

CITY OF COTTONWOOD - TENTATIVE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Fudiciary Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	22,708,235	7,878,105	1,805,180	538,965	289,540	28,059,550	0	61,279,575
2019	Actual Expenditures/Expenses**	E 2	22,708,235	7,878,100	1,805,180	538,965	289,540	31,642,085	0	64,862,105
2020	Fund Balance/Net Position at July 1***		4,082,985	1,962,680	155,760	31,965	279,140	23,132,860		29,645,390
2020	Primary Property Tax Levy	B 4	0							0
2020	Secondary Property Tax Levy	B 5								0
2020	Estimated Revenues Other than Property Taxes	C 6	23,667,620	8,081,280	1,640,765	144,000	40,400	11,093,990	0	44,668,055
2020	Other Financing Sources	D 7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D 8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D 9	0	1,703,455	0	0	0	0	0	1,703,455
2020	Interfund Transfers (Out)	D 10	(1,657,820)	(19,670)	0	(25,965)	0	0	0	(1,703,455)
2020	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2020	Total Financial Resources Available		29,408,425	11,767,085	1,796,525	201,930	319,540	34,226,850	0	77,720,355
2020	Budgeted Expenditures/Expenses	E 13	27,750,605	11,747,415	1,796,525	175,965	319,540	34,226,850	0	76,016,900

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

	2019	2020
	\$ 61,279,575	\$ 76,016,900
	61,279,575	76,016,900
	\$ 61,279,575	\$ 76,016,900
	\$	\$

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 - TENTATIVE
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 12,265,240	\$ 13,266,040	\$ 14,158,730
Bed Tax	240,000	296,090	316,960
Utility Tax	240,000	316,100	322,420
Franchises	391,920	415,850	425,000
Licenses and permits			
Business Licenses	89,000	88,000	88,000
Construction Permits	235,000	373,010	343,435
Planning & Zoning Fees	22,000	97,420	259,610
Intergovernmental			
Federal Revenue	164,860	141,935	127,485
State Revenue	2,654,620	2,643,180	2,854,810
County (including Motor Vehicle Tax)	835,355	859,640	885,865
Other Entities			
Charges for services			
Dispatch & Spillman Services	833,840	833,835	875,525
Recreation Fees	1,112,000	1,094,495	1,130,125
Animal Control Fees	3,200	3,310	3,300
Other Services			
Fines and forfeits			
Municipal Court	180,750	215,875	244,080
Interest on investments			
Interest Income	25,000	32,000	30,000
In-lieu property taxes			
Contributions			
Voluntary contributions	5,500	1,500	4,000
Miscellaneous			
Miscellaneous Income	440,100	436,100	369,525
Lease Proceeds			
Rentals	22,400	16,075	15,600
Other Financing Sources	1,879,320	1,260,935	1,213,150
Total General Fund	\$ 21,640,105	\$ 22,391,390	\$ 23,667,620

* 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 - TENTATIVE
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
HIGHWAY USER REVENUE FUNDS			
Fuel Tax	\$ 1,005,475	\$ 1,025,500	1,187,110
Additional Sales Tax	646,110	820,640	1,317,520
Federal Grants			
State Grants			
Other Income	120,000	12,600	10,000
Total Street Maintenance & Construction	\$ 1,771,585	\$ 1,858,740	\$ 2,514,630
COTTONWOOD AREA TRANSIT SYSTEM			
Intergovernmental			
State Grant	\$ 1,044,510	1,135,770	1,295,425
City Sales Tax		383,900	378,970
Other Entities	196,350	223,500	499,980
Charges for services			
Fare Box	\$ 191,500	206,780	210,000
Miscellaneous			
Other Income	\$ 14,900	28,850	28,850
Total Cottonwood Area Transit System	\$ 1,447,260	\$ 1,978,800	\$ 2,413,225
LIBRARY FUND			
Intergovernmental			
County Library	\$ 157,760	158,655	158,600
Charges for services			
Collection Income	\$ 18,000	21,000	21,000
Interest on investment			
Interest Income	\$ 45	40	40
Miscellaneous			
Other Income (including grants)	\$ -	\$ 4,000	35,000
Total Library Fund	\$ 175,805	\$ 183,695	\$ 214,640
CEMETERY			
Charges for services			
Sale of Grave Liners	\$ 300	350	300
Uses of monies & properties			
Other Income	400	200	200
Total Cemetery	\$ 700	\$ 550	\$ 500
AIRPORT			
Intergovernmental			
Federal Grants	252,235	96,520	400,665
Charges for services			
Fuel Sales & Oil Sales	\$ 260,020	157,345	
Uses of monies & properties			
Rental & Leases	\$ 116,700	99,655	100,600
Other Income	12,525	4,740	19,670
Total Airport Authority	\$ 641,480	\$ 358,260	\$ 520,935
OTHER GRANTS			
Intergovernmental Revenues	\$ 944,610	\$ 64,500	2,087,350
Total Other Grants Fund	\$ 944,610	\$ 64,500	\$ 2,087,350
COMMUNITY DEVELOPMENT BLOCK GRANTS			
Intergovernmental			
Federal Grants	\$ -		330,000
Other Entities	-		-
Total Community Development Block Grants	\$ -		330,000
Total Special Revenue Funds	\$ 4,981,440	\$ 1,358,925	\$ 8,081,280

* 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 - TENTATIVE
Revenues Other Than Property Taxes
Fiscal Year 2020**

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
Fiduciary Funds			
EXPENDABLE TRUST FUNDS			
Health & Benefits Trust Fund	\$ 100	400	400
Alternative Pension Fund	40,000	28,000	40,000
Total Expendable Trust Funds	\$ 40,100	\$ 28,400	\$ 40,400
DEBT SERVICE FUNDS			
Local Taxes			
City Sales Tax	\$ 1,644,415	\$ 1,645,220	1,640,115
Charges for services			
Water User Fees - Debt Service	\$ -	\$ -	\$ -
Interest			
Interest Income	\$ 290	\$ 650	\$ 650
Total Debt Service Funds	\$ 1,644,705	\$ 1,645,870	\$ 1,640,765
CAPITAL PROJECTS FUNDS			
Intergovernmental			
Federal Grants	\$ -	\$ -	-
State Grants	-	-	-
County Revenue	-	-	143,000
City Sales Tax	-	-	-
Miscellaneous			
Other Income	\$ -	\$ -	\$ -
Interest Income	1,500	1,000	1,000
Total Capital Projects Funds	\$ 1,500	\$ 1,000	\$ 144,000
ENTERPRISE FUNDS			
WASTEWATER			
City Sales Tax	\$ -	\$ -	-
User Fees	2,374,600	2,546,805	2,580,605
Interest Income	7,000	8,000	8,000
Other Financing Sources	-	-	-
Other Income	303,380	328,840	311,040
Total Wastewater Enterprise	\$ 2,684,980	\$ 2,883,645	\$ 2,899,645
WATER			
City Sales Tax	\$ -	\$ -	-
User Fees	7,569,000	7,386,465	7,404,100
Interest Income	88,350	150,180	149,480
Clarkdake Reimbursements	-	-	-
Other Income	615,540	640,185	640,765
Total Water Enterprise	\$ 8,272,890	\$ 8,176,830	\$ 8,194,345
Total Enterprise Funds	\$ 10,957,870	\$ 11,060,475	\$ 11,093,990
TOTAL ALL FUNDS	\$ 39,265,720	\$ 36,486,060	\$ 44,668,055

* 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 - TENTATIVE
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Operating Transfer Out - HURF	\$	\$	\$	\$ (259,180)
Operating Transfer Out - Transit				
Operating Transfer Out - Library				(883,465)
Operating Transfer Out - Cemetery				(122,230)
Operating Transfers Out - Airport				
Operating Transfer Out - Grants				(392,945)
	\$	\$	\$	\$ (1,657,820)
SPECIAL REVENUE FUNDS				
Transfer Out Airport - Airport Improvements	\$	\$	\$	\$ (19,670)
Transfer in Airport Improvements - Airport Fund			19,670	
Transfer in to Grant fund - CIP Fund			25,965	
Operating Transfer In for Library - General Fund			883,465	
Operating Transfer in for Cemetery - General Fund			122,230	
Operating Transfer in for HURF - General Fund			259,180	
Operating Transfer in for Grant-General Fund			392,945	
Total Special Revenue Funds	\$	\$	\$ 1,703,455	\$ (19,670)
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Operating Transfers Out - Grant Funds	\$	\$	\$	\$ (25,965)
Total Capital Projects Funds	\$	\$	\$	\$ (25,965)
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Indirect Costing - Water			\$	\$
Indirect Costing - Wastewater				
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,703,455	\$ (1,703,455)

**CITY OF COTTONWOOD - TENTATIVE
Expenditures/Expenses by Fund
Fiscal Year 2020**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Administration	\$ 782,250	\$ 29,605	\$ 811,855	\$ 734,625
Personnel	255,395	(35,685)	219,710	254,745
City Council	4,950,495	(4,264,155)	686,340	5,633,825
Natural Resource Project	182,285	6,905	189,190	188,455
City Clerk	275,690	(21,175)	254,515	248,285
Finance	451,285	(26,225)	425,060	451,975
IT Services	832,400	24,940	857,340	993,500
Purchasing	106,965	(520)	106,445	114,360
Community Development	643,450	21,570	665,020	752,095
Economic Development	270,910	10,925	281,835	303,955
Municipal Court	536,820	4,970	541,790	541,865
Legal	447,975	(77,250)	370,725	412,155
Non-Departmental	2,541,385	(587,000)	1,954,385	2,291,800
Engineering	397,485	41,185	438,670	497,835
Building Maintenance	461,495	(6,535)	454,960	443,080
Custodial	136,000	(27,890)	108,110	
Public Works	409,440	(21,190)	388,250	303,135
Police	5,882,725	723,405	6,606,130	5,614,295
Ordinance Enforcement	240,115	31,030	271,145	223,455
Communications	1,781,070	(271,340)	1,509,730	1,768,480
Fire	3,255,015	(66,750)	3,188,265	3,468,075
Parks & Recreation	721,780	47,485	769,265	910,630
Recreation Center	1,381,680	(25,370)	1,356,310	1,336,265
Transfer Station	1,200	(230)	970	1,000
Pool	122,700	(510)	122,190	124,550
Youth Center	148,125	(18,095)	130,030	138,165
Total General Fund	\$ 27,216,135	\$ (4,507,900)	\$ 22,708,235	\$ 27,750,605
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund-HU	\$ 4,409,280	\$ (84,690)	\$ 4,324,590	\$ 4,635,445
Cottonwood Area Transit-CAT / LYN	1,939,740	39,060	1,978,800	2,413,225
Library	1,054,660	(61,480)	993,180	1,098,105
Cemetery	56,050	(8,330)	47,720	122,730
Airport Fund	118,400	150,155	268,555	100,600
Grants	1,321,810	(1,056,555)	265,255	3,047,310
Community Development Block Grai	5	(5)		330,000
Total Special Revenue Funds	\$ 8,899,945	\$ (1,021,840)	\$ 7,878,100	\$ 11,747,415
DEBT SERVICE FUNDS				
Debt Service	\$ 2,633,605	\$ (828,425)	\$ 1,805,180	\$ 1,796,525
Total Debt Service Funds	\$ 2,633,605	\$ (828,425)	\$ 1,805,180	\$ 1,796,525
CAPITAL PROJECTS FUNDS				
Capital Projects Fund	\$ 3,701,665	\$ (3,162,700)	\$ 538,965	\$ 175,965
Total Capital Projects Funds	\$ 3,701,665	\$ (3,162,700)	\$ 538,965	\$ 175,965
FIDUCIARY FUNDS				
Volunteer Firefighter Fund	\$ 252,220	\$ (25,300)	\$ 226,920	\$ 256,520
Health Fund	59,950	2,670	62,620	63,020
Total Permanent Funds	\$ 312,170	\$ (22,630)	\$ 289,540	\$ 319,540
ENTERPRISE FUNDS				
Wastewater Treatment	\$ 4,563,490	\$ 1,294,385	\$ 5,857,875	\$ 6,385,790
Water System Operations	22,201,675		25,784,210	27,841,060
Total Enterprise Funds	\$ 26,765,165	\$ 1,294,385	\$ 31,642,085	\$ 34,226,850
TOTAL ALL FUNDS	\$ 69,528,685	\$ (8,249,110)	\$ 64,862,105	\$ 76,016,900

* 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 - TENTATIVE
Full-Time Employees and Personnel Compensation
Fiscal Year 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	149	\$ 10,711,275	\$ 2,470,940	\$ 2,306,265	\$ 661,625	\$ 16,150,105
SPECIAL REVENUE FUNDS						
Highway User Revenue fund -HURF	5	\$ 192,850	\$ 23,230	\$ 94,100	\$ 14,665	\$ 324,845
Cottonwood Area Transit - CAT/Lun:	18	938,470	81,280	270,865	65,120	1,355,735
Library	9	446,850	48,665	115,135	34,180	644,830
Total Special Revenue Funds	32	\$ 1,578,170	\$ 153,175	\$ 480,100	\$ 113,965	\$ 2,325,410
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Wastewater Treatment	10	\$ 535,515	\$ 64,640	\$ 149,945	\$ 40,830	\$ 790,930
Water System Operations	20	1,098,530	132,430	319,955	83,660	1,634,575
Total Enterprise Funds	30	\$ 1,634,045	\$ 197,070	\$ 469,900	\$ 124,490	\$ 2,425,505
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	211	\$ 13,923,490	\$ 2,821,185	\$ 3,256,265	\$ 900,080	\$ 20,901,020