



ROOSEVELT CITY CORPORATION

2016-2017 FY TENTATIVE BUDGET

Table of Contents

Budget in Brief 3

General Fund Revenues Budget Summary 6

General Fund Expenditures Budget Summary 7

General Fund Budget Information 8

Debt Service Budget Information 11

Capital Projects Budget Information..... 12

Water Utility Budget Information 15

Sewer Utility Budget Information 18

Sanitation Budget Information 21

Personnel Organizational Chart 22

Fund Organizational Chart 23

City Water Usage 24

Budget in Brief

These budget documents supply Roosevelt City residents with key information for understanding the allocation of revenue resources and added clarity of the vision and direction of the city in relation to these funds. These budgets are put together after extensive time with each department along with evaluating the current and perceived future economic environment.

Budget Approach

The budget approach that Roosevelt City uses to determine the levels of expenditure is an initial evaluation on expected revenue followed by an outlined expenditure plan that fits within those revenue expectations.

General Fund

- With an expectation of property values decreasing, we anticipate property tax to decrease by an estimated 5%.
- During the 2015-2016 FY the highway tax was passed by voters, which will add an estimated \$200k. As a note for future fiscal years, legislation has passed which approves the county to place the highway tax back on the ballot if they choose for the purpose of reallocating some of the funds from the BTA out to the rest of the municipalities within the county. This would be a future additional benefit if the county decides to take this route. These funds are restricted to street maintenance and construction.
- Sales tax trends have been trending down by around 30% and we anticipate this revenue stream to trend down an additional 5% in the 2016-2017 FY. ZAP tax and utility user excise tax is expected to trend down by an estimated 5% and 2% respectively as well.
- Much of the downturn effect in the economy was part of the budget for the 2015-2016 FY. Due to this we anticipate most revenues to remain relatively flat.

Water Fund

- Due to new requirements for the city to bill water usage to itself based on the same billing rate structure that exists for its citizens, we will see an effect on revenue for the water fund and also a correlating effect on the expenditures of the general fund.
- The Victory Water agreement and payments will add an additional \$240k expenditure.

Sewer Fund

- Revenues are expected to be relatively flat for the standard general charges, but a downward trend for new customer installations.

Sanitation Fund

- Expected to remain the same as previous year figures.

Operational Budget Notes

- In order to improve our opportunities to receive more grant funds we are planning to utilize the services of a 3rd party vendor that specializes in this service. The economic atmosphere is tight so taking the opportunity on as many grants as possible is even more imperative now.
- With a recent change in the management of the golf course we expect further cost improvements.

Personnel Changes

- Due to attrition during the 2015-2016 FY we have lost one full time police officer and we are not planning to replace this position for the 2016-2017 FY.
- Plan to eliminate the city engineer position to reduce expenditures and stay within budget. The city building inspector and public works director will both help in fulfilling the roles that will be left vacant after this reduction. The total savings of this action will be over \$120k per year.
- Health insurance premiums are expected to rise by around 20%.
- A transition from employees not assisting with the cost of health insurance over to contributing 5% is also built into this budget plan. A COLA has also been added for full time and part time employees of 2.5% to maintain consistency with inflation effect.

Use of Reserves & Capital Projects

- General Fund Reserves
 - Due to the current economic environment and the speculative longevity of the downturn we are not budgeting any reserves to the 2016-2017 FY budget.
- General Fund Capital Projects
 - There is a budgeted transfer from the General Fund to Capital Projects of \$459,200. In comparison, the 2015 FY budget had an actual transfer of almost \$1.5M. If capital projects are not maintained to at least some level, then when the economy does come back we will be left with more capital projects to catch up on than respective future budgets can handle.
 - Projects include:
 - Equipment replacements- \$25k
 - Phone system- \$15k

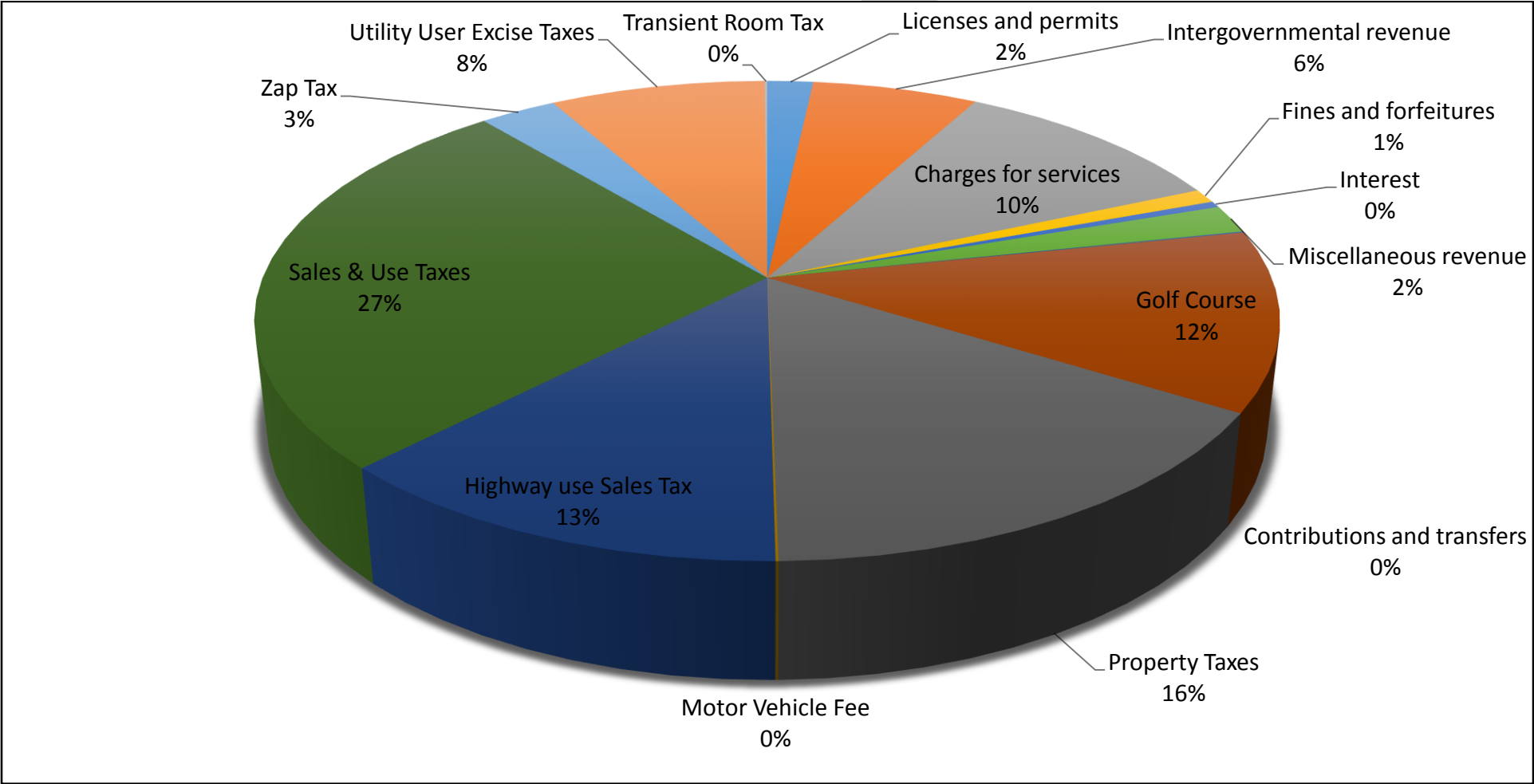
- Paving Streets - \$344k
- Airport Contamination Abatement- \$50k
- Park Department Mower- \$25k

- Water Fund Capital Projects
 - Due to the economic circumstances the budget doesn't include any capital projects for the water fund.
- Sewer Fund Capital Projects
 - Begin establishing a sinking fund for the future replacement of a vacuum truck- \$50k

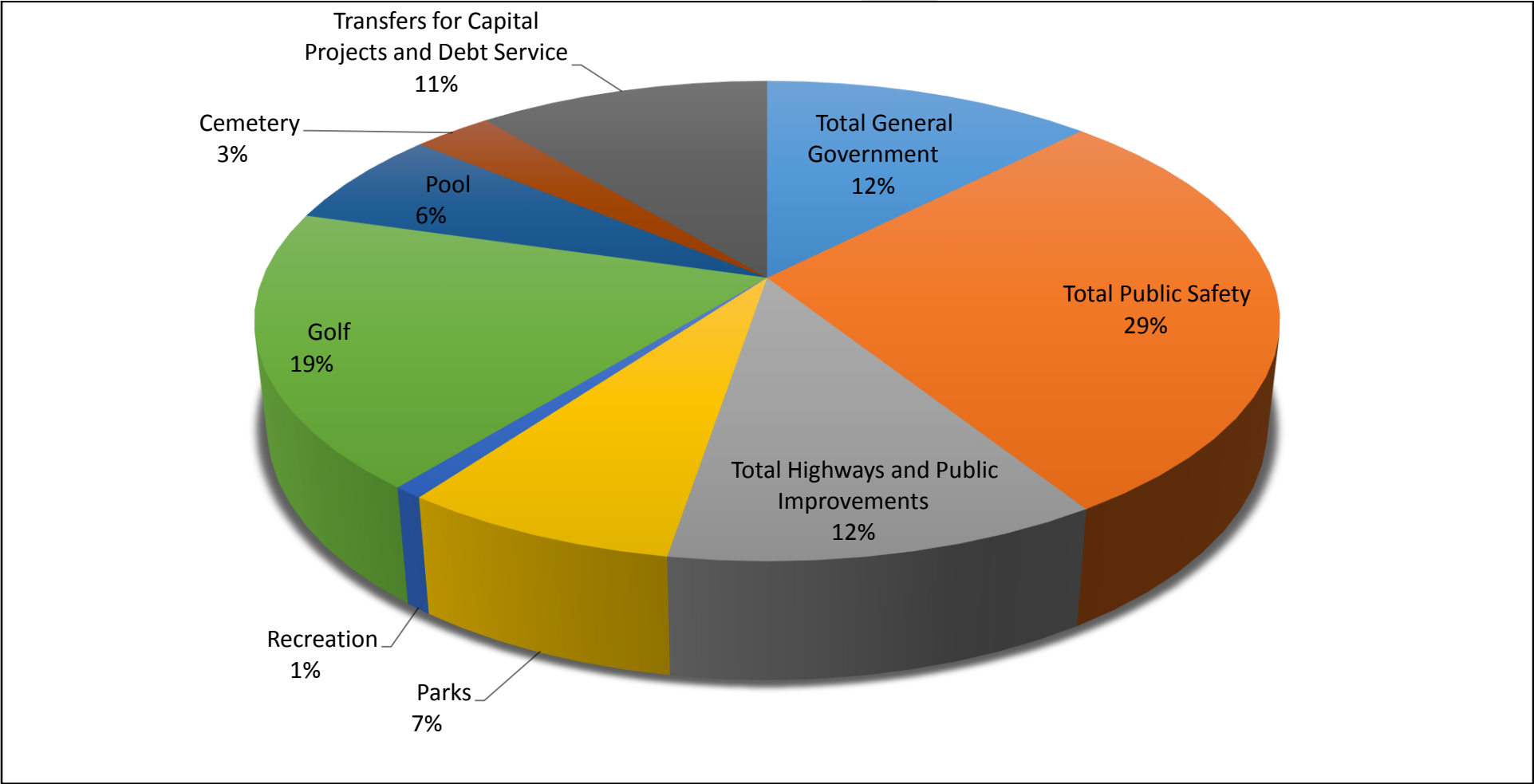
In summary, this budget outlines a forward thinking and sustainable path to carry us through the upcoming economic downturn years, which we anticipate will last a possible two to three more years.

If anyone has any questions about this budget, please contact Roosevelt City Administration at 435-722-5001 or send an email to jzilles@rooseveltcity.com.

General Fund Revenues Budget Summary



General Fund Expenditures Budget Summary



General Fund Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Revenue:					
Taxes	\$ 4,525,482	\$ 4,387,178	\$ 3,783,135	\$ 3,143,731	\$ 3,781,600
Licenses and permits	160,500	145,266	126,750	36,787	98,600
Intergovernmental revenue	374,600	431,168	342,600	263,811	355,100
Charges for services	881,420	879,098	922,220	624,768	1,289,700
Fines and forfeitures	80,000	70,960	80,000	44,130	54,700
Interest	20,000	26,493	13,000	19,703	24,200
Miscellaneous revenue	93,950	112,772	51,350	108,913	109,100
Contributions and transfers	82,120	-	228,445	2,656	4,600
Total Revenue:	6,218,072	6,052,935	5,547,500	4,244,501	5,717,600
Expenditures:					
General government					
Council	193,772	125,208	175,550	118,508	101,022
Court	106,600	102,356	99,600	68,196	100,900
Administrative	406,900	314,254	414,000	283,500	344,266

Buildings and grounds	145,300	129,976	146,700	111,136	134,079
Planning and zoning	47,800	40,514	46,900	33,099	27,798
Total General Government	900,372	712,308	882,750	614,439	708,065
Public safety					
Police	1,520,700	1,422,306	1,516,400	1,115,083	1,370,352
Fire	138,850	118,646	138,150	97,932	125,745
Animal control	144,650	130,561	145,850	124,236	139,160
Total Public Safety	1,804,200	1,671,513	1,800,400	1,337,251	1,635,257
Highways and public improvements					
Highways	747,900	693,805	589,100	318,462	472,750
Sanitation	12,750	16,128	12,750	7,596	12,200
Airport	179,600	150,359	205,100	130,680	178,616
Total Highways and Public Improvements	940,250	860,292	806,950	456,738	663,566
Parks, recreation, and public property					
Parks	380,200	357,327	375,950	309,629	424,591

Recreation	70,700	47,302	71,700	12,316	46,500
Golf	787,450	816,306	739,050	772,982	1,067,845
Pool	128,050	106,352	234,700	86,160	373,318
Cemetery	186,850	163,832	166,000	118,586	170,252
Total Parks and Recreation	1,553,250	1,491,119	1,587,400	1,299,673	2,082,507
Debt service	20,000	20,000	20,000	20,000	20,000
Transfers	1,000,000	1,526,800	450,000	450,000	606,640
Total Expenditures:	6,218,072	6,282,032	5,547,500	4,178,101	5,716,035
Total Change In Net Position	\$ -	\$ (229,097)	\$ -	\$ 66,400	\$ 1,565

Debt Service Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Revenue:					
Charges for services	\$ 60,000	\$ 56,840	\$ 60,000	\$ 48,390	\$ 60,000
Interest	100	115	100	102	100
Contributions and transfers	50,000	63,480	50,000	50,000	147,440
Total Revenue:	110,100	120,435	110,100	98,492	207,540
Expenditures:					
Debt service	211,290	211,290	108,270	108,270	207,540
Total Expenditures:	211,290	211,290	108,270	108,270	207,540
Total Change In Net Position	\$ (101,190)	\$ (90,855)	\$ 1,830	\$ (9,778)	\$ -

Capital Projects Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Revenue:					
Taxes	\$ 120,000	\$ 69,057	\$ -	\$ -	\$ -
Intergovernmental revenue	1,870,774	1,852,311	-	5,225,544	-
Interest	8,000	12,244	3,000	25,918	-
Miscellaneous revenue	1,621,797	1,628,602	-	26,161	-
Contributions and transfers	950,000	1,463,320	400,000	400,000	459,200
Total Revenue:	4,570,571	5,025,534	403,000	5,677,624	459,200
Expenditures:					
General government					
Administrative	30,243	30,243	-	-	40,000
Buildings and grounds	-	-	-	-	-
Total General government	30,243	30,243	-	-	40,000
Public safety					

Police	58,768	58,768	-	29,631	-
Fire	25,000	-	-	511,782	-
Animal Control	-	-	-	-	-
Total Public safety	83,768	58,768	-	541,413	-
Highways and public improvements					
Highways	853,500	490,329	-	-	344,200
Airport	1,651,792	1,644,893	-	22,539	50,000
Total Highways and public improvements	2,505,292	2,135,222	-	22,539	394,200
Parks, recreation, and public property					
Parks	309,080	700,405	-	5,545,068	25,000
Recreation	472,587	352,587	-	-	-
Golf	69,305	68,362	-	24,500	-
Cemetery	62,500	62,500	-	-	-
Total Parks, recreation, and public property	913,472	1,183,854	-	5,569,568	25,000
Total Expenditures:	3,532,775	3,408,087	-	6,133,519	459,200

Total Change In Net Position	\$ 1,037,796	\$ 1,617,447	\$ 403,000	\$ (455,896)	\$ -

Water Utility Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Income From Operations:					
Operating income					
Water	\$ 2,212,000	\$ 2,336,634	\$ 2,164,000	\$ 1,764,196	\$ 2,236,000
Secondary Water	127,500	133,604	115,000	95,309	122,700
Total Operating income	2,339,500	2,470,238	2,279,000	1,859,505	2,358,700
Operating expense					
Water system operations					
Wtr Ops Salaries & Wages	400,000	378,997	358,300	277,549	363,000
Wtr Ops Temporary Salaries & Wages	20,000	18,192	5,000	3,621	5,700
Wtr Ops Employee Benefits	214,713	138,102	218,500	139,294	175,619
Wtr Ops Compensated Absence	-	(34,710)	-	-	-
Wtr Ops Dues/Subscript/Membership	1,000	1,694	1,000	788	1,700
Wtr Ops Travel & Training	8,000	7,298	4,200	3,865	7,300
Wtr Ops Supplies & tools	25,000	15,135	25,000	6,809	26,500

Wtr Ops Telephone	4,300	4,680	3,000	2,667	4,700
Wtr Ops Professional Costs	12,000	10,712	10,000	33,388	23,600
Wtr Ops General Engineering	10,000	6,076	10,000	2,571	13,000
Wtr Ops GIS System	7,000	1,279	7,000	390	8,000
Wtr Ops Water Assessments	6,000	(3,338)	6,000	(949)	6,000
Victory Water Payments	-	-	-	-	240,000
Wtr Ops Durigan complex utilities	1,500	929	1,500	695	1,500
Wtr Ops Utilities & Propane	70,000	45,718	70,000	29,070	65,550
Wtr Ops System Maintenance	125,000	80,786	125,000	50,277	80,000
Wtr Ops Meter Maintenance	15,000	4,016	15,000	3,804	15,000
Wtr Ops Meter Change Outs	35,000	20,670	35,000	16,243	30,000
Wtr Ops Outside Contractor	10,000	-	10,000	-	-
Wtr Ops Vehicle Payments	9,000	212	9,000	858	1,000
Wtr Ops Auto Fund Equipment Lease	33,000	28,760	33,000	15,933	33,000
Wtr Ops Insurance	30,500	30,341	30,000	30,680	51,700
Wtr Depreciation	441,287	472,168	472,282	358,253	481,746
Total Water system operations	1,478,300	1,227,717	1,448,782	975,803	1,634,615
Total Water office operations	292,000	276,355	287,600	191,304	328,109

Total Secondary water operations	353,000	344,866	345,900	299,917	348,900
Total Operating expense	2,123,300	1,848,938	2,082,282	1,467,024	2,311,624
Total Income From Operations:	216,200	621,300	196,718	392,481	47,076
Non-Operating Items:					
Non-operating income	751,665	730,732	191,300	2,834,294	4,200
Non-operating expense	52,000	35,669	52,000	27,206	52,000
Total Non-Operating Items:	699,665	695,063	139,300	2,807,088	(47,800)
Total Income or Expense	\$ 915,865	\$ 1,316,363	\$ 336,018	\$ 3,199,569	\$ (724)

Sewer Utility Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Income From Operations:					
Operating income					
Income	\$ 764,700	\$ 711,205	\$ 794,700	\$ 765,319	\$ 742,705
Total Operating income	764,700	711,205	794,700	765,319	742,705
Operating expense					
Sewer system operations					
Swr Ops Salaries & Wages	95,838	91,609	97,800	72,595	99,400
Swr Ops Temporary Salaries & Wages	-	-	-	-	-
Swr Ops Employee Benefits	80,000	59,426	78,000	39,297	53,001
Swr Ops Compensated Absence	-	(6,358)	-	-	-
Swr Ops Travel & Training	2,100	145	2,100	761	100
Swr Ops Supplies & Postage	800	190	800	436	200
Swr Ops Supplies and Tools	30,000	16,380	40,000	13,670	16,400
Swr Ops Utilities	4,000	2,914	4,000	3,781	5,450

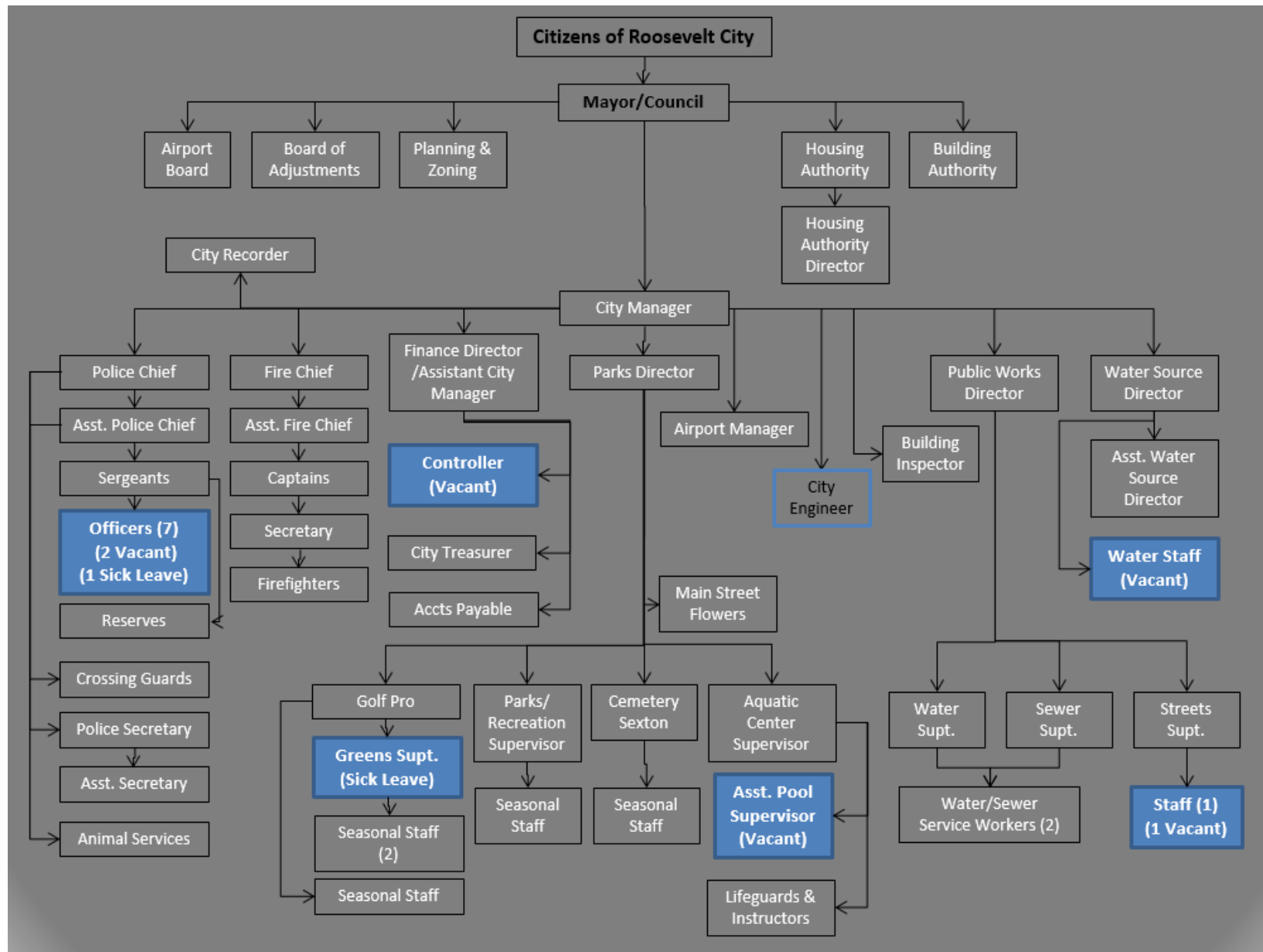
Swr Ops Telephone	2,600	1,018	2,600	835	1,000
Swr Ops Professional & Technical	8,000	1,420	8,000	12,848	1,400
Swr Ops General Engineering	5,000	-	5,000	74	-
Swr Ops GIS System	4,000	-	4,000	-	-
Swr Ops System Maintenance	10,000	7,803	10,000	-	17,800
Swr Ops Auto Fund Equipment lease	32,000	29,882	25,000	17,897	27,700
Swr Ops Insurance	35,500	30,222	35,500	32,074	33,000
Swr Depreciation	318,000	314,131	318,000	238,868	314,100
Total Sewer system operations	627,838	548,782	630,800	433,135	569,551
Total Sewer farm operations	31,000	18,747	31,300	25,198	17,867
Total Sewer office operations	229,000	204,997	232,950	141,969	148,573
Total Operating expense	887,838	772,526	895,050	600,301	735,991
Total Income From Operations:	(123,138)	(61,321)	(100,350)	165,018	6,714
Non-Operating Items:					
Non-operating income	2,500	1,590	2,500	1,590	1,600
Non-operating expense	6,500	6,147	6,500	1,993	6,150

Total Non-Operating Items:	(4,000)	(4,557)	(4,000)	(403)	(4,550)
Total Income or Expense	\$ (127,138)	\$ (65,878)	\$ (104,350)	\$ 164,614	\$ 2,164

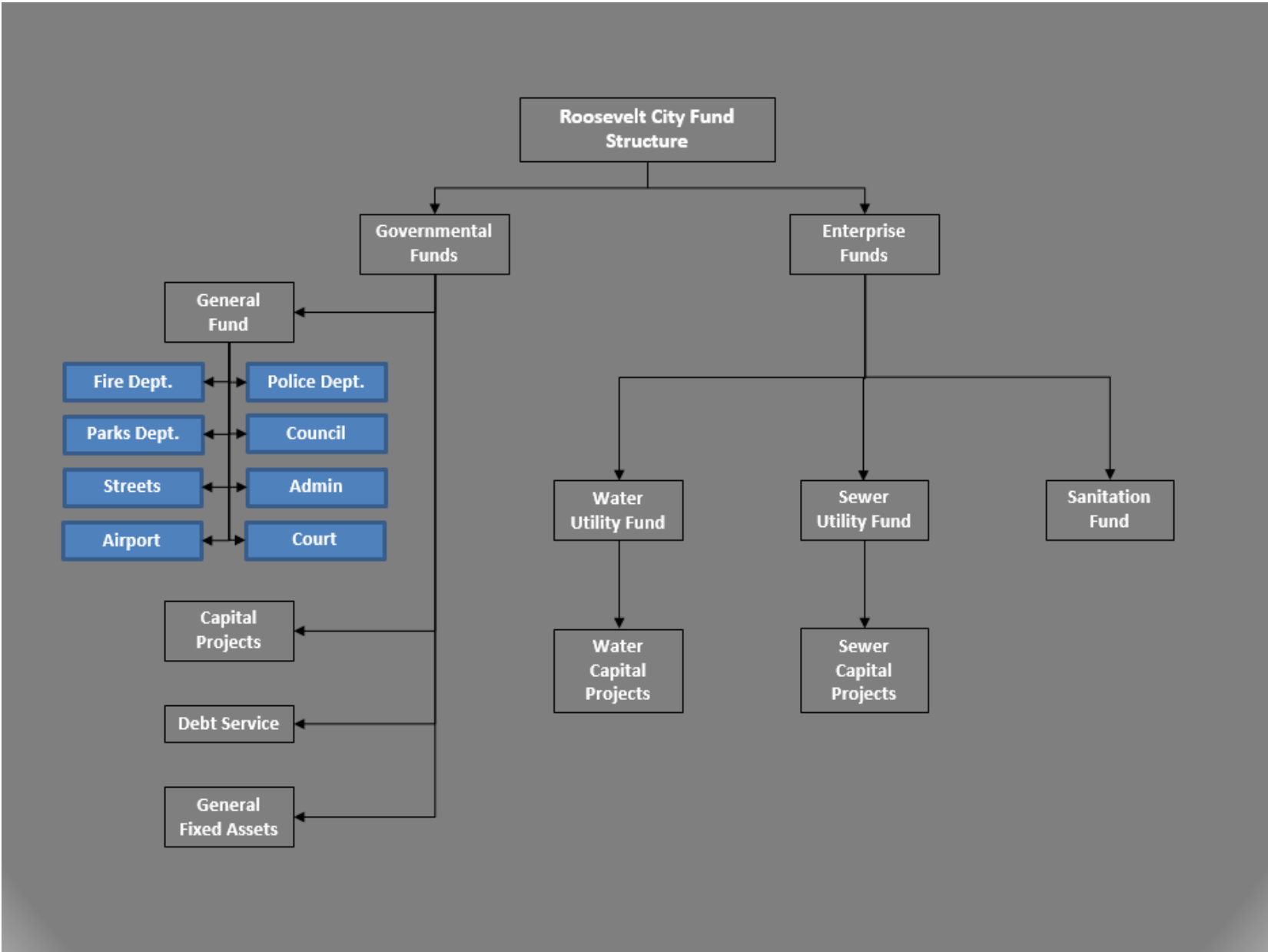
Sanitation Budget Information

	2015 Budget	2015 Actual	2016 Budget	2016 Current YTD	2017 Proposed Budget
Income From Operations:					
Operating income					
Income	\$ 798,000	\$ 799,800	\$ 798,000	\$ 587,282	\$ 798,000
Total Operating income	798,000	799,800	798,000	587,282	798,000
Operating expense					
Sanitation Operations	798,000	799,781	798,000	587,335	798,000
Total Operating expense	798,000	799,781	798,000	587,335	798,000
Total Income From Operations:	-	19	-	(53)	-
Total Income or Expense	\$ -	\$ 19	\$ -	\$ (53)	\$ -

Personnel Organizational Chart



Fund Organizational Chart



City Water Usage

Area	2015-2016 FY Budget	2016-2017 FY Proposed Budget	Change	Percent Change
Parks	\$24,000.00	\$93,141.00	\$69,141.00	288%
Pool / Aquatic Center	\$6,000.00	\$32,400.00	\$26,400.00	440%
Golf Course	\$24,000.00	\$147,400.00	\$123,400.00	514%
Cemetery	\$16,000.00	\$20,000.00	\$4,000.00	25%
Totals	\$70,000.00	\$292,941.00	\$222,941.00	318%