tax. Also, \$69,280 for police vehicles and \$55,000 for public works equipment.

Also, the following transfers are being proposed for the 2017/2018 fiscal year: 1) \$116,815 for recreation tax improvements; 2) \$45,662 for business park bond payments; 3) \$213,110 PAR Tax; 4) \$60,000 for police vehicles, 5) \$15,000 for public works equipment; and 6) \$267,368 for the deficit associated with the new Commercial Park. The total of the above transfers is \$717,955.

SPECIAL REVENUE FUNDS

- **Building Authority Fund:** The Building Authority constructed the eighteen-hole golf course in Richfield. Richfield City has transferred to the Authority all golf course property that it owns. The Authority leases the golf course back to Richfield City for its operation. The City's lease payment will be equal to the bond payment and trustee fees. The Authority will then use those funds to make its bond payment and trustee fee payment. The income and expense associated with this bond payment is estimated to be \$108,250 (funded with recreation tax monies) for FY2018. Construction of the course began in May of 2001 and ran through the summer of 2003. The construction costs were accounted for in the capital improvement fund. The first bond payment was in July 2003 (FY04).

The Building Authority received a loan/grant from the Community Impact Board for the purpose of making additional downtown parking improvements and adding-on to the current City Office Complex. These improvements are being paid for by a lease agreement with the MBA and Richfield City to pay amounts sufficient to meet all bond obligations and trustee fees. The cost of the parking improvements was approximately \$738,000, and the cost of the City Office addition was approximately \$312,000, and both projects were completed in the fall of 2003. Improvements at the City Office Complex included new office space for recreation, police and administration. It was anticipated that this would accommodate the City for 10 to 15 years, depending upon the growth of the City. For FY2018, total bond payments will be made in the amount of \$24,530.

The Airport Improvement Project is also being funded through the Building Authority. A loan of \$659,000 at zero percent for thirty years was approved by the PCIB. The proceeds of the loan have been used to pay for the City's share of the Airport Project. Initially, 95% of the funding was to be paid by the Federal Aviation Administration, and the other 2.50% was to be paid for by the State of Utah, Division of Aeronautics. The project was phased over several years, depending upon the availability of Federal funds. Aviation (Creamer and Noble) are the engineers on the Project. For FY2018, the fifth bond payment will be made in the amount of \$22,000.

Unfortunately, the Federal Government changed the rules part way through the Airport Project and increased the local participation percentage from 2.50% to 4.73%. This significantly increased the City's cost in the project. The City went back to the CIB for supplemental funding, and received another \$500,000 on the same terms as the original loan. Thus, an additional payment of \$16,667 will be required. As part of the \$500,000, the City made arrangements to be able to construct an Airport Terminal. This would have been a separate issue anyway, so funding it as part of that loan made good sense. This bond payment started on July 1, 2016.

As discussed earlier in this narrative, a new Fire Department Building has been funded through the Building Authority, and payments will be shared by Richfield City and Sevier County at a cost of \$13,500 for each entity. Construction of this facility began in March of 2012, and the facility was completed in January of 2013. The FY2018 bond payment will be made in the amount of \$27,000.

Also, a new fire truck was purchased in January of 2015. It will cost the City about \$34,000 per year, of which the County will pay half. The first payment was in October of 2016 in the amount of \$34,770.

DEBT SERVICE FUND

- **Business Park:** During FY09, the Richfield City Council made the decision to construct a new business park facility to help encourage business development in the area. Property (approximately 80 acres) was purchased from Hal Gunn in the amount of \$800,000 which included both above ground and underground water rights. The water rights amounted to an estimated \$200,000 of the total purchase price. Option agreements were signed with Mr. Gunn on additional land to the east, as well as with Mr. Nelson to the south and east of the original property purchase.

A \$600,000 sales tax revenue bond was signed and the proceeds thereof used to make improvements on the west side of the property, including water, power, gas, phone, roads, curb and gutter. The City entered into a contract with FEDEX for five years at \$6,000 per month to lease property on the south and west end of the park for their truck parking needs. The lease proceeds were to be used to help pay for the cost of the improvements, as well as help pay for land. Two additional five year lease terms were also part of the deal, at the option of FEDEX.

However, because of a change in FEDEX management and possibly because of economic conditions, FEDEX requested that the City allow them to dissolve their lease. A compromise was reached for a buyout of the remaining years of the lease for \$200,000. The lease expired at the end of January, 2011. The proceeds of the lease were used to pay-off Mr. Gunn for his property. Also, regarding Mr. Gunn, most of the water rights were sold back to him for a reduction of the loan. Thus, with a final payment in April of 2011, Mr. Gunn was paid off and the land is all titled to Richfield City. However, the sales tax revenue bond is still an obligation of the City.

As stated earlier in this narrative, property tax revenues in the amount of \$29,065 per year are being transferred into the Debt Service Fund to help pay the sales tax revenue bond. The balance of the payments will have to be made from sales tax revenues and transferred to this fund sufficient to make the payments, currently

estimated to be an additional \$16,000. However, any proceeds from lot sales will also be used to defease debt related to the project. During a prior fiscal year, Hardinger Trucking purchased a lot for \$70,000, the proceeds of which helped with the debt payments. Also, EC Source leased property from the City in the Commercial Park, the proceeds of which helped to retire debt. The EC Source lease expired on May 31, 2015. No further revenue sources have been identified to help make the bond payments at this time.

Also, the deficit that was incurred to complete improvements a the Commercial Park addressed this year through a transfer in from the General Fund in the amount of \$267,368.

In 2016, the City Council entered into an agreement with a local commercial realtor to market the property. Hopefully, their efforts will result in property sales and increased economic development in the park.

CAPITAL IMPROVEMENT FUND

- Improvements completed during the 2016/2017 fiscal year include airport project construction, purchasing new police vehicles, purchasing new mowers for the golf course and parks, cemetery improvements, and a sand filtration system at the pool.

2017/2018 improvements are also proposed, and a detailed breakdown of capital improvement funds can be found on page 34 of this document. Also, a proposed use of PAR tax and Recreation Tax funds has been provided. It is a three year plan showing how funds may be used in a manner that will keep our current maintenance needs in place, make repairs to the Centennial Park, and move us forward into the future.

WATER FUND

- Revenues are estimated at \$1,213,300 for FY 2018, while expenses are estimated at \$969,544, leaving net income of \$243,756. However, with that net income the City must pay bond principal payments of \$297,441, and equipment purchases of \$25,000. Depreciation is a non cash expense, thus leaving this fund with a positive cash flow for FY2018.

During FY 2005, the base usage rate was decreased from 10,000 gallons to 4,000 gallons per month in order to generate the extra revenue needed to pay for the water improvements associated with water meter reading equipment and other improvements.

During FY2006, the City Council determined to install a 72" diameter pipe from the Sevier Valley Canal to the LDS Church located on 500 East (known as the Cottonwood Flood Channel). This was a safety issue for the City and the Council felt it prudent to make this project happen. The total cost of the project was approximately \$150,000, of which \$54,800 was paid for by the developer and property owners. Each land owner paid a pro-rata share based upon the flood channel footage at the time of project. The City's share was paid out of this fund because all bonded indebtedness and maintenance of the detention basin and flood channel has always been handled through the water fund as part of the rate structure.

Also during the 2004 fiscal year, the City Council determined to construct a new water tank, add to and improve the distribution system, and drill a new well to help relieve some of the pressure on the City's water system during the high use months of June through August. The cost of this project was \$2,700,000. This project was completed in the fall of FY2005. Additionally, land near the City's existing 3.65 million gallon water tank was purchased by the City. The cost of that land was \$60,000.

Also, the City must meet certain obligations with regards to system vulnerability. We have taken a proactive approach to this and have completed most of the high risk and high priority items.

Four years ago, the City Council authorized the purchase of approximately fifty underground water shares for \$350,000. These funds had been accumulated over the course of several years from impact fees. It takes approximately .91 acre feet of underground water for one ERC (equivalent residential connection). The City is in need of water rights in order to continue to grow.

As a result of a system survey by Central Utah Health Department under the Utah Safe Drinking Water Department, the City has determined that the old water tank located west of the City was unsafe and deteriorated to the point of needing replacement. The City applied for and received funding from the Community Impact Board in the amount of 1.25 million dollars. The new tank improvement and distribution mains were installed in the fall and winter of the FY12, and came online in the spring of 2013. Additional funds were left from the loan, and the City received authorization to use those funds to refurbish the existing 3.65 million gallon metal water tank. The ceiling of the tank was in need of sandblasting and re-painting on the interior. Also, the cathodic protection system needed some repairs. This project was completed in the winter months of 2013. The loan payment for these improvements will be made over 25 years, at variable annual payments ranging from \$20,000 in the early years to \$60,000 in the later years.

In 2013, user fees were, as mentioned above, increased in order to complete the above projects (excluding the new water tank explained in the previous paragraph) and acquisitions, and meet the debt service needs of the City. Following are the

current rates being charged: Base rate - residential) \$17.50 for 4,000 gallons; Base rate - commercial - those with 1 ½ inch or larger water meters) \$35.00 for 4,000 gallons; the next 6,000 gallons @ 50¢ per thousand; the next 10,000 gallons @ 60¢ per thousand gallons; the next 20,000 gallons @ 70¢ and all usage thereafter @ 80¢. These increases generated sufficient funds to make the debt service payments on loan obligations, and fund some of the additional maintenance and needs required. As shown above, this fund is basically in a break-even financial position at this point in time.

Rates had not been increased during the last 25 years for the purpose of keeping up with inflationary trends. The cost of pumping, pipe, repairs, equipment have all increased over the years and the City was in a position where breaking even or losing money each year would eventually catch up to the City and its financial position. In July of 2015, the base rate was increased by \$2.00 per month to help with these issues.

During FY13, the city updated its water conservation plan to comply with State law. Rotational replacement of older water meters and installation of new meters in City owned properties that have not heretofore been metered have also been priorities. A future project that is currently taking place is the relocation of what is known as the "Industrial Park Water Well". This water well is adjacent to the airport and is being relocated as part of the airport project. This relocation is to the south and east area of the City's new Business Park. The cost of the relocation will be funded and paid for by FAA, thus the City's contribution will only be 4.53%. This well should come on-line sometime in the summer or fall of 2017.

SEWER FUND

- In July 1999 the Council made a permanent rate change of \$7, with a \$3 discount for those who qualify for the circuit breaker tax program. The increase in revenue from this rate change is approximately \$200,000 per year. These funds are used to pay for a \$4,000,000 loan from DEQ for the replacement and upgrade of the sewer collection system of Richfield. The lines to be replaced were prioritized by Jones and Demille Engineering with the advice of the public works staff.

During FY09, the City bonded for 3.75 million dollars to construct major trunk lines in the northeast portion of the City as well as in the southwest portion of the City to allow for growth, and do away with three antiquated sewer pump stations. Also, much of the older and dilapidated sewer lines in the City have been replaced as part of this project. Sewer rates were increased in order to fund this project by \$4.00 per month per connection. This raised approximately \$120,000 per year to make the bond payments. Also, the 1983 sewer bond payments came off after 2014, and those funds are now used to help defease the bond obligation of this project. The improvements were completed as of April 2012.

The head-works of the sewer collection system needs major reconstruction, as the pumps in the old building are obsolete and can no longer be repaired or replaced. This project is estimated to cost approximately \$350,000, and was determined to be funded with cash in the sewer fund. We also experienced problems with the Walmart pump station which required funding to make the necessary repairs and replacement.

For FY 2018, revenue is projected at \$1,063,500, while total expenses are projected at \$1,058,116. This leaves net income of \$5,384. However, bond principal payments of \$312,000 and capital asset acquisitions of \$25,000 are anticipated during the year. Taking depreciation into consideration, this leaves this fund with a positive cash flow of approximately \$23,731 for FY2018. The City Council did make a rate increase of \$1.50 per month on the base rate in 2015 to help address maintenance issues and inflationary issues.

REFUSE COLLECTION FUND

- This fund accounts for the collection of garbage within Richfield City limits. The total charges budgeted are \$256,000. Expenses include hauling the refuse, collection, and billing, which total \$255,250. Fuel costs have an effect on the expense associated with hauling refuse to the landfill. The residential rate for refuse collection was increased to \$9.00 per month with an additional cost of \$2.50 per additional container. This was requested by White's Sanitation, our refuse contractor, and a contract was signed with them last year.

LANDFILL FUND

- This fund accounts for the cost of operating the landfill (a Sevier County function). Richfield City collects the fee for Sevier County along with a 25¢ administrative collection fee. The City remits the collections to the County as billed by them on a monthly basis. The landfill residential rate is \$5.50 per month, and commercial rates are set by the County.

PERPETUAL CARE FUND

- This fund accounts for the perpetual care fees collected by the City. These fees are placed in a perpetual care fund to earn interest. The interest proceeds are transferred to the General Fund to help defray part of the cost of operating the cemetery. For FY 2018, we have estimated \$1,000 in interest revenue and \$8,000 in perpetual care revenue. \$1,000 is shown as a transfer out to the General Fund, the interest earned as described above.

During the current fiscal year and as described in the Cemetery portion of this narrative, certain irrigation and turf improvements are being made. The cost of these improvements is being paid out of perpetual care, and will be shown as a transfer out to the Capital Improvement Fund in the amount of \$25,000.

Perpetual care principal should not be touched or used except for certain improvements such as additional cemetery development. Several years ago the Richfield City Council opted to use much of the perpetual care principal for developing new cemetery spaces, developing new roads within the cemetery, constructing fence along the north side of the property, and to help construct a new maintenance facility.

Summary

We hope that this narrative of the budget for the 2017/2018 fiscal year will be helpful for those using this budget document to interpret the needs, demands and requests of the various departments of the City. Again, our goal is to provide quality governmental services to the residents of Richfield City, and meet their needs with regards to public safety, public improvements (roads, irrigation, cemetery, airport, etc.), recreational opportunities, community and economic development, library services, water, sewer, and all other needs of citizens.

We hope to accomplish this goal with efficiency and a high level of quality, and accountability on behalf of our employees. The demands that continue to flow before the City Council seem to be endless, and funds are never sufficient to satisfy all those who approach local government. It has become apparent that the public expects more for their dollar from government. It is our goal and mission to provide that service. We will continue to do our best to allocate our resources in those areas most demanded by the public at large.

Respectfully submitted,

David C. Ogden

David C. Ogden
Richfield City Mayor

Mike Langston

Mike Langston
Finance Director

Matthew Creamer

Matthew Creamer
City Manager

GENERAL

FUND

BUDGET

RICHFIELD CITY CORPORATION

OPERATING BUDGET

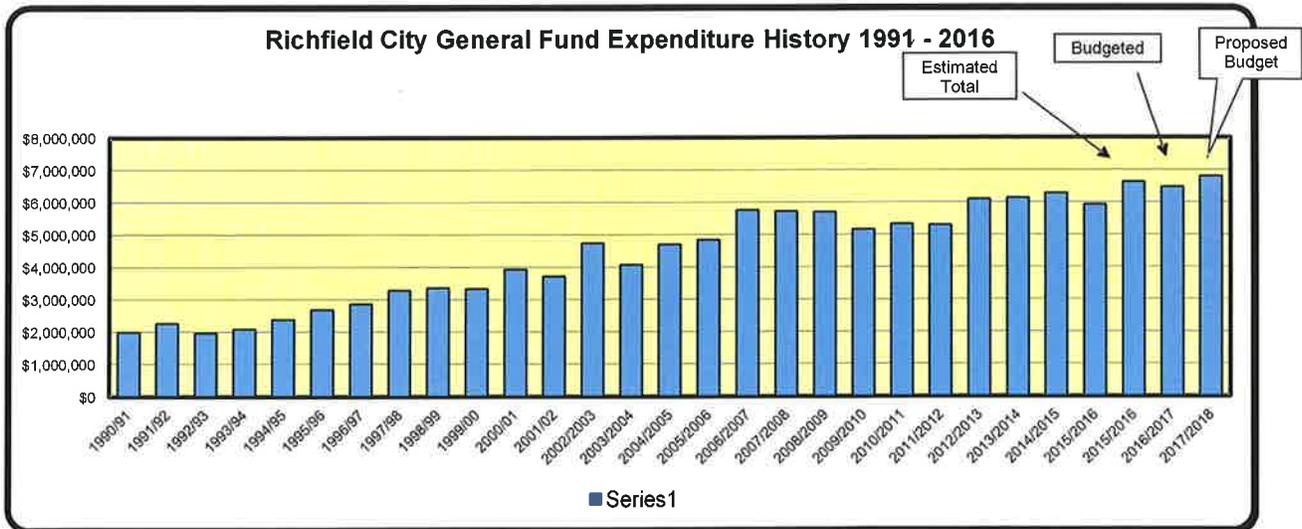
DEPARTMENT: GENERAL FUND REVENUES	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
3100 - TAXES						
3110 - General Property Taxes	\$480,340	\$493,561	\$497,049	\$507,578	\$507,578	\$512,545
3115 - General Recreation Property Taxes	\$191,840	\$197,120	\$198,514	\$202,718	\$202,718	\$204,703
3120 - Prior Year's Taxes	\$35,481	\$22,838	\$20,252	\$22,153	\$22,153	\$22,153
3125 - Prior Year's Recreation Taxes	\$14,171	\$9,121	\$8,088	\$8,847	\$8,847	\$8,847
3130 - General Sales Tax	\$1,875,117	\$1,871,687	\$1,930,106	\$1,960,000	\$1,968,000	\$1,991,000
3131 - Highways/Transportation Sales Tax	\$644,593	\$621,087	\$666,331	\$795,000	\$805,000	\$802,950
3132 - Recreation Sales Tax	\$214,547	\$206,987	\$213,708	\$211,000	\$219,350	\$213,110
3140 - Municipal Energy Taxes	\$259,970	\$259,398	\$352,915	\$430,000	\$430,000	\$430,000
3142 - Cable TV Franchise Taxes	\$16,285	\$15,293	\$14,828	\$15,500	\$15,500	\$15,000
3145 - Communications Revenue Taxes	\$100,411	\$86,453	\$92,770	\$90,000	\$90,000	\$90,000
3150 - Local Transient Room Tax	\$77,348	\$80,464	\$90,510	\$90,000	\$81,000	\$90,000
3205 - Motor Vehicle Fee Income	\$63,027	\$59,377	\$57,950	\$59,000	\$59,000	\$53,595
3206 - Motor Vehicle Recreation Fee Income	\$25,172	\$23,714	\$23,144	\$23,500	\$23,500	\$21,405
Total	\$3,998,302	\$3,947,100	\$4,166,165	\$4,415,296	\$4,432,646	\$4,455,308
3200 - LICENSES & PERMITS						
3210 - Business Licenses	\$43,593	\$52,482	\$45,517	\$51,000	\$48,000	\$51,000
3220 - Building Permit Fees	\$77,956	\$113,920	\$72,869	\$93,000	\$60,000	\$93,000
3225 - Animal License	\$3,173	\$4,421	\$3,500	\$4,500	\$4,500	\$4,500
3226 - Animal Shelter Fees	\$50	\$250	\$145	\$150	\$100	\$100
3227 - Planning and Zoning Fees/Encr. Permits	\$9,716	\$38,787	\$6,897	\$17,000	\$4,000	\$10,000
Total	\$134,488	\$209,860	\$128,928	\$165,650	\$116,600	\$158,600
3300 - INTERGOVERNMENTAL						
3340 - Airport Fuel Tax	\$2,651	\$1,673	\$241	\$2,264	\$2,000	\$2,300
3341 - CDBG	\$188,665	\$0	\$0	\$0	\$0	\$0
3343 - Police Department Grants	\$14,529	\$18,704	\$20,146	\$19,000	\$0	\$0
3344 - Library Grants	\$10,998	\$8,812	\$22,496	\$5,900	\$0	\$0
3348 - Other Grants	\$600	\$42,795	\$0	\$17,000	\$0	\$0
3349 - Fire Dept. Grants	\$14,476	\$14,283	\$37,733	\$43,190	\$0	\$0
3356 - Class "C" Road Funds	\$315,948	\$333,103	\$318,851	\$390,000	\$390,000	\$390,000
3358 - State Liquor Funds	\$12,917	\$13,574	\$14,902	\$15,800	\$14,900	\$15,800
3370 - School District Reimbursement	\$0	\$64,581	\$106,843	\$136,935	\$111,000	\$130,000
3370 - County Fires	\$86,841	\$104,148	\$103,635	\$115,722	\$120,711	\$108,243
3380 - Justice Court Reimbursement	\$33,610	\$44,873	\$36,546	\$36,000	\$39,000	\$39,000
Total	\$681,235	\$646,546	\$661,393	\$781,811	\$677,611	\$685,343

3400 - CHARGES FOR SERVICES						
3425 - Sewer Administration Income	\$140,000	\$140,000	\$140,000	\$145,000	\$145,000	\$145,000
3426 - Water Administration Income	\$140,000	\$140,000	\$140,000	\$145,000	\$145,000	\$145,000
3427 - Drainage Assessments	\$0	\$4,800	\$0	\$0	\$0	\$0
3430 - Youth Court Revenue	\$860	\$915	\$1,422	\$1,600	\$1,000	\$1,500
3443 - Airport Gasoline Sales	\$319,577	\$359,610	\$299,273	\$330,000	\$320,000	\$320,000
3446 - Fire Dept. Services	\$6,158	\$1,041	\$25,514	\$0	\$7,000	\$0
3447 - Transportation Impact Fees	\$0	\$6,890	\$0	\$0	\$0	\$0
3460 - Burial Rights	\$6,520	\$14,244	\$5,823	\$9,000	\$11,000	\$10,000
3469 - Irrigation Fees	\$5,600	\$4,850	\$5,205	\$4,700	\$5,000	\$4,500
3470 - Cemetery Burial Fees	\$11,450	\$22,750	\$20,225	\$25,000	\$18,000	\$20,000
3471 - Golf Course Revenue (net)	\$348,641	\$348,512	\$333,084	\$330,000	\$345,000	\$340,000
3472 - Swimming Pool Revenue (net)	\$59,484	\$65,705	\$53,553	\$60,000	\$65,000	\$60,000
3490 - Basketball Revenues	\$14,381	\$10,581	\$17,005	\$16,000	\$16,000	\$16,000
3491 - Park Rental	\$2,100	\$2,585	\$2,795	\$2,500	\$2,500	\$2,500
3492 - Softball Revenues	\$27,731	\$24,311	\$24,606	\$25,000	\$25,000	\$25,000
3494 - Recreation Program Fees	\$50,692	\$55,122	\$50,771	\$50,000	\$50,000	\$50,000
Total	\$1,133,194	\$1,201,916	\$1,119,276	\$1,143,800	\$1,155,500	\$1,139,500
3500 - FINES & FORFIETURES						
3512 - Library Fines	\$3,503	\$4,983	\$5,479	\$5,500	\$4,500	\$6,000
3513 - Library Memberships	\$1,335	\$699	\$20	\$160	\$750	\$300
3514 - Other Library Income	\$0	\$20	\$71	\$1,250	\$0	\$1,400
Total	\$4,838	\$5,702	\$5,570	\$6,910	\$5,250	\$7,700
3600 - MISCELLANEOUS REVENUE						
3610 - Interest Income	\$15,727	\$11,855	\$16,369	\$27,000	\$13,000	\$23,000
3620 - Building Rental	\$10,378	\$3,728	\$7,828	\$3,728	\$4,500	\$3,728
3625 - Independence Day Revenues	\$1,678	\$4,147	\$3,824	\$3,000	\$2,000	\$3,000
3630 - Special Events	\$11,998	\$29,175	\$0	\$45,000	\$0	\$0
3635 - Family Conference Revenue	\$0	\$0	\$0	\$0	\$0	\$0
3650 - Sale Of Materials & Service, Land	\$243,565	\$2,634	\$4,445	\$500	\$1,500	\$0
3680 - Other Airport Revenue	\$29,127	\$19,589	\$26,889	\$24,000	\$20,000	\$20,000
3690 - Miscellaneous Revenue	\$24,482	\$28,204	\$32,953	\$18,500	\$18,458	\$18,641
3700 - Richfield History Book Sales	\$155	\$2,188	\$0	\$0	\$0	\$0
Total	\$337,110	\$101,520	\$92,308	\$121,728	\$59,458	\$68,369

3800 - CONTRIBUTIONS/TRANSFERS						
3825 - Contrib. From Private Sources	\$25	\$2,337	\$3,550	\$3,000	\$0	\$0
3880 - Transfers In	\$32,774	\$20,397	\$12,737	\$25,116	\$18,800	\$19,000
Total	\$32,799	\$22,734	\$16,287	\$28,116	\$18,800	\$19,000
TOTAL REVENUES	\$6,321,966	\$6,135,378	\$6,189,927	\$6,663,311	\$6,465,865	\$6,533,820
TOTAL EXPENDITURES (including transfers out)	\$6,132,587	\$6,278,219	\$5,925,831	\$6,615,348	\$6,465,865	\$6,788,502
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$189,379	(\$142,841)	\$264,096	\$47,963	\$0	(\$254,682)
BOND/LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0
ADD TO OR (USE OF) SURPLUS	\$189,379	(\$142,841)	\$264,096	\$47,963	\$0	(\$254,682)
BEGINNING OF YEAR FUND BALANCE	\$1,076,052	\$1,265,431	\$1,122,590	\$1,386,686	\$1,386,686	\$1,434,649
END OF YEAR FUND BALANCE	\$1,265,431	\$1,122,590	\$1,386,686	\$1,434,649	\$1,386,686	\$1,179,967

RICHFIELD CITY CORPORATION OPERATING BUDGET

"EXPENDITURES" TOTAL GENERAL FUND BUDGET	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
104200 Administrative Services	\$552,965	\$553,264	\$551,555	\$575,400	\$554,267	\$585,843
104800 Attorney	\$3,100	\$9,757	\$1,250	\$4,000	\$8,000	\$6,000
105000 Community Development	\$322,184	\$135,923	\$100,577	\$144,505	\$100,900	\$105,300
105100 City Properties, Buildings	\$181,897	\$188,028	\$178,133	\$186,040	\$203,700	\$177,685
105200 Youth City Council	\$1,916	\$2,457	\$0	\$0	\$0	\$0
105400 Police	\$1,366,219	\$1,415,234	\$1,466,152	\$1,540,139	\$1,552,267	\$1,592,084
105500 Fire Department	\$222,551	\$221,553	\$240,054	\$243,052	\$216,517	\$215,486
105800 Building Inspection / Enforcement	\$95,285	\$95,669	\$97,117	\$97,454	\$97,841	\$101,459
105900 Irrigation Expense	\$36,003	\$39,518	\$38,312	\$38,871	\$34,371	\$35,337
106000 Streets & Public Improvements	\$496,485	\$894,270	\$582,744	\$819,148	\$805,000	\$802,950
106100 Class "C" Roads	\$283,546	\$339,945	\$358,000	\$390,000	\$390,000	\$390,000
106200 Shop Expenditures	\$25,908	\$33,386	\$31,311	\$33,423	\$32,023	\$30,831
106300 Airport Expenditures	\$419,286	\$405,785	\$343,463	\$480,543	\$420,337	\$421,186
106400 Library Expenditures	\$188,915	\$154,938	\$158,334	\$150,275	\$134,237	\$142,381
106500 Cemetery Expenditures	\$115,736	\$104,567	\$108,944	\$116,444	\$111,075	\$115,031
106600 Parks	\$171,035	\$173,445	\$172,483	\$171,300	\$176,774	\$176,423
106700 Golf Course	\$389,840	\$413,159	\$431,910	\$458,300	\$465,133	\$470,785
106800 Swimming Pool	\$301,714	\$338,589	\$309,241	\$314,033	\$314,333	\$314,290
106900 Recreation	\$237,614	\$278,777	\$208,587	\$253,631	\$250,022	\$251,376
107000 Senior Citizens	\$2,100	\$4,235	\$2,218	\$3,725	\$2,100	\$2,100
107200 Contin/Debt Service/Cap. Outlay	\$126,872	\$46,872	\$56,976	\$10,000	\$58,322	\$50,000
108000 Insurance	\$81,969	\$80,296	\$78,244	\$87,500	\$80,000	\$84,000
Total Expenses Before Transfers	\$5,623,140	\$5,929,667	\$5,515,605	\$6,117,783	\$6,007,219	\$6,070,547
108500 Transfers	\$509,447	\$348,552	\$410,226	\$497,565	\$458,646	\$717,955
TOTALS	\$6,132,587	\$6,278,219	\$5,925,831	\$6,615,348	\$6,465,865	\$6,788,502



RICHFIELD CITY CORPORATION

OPERATING BUDGET

ANALYSIS OF TRANSFERS IN (OUT) OF GENERAL FUND	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
Breakdown of Net Transfers:						
Transfers In:						
Landfill Fund	\$21,141	\$19,800	\$9,970	\$23,600	\$18,000	\$18,000
Water & Sewer Funds	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Police	\$0	\$0	\$0	\$0	\$0	\$0
UDAG Fund	\$0	\$0	\$0	\$0	\$0	\$0
SID Guarantee Fund	\$0	\$0	\$1,775	\$16	\$0	\$0
Cemetery Perpetual Care Fund	\$11,633	\$597	\$992	\$1,500	\$800	\$1,000
Total Transfers In	\$32,774	\$20,397	\$12,737	\$25,116	\$18,800	\$19,000
Transfers Out:						
Capital Projects - Fire Dept. Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Public Works	(\$73,628)	\$0	(\$10,000)	(\$55,000)	(\$15,000)	(\$15,000)
Capital Projects - Library Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - GIS Mapping System	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Golf Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Airport Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - PAR Tax	(\$214,547)	(\$206,988)	(\$213,708)	(\$213,708)	(\$219,350)	(\$213,110)
Capital Projects - Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Police	(\$75,000)	\$0	(\$28,000)	(\$69,280)	(\$69,280)	(\$60,000)
Capital Projects - Trees	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects - Commercial Park	\$0	\$0	\$0	\$0	\$0	(\$267,368)
Playground Equipment, Pavillion	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Improvements	(\$100,380)	(\$95,672)	(\$112,626)	(\$112,626)	(\$108,065)	(\$116,815)
Swimming Pool Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Downtown Enhancement Project	\$0	\$0	\$0	\$0	\$0	\$0
Stage, Pavilion, Veteran's Memorial	\$0	\$0	\$0	\$0	\$0	\$0
Other Funds	(\$45,892)	(\$45,892)	(\$45,892)	(\$46,951)	(\$46,951)	(\$45,662)
Total Transfers Out	(\$509,447)	(\$348,552)	(\$410,226)	(\$497,565)	(\$458,646)	(\$717,955)
NET OF TRANSFERS IN (OUT)	(\$476,673)	(\$328,155)	(\$397,489)	(\$472,449)	(\$439,846)	(\$698,955)

RICHFIELD CITY CORPORATION

OPERATING BUDGET

ADMINISTRATIVE DEPARTMENT: SERVICES (1042)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	302,963	286,491	298,244	317,000	308,736	314,715
12 Temporary Employee Wages	744	14,500	11,053	3,000	0	2,500
13 Employee Benefits	134,229	136,097	128,141	142,000	130,031	149,878
16 Christmas Expenses	3,203	3,745	3,616	2,700	3,800	3,500
21 Books, Subscriptions & Memberships	7,943	7,688	8,436	9,000	8,000	8,000
22 Public Notices	4,145	3,263	1,971	3,500	4,000	3,000
23 Travel & Training	12,973	13,765	14,304	16,000	15,000	15,000
24 Office Supplies	21,911	22,743	23,217	20,000	22,000	21,000
25 Equipment Operations & Maintenance	8,562	10,239	5,734	7,000	8,000	7,000
31 Professional & Technical	46,296	48,751	50,076	51,500	50,000	53,000
34 Auditor Expense	1,350	1,650	1,650	2,000	1,700	2,000
44 Miscellaneous Supplies	4,363	1,232	614	1,500	2,000	1,500
46 Bad Debt Expense	0	3,100	475	200	1,000	250
83 Election Expenses	4,283	0	4,024	0	0	4,500
TOTAL	552,965	553,264	551,555	575,400	554,267	585,843

FICA	23,999
W.C.	1,600
St. Unemp.	1,442
GTL	703
LTD	1,625
Retirement	50,084
In Lieu Ret.	5,100
Health Ins.	59,340
Dental	4,725
Vision	1,260
	149,878

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: ATTORNEY (1048)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
13 Employee Benefits	0	0	0	0	0	0
31 Professional & Technical	3,100	9,757	1,250	4,000	8,000	6,000
4I Insurance	0	0	0	0	0	0
TOTAL	3,100	9,757	1,250	4,000	8,000	6,000

COMMUNITY DEVELOPMENT BUDGET EXPENDITURES

Separately Budgeted Line Items:

Chamber of Commerce	\$13,000.00
ATV Jamboree	\$1,000.00
Christmas Decorations / Lights Parade	\$2,000.00
Independence Day / Miss Richfield	\$67,000.00
Food Sharing	\$3,800.00
Sevier Valley Theatre	\$2,000.00
Subtotal	\$88,800.00

Advertising:

Newspaper Advertising	\$2,750.00
Radio Advertising	\$750.00
Discretionary (requires approval by Mayor or Matt)	\$1,300.00
Subtotal	\$4,800.00

Promotional / Sponsorships:

Southern Utah Livestock Show	\$700.00
Basketball / Wrestling Sponsorship	\$1,500.00
Sevier County Fair Activities	\$250.00
Car Show	\$100.00
Sevier High School Rodeo	\$100.00
Sign, Banners, Brackets, etc.	\$4,000.00
Brochures, Maps, etc.	\$500.00
Babe Ruth Baseball	\$1,000.00
Scout-O-Rama	\$250.00
Relay for Life	\$250.00
State Wrestling Duels	\$500.00
Discretionary (require approval by Mayor or Matt)	\$2,550.00
Subtotal	\$11,700.00

RICHFIELD CITY CORPORATION

OPERATING BUDGET

COMMUNITY DEPARTMENT: DEVELOPMENT (1050)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
21 Books, Subscriptions & Memberships	450	0	0	0	0	0
23 Travel & Training	109	120	280	250	250	0
24 Office Supplies	0	510	150	350	350	0
31 Professional & Technical	0	0	0	0	0	0
32 Sevier Valley Theatre	0	0	0	0	0	2,000
33 Food Sharing O&M Donation	3,800	0	3,800	3,800	3,800	3,800
34 Chamber of Commerce Donation	14,000	13,000	13,000	13,000	13,000	13,000
35 Miscellaneous Services and Supplies	0	0	0	0	0	0
36 CDBG Grant Expenditures	191,165	0	0	0	0	0
37 Special Events (Fire Convention)	31,803	43,047	0	45,000	0	0
39 Christmas Decorations, Lights Parade	1,786	1,834	1,365	2,105	2,000	2,000
40 4th of July Expenses	68,288	67,183	69,998	68,000	68,000	67,000
41 ATV Jamboree	1,000	1,000	1,000	1,000	1,000	1,000
43 Recruiting / Business Development	0	0	0	0	0	0
44 Advertising, Promotional, Sponsor, Signs	9,783	9,229	10,984	11,000	12,500	16,500
45 Beautification	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	322,184	135,923	100,577	144,505	100,900	105,300

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CITY PROPERTY (1051)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
12 Part-Time Custodian	8,915	8,715	8,750	9,000	9,000	9,000
13 Employee Benefits	930	912	908	950	900	980
25 Equip Operations & Maintenance	0	0	0	0	0	0
26 Buildings & Grounds O & M	18,020	29,130	16,737	24,740	18,500	18,500
27 Utilities	13,193	12,305	14,394	13,750	13,750	12,425
28 Telephone	3,074	3,728	4,224	4,300	4,000	4,000
31 Professional & Technical	1,220	0	0	250	0	0
43 Building Rent to Building Authority	24,545	25,075	25,570	25,050	49,050	24,530
44 Golf Land Rent to Building Authority	112,000	108,150	107,550	108,000	108,000	108,250
45 Miscellaneous Service	0	13	0	0	500	0
53 Capital Outlay	0	0	0	0	0	0
TOTAL	181,897	188,028	178,133	186,040	203,700	177,685

FICA	689
W.C.	219
St. Unemp.	72
GTL	0
LTD	0
Retirement	0
In Lieu Ret.	0
Health Ins.	0
Dental	0
Vision	0
	980

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: YOUTH CITY COUNCIL (1052)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
23 Travel & Training	1,916	2,457	0	0	0	0
24 Office Supplies	0	0	0	0	0	0
TOTAL	1,916	2,457	0	0	0	0

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: POLICE (1054)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	656,378	680,057	731,971	757,500	757,500	745,990
12 Part-Time Employee Wages	46,407	40,907	39,096	31,000	30,000	60,000
13 Employee Benefits	443,815	465,571	484,818	510,000	525,377	532,059
21 Books, Subs & Memberships	944	543	576	950	950	900
23 Travel & Training	3,904	6,537	6,242	11,500	12,000	11,500
24 Office Supplies	4,313	4,878	6,306	5,000	5,000	5,000
25 Equipment Operation & Maintenance	23,947	26,393	27,886	27,000	27,000	26,500
26 Police Fuel	48,965	41,308	34,728	35,000	42,000	38,000
28 Telephone	10,074	11,042	10,437	11,000	11,500	11,000
29 Communications (Radios, Pagers)	0	0	0	855	500	500
30 Animal Shelter Expenses	275	2,977	159	1,000	1,000	1,000
31 Investigation Expense	1,849	1,139	672	2,500	3,000	3,000
32 School Resource Officer Expenses	4,800	636	155	500	500	500
33 DARE	1,967	2,029	1,771	2,500	2,500	2,500
3301 Alcohol Enforcement	18,416	14,769	12,612	17,000	14,900	15,800
34 Dispatch	49,600	50,500	51,300	56,200	56,200	69,500
35 Reserve Officer Program Expenses	207	0	56	500	500	500
37 Youth Officer and Court	2,312	1,618	1,904	2,500	2,500	2,500
38 Computer System & Support	308	70	147	500	500	500
40 Quad-Co. Task Force Matching	24,050	29,400	29,400	31,400	32,000	32,000
41 Equipment / Investigations Grants	0	0	0	0	0	0
42 Rent Expense	720	720	720	840	840	840
43 JAG Equipment Grant	7,513	7,507	6,331	7,533	0	0
44 Lexipol	0	0	0	1,361	0	5,995
47 Patrol Division Supplies & Expense	10,007	20,592	11,755	17,500	17,500	17,500
48 Weapons & Ammunition	5,448	6,041	7,110	8,500	8,500	8,500
TOTAL	1,366,219	1,415,234	1,466,152	1,540,139	1,552,267	1,592,084

13 Officers = \$568,780
 2 School Officers = \$84,010
 1 Secretary = \$31,000
 15 Uniform Allowance = \$25,200
 O.T. = \$25,000
 Grants O.T. = \$12,000

Total = \$745,990

35.71% police retirement 16/17 (Tier I)
 24.99% police retirement 16/17 (Tier II)

FICA	\$62,271
W.C.	\$23,250
St. Unemp.	\$4,748
GTL	\$1,750
LTD	\$1,877
Retirement	\$223,826
In Lieu Ret.	\$30,600
Health Ins.	\$166,637
Dental	\$13,500
Vision	\$3,600
	<u>\$532,059</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: FIRE (1055)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Salaries	88,992	89,740	115,596	90,000	84,520	87,520
13 Employee Benefits	17,348	16,663	20,735	17,000	12,777	13,996
21 Books, Subscriptions & Memberships	715	1,156	1,575	700	700	700
23 Travel & Training	4,290	6,291	4,840	4,500	3,800	4,500
24 Office Supplies	305	298	576	600	500	500
25 Equipment Operation & Maintenance	19,249	24,554	18,014	20,000	20,000	19,000
26 Buildings & Grounds O & M	2,396	1,467	6,238	2,500	2,500	2,500
27 Utilities	12,721	11,340	12,406	13,500	12,000	11,000
28 Telephone	379	378	402	450	450	450
31 Professional and Technical	194	0	0	0	0	0
32 Firemen Functions	6,700	5,259	9,856	11,000	6,500	6,500
33 Safety Equipment / Expenses	2,993	5,627	5,176	6,000	8,000	5,500
35 Grant Expenses	15,365	5,076	600	9,392	0	0
42 Equipment Lease Expense (Trucks)	20,000	20,000	0	34,770	34,770	34,320
43 Building Lease Expense (New Station)	27,000	27,000	27,000	27,000	27,000	27,000
45 Miscellaneous Service	3,904	1,143	1,668	3,000	3,000	2,000
46 Wildland Fire Expenses	0	5,561	15,372	2,640	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	222,551	221,553	240,054	243,052	216,517	215,486

FICA	\$6,696
St. Unemp.	\$700
WC	\$3,600
Life Ins.	\$3,000
Total	<u>\$13,996</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

BUILDING INSPECTION DEPARTMENT: & ENFORCEMENT (1058)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
11 Salaries & Wages	56,887	50,700	51,200	48,914	51,200	51,700
12 Part-Time Employee Wages	0	0	0	0	0	0
13 Employee Benefits	31,477	32,786	33,589	33,500	33,801	35,919
21 Dues & Publications	335	250	393	400	400	400
23 Travel Expenses	432	680	497	800	800	800
24 Office Expenses	153	123	0	350	350	350
25 Equipment O & M (fuel, etc.)	859	0	152	450	250	250
28 Telephone	0	540	540	540	540	540
31 Professional and Technical	3,970	5,815	9,029	8,500	6,500	7,500
44 Miscellaneous / Abatement Cleanup	1,172	4,775	1,717	4,000	4,000	4,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	95,285	95,669	97,117	97,454	97,841	101,459

FICA	3,955
W.C.	1,411
St. Unemp.	272
GTL	134
LTD	311
Retirement	9,549
In Lieu Ret.	0
Health Ins.	19,087
Dental	900
Vision	300
	<u>35,919</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

IRRIGATION DEPARTMENT: EXPENSE (1059)	20013/14 Actual	20014/15 Actual	20014/15 Actual	2015/16 Estimated Total	2015/16 Approved Budget	2016/17 Proposed Budget
11 Full-Time Employee Salaries	16,456	16,854	16,854	17,104	17,104	17,854
12 Part-Time Water Master	0	0	0	0	0	0
13 Employee Benefits	12,255	9,662	10,257	8,367	8,367	8,583
24 Office Expense	0	0	0	0	0	0
25 Equipment Operation & Maintenance	1,453	8,085	5,612	7,500	3,000	3,000
28 Cellular Phone Service	462	509	427	500	500	500
31 Professional Services	0	0	0	0	0	0
39 Water Assessment Expense	5,377	4,408	5,162	5,400	5,400	5,400
41 Insurance	0	0	0	0	0	0
42 Equipment Lease Expense	0	0	0	0	0	0
42 Miscellaneous Services	0	0	0	0	0	0
54 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	36,003	39,518	38,312	38,871	34,371	35,337

FICA	1,366
W.C.	487
St. Unemp.	143
GTL	67
LTD	102
Retirement	3,298
In Lieu of HI	2,550
Health Ins.	0
Dental	450
Vision	120
	8,583

RICHFIELD CITY CORPORATION

OPERATING BUDGET

STREETS & DEPARTMENT: PUBLIC IMPR. (1060)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	49,623	51,022	51,022	53,482	53,482	54,982
12 Temporary Employee Wages	5,594	9,100	3,360	9,700	9,000	13,000
13 Employee Benefits	31,888	33,000	38,135	33,250	33,078	35,520
23 Travel & Training	1,738	2,462	2,633	1,500	1,500	1,500
25 Equipment Operation & Maintenance	61,688	53,752	80,525	70,000	65,000	65,000
27 Utilities Expense	125,254	125,261	131,122	135,000	133,350	134,107
28 Telephone Expense	1,171	2,169	1,315	2,150	2,000	2,000
31 Professional & Technical	28,227	47,671	32,209	50,000	40,000	42,000
44 Street Maintenance	12,302	16,459	1,581	40,000	52,590	24,841
45 Miscellaneous (Costa Vida)	0	61,477	0	0	0	0
46 Special Street Supplies and Expense	22,486	19,573	31,868	43,950	35,000	33,000
51 Land Purchases (925 No.)	0	0	0	0	0	0
61 New Construction	111,887	37,159	181,955	21,672	0	20,000
62 Chip Seals, Slurry Seals	15,096	403,120	11,588	330,944	350,000	350,000
64 Snow Removal, Sweeping	5,949	1,428	2,016	6,500	5,000	4,000
65 Special Sidewalk Replacement Program	4,940	5,275	2,555	6,000	10,000	8,000
66 Tree Projects, Spraying	18,642	22,342	10,860	15,000	15,000	15,000
TOTAL	496,485	891,270	582,744	819,148	805,000	802,950

FICA	4,972
W.C.	2,190
St. Unemp.	352
GTL	168
LTD	330
Retirement	10,156
In Lieu Ret.	0
Health Ins.	15,927
Dental	1,125
Vision	300
	<u>35,520</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

CLASS "C" ROAD DEPARTMENT: IMPROV. (1061)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	44,231	47,631	48,854	51,204	51,204	53,354
12 Temporary Employee Wages	0	0	0	0	0	0
13 Employee Benefits	36,779	36,852	31,506	39,913	39,913	39,800
25 Equipment Operation & Maintenance	0	0	0	0	0	0
27 Utilities Expense	0	0	0	0	0	0
31 Professional & Technical	0	0	0	0	0	0
42 Class C Bond Obligation Payments	190,000	190,000	190,000	194,000	190,000	177,000
44 Street Maintenance (Chip Seals)	12,536	64,789	0	104,883	108,883	119,846
45 Miscellaneous Services	0	0	0	0	0	0
46 Special Sidewalk Replacement Program	0	673	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
61 New Construction	0	0	87,640	0	0	0
TOTAL	283,546	339,945	358,000	390,000	390,000	390,000

FICA	3,852
W.C.	1,798
St. Unemp.	427
GTL	201
LTD	320
Retirement	9,855
In Lieu Ret.	2,550
Health Ins.	19,087
Dental	1,350
Vision	360
	39,800

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: SHOP (1062)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	10,734	11,034	11,034	11,284	11,284	11,284
13 Employee Benefits	6,448	6,552	6,552	6,589	6,589	6,897
24 Office Supplies	67	192	7	400	200	300
25 Equipment Operation & Maintenance	4,642	11,567	9,970	8,000	7,000	7,000
26 Buildings & Grounds O & M	0	260	94	2,500	2,000	2,000
27 Utilities	3,465	3,300	2,996	4,000	3,800	2,700
28 Telephone	552	481	658	650	650	650
31 Professional & Technical	0	0	0	0	0	0
46 Miscellaneous Service & Supplies	0	0	0	0	500	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	25,908	33,386	31,311	33,423	32,023	30,831

FICA	864
W.C.	308
St. Unemp.	68
GTL	34
LTD	68
Retirement	2,085
In Lieu Ret.	0
Health Ins.	3,185
Dental	225
Vision	60
	6,897

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: AIRPORT (1063)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated	Adopted	Proposed
				Total	Budget	Budget
11 Full-Time Employee Salaries	30,138	24,379	35,959	47,000	41,000	44,000
12 Temporary Employee Wages	30,845	30,783	15,687	17,000	25,000	17,000
13 Employee Benefits	26,436	13,223	21,703	34,117	33,337	35,586
21 Books, Subscriptions & Memberships	571	769	1,085	1,700	800	1,000
22 Public Notices	0	444	0	0	0	0
23 Travel & Training	1,255	846	820	1,200	1,500	1,000
24 Office Supplies	2,880	3,643	2,444	3,000	3,000	2,800
25 Equipment Operation & Maintenance	12,877	11,525	19,489	17,000	17,000	16,000
26 Buildings & Grounds O & M	7,730	10,924	8,688	15,000	10,000	10,000
27 Utilities Expense	9,293	10,612	9,845	11,000	11,000	10,500
28 Telephone	2,907	4,435	4,784	4,700	5,000	4,700
31 Professional & Technical	4,660	367	835	1,750	500	500
41 Insurance	0	3,213	3,076	3,076	3,200	3,100
43 Land Lease Expense	22,000	0	22,000	39,000	39,000	39,000
44 Aviation & Jet Fuel Purchases	261,447	278,018	185,795	265,000	220,000	220,000
45 Miscellaneous / Credit Card Fees	6,247	12,604	11,253	13,000	10,000	11,000
46 Retail Products purchased for resale	0	0	0	7,000	0	5,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	419,286	405,785	343,463	480,543	420,337	421,186

FICA	4,743
W.C.	1,693
St. Unemp.	416
GTL	134
LTD	246
Retirement	8,127
Health Ins.	19,087
Dental	900
Vision	240
	35,586

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: LIBRARY (1064)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	38,000	33,248	35,772	34,500	36,000	40,600
12 Part-Time Employee Wages	36,366	47,891	47,709	48,275	45,000	45,000
13 Employee Benefits	29,706	19,822	15,383	18,900	16,187	18,731
21 Subscriptions & Memberships	1,183	2,806	1,268	1,200	1,200	1,200
22 Public Relations	613	0	62	0	0	0
23 Travel & Training	2,959	4,803	1,881	3,500	3,500	3,000
24 Office Supplies	6,994	7,323	7,739	7,000	7,000	7,000
25 Equipment Operation & Maintenance	752	4,163	4,893	2,500	3,000	3,300
26 Buildings & Grounds O & M	1,494	4,633	1,282	8,000	2,000	2,000
27 Utilities Expenses	5,578	4,255	4,226	4,400	5,000	4,000
28 Telephone	549	535	483	550	600	550
29 Computer Technology	1,149	790	3,072	2,500	2,500	2,500
31 Professional & Technical	278	100	542	500	0	0
32 Children's Programs	0	0	0	300	0	750
35 CLEF Grant	5,302	4,328	0	5,900	0	0
36 NIFI Grant	8,143	1,000	37	0	0	0
37 State Grant Expenses (Inter-Library)	39,009	3,144	10,628	0	0	0
38 Other Grant Expenses	0	0	7,951	0	0	0
44 Books	9,360	12,525	11,791	10,000	10,000	11,500
45 Audio-Visual	1,480	3,572	3,615	2,250	2,250	2,250
52 Capital Outlay - Buildings	0	0		0	0	0
TOTAL	188,915	154,938	158,334	150,275	134,237	142,381

FICA	6,549
W.C.	163
St. Unemp.	632
GTL	134
LTD	244
Retirement	3,499
In Lieu Ret.	0
Health Ins.	6,970
Dental	300
Vision	240

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CEMETERY (1065)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	33,160	34,360	34,860	35,660	35,660	37,760
12 Temporary Employee Wages	8,716	9,070	5,617	10,000	6,500	7,000
13 Employee Benefits	26,441	28,964	29,399	30,500	29,931	32,537
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices	0	393	60	300	300	300
23 Travel & Training	0	0	0	200	200	0
24 Office Supplies	29	20	24	200	200	50
25 Equipment Operation & Maintenance	4,684	4,299	13,932	8,000	7,000	6,500
26 Buildings & Grounds O & M	19,173	18,835	13,981	18,000	18,000	18,000
27 Utilities Expense	5,347	5,446	5,682	6,000	5,700	5,300
28 Telephone Expense	363	357	385	400	400	400
31 Professional Services	1,200	1,140	1,320	1,500	1,500	1,500
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
42 Equipment Lease Expense	2,083	2,083	2,084	2,084	2,084	2,084
51 Tree Expenses	1,942	0	0	2,000	2,000	2,000
52 Capital Outlay - Development	10,998	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	115,736	106,567	108,944	116,444	111,075	115,031

FICA	3,424
W.C.	1,222
St. Unemp.	328
GTL	134
LTD	227
Retirement	6,975
In Lieu Ret.	0
Health Ins.	19,087
Dental	900
Vision	240
	32,537

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: PARKS (1066)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	43,879	45,716	48,288	48,000	48,000	48,000
12 Temporary Employee Wages	22,950	21,509	18,850	19,000	23,000	21,000
13 Employee Benefits	30,860	33,310	34,511	34,000	34,974	36,523
23 Travel & Training	426	674	172	600	600	600
24 Office Supplies	0	199	0	0	0	0
25 Equipment Operation & Maintenance	16,213	13,920	17,100	14,000	14,000	14,000
26 Buildings & Grounds O & M	34,029	29,294	26,940	27,000	29,000	28,000
27 Utilities Expense	19,578	26,583	24,523	26,500	25,000	26,100
28 Telephone	605	615	499	600	600	600
31 Professional and Technical	0	0	0	0	0	0
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
45 Miscellaneous Supplies & Service	895	25	0	0	0	0
52 Capital Outlay - Buildings	0	0	0	0	0	0
53 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	171,035	173,445	172,483	171,300	176,774	176,423

FICA	5,279
W.C.	1,300
St. Unemp.	432
GTL	134
LTD	285
Retirement	8,866
In Lieu Ret.	0
Health Ins.	19,087
Dental	900
Vision	240
	36,523

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: GOLF COURSE (1067)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	87,005	68,756	80,928	88,000	82,500	88,000
12 Temporary Employee Wages	115,379	142,255	134,643	140,000	150,000	145,000
13 Employee Benefits	65,705	57,468	80,552	92,500	95,533	103,585
22 Public Notices/Advertising	4,054	4,778	2,989	3,000	4,000	3,500
21 Subscription / Memberships	0	1,602	684	500	500	500
23 Travel & Training	829	1,022	1,059	1,500	1,000	1,000
24 Office Supplies	4,393	5,146	1,963	3,500	4,500	3,800
25 Equipment Operation & Maintenance	21,040	38,485	21,590	33,000	33,000	32,500
26 Buildings & Grounds O & M	47,777	49,789	43,022	45,000	45,000	44,800
27 Utilities Expense	30,702	33,040	40,599	37,000	36,000	34,700
28 Telephone	2,860	2,289	2,357	2,700	2,700	2,300
31 Professional & Technical	350	70	511	1,000	1,000	1,000
39 Water Assessments	1,600	1,600	1,600	1,600	1,600	1,600
45 Misc., Credit Card Fees, etc.	8,146	6,859	8,009	9,000	7,800	8,500
50 Trees	0	0	0	0	0	0
53 Improvements Other Than Buildings	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
80 Inventory Write-off with Mullen	0	0	11,404	0	0	0
TOTAL	389,840	413,159	431,910	458,300	465,133	470,785

FICA	17,825
W.C.	6,361
St. Unemp.	1,704
GTL	268
LTD	492
Retirement	16,254
In Lieu Ret.	0
Health Ins.	57,261
Dental	2,700
Vision	720

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SWIMMING DEPARTMENT: POOL (1068)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2015/16 Estimated Total	2015/16 Adopted Budget	2016/17 Proposed Budget
11 Full-Time Employee Salaries	33,073	40,882	33,460	34,762	34,762	36,262
12 Part-Time Employee Wages	126,667	152,469	148,467	132,000	132,000	132,000
13 Employee Benefits	28,431	33,710	31,546	30,021	30,021	32,078
21 Dues & Publications	0	0	0	0	0	0
22 Public Notices / Advertising	0	0	0	0	0	0
23 Travel & Training	1,381	66	1,313	750	750	750
24 Office Supplies	966	2,161	1,212	1,500	1,500	1,500
25 Equipment Operation & Maintenance	5,061	8,050	4,988	9,000	11,000	8,000
26 Buildings & Grounds O & M	32,121	19,956	11,594	25,000	25,000	24,000
27 Utilities Expense	50,130	58,632	57,235	58,000	58,000	57,700
28 Telephone	1,037	821	1,104	1,500	1,000	1,200
31 Professional & Technical	300	275	483	500	300	300
33 Chemicals	9,885	11,654	10,606	12,000	10,000	12,000
35 Dolphin Swim Team Expenses	7,958	4,759	3,828	4,500	5,500	4,500
44 Miscellaneous Expense / C.C. Fees	4,704	5,155	3,405	4,500	4,500	4,000
54 Capital Outlay - Equipment	0	0	0	0	0	0
TOTAL	301,714	338,590	309,241	314,033	314,333	314,290

FICA	12,872
W.C.	4,594
St. Unemp.	1,328
GTL	134
LTD	212
Retirement	6,698
In Lieu Ret.	5,100
Health Ins.	0
Dental	900
Vision	240
	32,078

RICHFIELD CITY CORPORATION

OPERATING BUDGET

	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
DEPARTMENT: RECREATION (1069)	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
11 Full-Time Employee Salaries	80,319	121,043	74,499	79,000	77,612	80,986
12 Part-Time Employee Salaries	6,114	3,592	24,091	40,000	35,000	38,000
13 Employee Benefits	45,514	60,825	46,011	54,723	54,260	55,690
21 Subscriptions & Memberships	330	0	565	250	500	500
22 Advertising, Publicity, Public Notices	2,250	2,453	1,298	2,250	2,500	2,250
23 Travel Expenses	2,971	2,819	692	2,500	2,500	1,500
24 Office Expense	1,755	2,098	1,933	2,400	2,400	2,000
25 Equipment Supplies & Maintenance	3,259	4,651	2,543	3,500	3,500	3,000
28 Telephone	3,115	2,466	359	1,800	2,500	1,800
39 Miscellaneous Recreation Programs	24,287	14,780	9,385	17,000	17,000	16,000
46 Credit Card Fees	1,000	594	1,059	1,000	1,200	1,100
62 Adult Volleyball	2,928	5,002	204	4,000	4,000	4,000
63 Youth Volleyball	3,213	1,328	1,642	2,500	2,500	2,500
64 Adult Softball	15,695	12,910	8,812	11,000	11,000	11,000
65 Rooster Valley Classic	4,331	5,664	5,781	5,800	5,800	5,800
66 Girl's Softball	6,792	2,870	3,550	4,500	4,500	4,500
67 Gymnastics	75	12	0	0	0	0
68 Fall Softball Program	631	639	60	0	500	0
69 Soccer Program	5,718	5,480	6,045	2,500	6,000	4,000
70 Youth Basketball	10,697	9,962	7,921	4,500	5,000	5,000
71 Adult Basketball	5,578	6,214	3,445	2,000	3,000	3,000
73 Summer Recreation Program	833	475	740	750	1,000	750
76 Junior Cats Football	5,774	7,279	4,714	9,608	5,000	6,000
77 Youth Flag Football	2,564	3,565	2,132	1,500	2,000	1,500
78 Men's Flag Football	1,871	2,056	1,106	550	750	500
TOTAL	237,614	278,777	208,587	253,631	250,022	251,376

FICA	9,103
W.C.	3,248
St. Unemp.	864
GTL	296
LTD	469
Retirement	14,958
In Lieu Ret.	5,100
Health Ins.	19,087
Dental	2,025
Vision	540
	<u>55,690</u>

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SENIOR DEPARTMENT: CITIZENS (1070)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
23 Travel & Training	0	0	0	0	0	0
24 Office Supplies	0	0	0	0	0	0
25 Equipment Operation & Maintenance	0	2,315	118	1,625	0	0
27 Utilities	2,100	1,920	2,100	2,100	2,100	2,100
28 Telephone Expense	0	0	0	0	0	0
31 Contractual Services	0	0	0	0	0	0
41 Insurance	0	0	0	0	0	0
48 Miscellaneous Expense	0	0	0	0	0	0
53 Capital Outlay - Improvements	0	0	0	0	0	0
TOTAL	2,100	4,235	2,218	3,725	2,100	2,100

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: CONTINGENCIES (1072)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Adopted Budget	2017/18 Proposed Budget
11 Salaries & Wages	0	0	0	0	0	0
13 Employee Benefits - Health Insurance	0	0	0	0	0	0
46 Miscellaneous Unforeseen Expenses	0	0	0	10,000	58,322	50,000
51 Capital Outlay - Land	0	0	0	0	0	0
52 Capital Outlay - Buildings	0	0	0	0	0	0
53 Capital Outlay - Other Improvements	0	0	0	0	0	0
54 Capital Outlay - Equipment	0	0	0	0	0	0
70 Lease Purchase Pmt. Events Center	126,872	46,872	56,976	0	0	0
71 Lease Purchase Payments Fire Truck	0	0	0	0	0	0
TOTAL	126,872	46,872	56,976	10,000	58,322	50,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: INSURANCE (1080)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
41 Liability and Property Insurance	81,969	80,296	78,381	87,500	80,000	84,000
TOTAL	81,969	80,296	78,381	87,500	80,000	84,000

RICHFIELD CITY CORPORATION

OPERATING BUDGET

DEPARTMENT: TRANSFERS (1085)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Adopted Budget	Proposed Budget
46 Miscellaneous	0	0	0	0	0	0
59 Transfers to Capital Improvement Fund	148,628	0	38,000	124,280	84,280	75,000
59 Transfers to CIP - Business Park	0	0	0	0	0	267,368
60 Transfers Rec. Taxes to Cap. Impr Fund	100,380	95,672	112,626	112,626	108,065	116,815
61 Transfer of PAR Tax to Cap. Impr. Fund	214,547	206,988	213,708	213,708	219,350	213,110
61 Transfers to Debt Service (Bus. Park)	45,892	45,892	45,892	46,951	46,951	45,662
TOTAL	509,447	348,552	410,226	497,565	458,646	717,955

**SPECIAL
REVENUE
FUND
BUDGET**

Richfield City Corporation

BUILDING AUTHORITY FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 76)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
Revenues:						
Interest & Other Income	540	885	760	1,200	700	1,200
Golf Course Land Property Sale	0	0	0	0	0	0
County & Private Contributions	0	0	0	0	0	0
Rental Income	205,545	180,225	182,120	257,820	257,820	236,250
Total Revenues	206,085	181,110	182,880	259,020	258,520	237,450
Expenditures						
Miscellaneous Expenses	10	10	0	10	10	10
Administrative Fees	0	0	0	0	0	0
Bad Debts	0	0	0	0	0	0
Bond Principal Payments	179,000	181,000	163,000	236,000	236,000	221,470
Bond Interest Expense	20,145	18,100	15,995	18,595	18,595	11,630
Trustee Fees	3,150	3,150	3,150	3,150	3,150	3,150
Capital Outlay (golf land sale proceeds)	0	0	0	0	0	0
Total Expenditures	202,305	202,260	182,145	257,755	257,755	236,260
Excess of Revenue over (under) Expenditures	3,780	(21,150)	735	1,265	765	1,190
Transfer Out to Cap. Impr. Fund	0			0	0	0
Fund Balance - Beginning of Year	112,376	116,156	95,006	95,741	95,741	95,741
Fund Balance - End of Year	116,156	95,006	95,741	97,006	96,506	96,931

DEBT

SERVICE

FUND

BUDGET

RICHFIELD CITY CORPORATION

DEBT SERVICE FUND

(Special Assessments)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
Revenues:						
Lease Revenue	0	0	0	0	0	0
Bond & Grant Proceeds	0	0	0	0	0	0
Property Taxes	0	0	0	0	0	0
Current SID Income	625	400	750	16	200	0
Interest Income	0	0	0	0	0	0
Total Revenues	625	400	750	16	200	0
Expenditures:						
Miscellaneous/Bad Debts	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Interim Warrent Interest Payments	0	0	0	0	0	0
Interim Warrent Principal Payments	0	0	0	0	0	0
Bond Principal Payment	0	0	0	0	0	0
Bond Interest & Fees	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Excess of Revenue over (under) Expenditures	625	400	750	16	200	0
Transfer Fund Balance to Gen. Fund	0	0	(1,775)	(16)	0	0
Fund Balance - Beginning of Year	0	625	1,025	0	0	0
Fund Balance - End of Year	625	1,025	0	0	200	0

RICHFIELD CITY CORPORATION

DEBT SERVICE FUND

(Business Park)

REVENUES & DEPARTMENT: EXPEND. (FUND 83)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
Revenues:						
Land/Lot Sales	0		0	0	0	0
Bond & Grant Proceeds	0		0	0	0	0
Property Tax Transfer from Gen. Fund	29,065	29,065	29,065	29,065	29,065	29,065
Sales Tax Transfer In (for STRB Guarantee)	16,827	16,827	16,827	17,886	17,886	16,597
Lease Revenue	44,100	25,800	0	0	0	0
Interest Income	241	236	332	120	250	0
Total Revenues	90,233	71,928	46,224	47,071	47,201	45,662
Expenditures:						
Miscellaneous/Bad Debts/Trustee Fees	1,250	1,250	1,250	1,250	1,250	0
Transfers Out	0	0	0	0	0	0
Interfund Loan Payment to Sewer Fund	0	0	0	0	0	0
Bond Principal Payment - STRB	22,000	23,000	25,000	26,000	26,000	27,000
Bond Principal Payment - H & K	0	0	0	0	0	0
Bond Interest & Fees - STRB	23,231	22,254	21,151	19,951	19,951	18,662
Bond Interest - H & K	0	0	0	0	0	0
Total Expenditures	46,481	46,504	47,401	47,201	47,201	45,662
Excess of Revenue over (under) Expenditures	43,752	25,424	(1,177)	(130)	0	0
Fund Balance - Beginning of Year	260	44,012	69,436	68,259	68,259	68,129
Fund Balance - End of Year	44,012	69,436	68,259	68,129	68,259	68,129

**CAPITAL
IMPROVEMENT
FUND
BUDGET**

RICHFIELD CITY CORPORATION
CAPITAL IMPROVEMENTS FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 41)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
Revenues:						
Interest	\$1,077	\$1,270	\$1,405	\$1,900	\$0	\$0
Miscellaneous	\$0	\$150	\$60,711	\$10,000	\$0	\$0
Bond and Grant Proceeds (Fire Truck)	\$0	\$635,000	\$0	\$0	\$0	\$0
Fire Station Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Fire Station Grant Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Airport Project Bond Proceeds	\$500,000	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue and Grants	\$5,421	\$0	\$0	\$0	\$0	\$0
FAA Grants & State Aeronautics Grants	\$6,855,175	\$4,501,192	\$41,446	\$1,500,000	\$2,000,000	\$1,000,000
Private Contributions	\$5,505	\$950	\$2,550	\$1,140	\$0	\$1,000
Transfer from G. F. - Public Works/Roads	\$73,628	\$0	\$10,000	\$55,000	\$15,000	\$15,000
Transfer from G. F. - Commercial Park	\$0	\$0	\$0	\$0	\$0	\$267,368
Transfer from G. F. - Recreation Taxes	\$100,380	\$95,672	\$112,626	\$112,626	\$108,065	\$116,815
Transfer from G. F. - PAR Taxes	\$214,547	\$206,988	\$213,708	\$213,708	\$219,350	\$213,110
Transfer from G. F. - Cemetery Improvements	\$0	\$0	\$0	\$25,000	\$0	\$0
Transfer GF & BA - Golf Equip./Improv.	\$0	\$0	\$0	\$0	\$0	\$0
Police Vehicles Income/SRO and Loss Settle.	\$0	\$0	\$44,728	\$9,280	\$9,280	\$0
Transfer from G. F. - Police Vehicles/Equip.	\$75,000	\$0	\$28,000	\$60,000	\$60,000	\$60,000
Total Revenues (including transfers in)	\$7,830,733	\$5,441,222	\$515,174	\$1,988,654	\$2,411,695	\$1,673,293
Expenditures:						
Capital Outlay - Fire Equipment & Buildings	\$2,178	\$635,359	\$43,019	\$0	\$0	\$0
Capital Outlay - Administration	\$12,262	\$7,845	\$0	\$0	\$0	\$0
Capital Outlay - Public Works / Main St.	\$64,778	\$26,000	\$3,828	\$66,350	\$15,000	\$13,764
Capital Outlay - Airport Improvements	\$7,196,687	\$4,581,158	\$103,947	\$1,500,000	\$2,000,000	\$1,000,000
Capital Outlay - Airport Equipment	\$12,075	\$12,433	\$25,132	\$184,688	\$0	\$0
Capital Outlay - Cemetery Improvements	\$208,344	\$0	\$0	\$25,000	\$0	\$0
Capital Outlay - Bridges and Roads	\$49,427	\$0	\$0	\$0	\$0	\$0
Capital Outlay - Police Equipment/Improv.	\$24,334	\$106,949	\$105,121	\$39,684	\$34,000	\$65,000
Capital Outlay - Business Park	\$2,500	\$0	\$0	\$0	\$0	\$0
Capital Outlay - PAR Tax	\$82,580	\$91,784	\$200,894	\$94,813	\$220,000	\$117,815
Capital Outlay - Recreation Tax Expenditures	\$93,452	\$193,094	\$54,622	\$105,187	\$80,000	\$217,810
Capital Outlay - Veteran's Memorial / Parks	\$0	\$0	\$0	\$10,000	\$15,000	\$0
Golf Course Improvements / Equipment	\$6,760	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,755,377	\$5,654,622	\$536,563	\$2,025,722	\$2,364,000	\$1,414,389
Excess of Revenue over (under) Expenditures	\$75,356	(\$213,400)	(\$21,389)	(\$37,068)	\$47,695	\$258,904
Fund Balance - Beginning of Year	\$632,178	\$707,534	\$494,134	\$472,745	\$435,677	\$435,677
Fund Balance - End of Year	\$707,534	\$494,134	\$472,745	\$435,677	\$483,372	\$694,581

Richfield City Corporation

Capital Improvements Fund Breakdown

Recreation Tax Improv.	PAR Tax	Swimming Pool	Police Equipment	Golf Improv. & Equipment	Public Works Equip. & Impr.	GIS Mapping	Airport Grants and Projects	City Share Proj. & Equipment	Fire Depart. Improvements	Fire Depart. (New Station)	Commercial Park	TOTALS
Audited Ending Balance for FY2013/2014	233,656	0	130,591	7,454	19,942	9,123	0	427,954	153,591	6,937	(267,368)	707,595
Actual Additions for FY2014/2015	206,988	0	0	0	0	0	4,501,192	1,191	635,229	0	0	5,441,222
Actual Expenditures for FY2014/2015	(91,784)	0	(106,949)	0	(26,000)	(7,845)	(4,581,158)	(12,433)	(628,422)	(6,937)	0	(5,654,623)
Audited Ending Balance for FY2014/2015	247,549	0	23,642	7,454	(6,058)	1,278	(79,966)	416,712	160,398	0	(267,368)	494,134
Actual Additions for FY2015/2016	213,708	0	72,728	0	10,000	0	42,851	0	60,711	0	0	515,174
Actual Expenditures for FY2015/2016	(54,621)	0	(105,122)	0	(3,828)	0	(103,947)	(25,132)	(43,019)	0	0	(536,563)
Audited Ending Balance for FY2015/2016	260,363	0	(8,752)	7,454	114	1,278	(141,062)	391,580	178,090	0	(267,368)	472,745
Forecasted Additions for FY2016/2017	(70,000)	150,000	0	0	90,000	0	1,501,900	0	0	0	0	1,987,514
Forecasted Expenditures for FY2016/2017	1,140	0	69,280	0	0	0	0	0	0	0	0	1,140
	(94,813)	(10,000)	(39,684)	0	(91,350)	0	(1,500,000)	(184,688)	0	0	0	(2,025,722)
Forecasted Ending Balance for FY2016/2017	288,884	140,000	20,844	7,454	(1,236)	1,278	(139,162)	206,892	178,090	0	(267,368)	435,677
Budgeted Additions for FY2017/2018	(100,000)	100,000	0	0	15,000	0	1,000,000	0	0	0	267,368	1,672,293
Budgeted Expenditures for FY2017/2018	1,000	0	60,000	0	0	0	0	0	0	0	0	1,000
	(117,815)	0	(65,000)	0	(13,764)	0	(1,000,000)	0	0	0	0	(1,414,389)
Budgeted Ending Balance for FY2017/2018	184,184	240,000	15,844	7,454	0	1,278	(139,162)	206,892	178,090	0	0	694,581

Richfield City Corporation

Leisure Services Capital Expenditures Plan

<u>Fiscal Year 2015 - 2016</u>	<u>Planned</u>	<u>Actual to Date</u>
1. Centennial Park	\$ 35,000.00	\$ 5,965.00
2. Jacobsen HR mower (Parks)	\$ 48,000.00	\$ 31,540.00
3. Greens mower (Golf)	\$ 24,000.00	\$ 29,815.00
4. Carts and Batteries (Golf)	\$ 20,000.00	\$ 21,647.00
5. Walker Mower (Cemetery)	\$ 18,000.00	\$ 15,900.00
7. Cart path holes 1,2 &3 (Golf)	\$ 16,000.00	\$ 15,203.00
8. Walk Path Lighting Phase 1 (18 lights)	\$ 41,000.00	Moved to 17/18
9. Driving Range and Practice Green	\$ 14,000.00	\$ 8,057.00
***** Pool Sand Filters	\$ -	\$ 43,000.00
***** Golf Clubhouse Roof	\$ -	\$ 11,948.00
***** Field Striper	\$ -	\$ 4,000.00
***** Cemetery Fence	\$ -	\$ 14,975.00
TOTALS	<u>\$ 216,000.00</u>	<u>\$ 202,050.00</u>

<u>Fiscal Year 2016 - 2017</u>	<u>Planned</u>	
Old 9 Pump Shed Replaced	\$ 7,000.00	
Sheds (2) (Golf & Rotary Equipment Protection)	\$ 50,000.00	\$ 17,115.00
Top Dresser for Golf Course and Parks	\$ 15,000.00	
Walk Path Lighting (18 lights)	\$ 41,000.00	Moved to 17/18
Cushman (Golf)	\$ 15,000.00	\$ 5,900.00
Driving Range Poles and Netting	\$ 25,000.00	Moved to 19/20
Carts and Batteries (Golf)	\$ 20,000.00	\$ 35,896.00
Tractor with backhoe and front end loader (golf & parks)	\$ 35,000.00	\$ 37,800.00
10. Picnic Tables at Lions Park	\$ 12,000.00	\$ 8,500.00
Centennial Park Improvements	\$ 30,000.00	Moved to 17/18
***** Sand Filters Installation		\$ 6,950.00
***** Mastic Seal and re-strip bike path		\$ 16,750.00
***** Chip Seal Golf parking lot and Lions Park parking		\$ 27,440.00
***** New Tables at Lions Park		\$ 8,500.00
***** Used Truck to replace '92 Dodge wrecked		\$ 2,500.00
TOTALS	<u>\$ 250,000.00</u>	<u>\$ 167,351.00</u>

Richfield City Corporation

Leisure Services Capital Expenditures Plan

Fiscal Year 2017 - 2018

	<u>Planned</u>
Aerator (Golf and Parks)	\$ 12,000.00
Pool Slide (replace old slide)	\$ 14,625.00
Aquastructure	\$ 13,000.00
Golf Carts (Lease)	\$ 35,896.00
Driving Range Picker	\$ 12,000.00
Dredge Pond at Golf Course	\$ 30,000.00
Cart Path on Hole #13	\$ 15,000.00
Lighting of Bike/Walking Path	\$ 80,000.00
Transfer to Pool	\$ 100,000.00
Centennial Park Improvements	\$ 30,000.00
TOTALS	<u>\$ 342,521.00</u>

Fiscal Year 2018 - 2019

	<u>Planned</u>
Rotary Park Play Structure	\$ 100,000.00
Four Wheeler / Parks	\$ 6,000.00
Sand Pro / Parks	\$ 10,000.00
Transfer to Pool	\$ 60,000.00
Bleachers for Ball Fields	\$ 10,000.00
Fairways Mower	\$ 45,000.00
New Check-In Counter (Golf)	\$ 10,000.00
Vehicle for Recreation	\$ 14,000.00
Golf Carts (Lease)	\$ 35,896.00
TOTALS	<u>\$ 290,896.00</u>

Fiscal Year 2019 - 2020

Skate Park Replacement	\$ 75,000.00
Tees Mower	\$ 25,000.00
Cemetery Mower	\$ 15,000.00
Golf Carts (Lease)	\$ 35,896.00
Transfer to Pool	\$ 75,000.00
Parks Mower	\$ 30,000.00
TOTALS	<u>\$ 255,896.00</u>

ENTERPRISE
(BUSINESS TYPE ACTIVITIES)

FUND

BUDGET

RICHFIELD CITY CORPORATION

OPERATING BUDGET

WATER DEPARTMENT: REVENUES (FUND 51)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
3610 Interest Income	2	0	0	0	0	0
3650 Late Payment Penalties	15,003	14,860	15,704	15,500	15,000	15,000
3670 Contributions from Developers	0	0	0	0	0	0
3690 Misc. Income	14,507	11,304	11,702	11,377	11,300	11,300
3700 Transfers In from other funds	0	0	0	0	0	0
3711 Water Service Sales	937,794	915,929	1,021,312	990,000	990,000	990,000
3720 Water Connection Fees	4,230	16,855	9,310	10,000	5,000	16,000
3721 Water Turn On Fees	2,300	1,575	2,175	500	2,000	1,000
3722 Sale of Material	1,000	0	3,150	0	0	0
3790 Water Impact Fees	21,714	172,634	42,334	66,000	10,000	180,000
TOTAL REVENUE	996,550	1,133,157	1,105,687	1,093,377	1,033,300	1,213,300

RICHFIELD CITY CORPORATION

OPERATING BUDGET

WATER DEPARTMENT: EXPENSES (5140)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
11 Full-Time Employee Salaries	112,738	115,884	113,085	117,435	117,435	118,534
12 Wages - Temporary Employees	123	2,096	0	0	0	0
13 Employee Benefits	72,390	60,013	72,359	78,524	78,524	91,272
21 Subscriptions & Memberships	1,100	1,100	1,179	1,125	1,100	1,100
23 Travel & Training	1,207	1,921	1,844	3,036	1,750	1,750
24 Office Supplies	8,031	8,423	7,278	10,000	10,000	9,000
25 Equipment Operation & Maintenance	135,313	137,864	123,016	150,000	150,000	140,000
26 Flood Basin Maintenance	7,009	18,176	7,469	8,000	8,000	8,000
27 Utilities	143,105	141,189	151,818	150,000	140,000	150,000
28 Telemetry / Telephone	3,342	2,473	2,553	3,000	3,000	3,000
31 Professional & Technical	19,177	10,906	20,106	10,000	12,000	10,000
34 Auditor Expense	8,000	8,000	8,000	8,000	8,000	8,000
35 Administrative Expense	140,000	140,000	140,000	145,000	145,000	145,000
41 Insurance	25,000	25,000	25,000	26,500	26,500	26,500
45 Miscellaneous	5,913	3,460	2,083	5,800	5,000	3,000
46 Bad Debt Expense	575	229	86	200	500	500
60 Bond & Notes Interest Expense	61,437	57,475	49,298	47,057	47,059	38,898
95 Depreciation	219,113	212,119	214,990	214,990	212,119	214,990
TOTAL	963,573	946,328	940,164	978,667	965,987	969,544
Bonds & Notes Principal Payments	240,748	243,034	249,936	258,237	258,237	297,441
Acquisition & Const. of Capital Assets (not bonded for)	36,060	61,475	64,541	50,000	50,000	25,000
TOTAL WATER BUDGET	1,240,381	1,250,837	1,254,641	1,286,904	1,274,224	1,291,985

FICA	9,068
W.C.	3,236
St. Unemp.	724
GTL	335
LTD	675
Retirement	21,894
In Lieu Ret.	0
Health Ins.	52,490
Dental	2,250
Vision	600
	91,272

RICHFIELD CITY CORPORATION

OPERATING BUDGET

SEWER DEPARTMENT: REVENUES (FUND 52)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Adopted Budget
3610 Interest Income	0	0	0	0	0	0
3670 Contribution from Developers	0	0	0	0	0	0
3730 Sewer Service Charges	976,212	977,540	1,038,281	1,030,000	1,030,000	1,030,000
3740 Sewer Connection Fees	0	0	3,150	500	1,000	1,000
3790 Sewer Impact Fees	6,336	28,529	7,371	9,500	4,000	26,000
3900 Miscellaneous Revenue	15,740	9,674	8,197	6,000	6,500	6,500
3910 Rent Income	0	0	0	0	0	0
TOTAL	998,288	1,015,743	1,056,999	1,046,000	1,041,500	1,063,500

RICHFIELD CITY CORPORATION

OPERATING BUDGET

(COLLECTION)	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
DEPARTMENT: SEWER EXPEND. (5240)	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
11 Full-Time Employee Salaries	164,829	158,516	158,472	160,744	160,744	165,708
13 Employee Benefits	97,406	77,024	90,841	105,322	105,322	110,211
23 Travel & Training	318	645	2,053	750	750	1,000
24 Office Supplies	7,130	7,283	6,094	9,000	9,000	8,000
25 Equipment Operation & Maintenance	62,285	41,776	126,847	70,000	65,000	65,000
27 Utilities	21,744	13,877	14,055	16,000	15,000	15,000
28 Telephones, Cellular Phones, Telemetry	5,300	5,970	4,827	5,500	5,000	5,000
31 Professional & Technical	12,902	15,974	18,531	45,000	25,000	25,000
34 Auditor Expense	6,700	6,700	6,700	6,700	6,700	6,700
35 Administrative Expense	140,000	140,000	140,010	145,000	145,000	145,000
4I Insurance	28,000	28,000	28,000	28,000	28,000	28,000
45 Miscellaneous Supplies & Service	15,449	43,262	2,797	6,000	5,000	5,000
62 Bond Interest Expense	171,509	94,140	116,736	115,010	115,010	110,635
95 Depreciation	329,118	348,687	350,101	350,101	348,687	350,101
TOTAL COLLECTION	1,062,690	981,854	1,066,064	1,063,127	1,034,213	1,040,355
TOTAL SEWER FUND SUMMARY						
(Treatment and Collection):						
Bond Principal Payments:						
Sewer Lagoon Project (\$3,000,000 project)	85,415	0	0	0	0	0
Collection Project (\$4,000,000 project) Year 2000	228,060	274,000	273,000	275,000	275,000	279,000
Collection Project (\$4,000,000 project) Year 2009	7,000	7,000	7,000	32,000	32,000	33,000
Vactor Sewer Machine Lease Purchase	0	0	0	0	0	0
Capital Improvements / Purchases:						
Acquisition & Construction of Capital Assets	0	58,381	31,925	25,000	25,000	25,000
5240 Total Sewer Collection Budget	1,062,690	981,854	1,066,064	1,051,627	1,034,213	1,035,252
5241 Total Sewer Treatment Budget	15,268	16,629	14,439	17,761	17,761	17,761
TOTAL SEWER EXPENDITURES TREATMENT AND COLLECTION	1,398,433	1,337,864	1,392,428	1,401,388	1,383,974	1,390,013

FICA	12,677
W.C.	4,524
St. Unemp.	945
GTL	470
LTD	835
Retirement	30,606
In Lieu Ret.	0
Health Ins.	60,459
Dental	3,150
Vision	840

114,506

RICHFIELD CITY CORPORATION

OPERATING BUDGET

(TREATMENT 5241) DEPARTMENT: SEWER EXPEND.	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
11 Full-Time Employee Salaries	5,419	5,466	5,466	5,466	5,466	5,466
12 Temporary Employees	0	0	0	0	0	0
13 Employee Benefits	3,549	4,295	4,498	4,295	4,295	4,295
21 Books, Subscriptions & Memberships	0	0	0	0	0	0
23 Travel & Training	0	0	50	0	0	0
24 Office Expense	0	0	0	0	0	0
25 Equipment Operation & Maintenance	2,534	3,868	1,425	4,000	4,000	4,000
26 Buildings & Grounds O & M	0	0	0	1,000	1,000	1,000
27 Utilities	298	0	0	0	0	0
28 Telephone	468	0	0	0	0	0
31 Professional & Technical	0	0	0	0	0	0
34 Auditor Expense	1,000	1,000	1,000	1,000	1,000	1,000
35 Administrative Expense	0	0	0	0	0	0
4l Insurance	2,000	2,000	2,000	2,000	2,000	2,000
62 Bond Interest	0	0	0	0	0	0
TOTAL TREATMENT	15,268	16,629	14,439	17,761	17,761	17,761

An average of six hours per week is estimated to be spent on treatment facilities by Richfield City Public Works Crews
Buildings and Grounds expenses include weed control, dike maintenance, mosquito control, etc.

FICA	418
W.C.	112
St. Unemp.	51
GTL	0
LTD	0
Retirement	1,010
In Lieu Ret.	0
Health Ins.	2,533
Dental	135
Vision	36
	4,295

RICHFIELD CITY CORPORATION

OPERATING BUDGET

REFUSE COLLECTION	2013/14	2014/15	2015/16	2016/17	2016/17	2017/18
DEPARTMENT: REV. & EXP. (FUND 53)	Actual	Actual	Actual	Estimated Total	Approved Budget	Proposed Budget
<u>Revenues:</u>						
Refuse Service Charges	253,232	247,529	247,388	256,000	255,000	256,000
Total Revenues	253,232	247,529	247,388	256,000	255,000	256,000
<u>Expenditures:</u>						
Office Supplies	5,178	7,163	6,396	8,000	8,000	8,000
Contracted and Professional Services	244,924	240,160	239,240	247,500	245,000	247,000
Miscellaneous	73	52	27	100	250	250
Transfers to other Funds	0	0	0	0	0	0
Total Expenditures	250,175	247,375	245,663	255,600	253,250	255,250
Excess of Revenue over (under) Expenditures	3,057	154	1,725	400	1,750	750
Fund Balance - Beginning of Year	33,843	36,900	37,054	38,779	39,179	39,179
Fund Balance - End of Year	36,900	37,054	38,779	39,179	40,929	39,929

RICHFIELD CITY CORPORATION

OPERATING BUDGET

LANDFILL REVENUES DEPARTMENT: & EXPEND. (FUND 54)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
<u>Revenues:</u>						
Landfill Service Charges	242,971	242,710	245,401	247,000	242,400	242,400
Total Revenues	242,971	242,710	245,401	247,000	242,400	242,400
<u>Expenditures:</u>						
Office Supplies	141	34	16	400	400	400
Professional & Technical	221,689	198,953	235,415	223,000	224,000	224,000
Transfers to other Funds	21,141	19,800	9,970	23,600	18,000	18,000
Total Expenditures	242,971	218,787	245,401	247,000	242,400	242,400
Excess of Revenue over (under) Expenditures	0	23,923	0	0	0	0
Fund Balance - Beginning of Year	0	0	23,923	23,923	0	23,923
Fund Balance - End of Year	0	23,923	23,923	23,923	0	23,923

PERPETUAL

CARE

FUND

BUDGET

RICHFIELD CITY CORPORATION

CEMETERY PERPETUAL CARE FUND

REVENUES & DEPARTMENT: EXPEND. (FUND 70)	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Estimated Total	2016/17 Approved Budget	2017/18 Proposed Budget
<u>Revenues:</u>						
Interest Income	635	597	992	1,500	800	1,000
Perpetual Care Income	6,520	14,244	5,735	8,000	8,000	8,000
Total Revenues	7,155	14,841	6,727	9,500	8,800	9,000
<u>Expenditures:</u>						
Miscellaneous Expense	0	0	0	0	0	0
Transfers to General Fund (Transfer of Int. for cemetery operations)	635	597	992	1,500	800	1,000
Transfers Out (for Cemetery Development)	10,998	0	0	25,000	0	0
Total Expenditures	11,633	597	992	26,500	800	1,000
Excess of Revenue over (under) Expenditures	(4,478)	14,244	5,735	(17,000)	8,000	8,000
Fund Balance - Beginning of Year	121,932	117,454	131,698	137,433	120,433	120,433
Fund Balance - End of Year	117,454	131,698	137,433	120,433	128,433	128,433