

ATTACHMENT 1

CITY OF LOYALTON 2018-2019 PRELIMINARY BUDGET

APPROVED BY CITY COUNCIL 10/16/2018

	CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET	ACTUALS 063018	BUDGET 20182019
1	Building Permits	\$ 5,031	\$ 1,000
2	Donations	\$ 1,103	\$ 1,000
3	Property Taxes:Supplemental	\$ 1,173	\$ 1,173
4	Property Taxes:Homeowners	\$ 395	\$ 395
5	Property Taxes:Clerk Fees	\$ 1,365	\$ 1,365
6	Property Taxes:Secured	\$ 33,833	\$ 34,510
7	Property Taxes:Unsecured	\$ 1,360	\$ 1,300
8	Property Taxes:Prior Year	\$ 42	\$ 47
9	Taxes & License Revenue:Sales & Use	\$ 62,797	\$ 63,000
10	Taxes & License Revenue:Franchise	\$ 6,630	\$ 6,630
11	Taxes & License Revenue:License & Permits	\$ 5,086	\$ 1,000
12	Intergovernmental - Federal	\$ 3,913	\$ 3,000
13	Intergovernmental - Federal:USDA Grant	\$ 230,261	
14	Intergovernmental - Federal:FEMA Grant Revenue	\$ 51,266	
15	Intergovernmental - State	\$ 88,489	
16	Intergovernmental - State:OES Grant Revenue	\$ 169,712	
17	Intergovernmental - State:Road Maintenance & Rehab	\$ 2,876	\$ 2,845
18	Intergovernmental - State:VLF Swap	\$ 59,136	\$ 59,136
19	Intergovernmental - State:Motor Vehicle	\$ 405	\$ 405
20	Intergovernmental - State:Traffic Congestion Relief	\$ 874	\$ 874
21	Intergovernmental - State:Highway Users Tax:2103 (Gas Tax)	\$ 2,995	\$ 2,995
22	Intergovernmental - State:Highway Users Tax:2105	\$ 4,173	\$ 4,173
23	Intergovernmental - State:Highway Users Tax:2106	\$ 6,048	\$ 6,048
24	Intergovernmental - State:Highway Users Tax:2107	\$ 5,431	\$ 5,431
25	Intergovernmental - State:Highway Users Tax:2107.5	\$ 1,000	\$ 1,000
26	Enterprise Income:Sewer Service Income	\$ 217,624	\$ 366,232
27	Enterprise Income:Sewer Service Income:Sewer Service Income - Other	\$ 20	
28	Enterprise Income:Sewer Service Income:Late Fees Sewer	\$ 2,128	
29	Enterprise Income:Water Service Income	\$ 112,244	\$ 181,306
30	Enterprise Income:Water Service Income:Connection Fee	\$ 3,250	
31	Enterprise Income:Water Service Income:Late Fees Water	\$ 1,064	
32	Enterprise Income:Charges for Services Misc	\$ 10	\$ -
33	Charges for Current Services	\$ 15,681	
34	Charges for Current Services:Pavilion Deposit	\$ 65	
35	Charges for Current Services:Copies & Faxes	\$ 928	\$ 500
36	Charges for Current Services:Hook-ups	\$ 500	
37	Charges for Current Services:Cemetery:Plots	\$ 2,700	\$ 2,700

38	Charges for Current Services:Rent Income	\$ 10,201	\$ 10,800
39	Charges for Current Services:Rent Income:Auditorium Rental	\$ 60	
40	Charges for Current Services:Rent Income:Social Hall	\$ 665	\$ 1,000
41	Charges for Current Services:Service Area Revenue	\$ 10,000	\$ 20,000
42	Revenue Use of Money & Property:Interest Income	\$ 4,589	\$ 4,500
43	Revenue Use of Money & Property:Revolving Loan	\$ 3,673	\$ 3,673
44	Transfer from GF		\$ 170,795
45	Miscellaneous Revenue	\$ 2,548	\$ 1,300
45	Miscellaneous Revenue:S.C.O.R.E.	\$ 7,978	\$ 7,500
46	Miscellaneous Revenue:Other Income	\$ 1,500	\$ 500
47	Miscellaneous Revenue:Other Income:Settlement - WWTP	\$ 965,000	\$ -
48		TOTAL \$ 2,107,821	\$ 968,133
49	Refund:Bldg Permit - Indemnification	\$ 250	\$ -
50	DSA 786 Fees	\$ 9	
51	Finance Charge		
52	Small Tools & Equipment	\$ 5,387	\$ 5,300
53	Small Tools & Equipment:Small Tools & Equipment - Other	\$ 1,170	\$ 6,334
54	Small Tools & Equipment:Safety	\$ 305	
55	Repairs & Maintenance	\$ 64,755	\$ 13,082
56	Building Repairs	\$ 314	\$ 770
57	Utilities	\$ 172	\$ 176
58	Utilities:Security	\$ 800	\$ 816
59	Utilities:Internet - Broadband	\$ 2,155	\$ 2,198
60	Utilities:Propane	\$ 13,148	\$ 13,411
61	Utilities:Electric	\$ 90,293	\$ 96,650
62	Utilities:Electric:Electric for Discharge	\$ 195	\$ 199
63	Utilities:Garbage Disposal	\$ 2,248	\$ 2,693
64	Janitorial	\$ 22	
65	Equipment Repair & Maintenance	\$ 31,732	\$ 23,719
66	Reconciliation Discrepancies	\$ 5	
67	Taxes	\$ 91	\$ 20
68	Taxes:Solid Waste Benefit Assessment	\$ 4,820	\$ 6,006
69	Taxes:Property Tax	\$ 586	\$ 586
70	Annual Street Report		\$ 1,400
71	Salaries and Wages:Workers Comp.	\$ 15,623	
72	Salaries and Wages:Payroll Tax Expense	\$ 12,835	\$ 3,000
73	Salaries and Wages:Payroll Expense	\$ 212,773	\$ 124,095
74	Salaries and Wages:Payroll Expense:Part Time Wages	\$ 58,656	\$ 24,000
75	Employee Benefits:Nationwide City	\$ 1,081	

76	Employee Benefits:Health Insurance	\$ 2,989	
77	Employee Benefits: Retirement		\$ 47,840
78	Services and Supplies	\$ 6,017	
79	Services and Supplies:Postage	\$ 1,657	\$ 2,235
80	Services and Supplies:Advertising	\$ 745	\$ 500
81	Services and Supplies:Automobile Expense	\$ 1,782	\$ 6,450
82	Services and Supplies:Automobile Expense:Fuel	\$ 8,213	\$ 3,280
83	Services and Supplies:Bank Service Charges	\$ 187	\$ 55
84	Services and Supplies:Chemicals	\$ 1,694	\$ 2,400
85	Services and Supplies:Contracted Services	\$ 405,141	\$ 25,000
86	Services and Supplies:Contracted Services:Building Permits	\$ 169	
87	Services and Supplies:Contracted Services:Building Permits:Indemnification Refund -	\$ 250	
88	Services and Supplies:Contracted Services:Health/Drug Screening	\$ 710	
89	Services and Supplies:Contracted Services:Professional Fees	\$ 22,241	
90	Services and Supplies:Contracted Services:Legal Fees	\$ 117,330	\$ 17,450
91	Services and Supplies:Contracted Services:Auditing Expense	\$ 8,577	\$ 12,990
92	Services and Supplies:Contracted Services:Consulting	\$ 14,171	\$ 100
93	Services and Supplies:Contracted Services:Testing	\$ 11,565	\$ 220
94	Services and Supplies:Dues and Subscriptions	\$ 2,505	\$ 265
95	Services and Supplies:Equipment Rental	\$ 276	\$ -
96	Services and Supplies:Insurance	\$ 1,247	\$ 34,500
97	Services and Supplies:Insurance:Liability Insurance	\$ 19,090	\$ 3,750
98	Services and Supplies:Insurance:Property Insurance	\$ 15,267	
99	Services and Supplies:Insurance:Travel for SCORE	\$ 859	\$ 900
100	Services and Supplies:Licenses and Permits	\$ 18,951	\$ 21,350
101	Services and Supplies:Miscellaneous	\$ 689	\$ 375
102	Services and Supplies:Miscellaneous:Meals	\$ 170	
103	Services and Supplies:Office Expense	\$ 8,013	\$ 8,890
104	Services and Supplies:Operating Supplies	\$ 4,689	\$ 4,405
105	Services and Supplies:Telephone	\$ 2,901	\$ 3,535
106	Services and Supplies:Training	\$ 36	\$ 8,285
107	Services and Supplies:Travel	\$ 414	\$ 380
108	Transfers to GF -Streets &Highways	\$ 197,176	\$ 18,343
109	GF to Water		\$ 57,280
110	GF to Sewer		\$ 85,172
111	GF to Fire		\$ 10,000
112	Debt Service:Interest Expense:Interest 91-05 Water	\$ 43,688	\$ 43,700
113	Debt Service:Interest Expense:Interest 92-01 Sewer	\$ 55,157	
114	Debt Service:Interest Expense:Interest 92-03 Sewer	\$ 8,221	

115	Debt Service:Interest Expense:Interest 92-07 Sewer	\$ 119,075	\$ 100,300
116	Debt Service:Principal	\$ 102,600	\$ 140,595
117	Debt Reserve		\$ 27,405
118	Maintenance of Structures-City Center Roof Repair		
119	Capital Outlay:Equipment- Snowplow Truck	\$ 8	
120	Capital Outlay:Street Repairs	\$ 22	
121	Capital Outlay:Equipment	\$ 145,080	
122		TOTAL \$ 1,868,997	\$ 1,012,406
123			
			\$ (44,273)

ATTACHMENT 2

CITY OF LOYALTON 2018-2019 BUDGET WORKSHEET

- Shows approved FY 19 preliminary budget with variances from Actuals FY 18 (07/01/17 – 06/30/18).
 - Shows approved FY 19 preliminary budget against actual Year to Date (7/1/18 – 12/31/18) actual spending for FY 19 with variances.
1. Income
 - a. Discussion regarding any line item with a significant variances projected from Actuals FY 18
 - b. Discussion and possible revisions regarding projected income
 2. Expenses
 - a. Discussion regarding any line item with significant variances projected from Actuals FY 18
 - b. Discussion and possible revisions regarding what line item expenses are coded to
 - c. Discussion regarding Year to Date expenses
 - d. Discussion and possible revisions regarding projected expenses

ACTUALS FY 2018 063018	PRELIM BUDGET FY 19	Variance	Variance %	CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET	YTD Actuals 07/01/18 - 12/14/18	PRELIM BUDGET FY 19	Variance	Variance %
				INCOME				
\$ 5,031	\$ 1,000	-\$4,031.00	-80.12%	1 Building Permits	\$409.00	\$ 1,000	\$591.00	-59.10%
\$ 1,103	\$ 1,000	-\$103.00	-9.34%	2 Donations	\$815.00	\$ 1,000	\$185.00	-18.50%
\$ 1,173	\$ 1,173	\$0.00	0.00%	3 Property Taxes:Supplemental	\$303.75	\$ 1,173	\$869.25	-74.10%
\$ 395	\$ 395	\$0.00	0.00%	4 Property Taxes:Homeowners	\$390.37	\$ 395	\$4.63	-1.17%
\$ 1,365	\$ 1,365	\$0.00	0.00%	5 Property Taxes:Clerk Fees	\$276.10	\$ 1,365	\$1,088.90	-79.77%
\$ 33,833	\$ 34,510	\$677.00	2.00%	6 Property Taxes:Secured	\$2,699.30	\$ 34,510	\$31,810.70	-92.18%
\$ 1,360	\$ 1,300	-\$60.00	-4.41%	7 Property Taxes:Unsecured	\$88.80	\$ 1,300	\$1,388.80	-106.83%
\$ 42	\$ 47	\$5.00	11.90%	8 Property Taxes:Prior Year	\$46.88	\$ 47	\$0.12	-0.26%
\$ 62,797	\$ 63,000	\$203.00	0.32%	9 Taxes & License Revenue:Sales & Use	\$31,739.36	\$ 63,000	\$31,260.64	-49.62%
\$ 6,630	\$ 6,630	\$0.00	0.00%	10 Taxes & License Revenue:Franchise	\$0.00	\$ 6,630	\$6,630.00	-100.00%
\$ 5,086	\$ 1,000	-\$4,086.00	-80.34%	11 Taxes & License Revenue:License & Permits	\$4,815.00	\$ 1,000	\$3,815.00	381.50%
\$ 3,913	\$ 3,000	-\$913.00	-23.33%	12 Intergovernmental - Federal	\$0.00	\$ 3,000	\$3,000.00	-100.00%
\$ 230,261	\$0.00	-\$230,261.00	-100.00%	13 Intergovernmental - Federal:USDA Grant	\$413,146.38	\$0.00	\$413,146.38	#DIV/0!
\$ 51,266	\$0.00	-\$51,266.00	-100.00%	14 Intergovernmental - Federal:FEMA Grant Revenue	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 88,489	\$0.00	-\$88,489.00	-100.00%	15 Intergovernmental - State	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 169,712	\$0.00	-\$169,712.00	-100.00%	16 Intergovernmental - State:OES Grant Revenue	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 2,876	\$ 2,845	-\$31.00	-1.08%	17 Intergovernmental - State:Road Maintenance & Rehab	\$6,340.91	\$ 2,845	\$3,495.91	122.88%
\$ 59,136	\$ 59,136	\$0.00	0.00%	18 Intergovernmental - State:VLF Swap	\$0.00	\$ 59,136	\$59,136.00	-100.00%
\$ 405	\$ 405	\$0.00	0.00%	19 Intergovernmental - State:Motor Vehicle	\$0.00	\$ 405	\$405.00	-100.00%
\$ 874	\$ 874	\$0.00	0.00%	20 Intergovernmental - State:Traffic Congestion Relief	\$0.00	\$ 874	\$874.00	-100.00%
\$ 2,995	\$ 2,995	\$0.00	0.00%	21 Intergovernmental - State:Highway Users Tax:2103 (Gas Tax)	\$1,365.82	\$ 2,995	\$1,629.18	-54.40%
\$ 4,173	\$ 4,173	\$0.00	0.00%	22 Intergovernmental - State:Highway Users Tax:2105	\$1,779.06	\$ 4,173	\$2,393.94	-57.37%
\$ 6,048	\$ 6,048	\$0.00	0.00%	23 Intergovernmental - State:Highway Users Tax:2106	\$2,558.07	\$ 6,048	\$3,489.93	-57.70%
\$ 5,431	\$ 5,431	\$0.00	0.00%	24 Intergovernmental - State:Highway Users Tax:2107	\$2,077.13	\$ 5,431	\$3,353.87	-61.73%
\$ 1,000	\$ 1,000	\$0.00	0.00%	25 Intergovernmental - State:Highway Users Tax:2107.5	\$1,000.00	\$ 1,000	\$0.00	0.00%
\$ 217,624	\$ 366,232	\$148,608.00	68.29%	26 Enterprise Income:Sewer Service Income	\$182,454.62	\$ 366,232	\$183,777.38	-50.18%
\$ 20	\$0.00	\$20.00	-100.00%	27 Enterprise Income:Sewer Service Income:Sewer Service Income - Other	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 2,128	\$0.00	\$2,128.00	-100.00%	28 Enterprise Income:Sewer Service Income:Late Fees Sewer	\$1,516.49	\$0.00	\$1,516.49	#DIV/0!
\$ 112,244	\$ 181,306	\$69,062.00	61.53%	29 Enterprise Income:Water Service Income	\$92,070.19	\$ 181,306	\$89,235.81	-49.22%
\$ 3,250	\$0.00	\$3,250.00	-100.00%	30 Enterprise Income:Water Service Income:Connection Fee	\$100.00	\$0.00	\$100.00	#DIV/0!
\$ 1,064	\$0.00	\$1,064.00	-100.00%	31 Enterprise Income:Water Service Income:Late Fees Water	\$758.25	\$0.00	\$758.25	#DIV/0!
\$ 10	\$0.00	\$10.00	-100.00%	32 Enterprise Income:Charges for Services Misc	\$0.00	\$0.00	\$0.00	#DIV/0!

\$	15,681	\$0.00	\$15,681.00	-100.00%	33	Charges for Current Services - Other	\$729.44	\$0.00	\$729.44	#DIV/0!
\$	65	\$0.00	\$65.00	-100.00%	34	Charges for Current Services:Pavilion Deposit	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	928	\$ 500	\$428.00	-46.12%	35	Charges for Current Services:Copies & Faxes	\$377.60	\$ 500	\$122.40	-24.48%
\$	500	\$0.00	\$500.00	-100.00%	36	Charges for Current Services:Hook-ups	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	2,700	\$ 2,700	\$0.00	0.00%	37	Charges for Current Services:Cemetery:Plots	\$0.00	\$ 2,700	\$2,700.00	-100.00%
\$	10,201	\$ 10,800	\$599.00	5.87%	38	Charges for Current Services:Rent Income	\$5,400.00	\$ 10,800	\$5,400.00	-50.00%
\$	60	\$0.00	\$60.00	-100.00%	39	Charges for Current Services:Rent Income:Auditorium Rental	\$60.00	\$0.00	\$60.00	#DIV/0!
\$	665	\$ 1,000	\$335.00	50.38%	40	Charges for Current Services:Rent Income:Social Hall	\$455.00	\$ 1,000	\$545.00	-54.50%
\$	10,000	\$ 20,000	\$10,000.00	100.00%	41	Charges for Current Services:Service Area Revenue	\$10,000.00	\$ 20,000	\$10,000.00	-50.00%
\$	4,589	\$ 4,500	\$89.00	-1.94%	42	Revenue Use of Money & Property:Interest Income	\$2,352.00	\$ 4,500	\$2,148.00	-47.73%
\$	3,673	\$ 3,673	\$0.00	0.00%	43	Revenue Use of Money & Property:Revolving Loan	\$1,224.21	\$ 3,673	\$2,448.79	-66.67%
\$	0	\$ 170,795	\$170,795.00	#DIV/0!	44	Transfer from GF (TRANSFER IN)	\$12,000.00	\$ 170,795	\$158,795.00	-92.97%
\$	2,548	\$ 1,300	\$1,248.00	-48.98%	45	Miscellaneous Revenue	\$0.00	\$ 1,300	\$1,300.00	-100.00%
\$	7,978	\$ 7,500	\$478.00	-5.99%	45	Miscellaneous Revenue:S.C.O.R.E.	\$0.00	\$ 7,500	\$7,500.00	-100.00%
\$	1,500	\$ 500	\$1,000.00	-66.67%	46	Miscellaneous Revenue:Other Income	\$0.00	\$ 500	\$500.00	-100.00%
\$	965,000	\$0.00	\$965,000.00	-100.00%	47	Miscellaneous Revenue:Other Income:Settlement - WWTP	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	2,107,821	\$ 968,133	\$1,139,688.00	-54.07%	48	INCOME TOTAL	\$79,171.13	\$ 968,133	\$188,961.87	-19.52%
EXPENSE										
\$	250	\$0.00	\$250.00	-100.00%	49	Refund:Bldg Permit - Indemnification	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	9	\$0.00	\$9.00	-100.00%	50	DSA 786 Fees (late fees)	\$29.00	\$0.00	\$29.00	#DIV/0!
\$	0	\$0.00	\$0.00	#DIV/0!	51	Finance Charge	\$102.43	\$0.00	\$102.43	#DIV/0!
\$	5,387	\$ 5,300	\$87.00	-1.61%	52	Small Tools & Equipment	\$9,924.46	\$ 5,300	\$4,624.46	87.25%
\$	1,170	\$ 6,334	\$5,164.00	441.37%	53	Small Tools & Equipment:Small Tools & Equipment - Other	\$745.51	\$ 6,334	\$5,588.49	-88.23%
\$	305	\$0.00	\$305.00	-100.00%	54	Small Tools & Equipment:Safety	\$2,035.69	\$0.00	\$2,035.69	#DIV/0!
\$	64,755	\$ 13,082	\$51,673.00	-79.80%	55	Repairs & Maintenance	\$7,253.69	\$ 13,082	\$5,828.31	-44.55%
\$	314	\$ 770	\$456.00	145.22%	56	Building Repairs	\$538.10	\$ 770	\$231.90	-30.12%
\$	172	\$ 176	\$4.00	2.33%	57	Utilities	\$0.00	\$ 176	\$176.00	-100.00%
\$	800	\$ 816	\$16.00	2.00%	58	Utilities:Security	\$120.00	\$ 816	\$696.00	-85.29%
\$	2,155	\$ 2,198	\$43.00	2.00%	59	Utilities:Internet - Broadband	\$887.45	\$ 2,198	\$1,310.55	-59.62%
\$	13,148	\$ 13,411	\$263.00	2.00%	60	Utilities:Propane	\$4,069.03	\$ 13,411	\$9,341.97	-69.66%
\$	90,293	\$ 96,650	\$6,357.00	7.04%	61	Utilities:Electric	\$64,004.29	\$ 96,650	\$32,645.71	-33.78%
\$	195	\$ 199	\$4.00	2.05%	62	Utilities:Electric:Electric for Discharge	\$0.00	\$ 199	\$199.00	-100.00%
\$	2,248	\$ 2,693	\$445.00	19.80%	63	Utilities:Garbage Disposal	\$709.50	\$ 2,693	\$1,983.50	-73.65%
\$	22	\$0.00	\$22.00	-100.00%	64	Janitorial	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	31,732	\$ 23,719	\$8,013.00	-25.25%	65	Equipment Repair & Maintenance	\$22,582.89	\$ 23,719	\$1,136.11	-4.79%
\$	5	\$0.00	\$5.00	-100.00%	66	Reconciliation Discrepancies	\$0.00	\$0.00	\$0.00	#DIV/0!
\$	91	\$ 20	\$71.00	-78.02%	67	Taxes	\$89.24	\$ 20	\$69.24	346.20%
\$	4,820	\$ 6,006	\$1,186.00	24.61%	68	Taxes:Solid Waste Benefit Assessment	\$7,379.08	\$ 6,006	\$1,373.08	22.86%

\$ 586	\$ 586	\$ 0.00	0.00%	69	Taxes:Property Tax	\$ 0.00	\$ 586	\$586.00	-100.00%
0	\$ 1,400	\$1,400.00	#DIV/0!	70	Annual Street Report	\$0.00	\$ 1,400	\$1,400.00	-100.00%
\$ 15,623	\$0.00	\$15,623.00	-100.00%	71	Salaries and Wages:Workers Comp.	\$8,967.80	\$0.00	\$8,967.80	#DIV/0!
\$ 12,835	\$ 3,000	\$9,835.00	-76.63%	72	Salaries and Wages:Payroll Tax Expense	\$4,923.77	\$ 3,000	\$1,923.77	64.13%
\$ 212,773	\$ 124,095	\$88,678.00	-41.68%	73	Salaries and Wages:Payroll Expense	\$51,345.89	\$ 124,095	\$72,749.11	-58.62%
\$ 58,656	\$ 24,000	\$34,656.00	-59.08%	74	Salaries and Wages:Payroll Expense:Part Time Wages	\$19,354.84	\$ 24,000	\$4,645.16	-19.35%
\$ 1,081	\$0.00	\$1,081.00	-100.00%	75	Employee Benefits:Nationwide City	\$630.21	\$0.00	\$630.21	#DIV/0!
\$ 2,989	\$0.00	\$2,989.00	-100.00%	76	Employee Benefits:Health Insurance	\$1,528.02	\$0.00	\$1,528.02	#DIV/0!
0	\$ 47,840	\$47,840.00	#DIV/0!	77	Employee Benefits: Retirement	\$0.00	\$ 47,840	\$47,840.00	-100.00%
\$ 6,017	\$0.00	\$6,017.00	-100.00%	78	Services and Supplies	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 1,657	\$ 2,235	\$578.00	34.88%	79	Services and Supplies:Postage	\$1,347.51	\$ 2,235	\$887.49	-39.71%
\$ 745	\$ 500	\$245.00	-32.89%	80	Services and Supplies:Advertising	\$1,659.20	\$ 500	\$1,159.20	231.84%
\$ 1,782	\$ 6,450	\$4,668.00	261.95%	81	Services and Supplies:Automobile Expense	\$94.29	\$ 6,450	\$6,355.71	-98.54%
\$ 8,213	\$ 3,280	\$4,933.00	-60.06%	82	Services and Supplies:Automobile Expense:Fuel	\$3,731.87	\$ 3,280	\$451.87	13.78%
\$ 187	\$ 55	\$132.00	-70.59%	83	Services and Supplies:Bank Service Charges	\$85.21	\$ 55	\$30.21	54.93%
\$ 1,694	\$ 2,400	\$706.00	41.68%	84	Services and Supplies:Chemicals	\$2,072.66	\$ 2,400	\$327.34	-13.64%
\$ 405,141	\$ 25,000	\$380,141.00	-93.83%	85	Services and Supplies:Contracted Services - Other	\$24,524.92	\$ 25,000	\$475.08	-1.90%
\$ 169	\$0.00	\$169.00	-100.00%	86	Services and Supplies:Contracted Services:Building Permits	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 250	\$0.00	\$250.00	-100.00%	87	Services and Supplies:Contracted Services:Building Permits:Indemnification Refund - P	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 710	\$0.00	\$710.00	-100.00%	88	Services and Supplies:Contracted Services:Health/Drug Screening	\$56.00	\$0.00	\$56.00	#DIV/0!
\$ 22,241	\$0.00	\$22,241.00	-100.00%	89	Services and Supplies:Contracted Services:Professional Fees	\$11,505.33	\$0.00	\$11,505.33	#DIV/0!
\$ 117,330	\$ 17,450	\$99,880.00	-85.13%	90	Services and Supplies:Contracted Services:Legal Fees	\$15,060.00	\$ 17,450	\$2,390.00	-13.70%
\$ 8,577	\$ 12,990	\$4,413.00	51.45%	91	Services and Supplies:Contracted Services:Auditing Expense	\$12,990.00	\$ 12,990	\$0.00	0.00%
\$ 14,171	\$ 100	\$14,071.00	-99.29%	92	Services and Supplies:Contracted Services:Consulting-Other	\$0.00	\$ 100	\$100.00	-100.00%
\$ 11,565	\$ 220	\$11,345.00	-98.10%	93	Services and Supplies:Contracted Services:Testing	\$5,060.00	\$ 220	\$4,840.00	2700.00%
\$ 2,505	\$ 265	\$2,240.00	-89.42%	94	Services and Supplies:Dues and Subscriptions	\$150.00	\$ 265	\$115.00	-43.40%
\$ 276	\$ -	#VALUE!	#VALUE!	95	Services and Supplies:Equipment Rental	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 1,247	\$ 34,500	\$33,253.00	2666.64%	96	Services and Supplies:Insurance	\$1,241.98	\$ 34,500	\$33,258.02	-96.40%
\$ 19,090	\$ 3,750	\$15,340.00	-80.36%	97	Services and Supplies:Insurance:Liability Insurance	\$20,048.31	\$ 3,750	\$16,298.31	434.62%
\$ 15,267	\$0.00	\$15,267.00	-100.00%	98	Services and Supplies:Insurance:Property Insurance	\$15,767.70	\$0.00	\$15,767.70	#DIV/0!
\$ 859	\$ 900	\$41.00	4.77%	99	Services and Supplies:Insurance:Travel for SCORE	\$0.00	\$ 900	\$900.00	-100.00%
\$ 18,951	\$ 21,350	\$2,399.00	12.66%	100	Services and Supplies:Licenses and Permits	\$19,921.00	\$ 21,350	\$1,429.00	-6.69%
\$ 689	\$ 375	\$314.00	-45.57%	101	Services and Supplies:Miscellaneous - other	\$3,597.60	\$ 375	\$3,222.60	859.36%
\$ 170	\$0.00	\$170.00	-100.00%	102	Services and Supplies:Miscellaneous:Meals	\$293.79	\$0.00	\$293.79	#DIV/0!

\$ 8,013	\$ 8,890	\$877.00	10.94%	103	Services and Supplies:Office Expense	\$3,576.23	\$ 8,890	\$5,313.77	-59.77%
\$ 4,689	\$ 4,405	\$284.00	-6.06%	104	Services and Supplies:Operating Supplies	\$9,978.17	\$ 4,405	\$5,573.17	126.52%
\$ 2,901	\$ 3,535	\$634.00	21.85%	105	Services and Supplies:Telephone	\$1,410.33	\$ 3,535	\$2,124.67	-60.10%
\$ 36	\$ 8,285	\$8,249.00	22913.89%	106	Services and Supplies:Training	\$72.00	\$ 8,285	\$8,213.00	-99.13%
\$ 414	\$ 380	\$34.00	-8.21%	107	Services and Supplies:Travel	\$1,035.52	\$ 380	\$655.52	172.51%
					subtotal expense	\$362,500.51			
\$ 197,176	\$ 18,343	\$178,833.00	-90.70%	108	Transfers to GF -Streets &Highways	\$12,000.00	\$ 18,343	\$6,343.00	-34.58%
0	\$ 57,280	\$57,280.00	#DIV/0!	109	GF to Water	\$0.00	\$ 57,280	\$57,280.00	-100.00%
0	\$ 85,172	\$85,172.00	#DIV/0!	110	GF to Sewer	\$0.00	\$ 85,172	\$85,172.00	-100.00%
0	\$ 10,000	\$10,000.00	#DIV/0!	111	GF to Fire	\$0.00	\$ 10,000	\$10,000.00	-100.00%
\$ 43,688	\$ 43,700	\$12.00	0.03%	112	Debt Service:Interest Expense:Interest 91-05 Water	\$40,640.50	\$ 43,700	\$3,059.50	-7.00%
\$ 55,157	\$0.00	\$55,157.00	-100.00%	113	Debt Service:Interest Expense:Interest 92-01 Sewer	\$17,404.59	\$0.00	\$17,404.59	#DIV/0!
\$ 8,221	\$0.00	\$8,221.00	-100.00%	114	Debt Service:Interest Expense:Interest 92-03 Sewer	\$2,603.04	\$0.00	\$2,603.04	#DIV/0!
\$ 119,075	\$ 100,300	\$18,775.00	-15.77%	115	Debt Service:Interest Expense:Interest 92-07 Sewer	\$38,612.50	\$ 100,300	\$61,687.50	-61.50%
\$ 102,600	\$ 140,595	\$37,995.00	37.03%	116	Debt Service:Principal	\$0.00	\$ 140,595	\$140,595.00	-100.00%
0	\$ 27,405	\$27,405.00	#DIV/0!	117	Debt Reserve	\$0.00	\$ 27,405	\$27,405.00	-100.00%
0	\$0.00	\$0.00	#DIV/0!	118	Maintenance of Structures-City Center Roof Repair	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 8	\$0.00	\$8.00	-100.00%	119	Capital Outlay:Equipment- Snowplow Truck	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 22	\$0.00	\$22.00	-100.00%	120	Capital Outlay:Street Repairs	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 145,080	\$0.00	\$145,080.00	-100.00%	121	Capital Outlay:Equipment	\$0.00	\$0.00	\$0.00	#DIV/0!
\$ 1,868,997	\$ 1,012,406			122	EXPENSE TOTAL	\$473,761.14	\$ 1,012,406		
				123					
	\$ (44,273)				PROJECTED NET INCOME	\$305,409.99	\$ (44,273)		

ATTACHMENT 3
CITY OF LOYALTON 2018-2019
DEPARTMENTAL BUDGET WORKSHEETS

- Shows approved FY 19 Preliminary Departmental Budgets

	A	B	C
1		CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET - FIRE	PRELIMINARY BUDGET 20182019
2	1	Service Area Revenue	\$ 20,000
3	2	Misc. Revenue & Donations	\$ 300
4	3	Transfers in From General	\$ 10,000
5	4	TOTAL REVENUES	\$ 30,300
7	5	Salaries	\$ 200
8	6	Benefits	
9	7	Repairs & Maintenance	\$ 267
10	8	Building Repairs	
11	9	Utilities	\$ 150
12	10	Traning & Travel	\$ 6,700
13	11	Equipment Repair & Maintenance	\$ 6,069
14	12	Taxes & Solid Waste	\$ 950
15	13	Postage	\$ 25
16	14	Advertising	\$ 50
17	15	Fuel	\$ 3,000
18	16	Bank Charges	\$ 50
19	17	Legal Fees	
20	18	Audit	
21	19	Health/Drug Screening	\$ 220
22	20	Other Contracted Services	\$ 1,200
23	21	Dues, Licenses, Permits	
24	22	Equipment Rental	
25	23	Insurance	\$ 1,900
26	24	Annual Street Report	
27	25	Minor Tools & Equipment	\$ 6,334
28	26	Miscellaneous	\$ 100
29	27	Office Expense	\$ 350
30	28	Training	\$ 685
31	29	Operating Supplies	\$ 1,350
32	30	Telephone	\$ 550
33	31	Travel Expense	\$ 150
34	32	Contingencies	
35	33	Transfers From General Fund	
36	34	TOTAL EXPENSE	\$ 30,300
37			
38			\$ -

	A	B	C
1		CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET - PARK & SOCIAL HALL	PRELIMINARY BUDGET 20182019
2	1	Building Rental Revenue	\$ 10,800
3	2	Misc. Revenue-Donations	
4	3	Transfer In From General Fund	
5	4	TOTAL REVENUES	\$ 10,800
6			
7	5	Salaries	\$ 5,200
8	6	Benefits	
9	7	Repairs & Maintenance	\$ 950
10	8	Building Repairs	\$ 450
11	9	Utilities	\$ 2,300
12	10	Traning & Travel	
13	11	Equipment Repair & Maintenance	\$ 50
14	12	Taxes & Solid Waste	\$ 800
15	13	Postage	
16	14	Advertising	
17	15	Fuel	\$ 200
18	16	Bank Charges	
19	17	Legal Fees	
20	18	Equipment Repair & Maintenance	\$ 250
21	19	Other Contracted Services	
22	20	Dues, Licenses, Permits	
23	21	Equipment Rental	
24	22	Insurance	\$ 50
25	23	Annual Street Report	
26	24	Minor Tools & Equipment	\$ 100
27	25	Miscellaneous	
28	26	Office Expense	\$ 120
29	27	Operating Supplies	\$ 255
30	28	Telephone	\$ 75
31	29	Contingencies	
32	30	Transfers To General Fund	
33	31	TOTAL EXPENSE	\$ 10,800
34			
35			\$ -

	A	B	C
1		CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET - HIGHWAYS & STREETS	PRELIMINAR Y BUDGET 20182019
2	1	State:Highway Users Tax:2103 (Gas Tax)	\$ 2,995
3	2	State:Highway Users Tax:2105	\$ 4,173
4	3	State:Highway Users Tax:2106	\$ 6,048
5	4	State:Highway Users Tax:2107	\$ 5,431
6	5	State:Highway Users Tax:2107.5	\$ 1,000
7		Transfer-General Fund	\$ 18,343
8	6	TOTAL REVENUES	\$ 37,990
9			
10	7	Salaries	\$ 8,200
11	8	Benefits	\$ 3,000
12	9	Repairs & Maintenance	\$ 600
13	10	Building Repairs	\$ 50
14	11	Utilities	\$ 17,000
15	12	Traning & Travel	
16	13	Equipment Repair & Maintenance	\$ 800
17	14	Taxes & Solid Waste	\$ 20
18	15	Postage	
19	16	Advertising	
20	17	Vehicle Maintenance	\$ 700
21	18	Bank Charges	\$ 5
22	19	Legal Fees	\$ 500
23	20	Audit	\$ 1,100
24	21	Other Contracted Services	\$ 100
25	22	Dues, Licenses, Permits	\$ 165
26	23	Equipment Rental	
27	24	Insurance	\$ 3,700
28	25	Annual Street Report	\$ 1,400
29	26	Minor Tools & Equipment	\$ 95
30	27	Miscellaneous	
31	28	Office Expense	\$ 440
32	29	Operating Supplies	\$ 60
33	30	Telephone	\$ 55
34	31	Contingencies	
35	32	Transfers From General Fund	
36	33	TOTAL EXPENSE	\$ 37,990
37			
38			\$ 0

	A	B	C
1		CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET ENTERPRISE-SEWER	PRELIMINAR Y BUDGET 20182019
2	1	Revenue	\$ 366,232
3	2	Grants	
4	3	Transfers in from General	\$ 85,172
5	4	TOTAL REVENUES	\$ 451,404
7	5	Salaries	\$ 64,295
8	6	Benefits	\$ 23,920
9	7	Repairs & Maintenance	\$ 8,600
10	8	Building Repairs	\$ 90
11	9	Utilities	\$ 44,000
12	10	Traning & Travel	\$ 300
13	11	Equipment Repair & Maintenance	\$ 6,900
14	12	Taxes & Solid Waste	\$ 750
15	13	Postage	\$ 1,050
16	14	Advertising	\$ 90
17	15	Vehicle Maintenance	\$ 3,000
18	16	Bank Charges	\$ 80
19	17	Legal Fees	\$ 4,400
20	18	Audit	\$ 4,400
21	19	Chemicals	\$ -
22	20	Other Contracted Services	\$ 16,650
23	21	Dues, Licenses, Permits	\$ 17,300
24	22	Equipment Rental	\$ -
25	23	Insurance	\$ 13,800
26	24	Minor Tools & Equipment	\$ 509
27	25	Miscellaneous	\$ 100
28	26	Office Expense	\$ 3,300
29	27	Operating Supplies	\$ 1,970
30	28	Telephone	\$ 1,900
31	29	Contingencies	
32	30	Transfer Out	\$ 234,000
33	31	TOTAL EXPENSE	\$ 451,404
35		Debt Principal	\$ 122,495
36		Debt Interest	\$ 100,300
37		Debt Reserve	\$ 11,205
38			\$ 234,000
39			
40			
41		NET REVENUE EXPENDITURES	\$ -

	A	B	C	D	E
1			CURRENT RATE STRUCTURE		OPTION 3 RATE STRUCTURE
2		CITY OF LOYALTON - 2018- 2019 PRELIMINARY BUDGET ENTERPRISE-WATER	BUDGET 20182019		BUDGET 20182019
3	1	Revenue	\$ 181,306		\$ 278,373
4	2	Grants			
5	3	Transfers in from General	\$ 57,280		
6	4	TOTAL REVENUES	\$ 238,586		\$ 278,373
7					
8	5	Salaries	\$ 44,310		\$ 44,310
9	6	Benefits	\$ 23,920		\$ 23,920
10	7	Repairs & Maintenance	\$ 2,445		\$ 2,445
11	8	Building Repairs	\$ 80		\$ 80
12	9	Utilities	\$ 33,200		\$ 33,200
13	10	Traning & Travel	\$ 600		\$ 600
14	11	Equipment Repair & Maintenance	\$ 9,800		\$ 9,800
15	12	Taxes & Solid Waste	\$ 206		\$ 206
16	13	Postage	\$ 1,160		\$ 1,160
17	14	Advertising	\$ 160		\$ 160
18	15	Vehicle Maintenance	\$ 2,750		\$ 2,750
19	16	Bank Charges	\$ 80		\$ 80
20	17	Legal Fees	\$ 5,000		\$ 5,000
21	18	Audit	\$ 4,400		\$ 4,400
22	19	Chemicals	\$ 2,400		\$ 2,400
23	20	Other Contracted Services	\$ 7,000		\$ 7,000
24	21	Dues, Licenses, Permits	\$ 4,050		\$ 4,050
25	22	Equipment Rental	\$ -		\$ -
26	23	Insurance	\$ 13,800		\$ 13,800
27	24	Minor Tools & Equipment	\$ 745		\$ 745
28	25	Miscellaneous	\$ 100		\$ 100
29	26	Office Expense	\$ 3,050		\$ 3,050
30	27	Operating Supplies	\$ 550		\$ 550
31	28	Telephone	\$ 780		\$ 780
32	29	Contingencies	\$ -		\$ -
33	30	Transfer Out	\$ 78,000		\$ 78,000
34	31	TOTAL EXPENSE	\$ 238,586		\$ 238,586
35					

	A	B	C	D	E
36	32	Debt Principal	\$ 18,100		\$ 18,100
37	33	Debt Interest	\$ 43,700		\$ 43,700
38	34	Debt Reserve	\$ 16,200		\$ 16,200
39	35		\$ 78,000		\$ 78,000
40					
41					
42		NET REVENUE EXPENDITURES	\$ -		\$ 39,787
43					
44		*New Rate Structure Option 3			

General Fund
CITY OF LOYALTON - 2018-2019 PRELIMINARY BUDGET

**PRELIMINAR
Y BUDGET
20182019**

1	Building Permits	\$	1,000
2	Donations	\$	1,000
3	Property Taxes	\$	38,790
9	Taxes & License Revenue:Sales & Use	\$	63,000
10	Taxes & License Revenue:Franchise	\$	6,630
11	Taxes & License Revenue:License & Permits	\$	1,000
12	Intergovernmental - Federal	\$	3,000
15	Intergovernmental - State		
17	Intergovernmental - State:Road Maintenance & Rehab	\$	2,845
18	Intergovernmental - State:VLF Swap	\$	59,136
19	Intergovernmental - State:Motor Vehicle	\$	405
20	Intergovernmental - State:Traffic Congestion Relief	\$	874
21	Intergovernmental - State:Highway Users Tax:2103 (Gas Tax)		
22	Intergovernmental - State:Highway Users Tax:2105		
23	Intergovernmental - State:Highway Users Tax:2106		
24	Intergovernmental - State:Highway Users Tax:2107		
25	Intergovernmental - State:Highway Users Tax:2107.5		
26	Charges for Current Services		
27	Charges for Current Services:Pavilion Deposit		
28	Charges for Current Services:Copies & Faxes	\$	500
29	Charges for Current Services:Hook-ups		
30	Charges for Current Services:Service Area Revenue		
31	Charges for Current Services:Rent Income:Social Hall	\$	1,000
32	Revenue Use of Money & Property:Interest Income	\$	4,500
33	Revenue Use of Money & Property:Revolving Loan	\$	3,673
34	Miscellaneous Revenue	\$	1,000
35	Miscellaneous Revenue:S.C.O.R.E.	\$	7,500
36	Miscellaneous Revenue:Other Income	\$	500
37		TOTAL	\$ 196,353
38	Small Tools & Equipment	\$	3,851
39	Repairs & Maintenance	\$	200
40	Building Repairs	\$	100
41	Utilities	\$	176
42	Utilities:Security	\$	816
43	Utilities:Internet - Broadband	\$	2,198
44	Utilities:Propane	\$	13,411
45	Utilities:Electric		
46	Utilities:Electric:Electric for Discharge	\$	199
47	Utilities:Garbage Disposal	\$	2,293
48	Janitorial		
49	Equipment Repair & Maintenance	\$	100
50	Reconciliation Discrepancies		
51	Taxes		
52	Taxes:Solid Waste Benefit Assessment	\$	3,300
53	Taxes:Property Tax	\$	586
54	Salaries and Wages:Workers Comp.		

55	Salaries and Wages:Payroll Tax Expense		
56	Salaries and Wages:Payroll Expense		
57	Salaries and Wages:Payroll Expense:Part Time Wages	\$	24,000
58	Retirement		
59	Employee Benefits:Nationwide City		
60	Employee Benefits:Health Insurance		
61	Services and Supplies		
62	Services and Supplies:Postage		
63	Services and Supplies:Advertising		
64	Services and Supplies:Automobile Expense		
65	Services and Supplies:Automobile Expense:Fuel		
66	Services and Supplies:Bank Service Charges		
67	Services and Supplies:Chemicals		
68	Services and Supplies:Contracted Services		
69	Services and Supplies:Contracted Services:Building Permits		
70	Services and Supplies:Contracted Services:Building Permits:Indemnification Refund - Permit		
71	Services and Supplies:Contracted Services:Health/Drug Screening		
72	Services and Supplies:Contracted Services:Professional Fees		
73	Services and Supplies:Contracted Services:Legal Fees	\$	7,300
74	Services and Supplies:Contracted Services:Auditing Expense	\$	3,090
75	Services and Supplies:Contracted Services:Consulting		
76	Services and Supplies:Contracted Services:Testing		
77	Services and Supplies:Dues and Subscriptions	\$	100
78	Services and Supplies:Equipment Rental		
79	Services and Supplies:Insurance	\$	5,000
80	Services and Supplies:Insurance:Liability Insurance		
81	Services and Supplies:Insurance:Property Insurance		
82	Services and Supplies:Insurance:Travel for SCORE	\$	900
83	Services and Supplies:Licenses and Permits		
84	Services and Supplies:Miscellaneous	\$	75
85	Services and Supplies:Miscellaneous:Meals		
86	Services and Supplies:Office Expense	\$	1,630
87	Services and Supplies:Operating Supplies	\$	100
88	Services and Supplies:Telephone	\$	175
89	Services and Supplies:Training		
90	Services and Supplies:Travel	\$	230
91	Debt Service:Principal		
92	Transfer to Streets & Highways	\$	18,343
93	Transfer to Water	\$	57,280
94	Transfer to Sewer	\$	85,172
95	Transfer to Fire	\$	10,000
96	Maintenance of Structures-City Center Roof Repair		
97	Capital Outlay:Equipment- Snowplow Truck		
98	Capital Outlay:Street Repairs		
99	Capital Outlay:Equipment		
100		TOTAL \$	240,625
		\$	(44,272)