

# THE CITY OF TAYLORSVILLE 2018-19 BUDGET



May 02, 2018

Budget Narrative

## BUDGET NARRATIVE

Dear City Council Members and Residents of Taylorsville:

It is the mission of Taylorsville to provide efficient and cost-effective services that enhance the quality of life and community identity. We understand that being accessible, proactive, accountable and responsive to the needs of our community is of the utmost importance. We acknowledge the responsibility of being wise stewards of public dollars and the opportunity to prioritize resources for the things that matter most.

Our vision is to make Taylorsville a dynamic and prosperous community that provides a desirable quality of life for all residents and a strong and stable setting for local and big business while honoring our history.

We value our residents, businesses and volunteers and are committed to integrity and honesty in everything we do; respect for human dignity, quality service and cooperation.

We present the 2018-2019 fiscal year tentative balanced budget. Significant efforts have been made to include input from citizens, volunteer committees, businesses, staff and City Council members. This budget is the product of considerable time and attention to strategic, fiscal and operational planning. We are confident that this budget demonstrates our commitment to providing excellent services, investing in our future and enhancing the quality of life in Taylorsville.

Sincerely,

Kristie Overson, Mayor

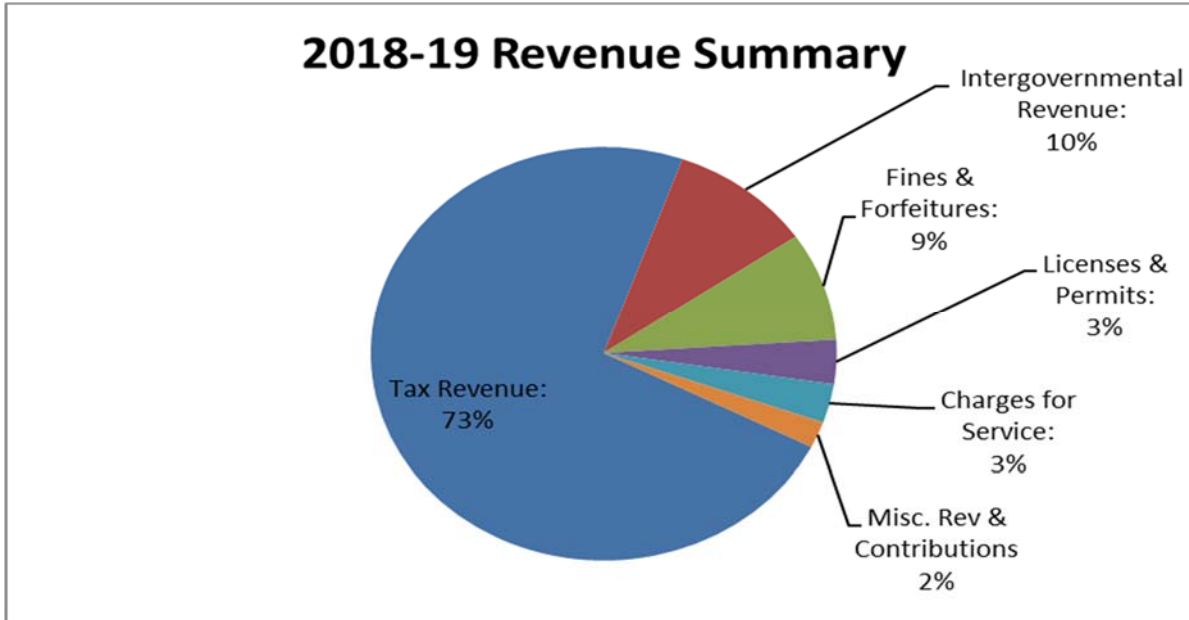
John Taylor, City Administrator/City Treasurer

Scott Harrington, Chief Financial Officer/ Assistant City Administrator

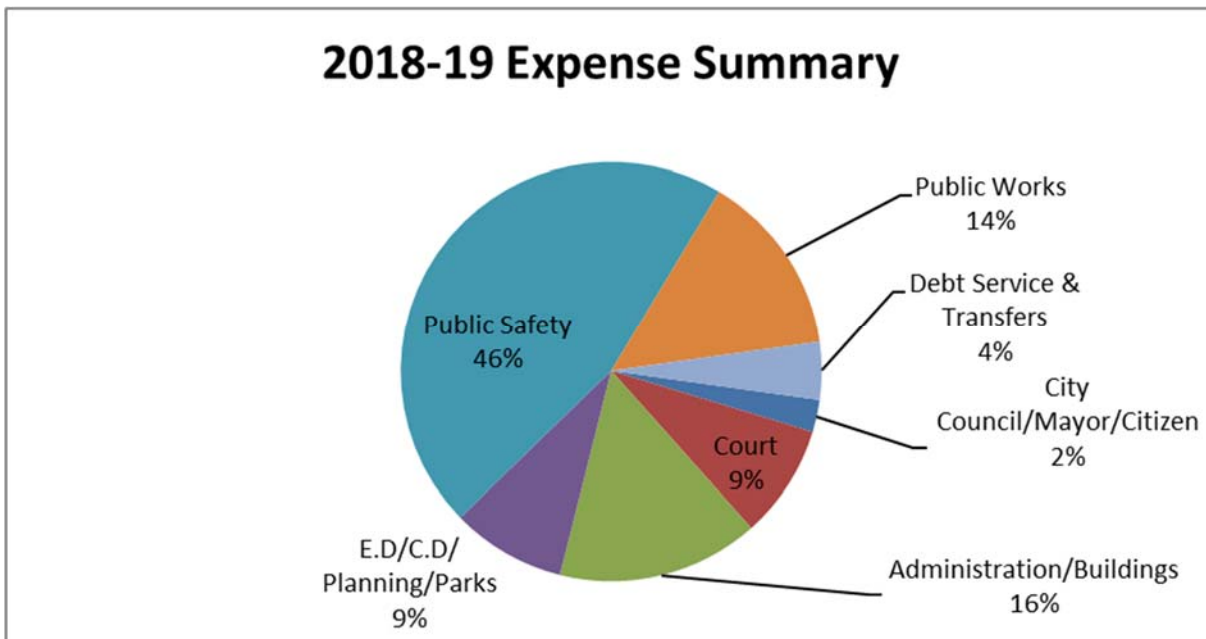
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## Executive Summary

The primary sources of funding for City operations are Sales and Use Taxes, \$8,550,000 (39.0%); Property Tax, \$3,612,000 (16.5%); Cable and Utility Franchise Fees, \$3,850,000 (17.5%) Intergovernmental Revenue – State Gas Tax and Alcohol Funds, \$2,179,000 (9.9%); and Fines and Forfeitures, \$1,875,000 (8.5%). The Revenue Summary Chart below shows all revenue sources in graphic form.



For the 2018-19 Tentative Budget, sales taxes are projected to slightly increase. This projected increase reflects the upward trend of sales both within the City and along the Wasatch Front. While we anticipate revenue increases, we understand expenditure increases in contracts, materials, equipment and personnel costs have grown at a faster rate than inflation. Even with these increases we are able to keep the service levels at the current levels with no tax increase to our residents.



## **SUMMARY AND ACKNOWLEDGMENTS**

We personally thank all who have assisted Administration in preparing this year's budget, notably City Administrator, John Taylor, Chief Financial Officer Scott Harrington, Police Chief Tracy Wyant, Community Development Department Director Mark McGrath, Economic Development Department Director Wayne Harper, Judge Michael Kwan, Chief Building Official Steve Porten and all the employees of the City of Taylorsville who deliver quality municipal services.

The annual Budget that will be adopted by the City Council in its final form will be much more than a financial document where sources and uses of funds are presented. The Budget is the most integral part of our far-reaching, comprehensive Strategic Plan that projects the vision of our future as a City. The fundamental budget choices we make today, in no small way create our future.

## Appendix I

### CITY ORGANIZATION

Kristie Overson, Mayor <a href="mailto:KOverson@Taylorsvilleut.gov">KOverson@Taylorsvilleut.gov</a>	Ernest Burgess, Council Member District No. 1 <a href="mailto:EBurgess@Taylorsvilleut.gov">EBurgess@Taylorsvilleut.gov</a>
John Taylor City Administrator/City Treasurer <a href="mailto:JTaylor@Taylorsvilleut.gov">JTaylor@Taylorsvilleut.gov</a>	Curt Cochran, Council Member District No. 2 <a href="mailto:CCochran@Taylorsvilleut.gov">CCochran@Taylorsvilleut.gov</a>
Scott Harrington Assistant City Administrator/ Chief Financial Officer <a href="mailto:SHarrington@Taylorsvilleut.gov">SHarrington@Taylorsvilleut.gov</a>	Brad Christopherson, Council Chair District No. 3 <a href="mailto:BChristopherson@Taylorsvilleut.gov">BChristopherson@Taylorsvilleut.gov</a>
Mark McGrath Community Development Director <a href="mailto:MMcgrath@Taylorsvilleut.gov">MMcgrath@Taylorsvilleut.gov</a>	Meredith Harker, Council Member District No. 4 <a href="mailto:Mharker@Taylorsvilleut.gov">Mharker@Taylorsvilleut.gov</a>
Wayne Harper Economic Development Director <a href="mailto:WHarper@Taylorsvilleut.gov">WHarper@Taylorsvilleut.gov</a>	Daniel Armstrong, Council Vice-Chair District No. 5 <a href="mailto:DArmstrong@Taylorsvilleut.gov">DArmstrong@Taylorsvilleut.gov</a>
Steve Porten Chief Building Official <a href="mailto:SPorten@Taylorsvilleut.gov">SPorten@Taylorsvilleut.gov</a>	Michael Kwan Judge, Taylorsville Municipal Court <a href="mailto:MKwan@taylorsvilleut.gov">MKwan@taylorsvilleut.gov</a>
Tracy Wyant Police Chief, Taylorsville Precinct UPD <a href="mailto:TWyant@updsl.org">TWyant@updsl.org</a>	

# Revenue Expense Summary By Department

## City of Taylorsville FY 2019

General Fund	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Revenues</b>					
Tax Revenue:	\$ 15,600,206	\$ 15,756,928	\$ 16,012,000	\$ 16,146,261	1.6%
Licenses & Permits:	715,941	941,000	760,000	710,000	-19.2%
Intergovernmental Revenue:	2,517,863	2,182,000	2,179,000	2,180,000	-0.1%
Charges for Service:	235,233	755,000	665,000	665,000	-11.9%
Fines & Forfeitures:	2,010,075	1,898,000	1,875,000	1,875,000	-1.2%
Misc. Revenue:	814,524	302,600	404,600	411,600	33.7%
Contributions & Transfers:	17,517	1,980,044	43,500	7,000	-97.8%
					N/A
<b>Total Revenues</b>	<b>\$ 21,911,360</b>	<b>\$ 23,815,572</b>	<b>\$ 21,939,100</b>	<b>\$ 21,994,861</b>	<b>-7.9%</b>
<b>Expenses</b>					
City Council:	211,867	267,650	282,666	267,698	5.6%
Mayor:	137,729	149,062	151,629	143,807	1.7%
Court	1,792,840	1,939,859	1,889,847	1,922,215	-2.6%
Administration	1,439,818	1,987,140	1,999,856	2,140,175	0.6%
Non Departmental	545,326	789,236	813,956	815,617	3.1%
Government Buildings	441,753	526,171	541,451	565,888	2.9%
Planning Comm. &	5,758	13,700	15,700	15,700	14.6%
Community Activities:	21,709	64,000	39,000	36,200	-39.1%
Citizen Committees	98,694	108,600	108,250	106,250	-0.3%
Public Safety	9,654,044	9,762,402	10,040,839	10,325,133	2.9%
Public Works:	2,860,255	3,078,044	3,115,137	3,018,202	1.2%
Parks & Land:	281,193	319,000	314,000	281,500	-1.6%
Community Development:	694,205	617,007	583,349	602,547	-5.5%
Building	487,277	619,984	631,617	600,699	1.9%
Economic Development:	241,044	286,231	293,030	298,895	2.4%
Debt Service:	525,437	531,100	529,500	531,300	-0.3%
Transfers:	2,434,527	2,756,386	589,273	323,037	-78.6%
<b>Total Expenses</b>	<b>\$ 21,873,475</b>	<b>\$ 23,815,572</b>	<b>\$ 21,939,100</b>	<b>\$ 21,994,861</b>	<b>-7.9%</b>
<b>Total Surplus (Deficit)</b>	<b>\$ 37,885</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	

**City of Taylorsville**  
**FY 2019**

<b>Tax Revenue: Revenue Summary</b>					
	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	Diff.
<b>Account Name</b>					
REAL PROPERTY TAXES	\$ 3,113,678	\$ 3,096,928	\$ 3,127,000	\$ 3,138,261	1.0%
MOTOR VEHICLE TAXES	320,061	330,000	300,000	310,000	-9.1%
PERSONAL PROPERTY TAXES	179,266	185,000	185,000	190,000	0.0%
GENERAL SALES TAX	8,143,290	8,230,000	8,550,000	8,580,000	3.9%
CABLE FRANCHISE TAXES	423,357	430,000	450,000	460,000	4.7%
UTILITY FRANCHISE	3,420,554	3,485,000	3,400,000	3,468,000	-2.4%
<b>Totals:</b>	<b>\$ 15,600,206</b>	<b>\$ 15,756,928</b>	<b>\$ 16,012,000</b>	<b>\$ 16,146,261</b>	<b>1.6%</b>

**City of Taylorsville  
FY 2019**

<b>Licenses &amp; Permits: Revenue Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
BUSINESS LICENSES	\$ 341,737	\$ 330,000	\$ 275,000	\$ 275,000	-16.7%
BUILDING PERMITS	364,289	600,000	475,000	425,000	-20.8%
ANIMAL LICENSES	9,915	11,000	10,000	10,000	-9.1%
<b>Totals:</b>	<b>\$ 715,941</b>	<b>\$ 941,000</b>	<b>\$ 760,000</b>	<b>\$ 710,000</b>	<b>-19.2%</b>

















**City of Taylorsville  
FY 2019**

Court Expense Summary	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
Account Name					
SALARIES & WAGES	\$ 502,690	\$ 491,400	\$ 491,035	\$ 503,311	-0.1%
BAILIFFS	172,182	176,325	181,200	186,636	2.8%
EMPLOYEE BENEFITS	285,165	357,624	339,266	352,836	-5.1%
JURY & WITNESS FEES	5,882	12,000	14,773	14,773	23.1%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,980	2,310	2,310	2,310	0.0%
TRAVEL & TRAINING	5,084	6,950	7,500	7,500	7.9%
OFFICE EXPENSE & SUPPLIES	28,795	30,000	30,600	31,212	2.0%
BANK SERVICE CHARGES	18,525	25,000	24,750	24,503	-1.0%
EQUIPMENT MAINTENANCE	10,749	15,700	16,014	16,334	2.0%
TELEPHONE	101	3,500	3,500	3,500	0.0%
NETWORK & TELEPHONE MAINT	-	4,500	4,500	4,500	0.0%
INTERPRETER SERVICES	14,194	20,000	20,000	20,400	0.0%
DEFENDANT TRANSPORTATION	10,197	14,000	14,000	14,000	0.0%
INDIGENT DEFENSE	120,993	170,000	130,000	130,000	-23.5%
STATE SURCHARGE	615,959	610,000	610,000	610,000	0.0%
HOSPITALITY/PROMOTIONAL	345	550	400	400	-27.3%
<b>Totals:</b>	<b>\$ 1,792,840</b>	<b>\$ 1,939,859</b>	<b>\$ 1,889,847</b>	<b>\$ 1,922,215</b>	<b>-2.6%</b>



**City of Taylorsville  
FY 2019**

<b>Administration Expense Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
SALARIES & WAGES	\$ 514,878	\$ 724,031	\$ 777,273	\$ 796,705	7.4%
EMPLOYEE BENEFITS	227,973	364,059	408,928	425,285	12.3%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	9,214	6,220	10,705	10,515	72.1%
PUBLIC NOTICES	3,384	4,000	4,000	4,000	0.0%
CODIFICATION OF ORDINANCES	-	4,000	4,000	4,000	0.0%
EMPLOYEE RECRUITMENT	11,939	12,000	6,000	6,000	-50.0%
TRAVEL & TRAINING	8,814	17,950	17,000	17,300	-5.3%
MILEAGE REIMBURSEMENT	4,190	4,500	4,500	4,500	0.0%
OFFICE EXPENSE & SUPPLIES	13,811	31,800	29,800	32,000	-6.3%
BANK SERVICE CHARGES	22,444	25,000	27,000	29,000	8.0%
OFFICE EQUIP - NON-CAP	9,467	3,750	3,750	3,750	0.0%
EQUIPMENT MAINTENANCE	7,927	41,830	21,830	22,050	-47.8%
TELEPHONE	7,411	12,000	12,000	12,000	0.0%
NETWORK & TELEPHONE MAINT	56,775	85,000	85,000	85,000	0.0%
ELECTIONS-SL CO ELECTIONS OFFI	-	79,000	-	100,000	-100.0%
LEGAL SERVICES CONTRACT	140,421	171,000	167,350	167,350	-2.1%
HOSPITALITY/PROMOTIONAL	2,512	6,000	6,000	6,000	0.0%
TRAFFIC SCHOOL	6,930	8,000	8,000	8,000	0.0%
PROSECUTION	326,724	327,000	336,720	336,720	3.0%
ENGINEERING	60,947	60,000	60,000	60,000	0.0%
NEIGHBORHOOD SERVICES	4,056	-	10,000	10,000	N/A
<b>Totals:</b>	<b>\$ 1,439,818</b>	<b>\$ 1,987,140</b>	<b>\$ 1,999,856</b>	<b>\$ 2,140,175</b>	<b>0.6%</b>

**City of Taylorsville  
FY 2019**

<b>Non Departmental Expense Summary</b>	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Adopted Budget FY 2019</b>	<b>Adopted Budget FY 2020</b>	<b>% Diff.</b>
<b>Account Name</b>					
SALARIES & WAGES	\$ 97,182	\$ 137,091	\$ 134,245	\$ 136,930	-2.1%
BENEFITS	41,630	65,035	51,901	53,977	-20.2%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	60,506	60,860	60,860	60,860	0.0%
TRAVEL & TRAINING	-	2,000	5,000	5,000	150.0%
VEHICLE MAINTENANCE	34,348	39,900	74,000	50,000	85.5%
TELEPHONE	4,847	10,700	9,000	29,000	-15.9%
NETWORK & TELEPHONE MAINT	45,088	56,000	56,500	56,500	0.9%
MATCHING GRANT HOME FUNDS	-	20,000	5,000	5,000	-75.0%
PROFESSIONAL FEES	40,000	45,000	75,000	75,000	66.7%
INSURANCE	139,962	187,000	197,700	198,600	5.7%
EMERGENCY PREPAREDNESS	22,385	25,000	25,000	25,000	0.0%
HOSPITALITY/PROMOTION	8,415	15,650	20,650	20,650	31.9%
INTERNET & HOME PAGE	17,656	78,200	48,300	48,300	-38.2%
GOVERNMENT ACCESS TV	-	2,000	-	-	-100.0%
NEWSLETTER & SURVEY	33,307	34,800	40,800	40,800	17.2%
CAPITAL EQUIP - NON-DEPT	-	10,000	10,000	10,000	0.0%
<b>Totals:</b>	<b>\$ 545,326</b>	<b>\$ 789,236</b>	<b>\$ 813,956</b>	<b>\$ 815,617</b>	<b>3.1%</b>

**City of Taylorsville**  
**FY 2019**

Government Buildings Expense Summary	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
Account Name					
SALARIES & WAGES	\$ 126,442	\$ 134,421	\$ 145,010	\$ 148,635	7.9%
EMPLOYEE BENEFITS	53,550	58,350	63,791	66,343	9.3%
JANITORIAL	22,234	23,150	23,150	23,350	0.0%
UTILITIES	86,894	105,000	105,000	120,000	0.0%
BUILDING REPAIR & IMPROVEMENTS	88,944	111,000	111,000	111,000	0.0%
GROUNDS MAINTENANCE	10,819	24,500	25,000	24,550	2.0%
GARBAGE REMOVAL	7,689	14,250	15,000	15,000	5.3%
CAPITAL EQUIP - GOVT BLDGS	27,522	36,500	36,500	39,500	0.0%
BUILDING SECURITY	17,659	19,000	17,000	17,510	-10.5%
<b>Totals:</b>	<b>\$ 441,753</b>	<b>\$ 526,171</b>	<b>\$ 541,451</b>	<b>\$ 565,888</b>	<b>2.9%</b>

## City of Taylorsville FY 2019

Planning Comm. & Expense Summary Board of ADJ.:	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
Account Name					
STIPENDS	\$ 4,560	\$ 9,600	\$ 9,600	\$ 9,600	0.0%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	-	100	100	100	0.0%
TRAVEL & TRAINING	20	500	2,500	2,500	400.0%
OFFICE EXPENSE & SUPPLIES	1,076	3,000	3,000	3,000	0.0%
FIELD TRIPS/WORK SESSIONS	102	500	500	500	0.0%
<b>Totals:</b>	<b>\$ 5,758</b>	<b>\$ 13,700</b>	<b>\$ 15,700</b>	<b>\$ 15,700</b>	<b>14.6%</b>

**City of Taylorsville  
FY 2019**

<b>Community Activities: Expense Summary</b>	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Adopted Budget FY 2019</b>	<b>Adopted Budget FY 2020</b>	<b>% Diff.</b>
<b>Account Name</b>					
YOUTH SPORTS	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
ARTS COUNCIL EVENTS/COSTS	1,000	11,000	11,000	11,000	0.0%
OTHER COMMUNITY REQUEST	20,709	50,000	25,000	22,200	-50.0%
<b>Totals:</b>	<b>\$ 21,709</b>	<b>\$ 64,000</b>	<b>\$ 39,000</b>	<b>\$ 36,200</b>	<b>-39.1%</b>

**City of Taylorsville  
FY 2019**

<b>Citizen Committees Expense Summary</b>	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Adopted Budget FY 2019</b>	<b>Adopted Budget FY 2020</b>	<b>% Diff.</b>
<b>Account Name</b>					
VOLUNTEER APPRECIATION	\$ 1,009	\$ 2,000	\$ 2,400	\$ 2,400	20.0%
LEISURE ACTIVITY, REC & PARKS	457	500	500	500	0.0%
PUBLIC SAFETY COMMITTEE	358	500	500	500	0.0%
GREEN COMMITTEE	106	500	500	500	0.0%
ECONOMIC DEVELOPMENT	-	500	500	500	0.0%
BUDGET COMMITTEE	442	500	500	500	0.0%
YOUTH AMBASSADOR	3,310	6,350	6,850	6,850	7.9%
CULTURAL DIVERSITY COMMITTEE	-	500	500	500	0.0%
FLOAT	8,000	10,000	10,000	10,000	0.0%
HEALTHY TAYLORSVILLE	-	500	500	500	0.0%
HISTORIC PRESERVATION COMM	11,702	9,500	5,500	3,500	-42.1%
AWARDS BANQUET	3,631	3,750	4,500	4,500	20.0%
T-DAYZZ EXPENDITURES	61,000	61,000	61,000	61,000	0.0%
T-DAYZZ - PARADE EXP.	2,654	4,000	5,000	5,000	25.0%
COMMUNITY EVENTS	1,000	1,000	2,000	2,000	100.0%
COMMUNITY COUNCILS	256	2,000	2,000	2,000	0.0%
Taylorsville 5K Race	4,769	5,500	5,500	5,500	0.0%
<b>Totals:</b>	<b>\$ 98,694</b>	<b>\$ 108,600</b>	<b>\$ 108,250</b>	<b>\$ 106,250</b>	<b>-0.3%</b>

**City of Taylorsville  
FY 2019**

<b>Public Safety Expense Summary</b>					
	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
VECC PASS THRU/PARAMEDIC	\$ 390,825	\$ -	\$ -	\$ -	N/A
ANIMAL CONTROL CONTRACT	302,952	317,000	325,000	325,000	2.5%
POLICE SERVICES CONTRACT-UPD	8,960,266	9,445,402	9,715,839	10,000,133	2.9%
<b>Totals:</b>	<b>\$ 9,654,044</b>	<b>\$ 9,762,402</b>	<b>\$ 10,040,839</b>	<b>\$ 10,325,133</b>	<b>2.9%</b>

**City of Taylorsville  
FY 2019**

<b>Building Expense Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
Account Name					
SALARY AND WAGES	\$ 234,417	\$ 311,331	329,791	336,387	5.9%
EMPLOYEE BENEFITS	120,319	172,386	196,263	204,114	13.9%
BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,163	2,465	4,225	2,825	71.4%
TRAVEL & TRAINING	1,040	4,917	3,403	4,023	-30.8%
MILEAGE REIMBURSEMENT	300	-	-	-	N/A
OFFICE EXPENSE & SUPPLIES	3,815	5,000	5,000	5,000	0.0%
OFFICE EQUIP - NON-CAP	4,631	2,000	3,500	2,000	75.0%
SOFTWARE MAINTENANCE	9,692	22,085	72,085	30,000	226.4%
TELEPHONE	1,681	2,500	2,500	2,500	0.0%
NETWORK & TELEPHONE MAINT	972	2,000	2,000	2,000	0.0%
PROFESSIONAL FEES	106,974	93,000	10,000	10,000	-89.2%
UNIFORM PURCHASE	1,982	2,000	2,550	1,550	27.5%
HOSPITALITY/PROMOTIONAL	292	300	300	300	0.0%
			-	-	
			-	-	
			-	-	
<b>Totals:</b>	<b>\$ 487,277</b>	<b>\$ 619,984</b>	<b>631,617</b>	<b>600,699</b>	<b>1.9%</b>







**City of Taylorsville  
FY 2019**

<b>Debt Service: Expense Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
DEBT SERVICE-ZFNB BOND PRICIPA	\$ 294,300	\$ 306,100	\$ 310,500	\$ 321,300	1.4%
PRINCIPAL ANIMAL SHELTER BONDS	136,770	137,000	138,000	137,000	0.7%
BOND/BANK FEES	2,505	7,000	8,000	8,000	14.3%
INTEREST EXPENSE-BOND	88,993	81,000	73,000	65,000	-9.9%
<b>Totals:</b>	<b>\$ 522,567</b>	<b>\$ 531,100</b>	<b>\$ 529,500</b>	<b>\$ 531,300</b>	<b>-0.3%</b>

## City of Taylorsville FY 2019

Transfers: Expense Summary	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
TRANSFER TO CAPITAL- BUILDING	\$ -	\$ -	\$ -	\$ -	N/A
TRANSFER TO CAPITAL-INFSTRUC.	1,974,549	2,380,386	449,273	183,037	-81.1%
TRANSFER TO CAP-ECON. DEVELOP	270,084	226,000	100,000	100,000	-55.8%
TRANSFER TO CAPITAL -Property	93,236	-	-	-	N/A
TRANSFER TO CEMETERY FUND	96,628	150,000	40,000	40,000	-73.3%
INCREASE IN BEGINNING FUND BAL	-	-	-	-	N/A
<b>Totals:</b>	<b>\$ 2,434,497</b>	<b>\$ 2,756,386</b>	<b>\$ 589,273</b>	<b>\$ 323,037</b>	<b>-78.6%</b>

## Revenue/Expense Summary CDBG Fund

### City of Taylorsville FY 2019

#### Revenue & Expense Summary

CDBG FUND	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Revenues</b>					
CDBG Grant	\$ 261,663	\$ 423,558	\$ 767,973	\$ 366,188	81.3%
CDBG Grant - Prior Year	-	329,299	85,802	150,000	-73.9%
<b>Total Revenues</b>	<b>\$ 261,663</b>	<b>\$ 752,857</b>	<b>\$ 853,775</b>	<b>\$ 516,188</b>	<b>13.4%</b>
<b>Expenses</b>					
CDBG- Program Expenses	242,663	752,857	853,775	516,188	13.4%
<b>Total Surplus (Deficit)</b>	<b>\$ 19,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>N/A</b>



**City of Taylorsville  
FY 2019**

<b>CDBG: Expense Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
CDBG ADMINISTRATION COSTS	\$ 26,120	\$ 43,000	\$ 54,500	\$ 56,135	26.7%
WASATCH FRONT REGIONAL COUNCIL	2,150	4,500	-	-	-100.0%
SOCIAL PROGRAM - ASSIST	101,744	85,000	109,000	112,270	28.2%
YMCA	7,500	8,065	8,175	8,420	1.4%
SOCIAL PROGRAM - TRAVELERS AID	2,200	2,366	5,450	5,614	130.3%
COMM HEALTH CTR-DENTAL	-	5,377	19,620	20,209	264.9%
SR CENTER VAN & DRIVER	18,000	19,357	18,312	18,861	-5.4%
TRI-PARK	14,726	17,206	10,573	10,890	-38.6%
BIG BROTHER & BIG SISTERS	3,000	5,377	-	-	-100.0%
HOME FUND -PROJECTS	37,738	65,000	290,000	90,000	346.2%
ODYSSEY HOUSE (repairs)	-	3,995	-	-	-100.0%
SENIOR CENTER IMPROVEMENTS	29,485	493,614	338,145	193,789	-31.5%
<b>Totals:</b>	\$ 242,663	\$ 752,857	\$ 853,775	\$ 516,188	13.4%

## Revenue/Expense Summary Cemetery Fund

### City of Taylorsville FY 2019

#### Revenue & Expense Summary

Cemetery Fund	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Revenues</b>					
Cemetery Revenues	\$ 138,242	\$ 272,000	\$ 162,967	\$ 139,538	-40.1%
<b>Total Revenues</b>	<b>\$ 138,242</b>	<b>\$ 272,000</b>	<b>\$ 162,967</b>	<b>\$ 139,538</b>	<b>-40.1%</b>
<b>Expenses</b>					
Cemetery- Program Expenses	57,852	272,000	150,287	126,308	-44.7%
<b>Total Expenses</b>	<b>\$ 57,852</b>	<b>\$ 272,000</b>	<b>\$ 150,287</b>	<b>\$ 126,308</b>	<b>-44.7%</b>
<b>Total Surplus (Deficit)</b>	<b>\$ 80,390</b>	<b>\$ -</b>	<b>\$ 12,680</b>	<b>\$ 13,230</b>	<b>N/A</b>



## City of Taylorsville FY 2019

Cemetery: Revenue Summary						
Account Name		Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
PLOT SALES		\$ 27,099	\$ 42,000	\$ 35,000	\$ 22,000	-16.7%
OPEN/CLOSING		14,515	20,000	16,000	16,000	-20.0%
TRANSFER FROM GENERAL FUND		96,628	150,000	40,000	40,000	-73.3%
USE OF BEGINNING FUND BALANCE		-	40,000	71,967	61,538	79.9%
SALE OF ASSET		-	20,000	-	-	-100.0%
<b>Totals:</b>		<b>\$ 138,242</b>	<b>\$ 272,000</b>	<b>\$ 162,967</b>	<b>\$ 139,538</b>	<b>-40.1%</b>

**City of Taylorsville  
FY 2014**

<b>Cemetery: Expense Summary</b>	<b>Actual FY 2017</b>	<b>Adopted Budget FY 2018</b>	<b>Tentative Budget FY 2019</b>	<b>Tentative Budget FY 2020</b>	<b>% Diff.</b>
<b>Account Name</b>					
SALARIES & WAGES	\$ 21,225	\$ 23,788	33,739	\$ 34,751	41.8%
EMPLOYEE BENEFITS	4,103	8,178	11,048	12,042	35.1%
VEHICLE MAINTENANCE/REPAIR	2,038	2,500	2,500	2,500	0.0%
UTILITIES	2,764	5,500	5,500	8,000	0.0%
PROFESSIONAL FEES	5,506	4,500	4,500	6,014	0.0%
BURIAL EXPENSES	5,024	8,000	8,000	8,000	0.0%
REPAIR & MAINTENANCE	17,192	15,000	15,000	15,000	0.0%
CAPITAL EQUIP-CEMETERY	-	116,000	30,000	-	-74.1%
INCREASE IN BEGINNING FUND BAL	-	48,534	-	-	-100.0%
PURCHASE OF LOTS AGREEMENT	-	40,000	40,000	40,000	0.0%
<b>Totals:</b>	<b>\$ 57,852</b>	<b>\$ 272,000</b>	<b>\$ 150,287</b>	<b>\$ 126,308</b>	<b>-44.7%</b>

## Revenue/Expense Summary Economic Development Fund

### City of Taylorsville FY 2019

#### Revenue & Expense Summary

Economic Development Fund	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Revenues</b>					
Economic Development Revenues	\$ 500,683	\$ 587,000	\$ 585,000	\$ 567,000	-0.3%
<b>Total Revenues</b>	<b>\$ 500,683</b>	<b>\$ 587,000</b>	<b>\$ 585,000</b>	<b>\$ 567,000</b>	<b>-0.3%</b>
<b>Expenses</b>					
Economic Expenses	397,056	587,000	585,000	567,000	-0.3%
<b>Total Surplus (Deficit)</b>	<b>\$ 103,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**City of Taylorsville  
FY 2019**

<b>Economic Development Revenue Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
TRANSFER FROM GENERAL FUND	\$ 270,084	\$ 226,000	\$ 100,000	\$ 100,000	-55.8%
USE OF BEGINNING FUND BALANCE	-	106,000	185,000	162,000	74.5%
RDA- REAL PROPERTY TAXES	220,202	250,000	280,000	295,000	12.0%
INTEREST INCOME	10,397	5,000	20,000	10,000	300.0%
<b>Totals:</b>	<b>\$ 500,683</b>	<b>\$ 587,000</b>	<b>\$ 585,000</b>	<b>\$ 567,000</b>	<b>-0.3%</b>





**City of Taylorsville  
FY 2019**

<b>40-Property/Parks: Revenue Summary</b>								
	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	% Diff.
<b>Account Name</b>								
IMPACT FEES - PARKS	\$ 20,640	\$ 65,000	\$ 40,000	\$ 45,000	\$ 40,000	\$ 45,000	\$ 45,000	-38.5%
USE OF BEGINNING FUND BALANCE	394,815	70,000	10,000	-	-	-	-	-85.7%
TRANSFER FROM GENERAL FUND	93,236	-	-	-	-	-	-	N/A
								N/A
<b>Totals:</b>	<b>\$ 508,691</b>	<b>\$ 135,000</b>	<b>\$ 50,000</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>-63.0%</b>

**City of Taylorsville  
FY 2019**

<b>40-Property: Expense Summary</b>		Actual	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	%
		FY 2017	Budget	Budget	Budget	Budget	Budget	Budget	Diff.
<b>Account Name</b>									
PARK PROJECTS		\$ 508,691	\$ 95,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	-47.4%
INCREASE IN FUND BALANCE		-	40,000	-	45,000	40,000	45,000	45,000	-100.0%
<b>Totals</b>		<b>\$ 508,691</b>	<b>\$ 135,000</b>	<b>\$ 50,000</b>	<b>\$ 45,000</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>-63.0%</b>



**City of Taylorsville  
FY 2019**

**Revenue & Expense Summary**

Capital Fund 45	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	% Diff.
<b>Revenues</b>								
<b>Capital Fund-Infrastructure</b>								
Transfer from General Fund	1,974,549	2,380,386	449,273	183,037	155,581	132,244	112,408	-81.1%
Use of Beginning Fund Bal	-	6,204,944	5,835,826	2,274,672	1,041,424	1,155,461	544,794	-5.9%
Other Revenues	1,997,714	250,000	90,000	140,000	90,000	-	-	-64%
<b>Total Revenues</b>	<b>\$ 3,972,263</b>	<b>\$ 8,835,330</b>	<b>\$ 6,375,099</b>	<b>\$ 2,597,709</b>	<b>\$ 1,287,005</b>	<b>\$ 1,287,705</b>	<b>\$ 657,202</b>	<b>-27.8%</b>
<b>Infrastructure Expense</b>								
Capital Expenses - Infrastr	3,972,263	8,835,330	6,375,099	2,597,709	1,287,005	1,287,705	657,202	-27.8%
								N/A
								N/A
<b>Total Expenses</b>	<b>\$ 3,972,263</b>	<b>\$ 8,835,330</b>	<b>\$ 6,375,099</b>	<b>\$ 2,597,709</b>	<b>\$ 1,287,005</b>	<b>\$ 1,287,705</b>	<b>\$ 657,202</b>	<b>-27.8%</b>
								N/A
								N/A
<b>Total Surplus (Deficit)</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ 0.00</b>	<b>\$ (0.00)</b>	<b>N/A</b>

**City of Taylorsville  
FY 2019**

<b>Infrastructure: Revenue Summary</b>		Actual	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	
		FY 2017	Budget	Budget	Budget	Budget	Budget	Budget	%
<b>Account Name</b>			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Diff.
USE OF BEGINNING FUND BALANCE	\$	-	\$ 6,204,944	\$ 5,835,826	\$ 2,274,672	\$ 1,041,424	\$ 1,155,461	\$ 544,794	-5.9%
INTERGOVERNMENTAL REVENUE		1,845,607	-	-	50,000	-	-	-	N/A
RENTAL OF BUILDING/CLINIC		152,107	90,000	90,000	90,000	90,000	-	-	0.0%
TRANSFER FROM GENERAL FUND		1,974,549	2,380,386	449,273	183,037	155,581	132,244	112,408	-81.1%
SALE OF FIXED ASSETS		-	160,000	-	-	-	-	-	-100.0%
<b>Totals:</b>	\$	3,972,263	\$ 8,835,330	\$ 6,375,099	\$ 2,597,709	\$ 1,287,005	\$ 1,287,705	\$ 657,202	-27.8%

**City of Taylorsville  
FY 2019**

<b>Infrastructure: Expense Summary</b>								
<b>Account Name</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	Adopted Budget FY 2021	Adopted Budget FY 2022	Adopted Budget FY 2023	% Diff.
TRAIL/PARK NETWORK	\$ 7,051	\$ 646,000	\$ 646,000	\$ 100,000	\$ 100,000	\$ 125,000	\$ 130,000	0.0%
6200 S -C.F.I.	-	-	-	-	-	-	-	N/A
REDWOOD BUSINESS DIST PLANNING	47,948	694,350	694,350	-	1,000,000	1,000,000	-	0.0%
WALL PROJECTS	394,560	725,000	-	-	-	-	-	-100.0%
CONGESTION MITIGATION STUDY	800	111,000	36,055	30,000	25,000	25,000	20,000	-67.5%
BRIDGE AT JORDAN RIVER	-	-	-	-	-	-	-	N/A
GARAGE	-	300,000	300,000	-	-	-	-	0.0%
PRAIRIE VIEW DR TO 3200 W	634,497	2,692,000	1,500,000	-	-	-	-	-44.3%
SECURITY CAMERAS	72,104	75,000	75,000	50,000	-	-	-	0.0%
ART CENTER-(PAC)	-	1,100,000	1,100,000	1,100,000	-	-	-	0.0%
4500 S BRT PROJECT	143,984	1,800,000	1,800,000	-	-	-	-	0.0%
INCREASE IN BEGINNING FUND BAL	2,671,318	586,980	168,694	1,317,709	162,005	137,705	507,202	-71.3%
GATEWAY SIGNS	-	55,000	55,000	-	-	-	-	0.0%
TRAIL/PARK NETWORK	-	50,000	-	-	-	-	-	-100.0%
<b>Totals:</b>	<b>\$ 3,972,263</b>	<b>\$ 8,835,330</b>	<b>\$ 6,375,099</b>	<b>\$ 2,597,709</b>	<b>\$ 1,287,005</b>	<b>\$ 1,287,705</b>	<b>\$ 657,202</b>	<b>-27.8%</b>

**City of Taylorsville  
FY 2019**

**Revenue & Expense Summary**

<b>51-Strom Water Fund</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Revenues</b>					
Impact Fees-Storm	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Storm Water Utility Fees	\$1,164,767	\$1,100,000	\$ 1,100,000	\$ 1,125,000	0.0%
Interest Income	\$ 736	\$ 1,000	\$ 2,000	\$ 2,000	100.0%
EPA Grant Revenue	\$ -	\$ -	\$ -	\$ -	N/A
Proceeds From Bonds	\$ -	\$ 500,000	\$ 500,000	\$ -	0.0%
Use Of Beginning Fund Balance	\$ -	\$1,605,541	\$ 1,604,541	\$ 876,600	-0.1%
<b>Total Revenues</b>	<b>\$1,165,503</b>	<b>\$3,236,541</b>	<b>\$ 3,236,541</b>	<b>\$ 2,033,600</b>	<b>0.0%</b>
<b>Expenses</b>					
STREET SWEEPING	24,816	116,600	160,000	160,000	37.2%
Storm Drain Clean out/maint/admin	416,854	574,500	574,500	575,500	0.0%
Capital Projects	-	2,200,000	2,167,441	960,500	-1.5%
Debt Service/ Leases	83,926	345,441	334,600	337,600	-3.1%
<b>Total Expenses:</b>	<b>525,595</b>	<b>3,236,541</b>	<b>3,236,541</b>	<b>2,033,600</b>	<b>0.0%</b>
<b>Total Surplus (Deficit)</b>	<b>\$ 639,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**City of Taylorsville  
FY 2019**

<b>Storm Water: Revenue Summary</b>	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
<b>Account Name</b>					
IMPACT FEES	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
STORM WATER UTILITY FEES	1,164,767	1,100,000	1,100,000	1,125,000	0.0%
INTEREST INCOME	736	1,000	2,000	2,000	100.0%
GRANT FUNDS RECEIVED	-	500,000	500,000	-	0.0%
USE OF BEGINNING FUND BALANCE	-	1,605,541	1,604,541	876,600	-0.1%
<b>Totals:</b>	\$ 1,165,503	\$ 3,236,541	\$ 3,236,541	\$ 2,033,600	0.0%

**City of Taylorsville**  
**FY 2019**

Storm Water Utility: Expense Summary	Actual FY 2017	Adopted Budget FY 2018	Adopted Budget FY 2019	Adopted Budget FY 2020	% Diff.
Account Name					
STREET SWEEPING	\$ 24,816	\$ 116,600	\$ 160,000	\$ 160,000	37.2%
STORM DRAIN CLEANOUT	266,298	265,000	265,000	266,000	0.0%
WATER QUALITY MANAGEMENT	58,830	50,000	50,000	50,000	0.0%
PLAN REVIEW, INSPECTION & PLAN	-	18,000	18,000	18,000	0.0%
ENGINEERING & PROJECT MGT	14,114	50,000	50,000	50,000	0.0%
PUBLIC INFORMATION	5,612	10,000	10,000	10,000	0.0%
BILLING AND ACCOUNTING	72,000	87,000	87,000	87,000	0.0%
ADMINISTRATION	-	94,500	94,500	94,500	0.0%
CAPITAL PROJECTS	-	2,200,000	2,167,441	960,500	-1.5%
DEBT SERVICE	345	265,500	266,500	275,500	0.4%
AMORTIZATION EXPENSE	(2,769)	4,100	4,100	4,100	0.0%
INTEREST EXPENSE	86,350	75,841	64,000	58,000	-15.6%
<b>Totals:</b>	<b>\$ 525,595</b>	<b>\$ 3,236,541</b>	<b>\$ 3,236,541</b>	<b>\$ 2,033,600</b>	<b>0.0%</b>