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*Public Hearing on Budget Conducted on June 1, 2017 and Notice Published per §10-6-113, Utah Code Annotated 1953, as Amended.*

# **Fiscal 2017-2018 Final Budget**

## **Council Resolution Number 17-410**

**Adopted Thursday, June 15, 2017**

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## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, REVENUE SOURCES, Page 1

### FUND 10 - GENERAL FUND

Object	Ref.	TAXES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
31-100	1	Current Year Property Tax	265,990	269,754	283,387	263,482	305,642	12,531	318,173
31-170	2	Market Value Assessment-Fee Based/Fee-in-Lieu	45,259	45,098	43,041	45,000	45,000		45,000
31-200	3	Prior Years' Property Tax	12,456	15,211	14,136	9,800	10,000		10,000
31-201	4	Current Year Personal Property Tax	17,801	17,466	18,375	5,200	5,000		5,000
31-202	5	Prior Years' Personal Property Tax	-	443	373	200	500	(100)	400
31-300	6	Local Sales and Use Tax Distributions	681,822	666,941	709,721	700,000	700,000		700,000
31-400	7	Franchise Tax	182,678	174,562	183,847	170,000	170,000		170,000
31-430	8	Municipal Telecommunications License Tax	32,588	28,224	25,763	25,000	25,000		25,000
31-431	9	Transient Room Tax	14,907	13,945	17,873	13,000	13,000		13,000
<b>Total Taxes Anticipated</b>			<b>1,253,501</b>	<b>1,231,644</b>	<b>1,296,516</b>	<b>1,231,682</b>	<b>1,274,142</b>	<b>12,431</b>	<b>1,286,573</b>
Object	Ref.	LICENSES AND PERMITS	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
32-100	10	Business Licenses	23,856	23,027	24,851	24,000	24,000		24,000
32-200		Building Permits	34,666	36,284	36,414	33,000	32,000	3,000	35,000
32-500		Animal Licenses & Fees	1,413	1,970	1,389	2,500	2,000		2,000
<b>Total Licenses and Permits Anticipated</b>			<b>59,935</b>	<b>61,281</b>	<b>62,654</b>	<b>59,500</b>	<b>58,000</b>	<b>3,000</b>	<b>61,000</b>
Object	Ref.	INTERGOVERNMENTAL SOURCES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
33-100	11	Class "C" Roads	171,436	180,674	189,894	190,183	190,000		190,000
33-110	12	Beer Tax Funds (Use must be USAAV Council Compliant)	6,370	6,659	6,319	6,748	6,500		6,500
33-160	13	Millard County Fire Service District Allotment	62,750	62,750	62,798	81,614	128,567	(53,267)	75,300
33-170		Millard County Fire Service District Debt Service Funding	-	-	-	-	-	53,267	53,267
33-200	14	Community Library Enhancement Fund	7,028	6,248	6,200	5,500	7,500		7,500
33-210		Library Services Technology Act History Digitization	-	-	-	-	7,500		7,500
33-211		Library Services Technology Act Technology	6,956	-	-	-	7,500		7,500
33-245	15	Utah Fire and Rescue Academy Grants	14,941	14,790	13,967	12,976	15,000		15,000
33-267		Millard County Fire Service District Educational Reimbursement	-	-	500	-	-		-
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									-
									-
									-
									-
<b>Total Intergovernmental Sources Anticipated</b>			<b>269,481</b>	<b>271,121</b>	<b>279,678</b>	<b>297,021</b>	<b>362,567</b>	<b>-</b>	<b>362,567</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FISCAL BUDGET, REVENUE SOURCES, Page 2

### FUND 10 - GENERAL FUND, CONTINUED

Object	Ref.	CHARGES FOR SERVICES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
34-100	16	Crosswalk Guards Reimbursements	6,030	5,370	5,850	5,580	5,580		5,580
34-120	17	Municipal Lease & Rental Fees	10,260	6,810	14,090	12,500	15,000	(3,000)	12,000
34-130		Utah State Airport Fuel Tax Reimbursements	2,701	1,815	3,202	2,000	2,000		2,000
34-140		Irrigation Distribution System User Fees	8,861	6,051	(1,487)	6,000	6,000		6,000
34-142		R. J. Law Community Center Use Fees	-	4,035	5,140	5,500	6,000		6,000
34-150		Planning Commission Related-Fees	690	500	1,358	700	600		600
34-160	18	Millard County Landfill Use Fees (Pass-Through)	203,507	204,039	204,993	206,500	206,500		206,500
34-180		Audit Reimbursement Sewer Enterprise	3,000	3,000	3,000	4,000	4,000		4,000
34-190		Audit Reimbursement Water Enterprise	4,000	4,000	4,000	5,000	5,000		5,000
34-200		Office Rent Water Enterprise	9,600	9,600	9,600	10,200	12,000		12,000
34-300		Administrative Reimbursement Sewer Enterprise	21,000	21,000	21,000	21,000	24,000		24,000
34-400		Administrative Reimbursement Water Enterprise	40,000	50,000	50,000	54,000	60,000		60,000
34-410		Wildland Fire Fighting Reimbursements (Pass-Through)	11,722	8,954	-	1,000	1,000		1,000
34-420	19	Aviation Fuel Sales 100 Low-Lead Gasoline	96,311	106,490	99,392	90,000	100,000		100,000
34-421	19	Aviation Fuel Sales Jet "A" Turbine without "Prist"	31,949	15,263	14,234	35,000	70,000		70,000
34-440		Fire/Rescue Service Fees & Restitution Received	62	18,620	2,750	500	1,000	(500)	500
<b>Total Charges for Services Anticipated</b>			<b>449,693</b>	<b>465,547</b>	<b>437,122</b>	<b>459,480</b>	<b>518,680</b>	<b>(3,500)</b>	<b>515,180</b>
Object	Ref.	FINES AND FEES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
35-100		Justice Court Fines	33,303	35,632	43,951	47,500	45,000		45,000
35-500		Library Fines & Fees	5,744	5,333	6,158	6,000	6,000		6,000
35-510		Motor Carrier Fees	2,920	3,693	2,889	2,500	2,500		2,500
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<b>Total Fines and Fees Anticipated</b>			<b>41,967</b>	<b>44,658</b>	<b>52,998</b>	<b>56,000</b>	<b>53,500</b>	<b>-</b>	<b>53,500</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, REVENUE SOURCES, Page 3

### FUND 10 - GENERAL FUND, CONTINUED

Object	Ref.	interest EARNINGS	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
36-100		General Fund Checking Interest	92	194	234	90	90		90
36-120		General Fund O & M Interest	1,676	1,692	2,768	4,500	4,500		4,500
36-130		Encroachment Fees Interest	54	97	218	430	430		430
36-140		Fire Protection O & M Interest	103	92	80	210	210		210
36-150		Class "C" Roads Interest	590	884	1,421	2,158	2,300		2,300
36-160		R. J. Law Community Center Bond Reserve Interest	-	-	-	67	75		75
36-170		Library Addition Construction Bond Reserve Interest	-	-	-	95	100		100
36-171		Fire Station Bond Reserve Interest	-	-	-	375	325	50	375
36-172		Property Tax Distributions Related Interest	578	623	1,471	680	700		700
									-
<b>Total Interest Earnings Anticipated</b>			<b>3,093</b>	<b>3,582</b>	<b>6,192</b>	<b>8,605</b>	<b>8,730</b>	<b>50</b>	<b>8,780</b>
Object	Ref.	MISCELLANEOUS SOURCES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
36-250		Utah State Bookmobile Utilities	600	-	-	-	600		600
36-350		Sale of Fixed Assets	-	-	-	100	100		100
36-474		TreeUtah Community Tree Planting Grant	-	-	-	1,000	1,000		1,000
36-481	20	Magnum Energy LLC Water Sale of Surplus Water	187,160	187,161	393,038	205,877	205,877		205,877
36-900		Miscellaneous Revenue	41,466	37,901	30,818	57,000	50,000		50,000
		Fund Balance Beer Tax (USAAC-Council Compliant)	-	-	-	315	1,000		1,000
	21	Fund Balance Class "C" Roads	-	-	-	291,012	211,802		211,802
		Fund Balance Fire Protection	-	-	-	502	2,000		2,000
<b>14.70%</b>	<b>22</b>	Fund Balance Unreserved General	192,057	(208,297)	(88,224)	498,240	376,217	99,314	475,531
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<b>Total Miscellaneous Sources Anticipated</b>			<b>421,283</b>	<b>16,765</b>	<b>335,632</b>	<b>1,054,046</b>	<b>848,596</b>	<b>99,314</b>	<b>947,910</b>
<b>Total General Fund Anticipated</b>			<b>2,498,953</b>	<b>2,094,598</b>	<b>2,470,792</b>	<b>3,166,334</b>	<b>3,124,215</b>	<b>111,295</b>	<b>3,235,510</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, REVENUE SOURCES, Page 4

Fund	Ref.	DEBT SERVICE GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30		Library Addition Construction Bond	9,694	9,454	9,214	35,160	-	-	-
31		Fire Department Facilities Construction Bond	-	-	-	-	53,267	-	53,267
32		R. J. Law Community Center Construction Bond	7,000	7,000	7,000	7,000	21,000	-	21,000
<b>Total Debt Service Anticipated</b>			<b>16,694</b>	<b>16,454</b>	<b>16,214</b>	<b>42,160</b>	<b>74,267</b>	<b>-</b>	<b>74,267</b>
Fund	Ref.	CAPITAL PROJECTS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
44		Municipal Airport Improvements	310,852	210,519	185,830	302,569	508,746	-	508,746
45		Public Property Acquisition & Improvements	51,315	51,578	101,963	160,053	104,353	57,000	161,353
47		Streets & Drainage Improvements	245,291	213,687	208,510	179,848	181,748	-	181,748
48		Fire Department Facilities Construction	1,201,425	-	976,574	2,145,500	-	-	-
<b>Total Capital Projects Anticipated</b>			<b>1,808,883</b>	<b>475,784</b>	<b>1,472,877</b>	<b>2,787,970</b>	<b>794,847</b>	<b>57,000</b>	<b>851,847</b>
Fund	Ref.	ENTERPRISE FUNDS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
51		Water Proprietary Enterprise	826,225	869,537	752,946	887,444	835,312	48,402	883,714
		Sherwood Shores Water Proprietary Enterprise	37,335	23,112	56,909	96,780	102,236	(2,954)	99,282
52		Sewer Proprietary Enterprise	411,766	382,704	347,377	468,965	483,832	125,134	608,966
<b>Total Proprietary Enterprises Anticipated</b>			<b>1,275,326</b>	<b>1,275,353</b>	<b>1,157,232</b>	<b>1,453,189</b>	<b>1,421,380</b>	<b>170,582</b>	<b>1,591,962</b>
Fund	Ref.	PERMANENT FUNDS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
70		Library Trust (Restricted Use)	42,311	42,528	43,140	39,729	40,329	-	40,329
72		Street Lighting (Non-Restricted Use)	33,051	33,220	33,468	33,841	34,251	-	34,251
<b>Total Permanent Funds Anticipated</b>			<b>75,362</b>	<b>75,748</b>	<b>76,608</b>	<b>73,570</b>	<b>74,580</b>	<b>-</b>	<b>74,580</b>
SUMMARY BY FUND GROUPS			Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
General Fund			2,498,953	2,094,598	2,470,792	3,166,334	3,124,215	111,295	3,235,510
Debt Service Funds			16,694	16,454	16,214	42,160	74,267	-	74,267
Capital Projects Funds			1,808,883	475,784	1,472,877	2,787,970	794,847	57,000	851,847
Enterprise Funds			1,275,326	1,275,353	1,157,232	1,453,189	1,421,380	170,582	1,591,962
Permanent Funds			75,362	75,748	76,608	73,570	74,580	-	74,580
<b>Total Overall Budget Anticipated</b>			<b>5,675,218</b>	<b>3,937,937</b>	<b>5,193,723</b>	<b>7,523,223</b>	<b>5,489,289</b>	<b>338,877</b>	<b>5,828,166</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, APPROPRIATED EXPENDITURES, Page 1**

**GENERAL FUND**

Dept.	Ref.	General Government	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
10-41		Governing Body	73,259	67,899	109,902	115,224	119,941	3,915	123,856
10-42		Judicial	50,621	48,203	36,803	68,370	67,000	4,500	71,500
10-43		Treasury	92,286	102,519	102,071	112,311	167,775	17,596	185,371
10-44		Administrative Officer/Recorder	214,783	234,440	223,186	255,273	215,202	12,216	227,418
10-45		City Attorney	66,804	60,408	81,658	92,458	97,948	-	97,948
10-46		City Hall & R. J. Law Community Center	132,633	129,931	143,252	145,355	177,855	(500)	177,355
Dept.	Ref.	<b>Public Safety</b>	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
10-51		Law Enforcement	239,428	242,354	244,124	248,661	255,949	(756)	255,193
10-52		Animal Control	15,090	5,278	17,866	23,824	32,820	(9,318)	23,502
10-54		Building Inspection	25,790	17,123	29,055	26,000	31,000	-	31,000
10-57		Fire Protection	106,571	102,806	74,460	96,802	94,500	(490)	94,010
Dept.	Ref.	<b>Public Works</b>	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
10-61		Streets (Includes Class "C" Road Funds)	461,102	368,436	426,651	863,666	799,325	7,758	807,083
10-62		County Landfill	197,368	198,105	198,987	203,500	203,500	-	203,500
10-65		Irrigation	7,604	8,569	3,955	10,197	10,306	-	10,306
Dept.	Ref.	<b>Parks and Public Property</b>	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
10-64		Municipal Airport	179,133	121,116	136,073	202,850	216,150	-	216,150
10-70		Parks	100,918	153,612	124,869	166,280	161,808	62	161,870
10-74		Library Services	164,465	176,324	171,854	207,413	215,911	2,045	217,956
10-75		Celebrations	45,670	57,475	50,578	61,311	51,348	-	51,348
Dept.	Ref.	<b>Other Financing Sources and Uses</b>	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
10-80		Appropriations	325,428	-	295,448	266,839	205,877	74,267	280,144
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<b>Total General Fund Appropriations</b>			<b>2,498,953</b>	<b>2,094,598</b>	<b>2,470,792</b>	<b>3,166,334</b>	<b>3,124,215</b>	<b>111,295</b>	<b>3,235,510</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, APPROPRIATED EXPENDITURES, Page 2

Dept.	Ref.	DEBT SERVICE GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30		Library Addition Construction Bond	9,694	9,454	9,214	35,160	-	-	-
31		Fire Department Facilities Construction Bond	-	-	-	-	53,267	-	53,267
32		R. J. Law Community Center Construction Bond	7,000	7,000	7,000	7,000	21,000	-	21,000
<b>Total Debt Service Appropriations</b>			<b>16,694</b>	<b>16,454</b>	<b>16,214</b>	<b>42,160</b>	<b>74,267</b>	<b>-</b>	<b>74,267</b>
Dept.	Ref.	CAPITAL PROJECTS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
44		Municipal Airport Improvements	310,852	210,519	185,830	302,569	508,746	-	508,746
45		Public Property Acquisitions & Improvements	51,315	51,578	101,963	160,053	104,353	57,000	161,353
47		Streets & Drainage Improvements	245,291	213,687	208,510	179,848	181,748	-	181,748
48		Fire Department Facilities Construction	1,201,425	-	976,574	2,145,500	-	-	-
<b>Total Capital Projects Appropriations</b>			<b>1,808,883</b>	<b>475,784</b>	<b>1,472,877</b>	<b>2,787,970</b>	<b>794,847</b>	<b>57,000</b>	<b>851,847</b>
Dept.	Ref.	ENTERPRISE FUNDS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
51		Water Proprietary Enterprise	826,225	869,537	752,946	887,444	835,312	48,402	883,714
51		Sherwood Water Proprietary Enterprise	37,335	23,112	56,909	96,780	102,236	(2,954)	99,282
52		Sewer Enterprise	411,766	382,704	347,377	468,965	483,832	125,134	608,966
<b>Total Enterprise Appropriations</b>			<b>1,275,326</b>	<b>1,275,353</b>	<b>1,157,232</b>	<b>1,453,189</b>	<b>1,421,380</b>	<b>170,582</b>	<b>1,591,962</b>
Dept.	Ref.	PERMANENT FUNDS GROUP	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
70		Library Trust (Restricted Use)	42,311	42,528	43,140	39,729	40,329	-	40,329
72		Street Lighting (Non-Restricted Use)	33,051	33,220	33,468	33,841	34,251	-	34,251
<b>Total Permanent Funds Appropriations</b>			<b>75,362</b>	<b>75,748</b>	<b>76,608</b>	<b>73,570</b>	<b>74,580</b>	<b>-</b>	<b>74,580</b>
<b>Total Overall Budget Appropriations</b>			<b>5,675,218</b>	<b>3,937,937</b>	<b>5,193,723</b>	<b>7,523,223</b>	<b>5,489,289</b>	<b>338,877</b>	<b>5,828,166</b>







**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**GENERAL GOVERNMENT - FUND 10 DEPARTMENT 43 - TREASURY**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
110	23	Salaries and Wages Full Time	42,167	48,103	49,070	50,051	74,543	12,599	87,142
112		Salaries and Wages Overtime	-	-	-	-	3,000		3,000
131	24	Federal Insurance Contributions Act	3,209	633	3,767	3,856	5,983	913	6,896
132	31	Public Employees Health Program Health & Dental Insurance	20,291	20,830	15,792	18,613	40,304	213	40,517
133		Utah Department of Workforce Services Unemployment Insurance	127	78	107	63	112	26	138
134		Workers' Compensation Insurance	813	1,026	2,757	2,000	195	1,006	1,201
136	32	Utah Retirement Systems Contributions	8,602	10,346	8,073	10,801	16,244	2,587	18,831
137		Public Employees Health Program Long-Term Disability Insurance	255	294	301	302	469	72	541
140	25	Vehicle Allowance	360	360	360	360	660	180	840
200		Casualty, Liability & Property Insurance	1,361	1,206	1,082	165	165		165
210		Surety Bonds (Performance & Position)	-	850	850	1,500	1,500		1,500
230		Banking & Merchant Service Fees Delta Municipal Airport	2,465	1,940	2,583	5,000	5,000		5,000
231		Banking & Merchant Service Fees Delta (West Millard) Justice Court	650	547	627	800	800		800
232		Banking & Merchant Service Fees Water & Sewer Enterprises	10,193	5,223	7,717	8,000	8,000		8,000
233		Banking & Merchant Service Fees General Category	647	8,127	8,024	8,000	8,000		8,000
430	28	Travel & Meetings	926	2,736	741	2,500	2,500		2,500
490	29	Dues & Subscriptions	220	220	220	300	300		300
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<b>Total Treasury Appropriations</b>			<b>92,286</b>	<b>102,519</b>	<b>102,071</b>	<b>112,311</b>	<b>167,775</b>	<b>17,596</b>	<b>185,371</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**GENERAL GOVERNMENT - FUND 10 DEPARTMENT 44 - ADMINISTRATIVE OFFICER/RECORDER**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
110	23	Salaries and Wages Full Time	124,756	137,413	130,152	136,475	111,983	4,369	116,352
112		Salaries and Wages Overtime	10,438	3,858	1,199	6,000	3,000		3,000
131	24	Federal Insurance Contributions Act	10,245	13,612	10,000	10,918	8,810	320	9,130
132	31	Public Employees Health Program Health & Dental Insurance	44,054	46,261	37,774	44,035	27,518	104	27,622
133		Utah Department of Workforce Services Unemployment Insurance	341	259	303	174	125	13	138
134		Workers' Compensation Insurance	2,615	4,258	3,403	4,000	290	1,313	1,603
136	32	Utah Retirement Systems Contributions	28,236	29,208	19,188	31,613	24,143	892	25,035
137		Public Employees Health Program Long-Term Disability Insurance	784	827	759	856	691	25	716
140	25	Vehicle Allowance	-	100	40	240	180	180	360
170		Judicial Reimbursement to Administrative Officer/Recorder	(19,244)	(18,363)	-	-	-		-
200		Casualty, Liability & Property Insurance	2,048	2,934	2,380	4,262	4,262		4,262
305		Advertising & Publishing	4,635	6,112	8,562	7,500	7,500		7,500
430	28	Travel & Meetings	3,044	3,158	3,762	3,500	3,500		3,500
490	29	Dues & Subscriptions	2,396	2,228	2,840	3,000	3,000		3,000
503		Municipal Elections	-	-	845	500	3,000		3,000
690		Utah Code Books	435	2,575	1,979	2,200	2,200		2,200
694		Ordinance Codification Services	-	-	-	-	15,000	5,000	20,000
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<b>Total Administrative Officer/Recorder Appropriations</b>			<b>214,783</b>	<b>234,440</b>	<b>223,186</b>	<b>255,273</b>	<b>215,202</b>	<b>12,216</b>	<b>227,418</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**GENERAL GOVERNMENT - FUND 10 DEPARTMENT 45 - CITY ATTORNEY**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
132	31	Public Employees Health Program Health Insurance	20,159	18,838	17,843	17,364	18,854		18,854
200		Casualty, Liability & Property Insurance	2,095	1,127	977	1,394	1,394		1,394
430	28	Travel & Meetings	414	275	1,465	1,500	1,500		1,500
490	29	Dues & Subscriptions	-	-	-	200	200		200
700		Attorney Office Costs	2,880	464	98	2,500	2,500		2,500
710	33	Attorney Services	30,803	30,231	38,330	50,000	60,000		60,000
715		Attorney Retainer	6,000	6,000	6,500	6,000	6,000		6,000
810		Beer Tax Funds (USAAC Council Compliant)	4,453	3,473	16,445	13,500	7,500		7,500
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<b>Total City Attorney Appropriations</b>			<b>66,804</b>	<b>60,408</b>	<b>81,658</b>	<b>92,458</b>	<b>97,948</b>	<b>-</b>	<b>97,948</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**GENERAL GOVERNMENT - FUND 10 DEPARTMENT 46 - CITY HALL & R. J. LAW COMMUNITY CENTER**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
200		Casualty, Liability & Property Insurance	4,681	1,883	1,942	2,527	2,527		2,527
201		R. J. Law Community Center Casualty, Liability & Property Insurance	4,695	628	340	328	328		328
210		Surety Bonds (Performance & Position)	4,695	1,670	1,555	3,000	3,000		3,000
270	34	Network Computers Maintenance & Software	17,168	18,848	19,535	20,000	20,000		20,000
280	35	Telecommunication Services	6,597	6,098	1,370	8,000	8,000		8,000
290		Postage	2,300	2,558	3,888	5,500	5,000		5,000
300		Printing	-	-	514	2,000	2,000		2,000
360		Utilities City Hall	25,324	14,553	15,746	18,000	18,000		18,000
361		Utilities R. J. Law Community Center	1,133	8,984	9,810	12,000	12,000		12,000
390		Equipment M & R City Hall	1,082	1,200	2,750	15,000	15,000		15,000
391		Equipment M & R R. J. Law Community Center	-	1,693	1,089	1,000	2,500		2,500
400		Buildings M & R City Hall	11,458	14,038	15,921	10,000	20,000		20,000
401		Buildings M & R R. J. Law Community Center	60	765	2,367	1,000	2,500		2,500
530		Auditing & Consulting Services	15,500	15,500	15,500	15,500	16,000	(500)	15,500
700		Office Supplies	10,937	11,998	10,916	7,000	10,000		10,000
755		Cleaning Supplies City Hall Janitorial	1,731	1,762	2,333	3,000	3,000		3,000
756		Cleaning Supplies R. J. Law Community Center Janitorial	-	74	685	1,500	3,000		3,000
770		Miscellanea	21,971	5,388	9,687	10,000	20,000		20,000
820		Computing & Office Equipment	3,301	548	27,304	10,000	15,000		15,000
822		R. j. Law Community Center Audio & Video	-	21,743	-	-	-		-
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<b>Total City Hall &amp; R. J. Law Community Center Appropriations</b>			<b>132,633</b>	<b>129,931</b>	<b>143,252</b>	<b>145,355</b>	<b>177,855</b>	<b>(500)</b>	<b>177,355</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PUBLIC SAFETY - FUND 10 DEPARTMENT 51 - LAW ENFORCEMENT**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
113	23	Salaries and Wages Part Time	11,235	11,325	11,100	11,160	11,160		11,160
131	24	Federal Insurance Contributions Act	860	866	850	854	854		854
133		Utah Department of Workforce Services Unemployment Insurance	44	31	35	22	22		22
134		Workers' Compensation Insurance	572	644	312	420	416	(256)	160
150		Law Enforcement Reimbursement to Admin. Officer/Recorder	1,826	-	-	-	-		-
535		Millard County Sheriff's Office Law Enforcement Services	224,891	229,435	231,730	235,205	242,497		242,497
812		Emergency Management Planning	-	53	97	1,000	1,000	(500)	500
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<b>Total Law Enforcement Appropriations</b>			<b>239,428</b>	<b>242,354</b>	<b>244,124</b>	<b>248,661</b>	<b>255,949</b>	<b>(756)</b>	<b>255,193</b>





**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**PUBLIC SAFETY - FUND 10 DEPARTMENT 54 - BUILDING INSPECTION**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
485		Building Permit Surcharges Payable to the Utah State Treasurer	340	114	284	1,000	1,000		1,000
540		Building Inspection Services Contracted with Sunrise Engineering	25,450	17,009	28,771	25,000	30,000		30,000
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<b>Total Building Inspection Appropriations</b>			<b>25,790</b>	<b>17,123</b>	<b>29,055</b>	<b>26,000</b>	<b>31,000</b>	<b>-</b>	<b>31,000</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PUBLIC SAFETY - FUND 10 DEPARTMENT 57 - FIRE PROTECTION**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
110	23	Salaries and Wages Full Time	9,170	10,000	10,374	10,581	10,581	211	10,792
131	24	Federal Insurance Contributions Act	724	788	816	832	842	(16)	826
132	31	Public Employees Health Program Health & Dental Insurance	27,156	28,760	24,283	27,501	29,979	(5,137)	24,842
133		Utah Department of Workforce Services Unemployment Insurance	38	28	34	21	21	1	22
134		Workers' Compensation Insurance	172	252	129	823	1,823	(1,674)	149
140	25	Vehicle Allowance	300	300	300	300	420		420
280	35	Telecommunication Services	2,607	2,198	2,666	2,750	2,550	450	3,000
360		Utilities	4,773	4,094	4,487	8,000	7,000	1,000	8,000
390		Equipment M & R	47,850	38,964	23,517	28,844	23,234	5,775	29,009
400		Buildings M & R	-	-	80	500	1,500		1,500
430	28	Travel & Meetings	1,324	2,427	1,314	3,000	3,000		3,000
440		Training	4,636	2,046	776	2,000	3,000	(1,000)	2,000
490	29	Dues & Subscriptions	430	1,754	452	1,800	1,800	(600)	1,200
625		Christmas	151	-	469	500	500		500
640		Motor Fuels & Lubricants	7,014	4,783	3,988	4,500	4,500		4,500
700		Office Supplies	-	-	517	600	500		500
755		Janitorial & Cleaning Supplies	-	-	-	250	250		250
770		Miscellanea	16	6,412	55	1,000	1,000	(500)	500
790		Social Events	210	-	203	3,000	2,000	1,000	3,000
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<b>Total Fire Protection Appropriations</b>			<b>106,571</b>	<b>102,806</b>	<b>74,460</b>	<b>96,802</b>	<b>94,500</b>	<b>(490)</b>	<b>94,010</b>



**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**PUBLIC WORKS - FUND 10 DEPARTMENT 61 - STREETS, CONTINUED**

Object	Ref.	CLASS "C" ROADS EXPENDITURES DETAIL	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
610		Previous Years' Actual Totals	248,975	95,832	152,546	483,353			
610	36	FY2018 Class "C" Expenditures					404,102		404,102
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<b>Total Class "C" Roads Appropriations</b>			248,975	95,832	152,546	483,353	404,102	-	404,102

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PUBLIC WORKS - FUND 10 DEPARTMENT 62 - COUNTY LANDFILL**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
590		Millard County Landfill Solid Waste Interlocal Agreement	197,368	198,105	198,890	203,000	203,000		203,000
780		Allowance for Doubtful Accounts	-	-	97	500	500		500
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<b>Total County Landfill Appropriations</b>			<b>197,368</b>	<b>198,105</b>	<b>198,987</b>	<b>203,500</b>	<b>203,500</b>	<b>-</b>	<b>203,500</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PARKS & PUBLIC PROPERTY - FUND 10 DEPARTMENT 64 - MUNICIPAL AIRPORT**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
200		Auto, Casualty, Liability & Property Insurance	7,978	7,250	7,250	7,250	7,250		7,250
280	35	Telecommunication Services	1,267	1,656	1,215	1,600	1,600		1,600
360		Utilities	4,760	3,471	3,539	5,000	5,000		5,000
390		Equipment M & R	9,189	5,374	2,124	5,000	5,000		5,000
400		Buildings M & R	2,983	16	2,330	2,500	2,500		2,500
480		Water Sampling	-	-	25	100	400		400
490	39	Dues & Subscriptions	1,082	373	503	400	400		400
650		Equipment & Repair Parts	-	-	380	1,500	1,500		1,500
680		Chemical & Lab Supplies	-	-	769	1,500	1,500		1,500
740		Small Tools & Equipment	-	-	320	1,000	1,000		1,000
746		Aviation Fuel 100 Low-Lead Gasoline for Resale	99,372	86,573	79,758	90,000	90,000		90,000
747		Aviation Fuel Jet "A" Turbine without "Prist" for Resale	47,686	15,263	9,331	47,000	60,000		60,000
813		Main Hangar Maintenance	1,813	1,140	4,592	10,000	10,000		10,000
815		Municipal Airport Property Development	3,003	-	23,937	30,000	30,000		30,000
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<b>Total Municipal Airport Appropriations</b>			<b>179,133</b>	<b>121,116</b>	<b>136,073</b>	<b>202,850</b>	<b>216,150</b>	<b>-</b>	<b>216,150</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PUBLIC WORKS - FUND 10 DEPARTMENT 65 - IRRIGATION**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
200		Auto, Casualty, Liability & Property Insurance	367	139	136	206	206		206
390		Equipment M & R	150	2,053	31	1,000	1,000		1,000
470		Water Assessment Fees & Drainage Taxes	2,872	2,541	3,390	1,030	1,100		1,100
600		Construction Materials & Supplies	2,841	148	301	2,000	2,000		2,000
640		Motor Fuels & Lubricants	995	488	82	3,000	3,000		3,000
650		Equipment & Repair Parts	313	3,200	7	1,000	1,000		1,000
680		Chemical & Lab Supplies	66	-	-	1,000	1,000		1,000
740		Small Tools & Equipment	-	-	4	461	500		500
760		Departmental Specialty Supplies	-	-	4	500	500		500
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<b>Total Irrigation Appropriations</b>			<b>7,604</b>	<b>8,569</b>	<b>3,955</b>	<b>10,197</b>	<b>10,306</b>	<b>-</b>	<b>10,306</b>
Total Irrigation Appropriations									

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET  
PARKS & PUBLIC PROPERTY - FUND 10 DEPARTMENT 70 - PARKS**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
110	23	Salaries and Wages Full Time	26,977	32,435	33,650	34,323	34,323	687	35,010
113		Salaries and Wages Part Time	1,928	7,105	1,020	2,500	2,500		2,500
131	24	Federal Insurance Contributions Act	2,242	2,884	2,673	2,863	2,863	6	2,869
132	31	Public Employees Health Program Health & Dental Insurance	-	20,703	17,760	18,613	20,152	107	20,259
133		Utah Department of Workforce Services Unemployment Insurance	119	113	126	63	63	6	69
134		Workers' Compensation Insurance	606	723	1,807	1,385	1,374	(892)	482
136	32	Utah Retirement Systems Contributions	5,503	6,999	5,528	7,407	7,407	148	7,555
137		Public Employees Health Program Long-Term Disability Insurance	165	198	208	210	210		210
160		Uniform Allowance	600	600	600	600	600		600
200		Auto, Casualty, Liability & Property Insurance	-	2,383	2,061	3,216	3,216		3,216
340		Refuse Collection	3,260	4,570	5,375	5,000	5,000		5,000
360		Utilities	11,568	15,154	18,803	16,000	13,000		13,000
390		Equipment M & R	11,508	7,576	5,870	12,100	12,100		12,100
400		Buildings M & R	637	2,945	2,038	4,000	4,000		4,000
600		Construction Materials & Supplies	1,418	6,277	9,004	8,000	10,000		10,000
640		Motor Fuels & Lubricants	2,059	1,963	1,805	4,000	4,000		4,000
650		Equipment & Repair Parts	65	64	759	2,500	2,500		2,500
670		Spring Planting	21,686	10,316	9,889	12,000	12,000		12,000
672		TreeUtah Tree Planting Grant Expenses	-	424	655	4,500	4,500		4,500
680		Chemical & Lab Supplies	2,055	929	1,597	2,000	2,000		2,000
740		Small Tools & Equipment	2,098	982	1,480	2,500	2,500		2,500
741		Sprinkler Head Replacement Program	4,457	1,311	567	-	-		-
90-16700		2015 Chevrolet Silverado 1500 Service Truck	-	26,538	-	-	-		-
849		Security Cameras System	-	-	-	20,000	-		-
851		Municipal Shooting Range Materials	1,967	420	1,594	2,500	2,500		2,500
90-16600		Lawn Mower	-	-	-	-	15,000		15,000
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<b>Total Parks Appropriations</b>			<b>100,918</b>	<b>153,612</b>	<b>124,869</b>	<b>166,280</b>	<b>161,808</b>	<b>62</b>	<b>161,870</b>



**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**PARKS & PUBLIC PROPERTY - FUND 10 DEPARTMENT 74 - LIBRARY SERVICES**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
110	23	Salaries and Wages Full Time	45,074	52,005	53,052	54,113	54,113	1,083	55,196
113	37	Salaries and Wages Part Time	28,293	31,864	35,602	39,960	39,960		39,960
131	24	Federal Insurance Contributions Act	5,556	6,531	6,770	7,215	7,224	55	7,279
132	31	Public Employees Health Program Health & Dental Insurance	20,291	20,682	17,197	18,613	20,152	107	20,259
133		Utah Department of Workforce Services Unemployment Insurance	240	163	210	143	143	3	146
134		Workers' Compensation Insurance	1,373	2,040	911	2,000	234	526	760
136	32	Utah Retirement Systems Contributions	8,971	11,223	8,599	11,678	11,678	233	11,911
137		Public Employees Long-Term Disability Insurance	265	313	320	326	326	5	331
140	25	Vehicle Allowance	240	240	240	240	327	33	360
200		Casualty, Liability & Property Insurance	2,950	2,514	2,249	3,575	3,575		3,575
240		Special Programs	892	1,136	1,869	2,500	2,675		2,675
280	35	Telecommunication Services	2,610	4,565	3,399	3,700	3,120		3,120
290		Postage	697	1,019	963	800	912		912
305		Advertising & Publishing	1,194	355	723	800	945		945
390		Equipment M & R	2,085	41	757	2,200	1,545		1,545
430	28	Travel & Meetings	840	702	844	1,300	1,480		1,480
490	29	Dues & Subscriptions	1,305	1,160	980	1,200	1,200		1,200
660		Books	15,781	19,054	12,913	23,000	23,000		23,000
700		Office Supplies	2,968	2,933	2,156	3,500	3,500		3,500
730		Community Library Enhancement Fund	5,676	3,171	4,450	5,500	7,500		7,500
735		Replacement Books	100	324	473	1,850	1,850		1,850
745		Computer System Updates	2,025	640	10,331	7,000	3,114		3,114
765		Non-Print Materials	5,212	10,110	5,937	7,000	7,500		7,500
767		Local History Project Art History	156	-	-	1,000	500		500
768		Library Services Technology Act History Digitization	-	-	-	-	7,500		7,500
815		Library Services Technology Act Technology	6,875	-	-	-	7,500		7,500
820		Computing & Office Equipment	2,796	3,539	909	8,200	4,338		4,338
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<b>Total Library Services Appropriations</b>			<b>164,465</b>	<b>176,324</b>	<b>171,854</b>	<b>207,413</b>	<b>215,911</b>	<b>2,045</b>	<b>217,956</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**PARKS & PUBLIC PROPERTY - FUND 10 DEPARTMENT 75 - CELEBRATIONS**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
200		Auto, Casualty, Liability & Property Insurance	558	705	799	948	948		948
620		July Fourth Parade Float	2,621	611	3,525	5,000	5,000		5,000
621		New Year's Eve	8,913	9,079	9,433	12,695	-		-
623		July Fourth	7,518	13,687	10,251	12,000	12,000		12,000
625		Christmas	11,825	14,754	13,697	13,523	15,000		15,000
628		July Fourth Fireworks	10,000	17,000	10,000	13,000	14,400		14,400
630		Miss Liberty Program	3,634	912	2,479	3,000	3,000		3,000
636		Easter Egg Hunt	601	727	394	1,145	1,000		1,000
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<b>Total Celebrations Appropriations</b>			<b>45,670</b>	<b>57,475</b>	<b>50,578</b>	<b>61,311</b>	<b>51,348</b>	<b>-</b>	<b>51,348</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET**  
**OTHER FINANCING SOURCES & USES - FUND 10 DEPARTMENT 80 - APPROPRIATIONS**

Object	Ref.	Expenditure Category & Line Item Description	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
954	39	Debt Service Allocation from Property Tax	-	-	-	-	-	74,267	74,267
955		Streets & Drainage Improvements	50,000	-	50,000	-	-		-
957		Public Property Acquisition & Improvements	50,000	-	50,000	57,000	-		-
958	38	Municipal Airport Improvements	50,000	-	-	205,877	205,877		205,877
959		Fire Department Facilities Construction	145,694	-	195,448	3,962	-		-
960		Street Lighting	29,734	-	-	-	-		-
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<b>Total Appropriations</b>			325,428	-	295,448	266,839	205,877	74,267	280,144

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, DEBT SERVICE GROUP

### FUND 30 - LIBRARY ADDITION CONSTRUCTION BOND

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100	39	Current Property Tax (Internal Allocation)	9,694	9,454	9,214	35,160	-		-
<b>Total Revenues Anticipated</b>			<b>9,694</b>	<b>9,454</b>	<b>9,214</b>	<b>35,160</b>	-	-	-

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-910		Principal Payment	8,000	8,000	8,000	32,455	-		-
40-920		Interest Expense	1,694	1,454	1,214	2,705	-		-
<b>Total Debt Service Expenditures</b>			<b>9,694</b>	<b>9,454</b>	<b>9,214</b>	<b>35,160</b>	-	-	-

### FUND 31 - FIRE DEPARTMENT FACILITIES CONSTRUCTION BOND

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100		Current Property Tax (MCFSD to pay Obligation)	-	-	-	-	53,267		53,267
<b>Total Revenues Anticipated</b>			-	-	-	-	<b>53,267</b>	-	<b>53,267</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-910		Principal Payment	-	-	-	-	53,267		53,267
<b>Total Debt Service Expenditures</b>			-	-	-	-	<b>53,267</b>	-	<b>53,267</b>

### FUND 32 - R. J. LAW COMMUNITY CENTER CONSTRUCTION BOND

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100	39	Current Property Tax (Internal Allocation)	7,000	7,000	7,000	7,000	21,000		21,000
<b>Total Revenues Anticipated</b>			<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>21,000</b>	-	<b>21,000</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Budget FY2017	Tentative FY2018	Adjustments	Final FY2018
40-910		Principal Payment	7,000	7,000	7,000	7,000	21,000		21,000
<b>Total Debt Service Expenditures</b>			<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>21,000</b>	-	<b>21,000</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, CAPITAL PROJECTS GROUP, Page 1

### FUND 44 - MUNICIPAL AIRPORT IMPROVEMENTS

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100		Interest Earnings	357	550	755	1,095	2,000		2,000
30-200		General Fund Appropriation	50,000	-	-	205,877	205,877		205,877
30-225		Federal Aviation Administration/UDOT Aero Grants	186,814	100,572	78,003	-	-		-
		Fund Balance Municipal Airport Improvements	73,681	109,397	107,072	95,597	300,869		300,869
<b>Total Revenues Anticipated</b>			<b>310,852</b>	<b>210,519</b>	<b>185,830</b>	<b>302,569</b>	<b>508,746</b>	-	<b>508,746</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-600		Municipal Airport Improvements	201,455	103,447	90,233	1,700	10,000		10,000
		Change in Fund Balance	109,397	107,072	95,597	300,869	498,746		498,746
<b>Total Capital Project Expenditures</b>			<b>310,852</b>	<b>210,519</b>	<b>185,830</b>	<b>302,569</b>	<b>508,746</b>	-	<b>508,746</b>

### FUND 45 - PUBLIC PROPERTY ACQUISITION & IMPROVEMENTS

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100		Interest Earnings	10	263	385	1,090	1,300		1,300
30-200		General Fund Appropriation	50,000	-	50,000	57,000	-		-
		Fund Balance Public Property Acquisition & Improvements	1,305	51,315	51,578	101,963	103,053	57,000	160,053
<b>Total Revenues Anticipated</b>			<b>51,315</b>	<b>51,578</b>	<b>101,963</b>	<b>160,053</b>	<b>104,353</b>	<b>57,000</b>	<b>161,353</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-600		Public Property Acquisition & Improvements	-	-	-	-	100,000	3,353	103,353
40-626		Deseret Industries Delta Facility & Grounds	-	-	-	57,000	-	57,000	57,000
		Change in Fund Balance	51,315	51,578	101,963	103,053	4,353	(3,353)	1,000
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<b>Total Capital Project Expenditures</b>			<b>51,315</b>	<b>51,578</b>	<b>101,963</b>	<b>160,053</b>	<b>104,353</b>	<b>57,000</b>	<b>161,353</b>

**DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, CAPITAL PROJECTS GROUP, Page 2**

**FUND 47 - STREETS & DRAINAGE IMPROVEMENTS**

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100		Interest Earnings	750	801	856	1,715	1,900		1,900
30-200		General Fund Appropriation	50,000	-	50,000	-	-		-
		Fund Balance Streets & Drainage Improvements	194,541	212,886	157,654	178,133	179,848		179,848
<b>Total Revenues Anticipated</b>			<b>245,291</b>	<b>213,687</b>	<b>208,510</b>	<b>179,848</b>	<b>181,748</b>	<b>-</b>	<b>181,748</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-600		Streets & Drainage Improvements	33,833	54,605	30,377	20,000	100,000	75,000	175,000
		Change in Fund Balance (Includes Inventory)	211,458	159,082	178,133	159,848	81,748	(75,000)	6,748
<b>Total Capital Project Expenditures</b>			<b>245,291</b>	<b>213,687</b>	<b>208,510</b>	<b>179,848</b>	<b>181,748</b>	<b>-</b>	<b>181,748</b>

**FUND 48 - FIRE DEPARTMENT FACILITIES CONSTRUCTION**

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
30-100		Interest Earnings	2,447	-	4,126	9,500	-		-
30-200		General Fund Appropriation	145,694	-	195,448	3,962	-		-
30-216		Permanent Community Impact Fund Board Grant	535,000	-	-	-	-		-
30-217		Permanent Community Impact Fund Board Loan	-	-	777,000	-	-		-
30-218		Community Development Block Grant	-	-	-	82,156	-		-
		Fund Balance Fire Department Facilities Construction	518,284	-	-	2,049,882	-		-
<b>Total Revenues Anticipated</b>			<b>1,201,425</b>	<b>-</b>	<b>976,574</b>	<b>2,145,500</b>	<b>-</b>	<b>-</b>	<b>-</b>

Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-600		Fire Department Facilities Construction	1,201,425	-	555,929	2,145,500	-		-
40-602		Fire Department Facilities Land Acquisition	-	-	180,763	-	-		-
		Change in Fund Balance	-	-	239,882	-	-		-
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<b>Total Capital Project Expenditures</b>			<b>1,201,425</b>	<b>-</b>	<b>976,574</b>	<b>2,145,500</b>	<b>-</b>	<b>-</b>	<b>-</b>

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, WATER PROPRIETARY ENTERPRISE, Page 1

### WATER PROPRIETARY ENTERPRISE FUND

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
37-100		Water Sales Generated by Metered User Fees	596,068	613,938	610,374	600,000	600,000		600,000
37-200		Penalties & Reconnection Fees	19,934	23,054	20,245	17,000	20,000		20,000
37-275		System Connection Fees	21,163	25,590	40,640	25,000	25,000		25,000
37-300		Water O & M Interest	238	353	725	1,505	1,520		1,520
37-350		Sale of Fixed Assets	-	-	-	10,200	100		100
37-400		Water Capital Reserve Interest	3,316	3,215	3,865	2,750	2,800		2,800
38-120		Ridge Top Well Bond Reserve Interest	9	-	-	1,065	970		970
38-160		Water Development Fees Interest	-	-	-	-	-		-
<b>Totals</b>			<b>640,728</b>	<b>666,150</b>	<b>675,849</b>	<b>657,520</b>	<b>650,390</b>	<b>-</b>	<b>650,390</b>
	<b>40</b>	<b>Net (Income)/Loss</b>	185,497	203,387	77,097	229,924	184,922	48,402	233,324
<b>Total Revenues Anticipated</b>			<b>826,225</b>	<b>869,537</b>	<b>752,946</b>	<b>887,444</b>	<b>835,312</b>	<b>48,402</b>	<b>883,714</b>
Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-110	23	Salaries and Wages Full Time	177,876	150,889	114,485	164,491	164,491	8,614	173,105
40-112		Salaries and Wages Overtime	8,167	7,445	6,016	12,500	9,000		9,000
40-113		Salaries and Wages Part Time	2,937	3,530	18,548	9,000	2,500	12,500	15,000
40-130		Pager Compensation Levels I & II	4,656	8,617	12,407	12,000	6,000		6,000
40-131	24	Federal Insurance Contributions Act	14,699	13,131	11,729	14,060	14,060	1,478	15,538
40-132	31	Public Employees Health Program Health & Dental Insurance	68,492	60,569	63,474	55,838	60,456	320	60,776
40-133		Utah Department of Workforce Services Unemployment Insurance	325	209	402	188	188	41	229
40-134		Workers' Compensation Insurance	3,273	4,567	5,805	6,844	6,790	(4,405)	2,385
40-136	32	Utah Retirement Systems Contributions	35,799	35,242	29,859	38,734	38,734	1,859	40,593
40-137		Public Employees Health Program Long-Term Disability Insurance	1,086	961	1,089	1,088	1,088	41	1,129
40-160		Uniform Allowance	1,830	1,625	1,380	1,800	1,800		1,800
40-170		Water Salaries Reimbursement from Sherwood Shores Enterprise	-	-	-	(30,054)	(30,510)	(2,046)	(32,556)
40-200		Auto, Casualty, Liability & Property Insurance	9,689	11,864	12,086	16,765	16,765		16,765
40-210		Surety Bonds (Performance and Position)	-	2,290	-	5,000	5,000		5,000
40-280	35	Telecommunication Services	3,578	4,200	4,162	5,000	4,000		4,000
40-290		Postage	11,713	13,662	11,132	14,000	12,000		12,000
40-360		Utilities	72,336	58,728	72,410	65,000	50,000	15,000	65,000
40-370		Water Fund Rent	9,600	9,600	9,600	10,200	12,000		12,000
40-380		General Fund Administrative Reimbursement	40,000	50,000	50,000	54,000	60,000		60,000
40-390		Equipment M & R	8,003	27,084	741	16,000	16,000		16,000

## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, WATER PROPRIETARY ENTERPRISE, Page 2

Object	Ref.	EXPENDITURES, CONTINUED	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-400		Buildings M & R	1,354	3,780	2,187	5,000	5,000		5,000
40-430	28	Travel & Meetings	1,344	3,083	4,414	4,000	4,000		4,000
40-480		Water Sampling	5,356	1,329	2,351	5,000	5,000		5,000
40-490	29	Dues & Subscriptions	796	1,327	1,335	1,200	1,200		1,200
51-21351		Ridge Top Well Culinary Improvements Bond	102,000	102,000	102,000	102,000	102,000		102,000
40-530		Auditing & Consulting Services	4,000	4,000	4,000	5,000	5,000		5,000
40-540		Miscellaneous Contractual Services	17,208	21,362	13,088	15,000	15,000		15,000
40-550		Blue Stakes Utility Marking Service	154	94	91	290	250		250
40-600		Construction Materials & Supplies	37,595	53,536	36,371	65,000	65,000		65,000
40-640		Motor Fuels & Lubricants	6,931	7,828	6,077	8,000	8,000		8,000
40-650		Equipment & Repair Parts	-	2,171	871	5,000	5,000		5,000
40-680		Chemical & Lab Supplies	4,745	2,679	3,089	3,000	3,000		3,000
40-700		Office Supplies	42	9	72	3,750	3,750		3,750
40-740		Small Tools & Equipment	1,921	3,881	1,049	6,500	6,500		6,500
40-780		Allowance for Doubtful Accounts	-	70	479	2,000	2,000		2,000
40-890	40	Depreciation Expense (Ledger Entry Only, Non-Cash Transaction)	142,193	146,744	119,298	120,000	105,000	15,000	120,000
40-908		Caterpillar Backhoe Lease	8,516	8,750	8,750	9,250	9,250		9,250
40-909		Utility System Upgrades	5,112	32,562	9,600	30,000	25,000		25,000
40-911		Electronic Utility Billing Payment Software	-	-	-	2,500	2,500		2,500
40-912		Electronic Water Meters	12,899	10,119	12,160	10,000	5,000		5,000
40-915		Internet-Based GIS Mapping Program	-	-	339	10,000	5,000		5,000
40-919		Self-Service Metered Water Filling Station	-	-	-	2,500	2,500		2,500
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<b>Total Expenditures Appropriations</b>			<b>826,225</b>	<b>869,537</b>	<b>752,946</b>	<b>887,444</b>	<b>835,312</b>	<b>48,402</b>	<b>883,714</b>





## DELTA CITY, UTAH - FISCAL 2017-2018 FINAL BUDGET, SEWER PROPRIETARY ENTERPRISE, Page 1

Object	Ref.	REVENUES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
37-100		Sewer Charges Generated by User Fees	332,398	349,454	353,818	375,000	375,000		375,000
37-275		System Connection Fees	3,200	7,200	7,200	5,000	5,000		5,000
37-300		Septic Disposal Fees (Private Entities)	1,200	2,925	1,075	1,500	1,500		1,500
37-350		Sale of Fixed Assets	-	-	-	100	100		100
37-400		Sewer O & M Interest	105	123	247	700	700		700
37-500		Sewer Capital Reserve Interest	1,800	1,677	2,287	2,965	3,000		3,000
37-550		Permanent Community Impact Fund Board Grant	-	-	-	-	-	60,000	60,000
<b>Totals</b>			<b>338,703</b>	<b>361,379</b>	<b>364,627</b>	<b>385,265</b>	<b>385,300</b>	<b>60,000</b>	<b>445,300</b>
	42	<b>Net (Income)/Loss</b>	73,063	21,325	(17,250)	83,700	98,532	65,134	163,666
<b>Total Revenues Anticipated</b>			<b>411,766</b>	<b>382,704</b>	<b>347,377</b>	<b>468,965</b>	<b>483,832</b>	<b>125,134</b>	<b>608,966</b>
Object	Ref.	EXPENDITURES	Actual FY2014	Actual FY2015	Actual FY2016	Amended FY2017	Tentative FY2018	Adjustments	Final FY2018
40-110	23	Salaries and Wages Full Time	113,839	128,446	130,068	83,649	83,649	5,932	89,581
40-112		Salaries and Wages Overtime	11,524	10,518	8,412	8,000	8,000		8,000
40-113		Salaries and Wages Part Time	-	1,800	-	2,500	2,500		2,500
40-130		Pager Compensation Levels I & II	5,829	9,670	6,797	6,000	6,000		6,000
40-131	24	Federal Insurance Contributions Act	9,960	11,429	10,715	7,753	7,753	362	8,115
40-132	31	Public Employees Health Program Health & Dental Insurance	45,589	50,204	21,099	25,422	27,518	104	27,622
40-133		Utah Department of Workforce Services Unemployment Insurance	474	229	240	125	125	12	137
40-134		Workers' Compensation Insurance	2,138	3,097	2,152	3,766	3,766	(2,532)	1,234
40-136	32	Utah Retirement Systems Contributions	26,592	30,392	12,299	21,598	20,369	1,228	21,597
40-137		Public Employees Health Program Long-Term Disability Insurance	768	913	518	593	593	28	621
40-160		Uniform Allowance	1,830	1,725	1,426	1,200	1,200		1,200
40-200		Auto, Casualty, Liability & Property Insurance	5,969	7,505	6,252	9,059	9,059		9,059
40-280	35	Telecommunication Services	3,353	2,973	7,733	3,500	3,500		3,500
40-360		Utilities	13,666	6,256	4,905	11,000	11,000		11,000
40-380		General Fund Administrative Reimbursement	21,000	21,000	21,000	21,000	24,000		24,000
40-390		Equipment M & R	16,602	22,842	10,629	20,000	20,000		20,000
40-400		Buildings M & R	-	84	1,528	4,000	4,000		4,000
40-430	28	Travel & Meetings	470	1,880	765	2,500	2,500		2,500
40-490	29	Dues & Subscriptions	525	850	455	1,250	1,250		1,250
40-505		Property Damage Claims	-	-	-	1,000	1,000		1,000
40-530		Auditing & Consulting Services	3,000	3,000	3,000	4,000	4,000		4,000







## FISCAL 2017-2018 FINAL BUDGET APPENDIX

The final budget for the 2017-2017 fiscal year totals \$5,828,166 overall; comprised of five fund groups: the General Fund in the amount of \$3,235,510 ( $\approx 55.51\%$  of the budget) which all revenues and expenditures flow through when not accounted for within any of the following fund types; the Debt Service Fund Group in the amount of \$74,267 ( $\approx 1.27\%$  of the budget) noting that this fund does not service debt incurred by the Proprietary Enterprise Funds); the Capital Projects Fund Group in the amount of \$851,847 ( $\approx 14.61\%$  of the budget); the Proprietary Enterprise Funds Group in the amount of \$1,591,962 ( $\approx 27.31\%$  of the budget); and the Permanent Funds Group in the amount of \$74,580 ( $\approx 1.27\%$  of the budget).

Within the General Fund, taxes of \$1,286,573 comprise  $\approx 50.54\%$  of forecasted revenue streams; \$61,000 in licenses and permits make up  $\approx 2.39\%$  of revenue; \$362,567 in intergovernmental sources revenue total  $\approx 14.24\%$ ; Charges for Services totaling \$515,180 equate  $\approx 20.24\%$  of revenues; court and library revenues are anticipated to total \$53,500 or  $\approx 2.10\%$  of revenues, while interest earnings and other miscellaneous revenue streams totaling \$266,357 or  $\approx 10.46\%$  of forecasted inflows while the balance of appropriations to meet forecasted expenditures is met by the planned use of forward fund balances estimated to be on hand at the end of the fiscal year 2016-2017 in the amount of \$476,013 or  $\approx 14.71\%$ . Of this amount, \$475,531 or  $14.69\%$  is the estimated use of forward fund balance to meet general fund expenditure appropriations. State law provides that this amount not be less than  $5.00\%$  and not more than  $25.00\%$  of General Fund appropriations so we are within the compliance range.

The [Delta City Council](#) decided in its budget work session that the City would continue to pay the health and dental insurance premium for our full-time benefited personnel. In a related benefit, the City will maintain its practice of paying up to \$1,000 of an insured employee's health insurance personal deductibles for those who incur sufficient health care expenses that invoke costs beyond the standard co-payments. The City also contributes  $3.11\%$  of a full-time benefited employee's 401(k) deferred compensation account. And in conclusion, the City Council allowed for a  $2.00\%$  cost-of-living adjustment effective with the new fiscal year.

Each page of the budget preceding this section contains a reference column entitled "Ref." Within those columns the reader will find numerical references that refer the viewer to this appendix wherein further information is given for their benefit.

- 1** Delta City, a political subdivision of the [State of Utah](#), sets a certified tax rate prior to the beginning of each fiscal year related to the amount of current property taxes to be collected in the ensuing budget. The revenue to be generated cannot be in an amount greater than generated in the previous year, except as adjusted by the assessed value of raw land and structures permanently affixed thereto within corporate boundaries of the municipality. This year's certified tax rate of is estimated to generate \$318,173.
- 2** Market Value Assessment-Fee Based/Fee-in-lieu of ad valorem property tax is assessed upon the value of means of conveyance such as cars, trucks, motorcycles, boats, snowmobiles and all-terrain vehicles, etc.
- 3** Property tax as described in [Ref. 1](#), but not collected and disbursed to the City until a future period rather than within the fiscal year in which it was first due to be remitted.
- 4** Taxes upon *Personal* property are defined as tangible assets that can be moved but can be readily identified and valuation assessed that include things such as mobile homes, business equipment and tools of a trade as examples. This category excludes personal property used for non-commercial purposes.
- 5** *Personal* property tax as described in [Ref. 4](#), but not collected and disbursed to the city until a subsequent period other than the fiscal year in which it was owed.

- 6** Local Sales and Use tax is a tax on the retail sale or lease of all tangible personal property and on certain services. Such is collected by a Utah licensed retailer or seller, and is paid to the [Utah State Tax Commission](#) through monthly, quarterly or annual tax returns. For more specific information, refer to [Utah Code](#) §59-12-103 and Administrative Rules R865-12L, R865-19S, and R865-21U. Use tax is a tax on amounts paid or charged for purchases of tangible personal property and for certain services where sales tax was due but not charged. The purchaser remits use tax directly to the Utah State Tax Commission. Examples of activities that trigger use tax liabilities include withdrawal of items from resale inventories and other consumption of goods or services purchased tax-free. Use tax must be accrued and paid on certain purchases from unregistered out-of-state sellers. Some of the more common items for use tax reporting include advertising supplies, office or shop equipment, computing hardware and software and office supplies. Sales and use taxes are transaction taxes. This means the tax is not on the articles sold or furnished, but on the transaction, and the purchaser is the actual taxpayer. In cases where the seller does not charge the tax, it becomes use tax and the purchaser is responsible to report and remit the tax.
- 7** Franchise tax is permitted and imposed under Utah State law and local ordinance upon utility and other service provider businesses for the privilege or right to do business in our City. We presently impose a four-percent charge on the gross sale of services provided by the Centracom Interactive, the local cable franchisee, Rocky Mountain Power’s electrical generation, Questar Gas Company’s natural gas distribution system and Frontier’s (Citizens Communications) telecommunications services.
- 8** Subject to the provisions of UCA §10-4-407, beginning July 1, 2004, a municipality may levy on and provide that there is collected from a telecommunications provider a municipal telecommunications license tax on the telecommunications provider’s gross receipts from telecommunications service that are attributed to the municipality. Legislation imposing the aforesaid was adopted by the Delta City Council on June 17, 2004 and went into effect on October 1, 2004.
- 9** On November 2, 2006, Delta City enacted an ordinance, §6-400 of our municipal code, a transient room tax to accomplish the following purposes: to adopt a one percent (1%) transient room tax that complies with the requirements and limitations contained in Title 59, Chapter 12, Part 3A, Utah Code Annotated, as amended; to adopt a transient room tax ordinance that incorporates provisions identical to those of Title 59, Chapter 12, Part 3A, Utah Code Annotated as amended; and to adopt a transient room tax ordinance that shall provide funds for Delta City general fund purposes; and it is our intent to use these taxes to offset the [R. J. Law Community Center](#) utility and other operating expenses.
- 10** Local ordinances provide that an annual (or pro-rated portion of a given calendar year) business licensing fee be charged for those conducting business within the corporate boundaries of this City. Conducting *business* is defined as all activities engaged in within the city carried on for the purpose of gain or economic profit, except that the acts of employees rendering service to employers shall not be included in the term *business* unless otherwise specifically provided. Business licensing fees are illustrated within Delta City’s Consolidated Fee Schedule.
- 11** [Class “B & C” Roads](#) means all public highways, roads or streets that are traveled ways under the jurisdiction of, and maintained to a minimum standard or higher by a county or incorporated city or town, over which a conventional two-wheel drive vehicle may travel. Class B and C roads account funds may be used only for construction, maintenance and highway related purposes on eligible B and C roads. Except under emergency conditions, all equipment purchased with B and C roads account funds shall be used on public roads only.

- 12 Liquor control profits appropriation received from the State of Utah must be used for specific uses as required by the state legislature. These receipts are our city's share of 25% on percentage of state population within our community, 30% on percentage of statewide alcohol-related convictions, 20% on percentage of state stores, package agencies, liquor and beer licensees and 25% to counties based on their percentage of state population. These funds shall be used for statewide public purposes including promoting the reduction of the harmful effects of over consumption of alcoholic beverages by adults and alcoholic consumption by minors by funding exclusive programs or projects related to prevention, treatment, detection, prosecution and control of violations.
- 13 Delta City is a member community of the Millard County Fire Service District that was created in 1986, of which all [Millard County](#) fire departments belong. This district is a taxing entity itself and distributes by formulation operating funds, which are distributed to the departments quarterly to cover their general operating expenditures. Funding for capital acquisitions is made at the district level.
- 14 All Utah public libraries that fulfill the requirements for State Library Certification are eligible for an annual [Community Library Enhancement Fund](#) Payment (formerly Public Library Development Grant). Library Certification requires Utah public libraries to meet service standards in the areas of governance, funding, housing and access, personnel, materials, services, reporting and evaluation. Community Library Enhancement Funds are calculated for all qualified and certified public libraries following the [Utah State Legislature](#) session and are awarded at the beginning of the next calendar year. The [Utah State Library Division](#) awarded the first Public Library Development Grants in 1987. The direct grants were designed to motivate public libraries to meet the service standards required by the *Upgrade Process*. They also were intended to help augment the operational needs and limitations of local funding to public libraries. Over the years, the size of the grants grew significantly allowing public libraries to improve their services, resources, and programs. Another important purpose of the Public Library Development grants was to encourage directors and trustees on behalf of their libraries to engage in more formal planning activities to prepare for future service needs. Libraries participate in surveying community information needs on a regular basis, set goals to meet those needs, develop and implement plans to achieve those goals, and annually assess the success or failure of their plans. Because of improved planning activities, public libraries now have formally written mission statements, collection development and Internet policies, and prepare long-range goals and objectives and evaluations of previous year's plans.
- 15 [Utah Fire and Rescue Academy Grants](#) is a program that represents a strong collaborative effort with the [U. S. Department of the Interior](#), the [U.S. Forest Service](#), the Utah Fire and Rescue Academy and the Utah Division of Forestry, Fire & State Lands to provide assistance to Utah's fire departments. Each of these agencies shares a strong commitment to improve the safety and capability of Utah's fire service. The purpose of the Fire Department Assistance Grant program is to provide technical and financial assistance to the fire departments of Utah to improve their ability to safely and effectively provide fire protection and manage hazardous material incidents. Its primary objective is to assist communities in organizing, training and equipping fire departments.
- 16 The [Millard School District](#) reimburses our city for one-half of the budgeted expense of the gross wages paid to our crossing guards who service Delta Elementary School. Our current crossing guards are Michelle J. Nielsen and Shauna O. Petersen, both who have worked for us for many years.
- 17 Revenue in this category is generated by the lease and rental fees of aircraft hangar spaces or individual hangars or ground leases upon the Delta Municipal Airport property located 3.6 miles northeast of the Highway 6 junction with Delta's Main Street (US 50-6). There are currently four aircraft hangars owned by the city (the main hangar containing four slots within it) and three hangars built upon leased ground space.

- 18** Millard County entered an Interlocal Agreement with Delta City wherein we collect landfill use fees on their behalf through our utility billing systems, and in exchange for this collection of fees from Millard County residents residing within Delta City proper, we keep \$.40 per billing per month as an administrative fee for our own uses.
- 19** This is anticipated revenue from sale of 100 Low-Lead Aviation Gasoline and Jet “A” Turbine without “Prist” fuel at the Delta Municipal Airport. Contains an industry-standard markup provision for profit over acquisition costs; with the intent for the profit to help offset the cost of the investment in the infrastructure to provide for the fuel service to the aviation community.
- 20** [Magnum Energy LLC \(Magnum Western EnergyHub\)](#), is a firm operating a natural gas retention entity within natural salt caverns located near the [Intermountain Power Generating Station](#). In an agreement entered between the governing body of Delta City and Magnum Energy LLC, the City agrees to sell to Magnum, on an annual basis, 1,871.6074 acre-feet of surplus city water to be diverted for 100% consumptive use in connection with the project. The agreement calls for payment in the amount of \$100 per acre foot per annum when delivery of water has begun.
- 21** Estimated Class “C” Road Funds that will not be expended after the previous fiscal year, now available for appropriation in the current budget year.
- 22** Utah State law requires that a fund balance within the General Fund be carried from one year to the next to allow for a reserve of revenues to be on hand to fund new budget year operating expenditures during the timeframe in which new year revenue streams are beginning to flow. Legislation limits the minimal amount not be less than five (5) percent nor exceed twenty-five (25) percent of the anticipated revenues to meet the ensuing year’s General Fund total. The amount illustrated within this budget is representative of being 14.70% of General Fund revenues as budgeted, but is not being declared to be that percentage of the previous fiscal year’s actual General Fund revenues, but historically has ultimately been determined to be within the constraints of Utah State law.
- 23** Salaries included within the Mayor and Council's budget include Mayor Gayle K. Bunker and Council Members Robert W. Banks, Kiley J. Chase, J. Travis Keel, John W. Niles and Betty Jo Western at present. The composition of the Council may change after this fiscal year’s municipal general election in November 2017. The appropriation within the Treasury budget is for Jody T. Anderson and Bridgette D. King; within the Administrative Officer/Recorder budget is Gregory J. Schafer and Lora A. Fitch; part-time crossing guards in the Law Enforcement budget are Michelle J. Nielsen and Shauna O. Petersen; in the Animal Control budget is Justin L. Anderson; within the Fire Department budget for Lynn B. Ashby (other firefighters are not compensated, but do generally receive an annual \$500 stipend upon completion of greater than 50% of their training opportunities, and this stipend is paid from the Governing Body’s budget); within the Streets budget for Michael D. Jeffery and Stetson J. Henrie; Rebecca G. Peterson within the Parks budget; within the Library Services budget is Deborah B. Greathouse; within the Water Enterprise Fund for Dent R. Kirkland, Travis L. Stanworth and Justin B. Ashby; and within the Sewer Fund for Randy C. Morris and Todd M. Davies.
- 24** The Federal Insurance Contributions Act (FICA) of the U.S. Federal Government requires that the earnings of wage-rate or salaried individuals remit a total of 15.30% of their earnings to fund Federal programs for retirees, disabled and children of deceased workers and hospital insurance for such people. Of the 15.30%, 12.40% funds the Old Age, Survivors and Disabled Insurance (OASDI) programs, and 2.90% funds the Medicare program for hospital insurance. For 2016, the limit for taxation for FICA upon wages and salaries is \$118,500, while there is no limit on remittance for Medicare taxes. One-half of this Federal liability is employer-paid, the other personally paid via payroll withholding by the wage/salary recipient.



- 25 Allowance for Mayor Gayle K. Bunker's travels within and around Delta City while handling various community matters, checking on citizen complaints, traveling roadways for inspection, etc., in the Mayor and Council budget. Treasurer Jody T. Anderson, Deputy Recorder Lora A. Fitch and Administrative Assistant Bridgette D. King receive an allowance for city banking, postal deliveries and council packet deliveries. Fire Chief Lynn B. Ashby receives an allowance for business licensing inspections and other Fire Department matters. Library Director Deborah B. Greathouse receives an allowance for city library postal deliveries.
- 26 [Delta Area Chamber of Commerce \(DACC\)](#) operations subsidy in support of the area business community, in addition to providing wages offset for either of their employees to work two additional hours per day in the R. J. Law Community Center allowing for the location to be open eight hours per day.
- 27 Disbursement of local government funds which in turn serve the greater good of the community which meet the criteria of providing fair market value in return to Delta City and/or is a monetary exchange between political subdivisions of the state. Such disbursements are used for supporting Community First, [Utah Humanities Council](#), Delta High School student events, Delta 4th Ward (Scouts) for hanging flags on holidays, lawn maintenance at the Delta Cemetery, [Millard County Junior Livestock Show](#), Firemen stipends, Utah Heritage Council, Plaques to people who have served on city boards and commissions, the Delta Tree Festival and Mid-Utah radio for City/Chamber radio tourism advertisements as examples. *An exhaustive Corporate Use Listing is upon file within the City.*
- 28 Designated appropriations present in multiple funds that covers conference and meeting registrations and travel per-diem allowances.
- 29 Professional association annual dues and trade publications allocation within multiple budgets.
- 30 Delta City has an agreement with Lawrence H. Hunt, PC, Hurricane, Utah for the provision of legal counsel for those arraigned into Delta City's Justice Court whom are deemed indigent. This individual may change this year.
- 31 Delta City full-time employees receive health insurance for themselves and their families as a fully-funded employee benefit through the [Public Employees Health Program \(PEHP\)](#) of the State of Utah. Delta City Attorney Todd F. Anderson also receives the monetary equivalent of a family's monthly insurance premium as part of his compensation package with the City.
- 32 Utah State Legislature mandates political subdivisions of the State provide for retirement systems participation for its employees. Contributions rates are annually established by the legislature and are paid upon the gross compensation of benefit-eligible employees after netting out vehicle or uniform allowances. At their discretion, local governmental units can also put funds into an employee's 401(k) deferred compensation accounts. Delta City does so at the rate of 3.11%. Our mandatory contribution rate for the non-contributory system Tier 1 employees for this fiscal year is 18.47% and 16.69% for our Tier 2 employees through the [Utah Retirement Systems](#).
- 33 [Todd F. Anderson](#), Anderson Law Center, PC, Delta, Utah is duly appointed and serves as Delta City's legal counsel. Mr. Anderson began in this capacity on March 1, 2011.
- 34 Contractual agreements for the maintenance and upgrades of software components for all facets of this governmental unit's operations are appropriated for within this budgetary line item as well as for the City website.
- 35 Telecommunication Services appear throughout multiple budgets. Appropriations cover land-based phone systems, cellular telephone agreements, data transmission modems and asymmetric digital subscriber line (ADSL) Internet connections.

- 36** Class “C” funds appropriated within this budget are comprised of the approximated funds available after the previous fiscal year, new revenue streams from the State of Utah and accumulated interest earnings.
- 37** Delta City employs several part-time assistant librarians, at the inception of this budget they are Kathryn L. Burton, Madison Johnson, Betsy K. Lee, Michelle C. Lovejoy and Margie G. Thomas. Compensation rates are hourly and based on tenure they are afforded no fringe benefits of cost to Delta City.
- 38** Appropriated cash outlay distribution to our Capital Projects funds group. Disbursements are not guaranteed, rather are based on availability of dollars within the General Fund.
- 39** Apportionment of property taxes to meet debt service is determined by the amortization schedule for the respective debt.
- 40** As appropriated, the Water Enterprise Fund illustrates that it would have to consume \$233,324 of retained earnings to meet all budgeted expenditures. This figure is somewhat misleading and merits explanation. Delta City does not actually cash fund depreciation, but the journal entries are made as if depreciation is cash funded and must be appropriated for the “book entries” to be made by the enterprise fund. Upon factoring out the estimated depreciation expense of \$105,000, the actual difference is \$113,324. While this is a significantly reduced number, it is still indicative of a loss in current year operating revenues were all revenue streams and expenditures realized as appropriated, but again does not mean that the enterprise fund would be facing insolvency issues. You would at the most be looking at the use of some retained earnings held by the enterprise fund.
- 41** *See discussion note 40 above.*
- 42** As appropriated, the Sewer Fund illustrates that it would have to consume \$87,517 of retained earnings to meet all budgeted expenditures. This figure is somewhat misleading and merits explanation. Delta City does not actually fund cash depreciation, but the journal entries are made as if depreciation is cash funded and must be appropriated for the “book entries” to be made by the enterprise fund. Upon factoring out the estimated depreciation expense of \$55,000, the actual loss to the fund would be \$32,517. While this is a significantly reduced number, it is still indicative of a loss in current year operating revenues were all revenue streams and expenditures realized as appropriated, but again does not mean that the enterprise fund would be facing insolvency issues. You would at the most be looking at the use of some retained earnings held by the enterprise fund.