

CITY OF COTTONWOOD
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Fudiciary Funds	Total All Funds	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	20,179,540	10,171,705	2,634,250	5,844,640	282,870	26,396,290	0	65,509,295
2018	Actual Expenditures/Expenses**	E	20,179,540	10,171,705	2,634,250	5,844,640	282,870	26,396,290	0	65,509,295
2019	Fund Balance/Net Position at July 1***		4,449,550	2,430,175	987,985	3,557,165	272,070	13,928,785		25,625,730
2019	Primary Property Tax Levy	B	0							0
2019	Secondary Property Tax Levy	B								0
2019	Estimated Revenues Other than Property Taxes	C	21,640,105	2,146,880	1,645,620	1,500	40,100	10,957,870	0	36,432,075
2019	Other Financing Sources	D	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	D	0	1,634,715	0	0	0	1,878,510	0	3,513,225
2019	Interfund Transfers (Out)	D	(1,634,715)	0	0	(1,878,510)	0	0	0	(3,513,225)
2019	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
2019	Total Financial Resources Available		27,724,370	6,211,770	2,633,605	5,437,175	312,170	26,765,165	0	69,084,255
2019	Budgeted Expenditures/Expenses	E	25,581,420	8,899,945	2,633,605	3,701,665	312,170	26,765,165	0	67,893,970

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 expenditure limitation

	2018	2019
1. Budgeted expenditures/expenses	\$ 65,509,295	\$ 67,893,970
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	65,509,295	67,893,970
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 65,509,295	\$ 67,893,970
6. EEC 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 the 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 on this line 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 12,209,140	\$ 11,643,450	\$ 12,265,240
Bed Tax	213,000	240,000	240,000
Utility Tax	240,000	234,200	240,000
Franchises	383,950	376,300	391,920
Licenses and permits			
Business Licenses	87,350	89,000	89,000
Construction Permits	215,000	231,000	235,000
Planning & Zoning Fees	25,000	18,960	22,000
Intergovernmental			
Federal Revenue	175,500	91,665	164,860
State Revenue	2,476,255	2,607,715	2,654,620
County (including Motor Vehicle Tax)	768,770	807,600	835,355
Other Entities	257,800		
Charges for services			
Dispatch & Spillman Services	794,130	794,130	833,840
Recreation Fees	952,200	1,042,520	1,112,000
Animal Control Fees	4,500	3,000	3,200
Other Services			
Fines and forfeits			
Municipal Court	197,480	169,570	180,750
Interest on investments			
Interest Income	17,000	25,530	25,000
In-lieu property taxes			
Contributions			
Voluntary contributions	5,500	5,400	5,500
Miscellaneous			
Miscellaneous Income	302,500	810,365	440,100
Lease Proceeds			
Rentals	25,100	17,700	22,400
Other Financing Sources			1,879,320
Total General Fund	\$ 19,350,175	\$ 19,208,105	\$ 21,640,105

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Fuel Tax	\$ 976,380	\$ 997,643	\$ 1,005,475
Additional Sales Tax	600,820	635,820	646,110
Federal Grants			
State Grants			
Other Income	2,000	8,900	120,000
	1,579,200	1,642,363	1,771,585
Total Street Maintenance & Construction	\$ 1,579,200	\$ 1,642,363	\$ 1,771,585
COTTONWOOD AREA TRANSIT SYSTEM			
Intergovernmental			
State Grant	\$ 1,037,840	1,114,480	1,044,510
Other Entities	165,230	175,580	196,350
	\$ 1,203,070	1,290,060	1,240,860
Charges for services			
Fare Box	\$ 187,500	190,000	191,500
Miscellaneous			
Other Income	\$ 14,900	14,900	14,900
Total Cottonwood Area Transit System	\$ 1,405,470	\$ 1,494,960	\$ 1,447,260
LIBRARY FUND			
Intergovernmental			
County Library	\$ 204,100	159,325	157,760
Charges for services			
Collection Income	\$ 18,000	18,000	18,000
Interest on investment			
Interest Income	\$ 20	45	45
Miscellaneous			
Other Income (including grants)	\$ 21,105	16,700	-
Total Library Fund	\$ 243,225	\$ 194,070	\$ 175,805
CEMETERY			
Charges for services			
Sale of Grave Liners	\$ 400	300	300
Uses of monies & properties			
Other Income	500	400	400
Total Cemetery	\$ 900	\$ 700	\$ 700
AIRPORT			
Intergovernmental			
Federal Grants	2,094,380	1,415,845	252,235
Charges for services			
Fuel Sales & Oil Sales	\$ 260,020	300,055	
Uses of monies & properties			
Rental & Leases	\$ 96,900	113,790	116,700
Other Income	103,560	99,650	12,525
Total Airport Authority	\$ 2,554,860	\$ 1,929,340	\$ 381,460
OTHER GRANTS			
Intergovernmental Revenues	\$ 2,474,000	643,310	944,610
Total Other Grants Fund	\$ 2,474,000	\$ 643,310	\$ 944,610

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
COMMUNITY DEVELOPMENT BLOCK GRANTS			
Intergovernmental			
Federal Grants	\$ 267,300	259,590	-
Other Entities		5,210	-
Total Community Development Block Grants	\$ 267,300		
Total Special Revenue Funds	\$ 8,524,955	\$ 1,917,115	\$ 2,146,880

CITY OF COTTONWOOD
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
Fiduciary Funds			
EXPENDABLE TRUST FUNDS			
Health & Benefits Trust Fund	\$ 25,000	40,000	40,000
Alternative Pension Fund	700	100	100
Total Expendable Trust Funds	\$ 25,700	\$ 40,100	\$ 40,100
DEBT SERVICE FUNDS			
Local Taxes			
City Sales Tax	\$ 1,644,415	\$ 1,644,415	1,645,220
Charges for services			
Water User Fees - Debt Service	\$ -	\$ -	\$ -
Interest			
Interest Income	\$ 290	\$ 450	\$ 400
Total Debt Service Funds	\$ 1,644,705	\$ 1,644,865	\$ 1,645,620
CAPITAL PROJECTS FUNDS			
Intergovernmental			
Federal Grants	\$ -	\$ -	-
State Grants	-	-	-
County Revenue	220,000		
City Sales Tax			
Miscellaneous			
Other Income	\$ -	\$ -	\$ -
Interest Income	35,000	-	1,500
Total Capital Projects Funds	\$ 255,000	\$ -	\$ 1,500
ENTERPRISE FUNDS			
WASTEWATER			
City Sales Tax	\$ -	\$ -	\$ -
User Fees	2,206,620	2,363,185	2,374,600
Interest Income	2,200	7,000	7,000
Other Financing Sources	1,141,330	-	-
Other Income	1,853,600	303,380	303,380
Total Wastewater Enterprise	\$ 5,203,750	\$ 2,673,565	\$ 2,684,980
* 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	7,562,000	7,426,730	7,569,000
Interest Income	27,950	91,565	88,350
Clarkdake Reimbursements			
Other Income	608,280	627,440	615,540
Total Water Enterprise	\$ 8,198,230	\$ 8,145,735	\$ 8,272,890
Total Enterprise Funds	\$ 13,401,980	\$ 10,819,300	\$ 10,957,870
TOTAL ALL FUNDS	\$ 43,202,515	\$ 33,629,485	\$ 36,432,075

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	
GENERAL FUND				
Operating Transfer Out - HURF	\$	\$	\$	\$
Operating Transfer Out - Transit				
Operating Transfer Out - Library				
Operating Transfer Out - Cemetery				
Operating Transfers Out - Airport				
Operating Transfer Out - Grants				
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS				
Transfer Out Airport - Airport Improvements	\$	\$	\$	\$
Transfer in Airport Improvements - Airport Fund				
Operating Transfer In for Library - General Fund			878,855	
Operating Transfer in for Cemetery - General Fund			55,350	
Operating Transfer in for Airport - General Fund			510	
Operating Transfer in for Transit-General Fund			492,480	
Operating Transfer in for HURF - General Fund			207,520	
Total Special Revenue Funds	\$	\$	\$ 1,634,715	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Transfer out - Sewer Fund	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Transfer in - Capital Projects	\$	\$	\$ 1,878,510	\$
Total Enterprise Funds	\$	\$	\$ 1,878,510	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$

CITY OF COTTONWOOD
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TR 2019
	SOURCES	<USES>	IN
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 3,513,225

RANSFERS

9

<OUT>

(207,520)

(492,480)

(878,855)

(55,350)

(510)

(1,634,715)

(1,878,510)

(1,878,510)

RANSFERS

9

<OUT>

(3,513,225)

CITY OF COTTONWOOD
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Highway User Revenue Fund				
HURF	\$ 4,610,380	\$ (406,030)	\$ 4,204,350	\$ 4,409,280
General Fund				
Department Total	\$ 4,610,380	\$ (406,030)	\$ 4,204,350	\$ 4,409,280
Cottonwood Area Transit - CAT/LYNX				
Transit	\$ 1,405,470	\$ 573,670	\$ 1,979,140	\$ 1,939,740
General Fund				
Department Total	\$ 1,405,470	\$ 573,670	\$ 1,979,140	\$ 1,939,740
Library				
Library Fund	\$ 1,068,515	\$ 3,695	\$ 1,072,210	\$ 1,054,660
General Fund				
Department Total	\$ 1,068,515	\$ 3,695	\$ 1,072,210	\$ 1,054,660
Cemetery				
Cemetery Fund	\$ 63,110	\$ (14,440)	\$ 48,670	\$ 56,050
General Fund				
Department Total	\$ 63,110	\$ (14,440)	\$ 48,670	\$ 56,050
Municipal Airport				
Airport Fund	\$ 411,440	\$ 48,565	\$ 460,005	\$ 118,400
General Fund				
Department Total	\$ 411,440	\$ 48,565	\$ 460,005	\$ 118,400
Debt Service				
Debt Services Fund	\$ 16,649,125	\$ 188,775	\$ 2,634,250	\$ 2,633,605
General Fund				
Department Total	\$ 16,649,125	\$ 188,775	\$ 2,634,250	\$ 2,633,605
Grants Fund				
Grants Fund	\$ 4,909,000	\$ (3,098,250)	\$ 1,810,750	\$ 1,321,810
Airport Improvement Fund				
HURF				
Department Total	\$ 4,909,000	\$ (3,098,250)	\$ 1,810,750	\$ 1,321,810
Capital Improvements Fund				
Capital Improvements Fund	\$ 2,800,390	\$ 3,044,250	\$ 5,844,640	\$ 3,701,665
HURF				
Department Total	\$ 2,800,390	\$ 3,044,250	\$ 5,844,640	\$ 3,701,665
Wastewater Enterprise Fund				
Wastewater Enterprise Fund	\$ 7,150,915	\$ (1,751,860)	\$ 5,399,055	\$ 4,563,490
Department Total	\$ 7,150,915	\$ (1,751,860)	\$ 5,399,055	\$ 4,563,490

Water Enterprise Fund

CITY OF COTTONWOOD
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	149	\$ 10,153,735	\$ 2,346,865	\$ 1,825,475	\$ 1,168,610	\$ 15,494,685
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund-HURF	5	\$ 185,442	\$ 21,760	\$ 58,050	\$ 40,608	\$ 305,860
Cottonwood Area Transit-CAT / LYNX	14	646,085	70,990	162,030	110,425	989,530
Library	9	402,740	47,525	107,600	38,945	596,810
Total Special Revenue Funds	28	\$ 1,234,267	\$ 140,275	\$ 327,680	\$ 189,978	\$ 1,892,200
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater Treatment	12	\$ 523,675	\$ 112,385	\$ 63,180	\$ 76,570	\$ 775,810
Water System Operations	20	993,140	123,200	230,940	219,550	1,566,830
Total Enterprise Funds	32	\$ 1,516,815	\$ 235,585	\$ 294,120	\$ 296,120	\$ 2,342,640
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	209	\$ 12,904,817	\$ 2,722,725	\$ 2,447,275	\$ 1,654,708	\$ 19,729,525