



Utah's Newest City



MILLCREEK, UTAH

Fiscal Year 2018-2019 Budget



MILLCREEK
FY 2018-19 BUDGET
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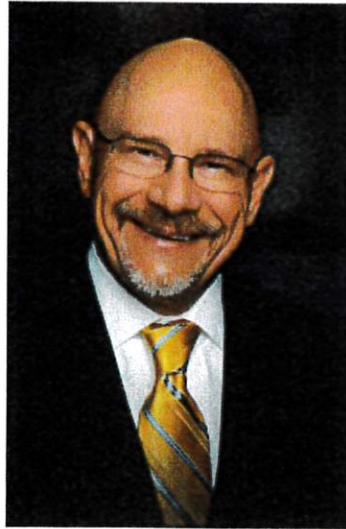
MILLCREEK
STATE OF UTAH
FISCAL YEAR 2018-2019
BUDGET

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Cover Photo by: Leslie Van Frank

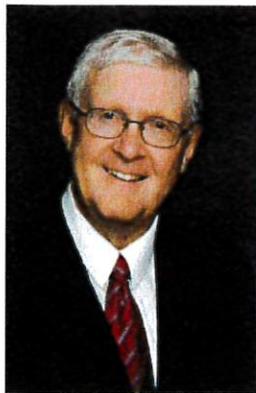
MILLCREEK ELECTED OFFICIALS



Mayor
Jeff L. Silvestrini



Councilmember
Silvia Catten
Council District 1



Councilmember
Dwight Marchant
Council District 2



Councilmember
Cheri Jackson
Council District 3



Councilmember
Bev Uipi
Council District 4



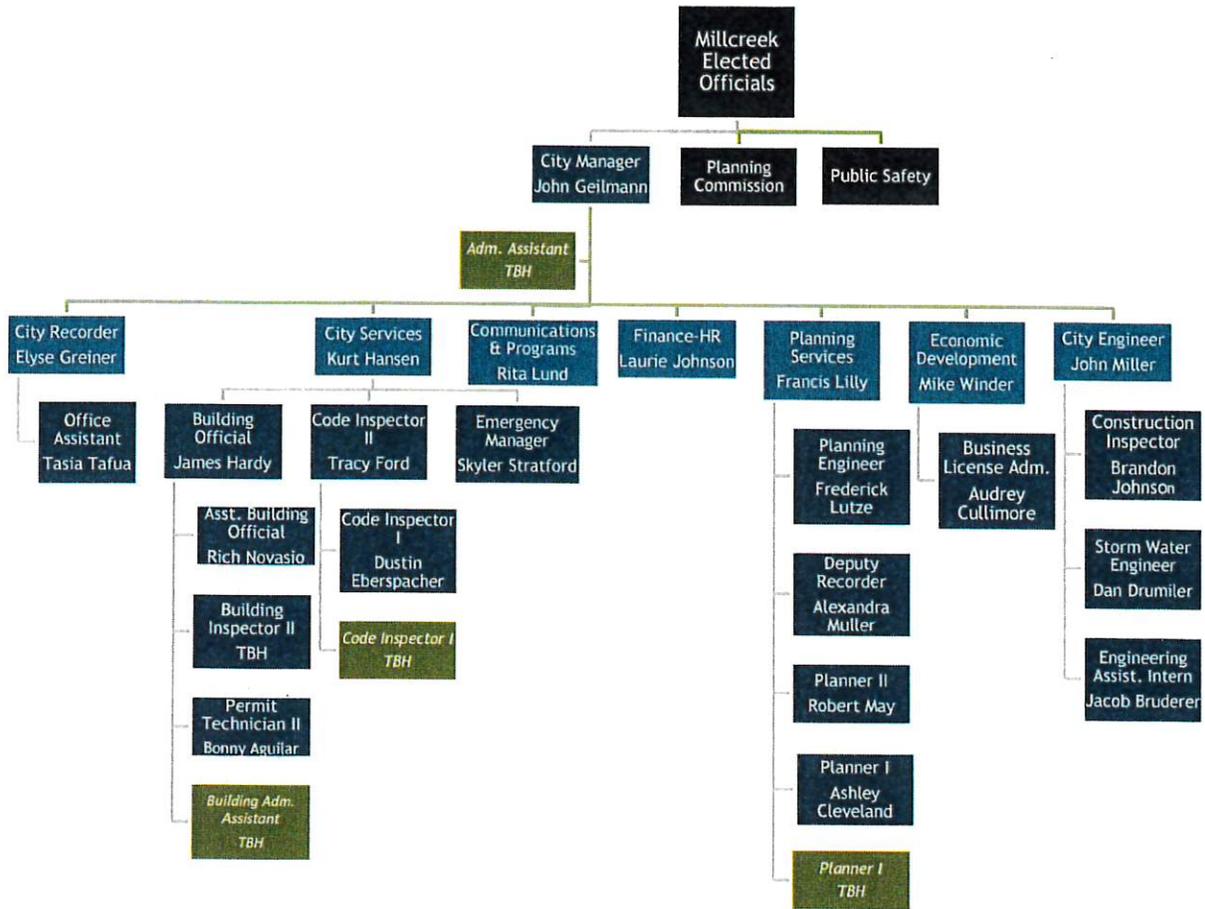
Millcreek Mission Statement

Millcreek provides superior and responsive municipal governance and services in a fiscally conservative and responsible manner that sustains and improves the quality of life for residents and stakeholders of the City.

Millcreek Vision Statement

Millcreek is a diverse community where residents and businesses are empowered to respectfully engage and interact with each other in governance and volunteerism to maintain a fiscally responsible, environmentally sustainable City that provides a “welcome home” feeling to everyone – past, present and future.

Millcreek Organizational Chart FY 2018-19





BUDGET MESSAGE

FISCAL YEAR 2018 – 2019

Dear Honorable Millcreek City Council, Residents and Businesses, and City Staff:

It is my honor and pleasure to present to you the Fiscal Year 2018 – 2019 Budget for Millcreek, a Utah Municipal Corporation. As you are aware, Millcreek was incorporated as a City beginning with Fiscal Year 2016 – 2017, with a Budget being adopted for the City that was effective for approximately one-half of that fiscal year. Then, the City Council adopted a full year budget for Fiscal 2017 – 2018. That 17/18 budget has been effective as the true “first year” budget for the City. The Millcreek Council and City Staff have been diligent in its over-sight of the 17/18 budget and have been conservative in the expenditures of tax payer dollars.

With the advent of a new fiscal year, the purpose of this Budget Message, pursuant to Utah Code Title 10, Chapter 9, is to explain the budget; outline proposed financial policies of the City; describe important features of the budgetary plan; provide reasons for changes from previous fiscal appropriations and revenues; and explain any major changes in fiscal policy.

The best explanation for the budget is that it is the implementation tool for all of Millcreek’s existing and proposed services that are to be provided to the residents, business, and all stakeholders of the City for this next fiscal year. The City Council has been involved in several work sessions and has given much input and review to determine the best use of City dollars for the municipal services that help to make the City a safe, clean, and welcoming community in which people live, work, shop and have daily contact.

Millcreek is a fiscally conservative City. To that end, the City Council has adopted fiscal policies that provide for the maximization of earned interest on its received revenues, the timely payment of invoices to avoid any penalties, and the over-sight of all revenues and expenditures by multiple individuals. The City’s Treasurer is a member of the City Council and the City utilizes a two-person signature system for expenditures more than \$5000. The City’s policies include the review by and sign off on payment of invoices by more than one person at all times. Currently, the City has adopted key fiscal policy and procedures that include a strong fiduciary role by the Mayor, Treasurer, City Council, and highly qualified and ethical City personnel.

It is also important to note the City meets State of Utah legal requirements to maintain at least five percent of the General Fund in reserve. At the beginning of fiscal year 2018, the City had a fund balance reserve of 8.45% and it is estimated the fund reserve will approach 15% by the end of this fiscal year. This is a phenomenal accomplishment for a newly formed City.

The most important feature and change from previous fiscal periods have come about by the addition to City Staff of our Finance and HR Director, (the “Director”). The Director has made changes to the formatting of the budget that make it easy to follow, understand, and administer. The budget now has

category numbers, departmental separation, and detail for planned expenditures by each department. This methodology makes the accounting for present and future expenditures the direct responsibility of City Department Heads. It also provides a percentage of the year's projected revenues as measured against the percentage of the year's "to date" expenditures. This budgetary formatting allows for the periodic review and adjustments to the budget based on actual revenues received and expenditures made. In short, the City has daily tracking of what is happening with the tax payer dollars for which we have been given responsibility to manage conservatively, but to provide the most benefit to the most people in Millcreek.

With this 2018 -2019 budget, there has been one major change in financial policy: The City has, since the previous budget periods, withdrawn from the Unified Police Department Taxing District (SLVLESA) and has now incorporated the real property tax assessment from SLVLESA to the real property tax received by the City. In so doing, Millcreek is now responsible to pay for police services as a member of the Unified Police Department. The taxing change has increased the City budget revenues by approximately, \$10.1 Million Dollars, and the City expenditures by approximately the same amount.

Since the City must now assess and receipt property tax monies for the payment of police services, the City will hold what is called a "Truth in Taxation" public hearing in August. The purpose of the hearing is to take public comment with respect to the collection of property tax dollars. The Council will then be allowed to adopt a certified tax rate to allow for the collection of property tax revenues by the City.

In summary, Millcreek is financially healthy, yet fiscally conservative. The policies currently passed by the City Council and implemented by the City Staff are designed to provide the best municipal services possible, while at the same time insuring the fiscal sustainability of Millcreek for many years to come.

With great appreciation to the Council and Staff, it is my pleasure to present this budget for consideration and adoption.

Sincerely,

John H. Geilmann, J.D.

Millcreek City Manager



MILLCREEK FISCAL YEAR 2018-19 BUDGET CALENDAR

ACTION REQUIRED	RESPONSIBLE PARTY	DATE SCHEDULED
*Notify SL County of intent to hold Truth in Taxation Public Hearing	HR-Finance Director	March 1, 2018
*Budget Preparation & Planning Meetings with Department Directors	HR-Finance Director/Department Directors	March 7-12, 2018
*FY 2018-19 Tentative Budget – Preparation Work Session	HR-Finance Director, City Manager, Mayor & Council	March 20, 2018
*Work Session Review of FY2018-19 Tentative Budget *Set Public Hearing for FY 2018-19 Tentative Budget	Mayor & Council	April 23, 2018
*Present FY 2018-19 Tentative Budget *Hold Public Hearing FY 2018-19 Tentative Budget	HR-Finance Director Mayor & Council	May 14, 2018
*Adopt FY 2018-19 Tentative Budget	Mayor & Council	May 29, 2018
*Truth in Taxation Public Hearing *Adopt FY 2018-19 Final Budget *Adopt FY 2018-19 Certified Tax Rate	Mayor & Council	August 13, 2018

MILLCREEK FY 2018-19 GENERAL FUND REVENUE BUDGET

	Actual Budget	Estimated Actual Budget	Budget	Percentage of
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Change From Previous FY Estimated Actual
GENERAL FUND				
3100 TAXES				
3110 Property Tax				
3111 General	-	350,000		
12 Months of UPD Contract + costs of borrowing			10,357,045	2859.16%
<i>The large increase in Property Tax is due to the City collecting property tax to pay the Unified Police Dept. contract directly rather than SLVLESA collecting Millcreek property taxes for police service.</i>				
3130 Sales & Use Tax				
3131 General	2,384,051	9,000,000	9,312,000	3.47%
<i>The sales tax increase is based on historical data and a small percentage for growth.</i>				
3140 Franchise Tax				
3141 Cable Tax	3,457	630,068	635,000	0.78%
3142 TeleTax (Collected for VECC)	-	-	-	-
<i>Based on historical data.</i>				
3150 Cell Phone Tax	-	-	-	-
3160 Transient Room Tax	-	500	500	0.00%
Total Taxes	2,387,508	9,980,568	20,304,545	103.44%
3200 LICENSES & PERMITS				
3210 Business Licenses & Permits	\$ -	\$ 305,000	350,000	14.75%
<i>The City officially began business license operations as of Jan. 2018, the increase is a conservative estimate of a full year of collections.</i>				
3220 Building Permits	\$ -	\$ 68,000	450,000	561.76%
<i>As of March 2018 the City began taking over the building permit process. The amount shown is an estimate of a full year of collections.</i>				
Total Licenses & Permits	\$ -	\$ 373,000	\$ 800,000	114.48%
3300 INTERGOVERNMENTAL				
3310 Local Grants	1,822,823	390	-	-100.00%
3320 State Grants	-	-	-	-
3330 Liquor Grants	-	39,305	-	-
3340 Class C Road Funds	1,087,795	1,580,000	1,650,000	4.43%
Total Intergovernmental	\$ 2,910,618	\$ 1,619,695	\$ 1,650,000	1.87%
3400 CHARGES FOR SERVICES				
3410 Plan Reviews	-	-	-	-
3420 Planning Fees	-	20,000	80,000	300.00%
<i>This is an estimate of a full year of planning fee collections.</i>				
3430 Inspection Fees	-	-	-	-
3440 State Inspection Fees	-	-	-	-
3450 Engineering Fees	-	135,000	150,000	11.11%
<i>This line item includes excavation fees and permits for special events.</i>				
Total Charges For Services	\$ -	\$ 155,000	\$ 230,000	48.39%
3500 FINES & FORFEITURES				
3510 Court Fines	-	385,000	400,000	3.90%
Total Fines & Forfeitures	\$ -	\$ 385,000	\$ 400,000	3.90%
3600 MISCELLANEOUS				
3610 Interest Earnings	3,231	98,040	105,000	7.10%
3620 Park Rentals	-	-	-	-
3690 Misc. Income	169	-	-	-
Total Miscellaneous	\$ 3,400	\$ 98,040	\$ 105,000	7.10%
3800 OTHER SOURCES OF FUNDING				
3810 Reappropriations of Fund Balance	-	-	-	-
3820 Contributions	-	2,053,013	-	-100.00%
<i>The large amount of contributions in FY2018 was a one time payment owed the City from the SLVLESA fund balance.</i>				
3840 Bond Proceeds	-	4,927,000	-	-100.00%
<i>Bond Proceeds will be recognized as received in FY2019.</i>				
Total Other Sources	\$ -	\$ 6,980,013	\$ -	-100.00%
Total General Fund Revenues	\$ 5,301,526	\$ 19,591,316	\$ 23,489,545	19.90%

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Mayor & City Council				
4100 Personnel Expenses				
4110 Salaries & Wages	-	100,000	100,000	0.00%
4130 Employee Benefits	-	37,226	38,176	2.55%
Total Personnel	\$ -	\$ 137,226	\$ 138,176	0.69%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	560	40,000	40,000	0.00%
4230 Travel	-	2,000	2,000	0.00%
Total Operating	\$ 560	\$ 42,000	\$ 42,000	0.00%
4300 Professional & Contracted Services				
4310 Professional Services	35,375	43,500	45,000	3.45%
Capstone Strategies Auditor				
4330 Training	2,000	4,500	4,500	0.00%
Total Professional & Contracted	\$ 37,375	\$ 48,000	\$ 49,500	3.13%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	4,276	500	500	0.00%
Total Misc.	\$ 4,276	\$ 500	\$ 500	0.00%
Total Mayor & City Council	\$ 42,211	\$ 227,726	\$ 230,176	1.08%
<i>Notes: Budget increase due to higher audit costs due to the need for a full year audit.</i>				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
City Manager				
4100 Personnel Services				
4110 Salaries & Wages	-	135,000	181,863	34.71%
City Manager (Hired 7/1/17)			141,750	
<i>New Position Adm. Assistant (TBH)</i>			40,113	
4120 Part-Time Wages	-	-	-	
4130 Employee Benefits	-	44,690	69,458	55.42%
Total Personnel	\$ -	\$ 179,690	\$ 251,321	39.86%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	1,000	1,500	50.00%
4230 Travel	-	1,500	2,500	66.67%
4240 Office Supplies	-	-	-	
Total Operating	\$ -	\$ 2,500	\$ 4,000	60.00%
4300 Professional & Contracted Services				
4310 Professional Services	-	6,950	7,500	7.91%
LYRB				
4330 Training	-	1,000	1,000	0.00%
Total Professional & Contracted	\$ -	\$ 7,950	\$ 8,500	6.92%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	1,250	1,500	20.00%
Total Misc.	\$ -	\$ 1,250	\$ 1,500	20.00%
Total City Manager	\$ -	\$ 191,390	\$ 265,321	38.63%
Notes: Budget increase due to the addition of a new employee and higher benefit costs.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
City Recorder				
4100 Personnel Services				
4110 Salaries & Wages	-	46,677	67,252	44.08%
City Recorder (Hired 10/16/17)				
4120 Part-Time Wages	-	-	-	
4130 Employee Benefits	-	15,270	22,308	46.09%
Total Personnel	\$ -	\$ 61,947	\$ 89,560	44.58%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	250	500	100.00%
4230 Travel	-	500	500	0.00%
4250 Maintenance & Supplies	-	250	250	0.00%
4260 Postage & Shipping	-	-	-	0.00%
Total Operating	\$ -	\$ 1,000	\$ 1,250	25.00%
4300 Professional & Contracted Services				
4310 Professional Services	-	2,500	2,500	0.00%
4320 Printing	-	-	-	
4330 Training	-	1,000	1,000	0.00%
4350 Contracted Services	-	18,991	-	-100.00%
SL County Elections				
4360 Advertising & Public Notices	1,959	2,500	2,500	0.00%
Total Professional & Contracted	\$ 1,959	\$ 24,991	\$ 6,000	-75.99%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	250	500	100.00%
Total Misc.	\$ -	\$ 250	\$ 500	100.00%
Total City Recorder	\$ 1,959	\$ 88,188	\$ 97,310	10.34%
Notes:	Budget increase due to the cost of staffing and operating the department for a full year and higher benefit costs.			

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
City Services				
4100 Personnel Services				
4110 Salaries & Wages				
City Services Director (Hired 9/18/17)	-	196,225	548,418	179.48%
Building Official (Hired 3/8/18)			91,481	
Asst. Building Official (Hired 3/15/18)			82,445	
Permit Technician II (Hired 3/12/18)			79,841	
Building Inspector (TBH 4/18)			47,731	
<i>New Position Building Dept. Adm. Assistant (TBH)</i>			58,240	
Code Compliance Inspector I (Hired 12/27/17)			36,598	
<i>New Position Code Compliance Inspector I (TBH)</i>			50,232	
Code Compliance Inspector II (Hired 12/19/17)			47,250	
Code Compliance Inspector II (Hired 12/19/17)			54,600	
4115 Over-Time Wages	-	250	2,500	900.00%
4130 Employee Benefits	-	71,452	260,697	264.85%
Total Personnel	\$ -	\$ 267,927	\$ 811,615	202.92%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	2,500	2,000	-20.00%
4230 Travel	-	1,500	2,500	66.67%
4250 Maintenance & Supplies	-	2,000	1,000	-50.00%
Total Operating	\$ -	\$ 6,000	\$ 5,500	-8.33%
4300 Professional & Contracted Services				
4310 Professional Services	-	1,000	20,000	1900.00%
Code Compliance Abatement				
4330 Training	-	1,800	2,500	38.89%
Total Professional & Contracted	\$ -	\$ 2,800	\$ 22,500	703.57%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	2,000	2,500	25.00%
Total Misc.	\$ -	\$ 2,000	\$ 2,500	25.00%
Total City Services	\$ -	\$ 278,727	\$ 842,115	202.13%
Notes: Budget increase is due to the costs of staffing and operating the department for a full year as well as the addition of Code Compliance Abatement funds. Also includes two additional positions.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Communications & Programs				
4100 Personnel Services				
4110 Salaries & Wages	-	-	70,350	#DIV/0!
Communications & Programs Director (Hired 7/1/17)				
4130 Employee Benefits	-	33,231	30,823	-7.25%
Total Personnel	\$ -	\$ 33,231	\$ 101,173	204.45%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	250	500	100.00%
4230 Travel	-	200	500	150.00%
4250 Maintenance & Supplies	-	750	500	-33.33%
4260 Postage & Shipping	-	1,000	1,000	0.00%
Total Operating	\$ -	\$ 2,200	\$ 2,500	13.64%
4300 Professional & Contracted Services				
4310 Professional Services	1,200	7,500	7,500	0.00%
4320 Printing	9,702	50,000	60,000	20.00%
4330 Training	-	1,200	2,000	66.67%
Total Professional & Contracted	\$ 10,902	\$ 58,700	\$ 69,500	18.40%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	6,603	500	1,500	200.00%
Total Misc.	\$ 6,603	\$ 500	\$ 1,500	200.00%
5100 Community Programs				
5110 Community Councils	20,000	30,000	29,000	-3.33%
Canyon Rim			6,000	
East Millcreek			5,000	
Millcreek			15,000	
Mt. Olympus			3,000	
5120 Events		82,500	75,000	-9.09%
Utah Venture Out	40,000		65,000	
Other			10,000	
5140 Fix-It Program	-	-	-	
5150 Rain Barrel Program	-	500	5,000	900.00%
Total Community Programs	\$ 60,000	\$ 113,000	\$ 109,000	-3.54%
Total Communications & Programs	\$ 77,505	\$ 207,631	\$ 283,673	36.62%
Notes: Budget increase due to higher benefit costs and additional funds for printing of City newsletter and potential implementation of rain barrel program.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Economic Development				
4100 Personnel Services				
4110 Salaries & Wages	-	53,911	157,788	192.68%
Economic Dev. Director (Hired 2/26/18)			107,556	
Business License Adm. (Hired 12/26/17)			50,232	
4115 Over-Time Wages	-	650	1,000	53.85%
4120 Part-Time Wages	-	-	-	
4130 Employee Benefits	-	17,099	47,003	174.90%
Total Personnel	\$ -	\$ 71,659	\$ 205,791	187.18%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	250	1,250	400.00%
4230 Travel	-	1,000	5,000	400.00%
4240 Office Supplies	-	-	-	
4250 Maintenance & Supplies	-	-	-	
4260 Postage & Shipping	-	-	-	
Total Operating	\$ -	\$ 1,250	\$ 6,250	400.00%
4300 Professional & Contracted Services				
4310 Professional Services	-	-	-	
4320 Printing	-	-	-	
4330 Training	-	-	2,500	
4360 Advertising & Public Notices	-	-	-	
Total Professional & Contracted	\$ -	\$ -	\$ 2,500	
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	8,000	12,000	50.00%
Total Misc.	\$ -	\$ 8,000	\$ 12,000	50.00%
Total Economic Development	\$ -	\$ 80,909	\$ 226,541	179.99%
Notes: Budget increase due to the increased costs of staffing and operating the department for a full year.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Emergency/Risk Management				
4100 Personnel Services				
4110 Salaries & Wages	-	-	45,864	#DIV/0!
Emergency Manager (Hired 12/11/17)				
4120 Part-Time Wages	-	14,000	5,000	-64.29%
4130 Employee Benefits	-	-	11,179	#DIV/0!
Total Personnel	\$ -	\$ 14,000	\$ 62,043	343.17%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	150	1,000	566.67%
4230 Travel	-	150	-	-
4240 Office Supplies	-	-	-	-
4250 Maintenance & Supplies	-	-	2,500	-
4260 Postage & Shipping	-	-	-	-
Total Operating	\$ -	\$ 300	\$ 3,500	1066.67%
4300 Professional & Contracted Services				
4310 Professional Services	-	-	-	-
4320 Printing	-	500	1,000	100.00%
4330 Training	-	600	2,000	233.33%
4350 Contracted Services	-	-	-	-
Total Professional & Contracted	\$ -	\$ 1,100	\$ 3,000	172.73%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	2,500	2,500	0.00%
Total Misc.	\$ -	\$ 2,500	\$ 2,500	0.00%
Total Emergency/Risk Management	\$ -	\$ 17,900	\$ 71,043	296.89%
Notes: Budget increase is due to the Emergency Manager becoming full-time and operating the department for a full year.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Engineering Services				
4100 Personnel Services				
4110 Salaries & Wages	-	77,256	261,185	238.08%
City Engineer (Hired 1/8/18)			110,250	
Storm Water Engineer (Hired 4/16/18)			90,045	
Construction Inspector (Hired 4/30/18)			60,890	
4120 Part-Time Wages	-	4,500	12,800	184.44%
4130 Employee Benefits	-	30,636	106,437	247.43%
Total Personnel	\$ -	\$ 112,392	\$ 380,422	238.48%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	500	1,200	140.00%
4230 Travel	-	500	1,200	140.00%
4240 Office Supplies	-	-	-	-
4250 Maintenance & Supplies	-	500	500	0.00%
4260 Postage & Shipping	-	-	-	-
Total Operating	\$ -	\$ 1,500	\$ 2,900	93.33%
4300 Professional & Contracted Services				
4310 Professional Services	-	337,500	575,000	70.37%
Development Review Services				
4320 Printing	-	-	-	-
4330 Training	-	1,000	2,000	100.00%
4350 Contracted Services	1,014,933	507,430	-	-100.00%
SL County Engineering				
Total Professional & Contracted	\$ 1,014,933	\$ 845,930	\$ 577,000	-31.79%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	2,500	2,500	0.00%
Total Misc.	\$ -	\$ 2,500	\$ 2,500	0.00%
Total Engineering Services	\$ 1,014,933	\$ 962,322	\$ 962,822	0.05%
Notes: No change. Engineering was originally covered by a contract with SL County, however the City now provides this service at no additional cost. (Planning Engineer costs are included in Planning Services budget.)				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Facilities				
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	-	-	-
4250 Maintenance & Supplies	-	7,200	7,500	4.17%
4260 Postage & Shipping	-	-	-	
Total Operating	\$ -	\$ 7,200	\$ 7,500	4.17%
4300 Professional & Contracted Services				
4310 Professional Services	5,343	18,019	20,000	10.99%
4330 Training	-	-	-	-
4350 Contracted Services	-	-	-	-
Total Professional & Contracted	\$ 5,343	\$ 18,019	\$ 20,000	10.99%
4400 Utilities				
4410 Water & Sewer	-	1,500	2,500	66.67%
4420 Natural Gas	-	2,200	8,400	281.82%
4430 Electricity	-	6,953	12,000	72.59%
4450 Waste & Disposal	-	200	400	100.00%
Total Utilities	\$ -	\$ 10,853	\$ 23,300	114.69%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	15,000	15,000	0.00%
Total Misc.	\$ -	\$ 15,000	\$ 15,000	0.00%
4800 Buildings				
4810 Building Improvements	-	820,000	125,000	-84.76%
4830 Improvements other than buildings	-	104,057	40,000	-61.56%
4840 Leases	-	29,816	188,538	532.34%
Total Buildings	\$ -	\$ 953,873	\$ 353,538	-62.94%
Total Facilities	\$ 5,343	\$ 1,004,945	\$ 419,338	-58.27%
<p><i>Notes: Budget decreases due to the cost of building office space in the previous year, however there are increases in utility costs and lease costs.</i></p>				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Finance				
4100 Personnel Services				
4110 Salaries & Wages	-	35,937	84,000	133.74%
HR-Finance Director (Hired 10/18/17)				
4120 Part-Time Wages	-	6,167	2,500	-59.46%
4130 Employee Benefits	-	13,533	33,863	150.22%
Total Personnel	\$ -	\$ 55,638	\$ 120,363	116.33%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	150	500	233.33%
4230 Travel	-	150	500	233.33%
4240 Office Supplies	-	900	1,000	11.11%
4250 Maintenance & Supplies	-	100	-	-100.00%
4260 Postage & Shipping	-	200	-	-100.00%
Total Operating	\$ -	\$ 1,500	\$ 2,000	33.33%
4300 Professional & Contracted Services				
4310 Professional Services	2,456	19,594	20,500	4.62%
D&S Accounting				
4320 Printing	-	-	-	-
4330 Training	-	150	500	233.33%
4350 Contracted Services	-	-	-	-
Total Professional & Contracted	\$ 2,456	\$ 19,744	\$ 21,000	6.36%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	2,000	2,000	0.00%
Total Misc.	\$ -	\$ 2,000	\$ 2,000	0.00%
Total Finance	\$ 2,456	\$ 78,881	\$ 145,363	84.28%

Notes: Budget increase is due to hiring a full-time employee for a full year.

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Fleet				
4700 Vehicles & Equipment				
4710 Vehicles	-	200,933	60,000	-70.14%
4720 Fuel	-	2,200	7,500	240.91%
4730 Maintenance	-	500	3,500	600.00%
4740 Equipment	-	12,000	3,000	-75.00%
Total Vehicles & Equipment	\$ -	\$ 215,633	\$ 74,000	-65.68%
Total Fleet	\$ -	\$ 215,633	\$ 74,000	-65.68%

Notes: Budget decrease is due to the City not purchasing as many vehicles as the previous year.

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Front Desk Adm				
4100 Personnel Services				
4110 Salaries & Wages	7,185	32,025	34,944	9.12%
Office Assistant (Hired 7/31/17)				
4115 Over-Time Wages	-	250	1,000	300.00%
4120 Part-Time Wages	-	-	-	-
4130 Employee Benefits	506	8,104	16,468	103.20%
Total Personnel	\$ 7,691	\$ 40,379	\$ 52,412	29.80%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	250	500	100.00%
4230 Travel	-	100	500	400.00%
4240 Office Supplies	-	22,397	25,000	11.62%
4250 Maintenance & Supplies	-	5,000	4,000	-20.00%
4260 Postage & Shipping	49	3,200	5,000	56.25%
Total Operating	\$ 49	\$ 30,947	\$ 35,000	13.10%
4300 Professional & Contracted Services				
4310 Professional Services	-	500	2,000	300.00%
4320 Printing	-	250	1,000	300.00%
4330 Training	-	300	500	66.67%
4350 Contracted Services	-	-	-	0.00%
Total Professional & Contracted	\$ -	\$ 1,050	\$ 3,500	233.33%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	3,200	4,500	40.63%
4630 Meals	-	2,500	6,500	160.00%
Total Misc.	\$ -	\$ 5,700	\$ 11,000	92.98%
Total Front Desk Adm	\$ 7,740	\$ 78,076	\$ 101,912	30.53%

Notes: Budget increase is due to the operations of the office for a full year.

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
IT Management				
4200 Operating Expenses				
4250 Maintenance & Supplies	-	29,951	30,000	0.16%
4255 Software (Includes Licensing)	-	70,000	97,500	39.29%
60,000 Financial Management Software				
6,000 AutoCad				
10,000 DocuWare License				
13,000 CivcPlus				
1,500 Bluebeam				
2,000 Municipal Code Online				
5,000 iWorks License Maintenance				
Total Operating	\$ -	\$ 99,951	\$ 127,500	27.56%
4300 Professional & Contracted Services				
4310 Professional Services	173	51,695	65,000	25.74%
Network Providers, Inc.				
4330 Training	-	-	-	-
4350 Contracted Services	-	-	-	-
Total Professional & Contracted	\$ 173	\$ 51,695	\$ 65,000	25.74%
4440 Telephone	\$ 1,211	\$ 15,366	\$ 25,000	62.70%
4610 Miscellaneous Expenses	\$ -	\$ 2,000	\$ 2,000	0.00%
4740 Equipment (Computers, etc.)	\$ -	\$ 51,227	\$ 55,000	7.37%
Total IT Management	\$ 1,383	\$ 220,239	\$ 274,500	24.64%
Notes: Budget increase due to more telephone usage and the cost of purchasing financial management software.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Justice Court				
4300 Professional & Contracted Services				
4310 Professional Services	-	-	-	-
4350 Contracted Services	-	650,000	650,000	0.00%
Total Professional & Contracted	\$ -	\$ 650,000	\$ 650,000	0.00%
Total Justice Court	\$ -	\$ 650,000	\$ 650,000	0.00%

Notes: No change.

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Legal Services				
4300 Professional & Contracted Services				
4310 Professional Services	89,115	127,193	138,000	8.50%
John Brems				
4320 Printing	-	-	-	-
4330 Training	-	-	-	-
4350 Contracted Services	-	368,371	368,371	0.00%
SL County Indigent Defense				
SL County Prosecutorial Services				
Total Professional & Contracted	\$ 89,115	\$ 495,564	\$ 506,371	2.18%
4610 Misc. Expenses				
Total Misc.	\$ -	\$ 250	\$ 250	0.00%
Total Legal Services	\$ 89,115	\$ 495,814	\$ 506,621	2.18%
Notes: Budget increase due to higher contracted legal services.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Non-Departmental				
4510 Insurance	\$ 2,600	\$ 66,000	\$ 75,000	13.64%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	500	1,500	200.00%
4611 Direct Deposit Fees	-	646	1,774	174.61%
4620 Bank Charges	42	4,201	5,000	19.02%
4625 UPD Debt Related Fees & Interest	-	53,740	300,000	458.24%
Total Misc.	\$ 42	\$ 59,087	\$ 308,274	421.73%
6100 Other Financing Uses				
6110 Contribution to Fund Balance	1,812,257	-	63,600	#DIV/0!
6120 Due Other Govt. Entity	-	90,000	-	-100.00%
6130 Transfer to CIP Fund	-	-	500,000	
Total Other Financing Uses	\$ 1,812,257	\$ 90,000	\$ 563,600	526.22%
Total Non-Departmental	\$ 1,814,899	\$ 215,087	\$ 946,874	340.23%
<p><i>Notes: Budget changes include an increase in insurance; large decrease in contribution to fund balance and an increase in the transfer to the CIP fund.</i></p>				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Planning Services				
4100 Personnel Services				
4110 Salaries & Wages	402	242,461	419,667	73.09%
Planning Services Dir. (Hired 10/9/17)			90,956	
Engineer (Hired 1/8/18)			104,790	
Deputy Recorder (Hired 9/18/17)			66,236	
Planner I (Hired 10/30/17)			52,416	
Planner II (Hired 10/31/17)			54,600	
<i>New Position Planner I (TBH)</i>		-	50,669	
4115 Over-Time Wages	-	1,200	5,000	
4120 Part-Time Wages	-	-	-	-
4130 Employee Benefits	-	91,016	164,282	80.50%
Total Personnel	\$ 402	\$ 334,677	\$ 588,949	75.98%
4200 Operating Expenses				
4210 Books, Subscriptions, Memb.	-	2,500	3,500	40.00%
4230 Travel	-	2,500	2,500	0.00%
4240 Office Supplies	-	1,200	2,000	66.67%
4250 Maintenance & Supplies	-	1,000	1,000	0.00%
4260 Postage & Shipping	-	-	1,000	
Total Operating	\$ -	\$ 7,200	\$ 10,000	38.89%
4300 Professional & Contracted Services				
4310 Professional Services	9,213	28,375	140,000	393.39%
John Janson				
Traffic Studies				
Impact Fee Study				
4320 Printing	-	-	500	
4330 Training	-	2,200	6,500	195.45%
4350 Contracted Services	321,660			
SL County Addressing		20,000	20,000	0.00%
SL County Planning & Dev.		580,000	-	-100.00%
Total Professional & Contracted	\$ 330,873	\$ 630,575	\$ 167,000	-73.52%
4600 Miscellaneous Expenses				
4610 Misc. Expenses	-	2,500	5,000	100.00%
Total Misc.	\$ -	\$ 2,500	\$ 5,000	100.00%
5100 Community Programs				
5130 Promise Program	-	2,426	100,000	4022.44%
Total Community Programs	\$ -	\$ 2,426	\$ 100,000	4022.44%
Total Planning Services	\$ 331,275	\$ 977,377	\$ 870,949	-10.89%
Notes: Budget is lower than the previous year due to the City taking over Planning Service functions from SL County. Staffing costs increase due to providing services and staff for a full year plus adding one additional position. The budget also includes costs for an Impact Fee Study.				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Public Safety				
4300 Professional & Contracted Services				
4350 Contracted Services				
SLC Animal Control		552,444	552,944	0.09%
Sheriff Cell Tower		-	-	-
12 Months of Contract		4,886,792	10,057,045	105.80%
Unified Police				
VECC		-	-	
Total Professional & Contracted	\$ -	\$ 5,439,236	\$ 10,609,989	95.06%
Total Public Safety	\$ -	\$ 5,439,236	\$ 10,609,989	95.06%

Notes: Budget increase is due to the direct payment of the UPD contract for a full year, rather than only six months.

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Public Works				
4300 Professional & Contracted Services				
4310 Professional Services	-	-	-	
4350 Contracted Services				
SL County Parks		400,000	400,000	0.00%
SL County Public Works	1,901,982	3,800,000	4,000,000	5.26%
SL County Street Lights		35,000	37,500	7.14%
Total Professional & Contracted	\$ 1,901,982	\$ 4,235,000	\$ 4,437,500	4.78%
4610 Miscellaneous Expenses	\$ -	\$ 150	\$ -	\$ -
Total Public Works	\$ 1,901,982	\$ 4,235,150	\$ 4,437,500	4.78%
<i>Notes: Budget increase is due to the amount paid to Salt Lake County for street maintenance projects and small increase in street lighting costs.</i>				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Class B & C Road Fund				
Class B & C Road				
4900 Class B & C Road Expenditures				
4910 Class C - Pavement		108,000	507,500	369.91%
4920 Class C - Sidewalk		990,900	435,000	-56.10%
4930 Class C - Traffic Calming		45,000	72,500	61.11%
4930 Class C - Storm Drain		436,100	435,000	-0.25%
4940 Class C - Active Transportation		-	-	-
Total Class B & C Road		\$ 1,580,000	\$ 1,450,000	-8.23%
Notes:				
<i>Budget decrease is due to \$200,000 of Class B & C Road funds being used to pay SL County for street maintenance projects.</i>				

MILLCREEK FY 2018-19 GENERAL FUND EXPENSE BUDGET

Department Budget	Actual Budget	Estimated Actual Budget	Tentative Budget	Percentage of Change from Previous Year
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)	Estimated Actual
Total General Fund Expenses	\$ 5,301,526	\$ 17,347,120	\$ 23,489,545	35.41%

MILLCREEK FY 2018-19 CAPITAL IMPROVEMENT FUND REVENUE BUDGET

	Actual Budget	Estimated Actual Budget	Tentative Budget
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)
CAPITAL IMPROVEMENT PROJECT FUND			
7100 CIP REVENUE			
7110 Interest Earnings	-	.	500
7120 Transfer from General Fund	-	-	500,000
Total CIP Revenue	\$ -	\$ -	\$ 500,500

MILLCREEK FY 2018-19 CAPITAL IMPROVEMENT FUND EXPENSE BUDGET

	Actual Budget	Estimated Actual Budget	Tentative Budget
	FY 2016-17 (6 Months)	FY 2017-18 (Full Year)	FY 2018-19 (Full Year)
CAPITAL IMPROVEMENT PROJECT FUND			
Capital Projects Expenses	-	-	500,500
8100 Capital Improvement Projects			
Lighting	-	-	50,000
Sidewalk Projects	-	-	290,000
Traffic Calming	-	-	10,000
Economic Development	-	-	25,000
General CIP	-	-	125,500
Total CIP	\$ -	\$ -	\$ 500,500