

CITY OF COTTONWOOD
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018
Final

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2017	ACTUAL EXPENDITURES/ EXPENSES** 2017	FUND BALANCE/ NET POSITION*** July 1, 2017**	PROPERTY TAX REVENUES 2018	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2018	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018		TOTAL FINANCIAL RESOURCES AVAILABLE 2018	BUDGETED EXPENDITURES/ EXPENSES 2018
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 19,889,890	\$ 19,889,890	\$ 4,719,730	Primary:	\$ 19,350,175	\$	\$	\$	\$ 2,021,530	\$ 22,048,375	\$ 27,109,195
2. Special Revenue Funds	10,143,355	10,143,355	1,946,065	Secondary:	8,257,655			2,094,730	73,200	12,225,250	12,760,215
3. Debt Service Funds Available	1,926,850	1,926,850	197,840		1,644,705				949,925	892,620	16,469,125
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,926,850	1,926,850	197,840		1,644,705				949,925	892,620	16,469,125
6. Capital Projects Funds	6,675,865	6,675,865	657,290		255,000				2,446,240	(1,533,950)	2,800,390
7. Fiduciary Funds	237,800	237,800	220,070		25,700					245,770	248,100
8. Enterprise Funds Available	26,042,265	26,042,265	24,143,445		13,401,980	1,141,330	1,141,330	3,396,165		40,941,590	25,667,715
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	26,042,265	26,042,265	24,143,445		13,401,980	1,141,330	1,141,330	3,396,165		40,941,590	25,667,715
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 64,916,025	\$ 64,916,025	\$ 31,884,440	\$	\$ 42,935,215	\$ 1,141,330	\$ 1,141,330	\$ 5,490,895	\$ 5,490,895	\$ 74,819,655	\$ 85,054,740

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2017	2018
1. Budgeted expenditures/expenses	\$ 64,916,025	\$ 85,054,740
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	64,916,025	85,054,740
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 64,916,025	\$ 85,054,740
6. EEC or voter-approved alternative expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF COTTONWOOD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	Final ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 10,935,760	11,501,630	12,209,140
Bed Tax	201,000	203,000	213,000
Utility Tax	250,000	235,300	240,000
Franchises	389,450	368,900	383,950
Licenses and permits			
Business Licenses	86,000	87,350	87,350
Construction Permits	215,000	210,000	215,000
Planning & Zoning Fees	25,000	21,000	25,000
Intergovernmental			
Federal Revenue	320,555	161,730	175,500
State Revenue	2,555,610	2,524,370	2,476,255
County (including Motor Vehicle Tax)	703,780	745,660	768,770
Other Entities	214,000	188,370	257,800
Charges for services			
Dispatch & Spillman Services	756,310	756,310	794,130
Recreation Fees	992,175	973,580	952,200
Animal Control Fees	4,500	4,500	4,500
Other Services			
Fines and forfeits			
Municipal Court	205,680	193,480	197,480
Interest on investments			
Interest Income	25,000	19,530	17,000
Uses of monies & properties			
Rentals	26,700	24,200	25,100
Contributions			
Voluntary contributions	5,515	8,630	5,500
Miscellaneous			
Miscellaneous Income	279,000	335,150	302,500
Lease Proceeds	1,194,235	1,194,235	
Total General Fund	\$ 19,385,270	\$ 19,756,925	\$ 19,350,175

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF COTTONWOOD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	Final ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Fuel Tax	\$ 906,640	906,640	976,380
Additional Sales Tax	622,730	592,600	600,820
Federal Grants	861,000	852,230	
State Grants			
Other Income	2,000	48,000	2,000
	\$ 2,392,370	\$ 2,399,470	\$ 1,579,200
Total Street Maintenance & Construction	\$ 2,392,370	\$ 2,399,470	\$ 1,579,200
COTTONWOOD AREA TRANSIT SYSTEM			
Intergovernmental			
State Grant	\$ 1,382,140	1,067,785	1,037,840
Other Entities	244,170	165,440	165,230
	\$ 1,626,310	\$ 1,233,225	\$ 1,203,070
Charges for services			
Fare Box	\$ 183,000	194,330	187,500
Miscellaneous			
Other Income	\$ 20,200	14,900	14,900
Total Cottonwood Area Transit System	\$ 1,829,510	\$ 1,442,455	\$ 1,405,470
LIBRARY FUND			
Intergovernmental			
County Library	\$ 155,000	169,220	204,100
Charges for services			
Collection Income	\$ 18,000	18,000	18,000
Interest on investment			
Interest Income	\$ 10	20	20
Miscellaneous			
Other Income (including grants)	\$ -	\$ 5,500	\$ 21,105
Total Library Fund	\$ 173,010	\$ 192,740	\$ 243,225
CEMETERY			
Charges for services			
Sale of Grave Liners	\$ 400		400
Uses of monies & properties			
Other Income	500	500	500
Total Cemetery	\$ 900	\$ 500	\$ 900
AIRPORT			
Intergovernmental			
Federal Grants	1,648,100	969,535	2,094,380
Charges for services			
Fuel Sales & Oil Sales	\$ 247,020	263,070	260,020
Uses of monies & properties			
Rental & Leases	\$ 92,350	157,970	96,900
Other Income	600	53,395	103,560
Total Airport Authority	\$ 1,988,070	\$ 1,443,970	\$ 2,554,860
OTHER GRANTS			
Intergovernmental Revenues	\$ 500,000	500,000	2,474,000
Total Other Grants Fund	\$ 500,000	\$ 500,000	\$ 2,474,000
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
COMMUNITY DEVELOPMENT BLOCK GRANTS			
Intergovernmental			
Federal Grants	\$ 304,150	74,600	267,300
Other Entities	5	10	
Total Community Development Block Grants	\$ 304,155	\$ 74,610	\$ 267,300

CITY OF COTTONWOOD
Revenues Other Than Property Taxes
Fiscal Year 2018

SOURCE OF REVENUES	Final ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
Total Special Revenue Funds	\$ 6,883,860	\$ 5,979,135	\$ 8,257,655
Fiduciary Funds			
EXPENDABLE TRUST FUNDS			
Health & Benefits Trust Fund	\$ -	30,000	25,000
Alternative Pension Fund	700	750	700
Total Expendable Trust Funds	\$ 700	\$ 30,750	\$ 25,700
DEBT SERVICE FUNDS			
Local Taxes			
City Sales Tax	\$ 1,539,955	\$ 1,664,960	\$ 1,644,415
Charges for services			
Water User Fees - Debt Service	\$ -	\$ -	\$ -
Interest			
Interest Income	\$ 280	\$ 290	\$ 290
Total Debt Service Funds	\$ 1,540,235	\$ 1,665,250	\$ 1,644,705
CAPITAL PROJECTS FUNDS			
Intergovernmental			
Federal Grants	\$ -	\$ -	-
State Grants	-	-	-
County Revenue	350,000	220,000	220,000
City Sales Tax	267,960	-	-
Miscellaneous			
Other Income	\$ -	\$ -	-
Interest Income	-	40,000	35,000
Total Capital Projects Funds	\$ 617,960	\$ 260,000	\$ 255,000
ENTERPRISE FUNDS			
WASTEWATER			
City Sales Tax	\$ -	\$ -	-
User Fees	2,749,950	2,197,580	2,206,620
Interest Income	100	2,200	2,200
Other Financing Sources	-	-	1,141,330
Other Income	417,415	403,030	1,853,600
Total Wastewater Enterprise	\$ 3,167,465	\$ 2,602,810	\$ 5,203,750
* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.			
WATER			
City Sales Tax	\$ -	\$ -	-
User Fees	7,736,050	7,297,960	7,562,000
Interest Income	6,600	27,950	27,950
Clarkdake Reimbursements	-	-	-
Other Income	1,404,375	608,030	608,280
Total Water Enterprise	\$ 9,147,025	\$ 7,933,940	\$ 8,198,230
Total Enterprise Funds	\$ 12,314,490	\$ 10,536,750	\$ 13,401,980
TOTAL ALL FUNDS	\$ 40,741,815	\$ 38,198,060	\$ 42,909,515

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF COTTONWOOD
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Operating Transfer Out - HURF	\$	\$	\$	\$ 987,190
Operating Transfer Out - Library				825,290
Operating Transfer Out - Cemetery				62,210
Operating Transfers Out - Airport				11,840
Operating Transfer Out - Grants				135,000
Total General Fund	\$	\$	\$	\$ 2,021,530
SPECIAL REVENUE FUNDS				
Transfer Out Airport - Airport Improvements	\$	\$	\$	73,200
Transfer in Airport Improvements - Airport Fund			73,200	
Operating Transfer In for Library - General Fund			825,290	
Operating Transfer in for Cemetery - General Fund			62,210	
Operating Transfer in for Airport - General Fund			11,840	
Operating Transfer in for Transit-General Fund			987,190	
Operating Transfer in for Grants - General Fund			135,000	
Total Special Revenue Funds	\$	\$	\$ 2,094,730	\$ 73,200
DEBT SERVICE FUNDS				
Transfer Out - Sewer Fund	\$	\$	\$	\$ 949,925
Total Debt Service Funds	\$	\$	\$	\$ 949,925
CAPITAL PROJECTS FUNDS				
Transfer out - Sewer Fund	\$	\$	\$	\$ 2,446,240
Total Capital Projects Funds	\$	\$	\$	\$ 2,446,240
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfer In - Capital Projects Fund	\$	\$	\$ 2,446,240	\$
Transfer In - Debt Service Fund			949,925	
Other Financing Sources	1,141,330			
Other Financing Uses		1,141,330		
Total Enterprise Funds	\$ 1,141,330	\$ 1,141,330	\$ 3,396,165	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,141,330	\$ 1,141,330	\$ 5,490,895	\$ 5,490,895

CITY OF COTTONWOOD
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Administration	\$ 741,910	\$ (8,995)	\$ 732,915	\$ 752,160
Personnel	301,040	(7,180)	293,860	264,300
City Council	4,123,975	(3,913,965)	210,010	4,298,950
Natural Resource Project	167,085	375	167,460	175,545
City Clerk	249,965	7,629	257,594	273,885
Finance	445,025	(5,700)	439,325	445,100
IT Services	615,980	(24,325)	591,655	781,905
Purchasing	99,680	1,055	100,735	104,680
Planning & Zoning	586,115	(68,460)	517,655	622,620
Economic Development	245,330	(4,095)	241,235	323,520
Municipal Court	584,065	(59,520)	524,545	598,480
Legal	441,465	2,220	443,685	452,700
Non-Departmental	2,058,170	(263,710)	1,794,460	3,028,000
Engineering	424,700	15,140	439,840	335,760
Building Maintenance	429,675	36,140	465,815	409,570
Custodial	160,000	(5,000)	155,000	210,000
Public Works	429,760	(88,160)	341,600	377,150
Police	5,075,590	(243,820)	4,831,770	5,250,170
Ordinance Enforcement	210,580	(3,545)	207,035	219,275
Communications	1,749,755	(179,030)	1,570,725	1,756,330
Fire	3,623,035	(742,230)	2,880,805	3,895,910
Parks & Recreation	955,365	(217,889)	737,476	751,930
Recreation Center	1,501,305	(22,440)	1,478,865	1,323,970
Transfer Station	255,430	(19,010)	236,420	240,750
Pool	118,310	5,400	123,710	126,220
Youth Center		105,695	105,695	90,315
Total General Fund	\$ 25,593,310	\$ (5,703,420)	\$ 19,889,890	\$ 27,109,195
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund-HU	\$ 4,509,105	\$ 1,196,385	\$ 5,705,490	\$ 4,635,380
Cottonwood Area Transit-CAT / LYN	1,858,840	(105,350)	1,753,490	1,405,470
Library	1,026,250	17,810	1,044,060	1,068,515
Cemetery	38,100	18,710	56,810	63,110
Airport Fund	355,710	66,080	421,790	411,440
Grants	500,000	(500,000)		2,609,000
Airport Improvement Grants	1,810,000	(722,895)	1,087,105	2,300,000
Community Development Block Grant	304,155	(229,545)	74,610	267,300
Total Special Revenue Funds	\$ 10,402,160	\$ (258,805)	\$ 10,143,355	\$ 12,760,215
DEBT SERVICE FUNDS				
Debt Service	\$ 1,738,075	\$ 188,775	\$ 1,926,850	\$ 16,469,125
Total Debt Service Funds	\$ 1,738,075	\$ 188,775	\$ 1,926,850	\$ 16,469,125
CAPITAL PROJECTS FUNDS				
Other Major Capital Projects	\$ 1,381,250	\$ 5,294,615	\$ 6,675,865	\$ 2,800,390
Total Capital Projects Funds	\$ 1,381,250	\$ 5,294,615	\$ 6,675,865	\$ 2,800,390
FIDUCIARY FUNDS				
Volunteer Firefighter Fund	\$ 160,820	\$ 14,780	\$ 175,600	\$ 187,200
Health Fund	59,950	2,250	62,200	60,900
Total Permanent Funds	\$ 220,770	\$ 17,030	\$ 237,800	\$ 248,100
ENTERPRISE FUNDS				
Wastewater Treatment	\$ 13,686,425	\$ (4,573,555)	\$ 9,112,870	\$ 7,150,915
Water System Operations	20,208,890	(3,279,495)	16,929,395	18,516,800
Total Enterprise Funds	\$ 33,895,315	\$ (7,853,050)	\$ 26,042,265	\$ 25,667,715
TOTAL ALL FUNDS	\$ 73,230,880	\$ (8,314,855)	\$ 64,916,025	\$ 85,054,740

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF COTTONWOOD
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
Highway User Revenue Fund				
HURF	\$ 4,509,105	\$ 1,196,385	\$ 5,705,490	\$ 4,635,380
General Fund				
Department Total	\$ 4,509,105	\$ 1,196,385	\$ 5,705,490	\$ 4,635,380
Cottonwood Area Transit - CAT/LYNX				
Transit	\$ 1,858,840	\$ (105,350)	\$ 1,753,490	\$ 1,405,470
General Fund				
Department Total	\$ 1,858,840	\$ (105,350)	\$ 1,753,490	\$ 1,405,470
Library				
Library Fund	\$ 1,026,250	\$ 17,810	\$ 1,044,060	\$ 1,068,515
General Fund				
Department Total	\$ 1,026,250	\$ 17,810	\$ 1,044,060	\$ 1,068,515
Cemetry				
Cemetery Fund	\$ 38,100	\$ 18,710	\$ 56,810	\$ 63,110
General Fund				
Department Total	\$ 38,100	\$ 18,710	\$ 56,810	\$ 63,110
Municipal Airport				
Airport Fund	\$ 355,710	\$ 66,080	\$ 421,790	\$ 411,440
General Fund				
Department Total	\$ 355,710	\$ 66,080	\$ 421,790	\$ 411,440
Debt Service				
Debt Services Fund	\$ 1,738,075	\$ 188,775	\$ 1,926,850	\$ 16,469,125
General Fund				
Department Total	\$ 1,738,075	\$ 188,775	\$ 1,926,850	\$ 16,469,125
Grants Fund				
Grants Fund	\$ 500,000	\$ (500,000)	\$	\$ 2,609,000
Airport Improvement Fund	1,810,000	(722,895)	1,087,105	2,300,000
HURF				
Department Total	\$ 2,310,000	\$ (1,222,895)	\$ 1,087,105	\$ 4,909,000
Capital Improvements Fund				
Capital Improvements Fund	\$ 1,381,250	\$ 5,294,615	\$ 6,675,865	\$ 2,800,390
HURF				
Department Total	\$ 1,381,250	\$ 5,294,615	\$ 6,675,865	\$ 2,800,390
Wastewater Enterprise Fund				
Wastewater Enterprise Fund	\$ 13,686,425	\$ (4,573,555)	\$ 9,112,870	\$ 7,150,915

CITY OF COTTONWOOD
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	146	\$ 9,701,755	2,233,954	2,101,010	944,914	= \$ 14,981,633
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund-HURF	5	\$ 190,865	21,949	67,376	31,426	= \$ 311,616
Cottonwood Area Transit-CAT / LYN	14	744,889	69,970	198,692	88,514	1,102,065
Library	9	397,502	45,713	99,920	34,545	577,680
Total Special Revenue Funds	28	\$ 1,333,256	137,632	365,988	154,485	= \$ 1,991,361
DEBT SERVICE FUNDS						
		\$				= \$
Total Debt Service Funds		\$				= \$
CAPITAL PROJECTS FUNDS						
		\$				= \$
Total Capital Projects Funds		\$				= \$
PERMANENT FUNDS						
		\$				= \$
Total Permanent Funds		\$				= \$
ENTERPRISE FUNDS						
Wastewater Treatment	12	\$ 526,037	60,494	103,055	56,322	= \$ 745,908
Water System Operations	19	957,692	110,135	316,541	103,151	1,487,519
Total Enterprise Funds	31	\$				= \$ 2,233,427
TOTAL ALL FUNDS	205	\$ 11,035,011	\$ 2,371,586	\$ 2,466,998	\$ 1,099,399	= \$ 19,206,421