

JORDANELLE SPECIAL SERVICE
DISTRICT CERTIFICATION OF
BUDGET RESOLUTION 2018-09

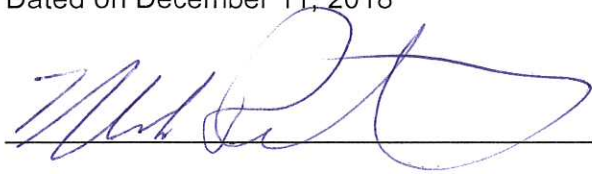
Adoption of Budget Information:

Incompliance with Title 17, Chapter 36, Section 15, Utah Code:

I, the undersigned, certify that the attached budget document is a true and correct copy of the 2019 budget of Jordanelle Special Service District for calendar year ending December 31, 2019 as approved and adopted by Resolution No. 2018-09 dated December 11, 2018. An appropriate public hearing was held on December 11, 2018, 6:00 P.M. for all budgetary funds.

This resolution also amends the 2016 budget as outlined in the public hearing.

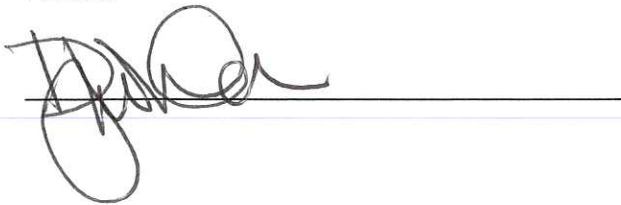
Dated on December 11, 2018

A handwritten signature in blue ink, appearing to read "Mike Petersen", is written over a horizontal line.

Mike Petersen

Board Chair

Attest:

A handwritten signature in black ink is written over a horizontal line.

**Jordanelle Special Service District
Budget - Amended
Fiscal Year Ending December 31, 2018**

Description	GL No.	2016 Actual	2017 Actual	2018 Original	2018 Amended
Revenues					
Water Revenue	31000	\$ 2,364,210.50	\$ 2,704,988.04	\$ 2,682,900.00	\$ 3,182,900.00
Water Sub-lease Revenue	31055	7,199.10			75,600.00
Water Reserve Revenue	31060	3,433,241.82	4,158,073.01	4,880,700.00	5,018,200.00
Sewer Revenue	32000	669,676.70	782,644.77	822,700.00	852,700.00
Penalty Revenue	33000	75,093.53	101,027.04	50,000.00	35,000.00
Construction Inspection Fees	34000	131,201.99	261,125.40	60,000.00	180,000.00
Mine Maintenance Revenue	34500	86,742.81	180,537.05	203,500.00	112,800.00
TCSSD Maintenance Revenue	34600	216,000.00	216,000.00	698,600.00	624,900.00
Lake Creek Irr Maintenance Revenue	34601		27,737.99		77,800.00
NVSSD Maintenance Revenue	34700	114,000.00	114,000.00	150,500.00	94,000.00
SLSSD Maintenance Revenue	34800	15,158.80	10,593.59	27,100.00	20,700.00
WCSSA#1 Administrative Services	34900				5,900.00
Hookup Fees	35000	109,725.00	90,510.00	40,000.00	107,000.00
Revenue Recoveries	35900	23,000.00	980.77	1,300,000.00	88,000.00
Settlement Receipts (Payments)	39100				(12,600.00)
Snowmaking Revenue	39500	210,715.00	214,275.00	221,600.00	253,100.00
Laboratory Fees	39600	827.50	1,097.00	500.00	700.00
Shared Employee	39700	62,100.76	20,285.58		
Interest Revenue	37000	60,149.19	113,041.22	109,500.00	335,000.00
Water Impact	31500	36,712.08	20,636.75		202,900.00
Sewer Impact	32060	759,869.71	542,185.00		794,900.00
Miscellaneous Revenue	39000	36,648.42	41,363.24		106,000.00
Capital Gains/(Losses)	39800	35,923.28	215,542.15	646,900.00	127,000.00
Investment Gains/(Losses)	39900	(3,147.98)	(352,398.58)		(18,800.00)
Contributed Capital	32070	4,956,009.70	457,230.88		
Bond Assmnt - SAB Series 2009	38650	1,483,570.44	1,304,695.96	1,299,900.00	1,126,000.00
Tuhaye Bond	38700	169,233.05	176,997.97	180,000.00	202,400.00
Contribution from Fund Balance	xxxxx		710,874.86	370,600.00	134,800.00
Total Revenues		15,053,861.40	12,114,044.69	13,745,000.00	13,726,900.00
Expenditures / Expenses					
Wages	41000	1,649,078.19	1,789,306.17	1,931,100.00	1,964,000.00
Payroll Taxes	41200	120,689.91	127,236.29	148,000.00	141,200.00
Worker's Comp	41300	40,881.61	36,000.06	37,100.00	22,200.00
Employee Benefits	41500	239,546.09	265,826.25	333,800.00	302,100.00
State Retirement	55000	285,013.16	470,610.74	544,200.00	425,900.00
Travel	43000	19,441.19	16,732.89	50,000.00	46,000.00
Training/Conferences	44000	13,513.77	15,347.00	42,800.00	46,800.00
Utilities	46000	850,595.32	809,012.95	1,041,300.00	886,600.00
Phones	47000	35,072.90	30,570.36	40,700.00	37,500.00
Legal Fees	50000	496,349.03	307,029.50	425,000.00	503,000.00
JSSD Water	50500	1,285,047.43	1,461,964.34	1,600,400.00	1,550,400.00
Bank Charges	50700	7,246.92	8,477.66	8,600.00	13,800.00
Postage	50750	1,483.56	836.78	1,300.00	1,700.00
Equipment	51000	65,679.81	38,958.69	131,200.00	117,900.00
Equipment - Repairs & Maint	51001	76,823.97	51,298.67	479,300.00	264,800.00
Supplies	52000	508,270.89	634,445.86	541,900.00	616,400.00
Services	53000	511,618.50	536,773.05	677,800.00	714,800.00
Insurance- Liability	54000	213,063.00	227,100.00	251,200.00	245,200.00
Vehicle Expense	58000	59,160.57	66,273.39	79,800.00	73,800.00
Miscellaneous Expense	90000	5,921.65	800.00		
Bad Debt	95000	21,765.68	1,278.23		
Depreciation Expense	72000	1,923,465.56	1,969,405.70	1,950,000.00	1,950,000.00
Interest Expense	70000	1,826,182.20	1,432,144.67	1,754,800.00	1,609,900.00
Debt Service	80000	213,809.18	211,080.64	245,000.00	208,600.00
Judgments & Losses	98000	2,690,830.73			
Capital Outlay	15999	188,229.94	1,218,412.56	986,500.00	1,455,700.00
Leases, Notes, & Revenue Bonds	23901	314,000.00	387,122.24	443,200.00	528,600.00
Contribution to Fund Balance	0	1,391,080.64			
Total Expenditures / Expenses		15,053,861.40	12,114,044.69	13,745,000.00	13,726,900.00
Net Income / (Loss)		\$ -0-	\$ -0-	\$ -0-	\$ -0-

**Jordanelle Special Service District
Budget - Proposed
Fiscal Year Ending December 31, 2019**

Description	GL No.	2017 Actual	2018 Projected	2019 Proposed
Revenues				
Water Revenue	31000	\$ 2,704,988.04	\$ 3,182,900.00	\$ 3,373,300.00
Water Sub-lease Revenue	31055		75,600.00	
Water Reserve Revenue	31060	4,158,073.01	5,018,200.00	5,000,000.00
Sewer Revenue	32000	782,644.77	852,700.00	903,900.00
Penalty Revenue	33000	101,027.04	35,000.00	30,000.00
Construction Inspection Fees	34000	261,125.40	180,000.00	100,000.00
Mine Maintenance Revenue	34500	180,537.05	112,800.00	125,800.00
TCSSD Maintenance Revenue	34600	216,000.00	624,900.00	846,400.00
Lake Creek Irr Maintenance Revenue	34601	27,737.99	77,800.00	95,700.00
NVSSD Maintenance Revenue	34700	114,000.00	94,000.00	127,700.00
SLSSD Maintenance Revenue	34800	10,593.59	20,700.00	25,300.00
ONSSD Maintenance Revenue	34850			9,000.00
WCSSA#1 Administrative Services	34900		5,900.00	5,200.00
SRSSD Maintenance Revenue	34990			12,100.00
Hookup Fees	35000	90,510.00	107,000.00	105,000.00
Revenue Recoveries	35900	980.77	88,000.00	
Settlement Receipts (Payments)	39100		(12,600.00)	
Snowmaking Revenue	39500	214,275.00	253,100.00	254,200.00
Laboratory Fees	39600	1,097.00	700.00	500.00
Shared Employee	39700	20,285.58		
Interest Revenue	37000	113,041.22	335,000.00	390,000.00
Water Impact	31500	20,636.75	202,900.00	
Sewer Impact	32060	542,185.00	794,900.00	
Miscellaneous Revenue	39000	41,363.24	106,000.00	
Tower Lease Receipts	39300			258,100.00
Capital Gains/(Losses)	39800	215,542.15	127,000.00	74,000.00
Investment Gains/(Losses)	39900	(352,398.58)	(18,800.00)	
Contributed Capital	32070	457,230.88		300,000.00
Bond Assmnt - SAB Series 2009	38650	1,304,695.96	1,126,000.00	1,135,000.00
Tuhaye Bond	38700	176,997.97	202,400.00	
Contribution from Fund Balance	xxxxx	710,874.86	134,800.00	3,240,800.00
Total Revenues		12,114,044.69	13,726,900.00	16,412,000.00
Expenditures / Expenses				
Wages	41000	1,789,306.17	1,964,000.00	2,299,300.00
Payroll Taxes	41200	127,236.29	141,200.00	168,000.00
Worker's Comp	41300	36,000.06	22,200.00	32,100.00
Employee Benefits	41500	265,826.25	302,100.00	379,000.00
State Retirement	55000	470,610.74	425,900.00	494,400.00
Travel	43000	16,732.89	46,000.00	43,900.00
Training/Conferences	44000	15,347.00	46,800.00	36,800.00
Utilities	46000	809,012.95	886,600.00	1,054,500.00
Phones	47000	30,570.36	37,500.00	45,000.00
Legal Fees	50000	307,029.50	503,000.00	430,000.00
JSSD Water	50500	1,461,964.34	1,550,400.00	1,550,400.00
Bank Charges	50700	8,477.66	13,800.00	13,300.00
Postage	50750	836.78	1,700.00	400.00
Equipment	51000	38,958.69	117,900.00	255,500.00
Equipment - Repairs & Maint	51001	51,298.67	264,800.00	487,400.00
Supplies	52000	634,445.86	616,400.00	719,200.00
Services	53000	536,773.05	714,800.00	595,400.00
Insurance- Liability	54000	227,100.00	245,200.00	248,200.00
Vehicle Expense	58000	66,273.39	73,800.00	96,000.00
Miscellaneous Expense	90000	800.00		
Bad Debt	95000	1,278.23		
Depreciation Expense	72000	1,969,405.70	1,950,000.00	1,970,000.00
Interest Expense	70000	1,432,144.67	1,609,900.00	1,394,300.00
Debt Service	80000	211,080.64	208,600.00	23,000.00
Capital Outlay	15999	1,218,412.56	1,455,700.00	3,643,600.00
Leases, Notes, & Revenue Bonds	23901	387,122.24	528,600.00	432,300.00
Contribution to Fund Balance	0			
Total Expenditures / Expenses		12,114,044.69	13,726,900.00	16,412,000.00
Net Income / (Loss)		\$ -0-	\$ -0-	\$ -0-