

# Briefing Document

**Description:** Budget Amendment for Fiscal Year 2021/2022 (FY2022)

**Presenter:** Brian Brown

**Submitted By:** Brian Brown, Finance Department

**Recommendation:** Staff is proposing a Budget Amendment for the Fiscal Year 2021/2022 (FY2022).

**Background Information:** After the original budget is approved, it can only be adjusted throughout the fiscal year by a budget amendment. All budget amendments for this fiscal year must be made before 6-30-22. This is the final budget opening for the 2021/2022 fiscal year. See the summary of budget amendments below:

<b>Funds</b>	<b>Current Budget</b>	<b>Budget Amend 6/22/2022</b>
General Fund	27,720,670	32,028,625
RAP Tax Special Revenue	500,000	500,000
Foundation	-	3,000
Debt Service	380,129	946,129
Municipal Building Authority	2,242,533	2,242,533
Coral Canyon S.S.D.	812,112	812,112
Capital Projects	14,052,077	14,616,702
Water	17,440,347	17,440,347
Sewer	10,148,056	10,148,056
Power	19,067,892	19,067,892
Irrigation	110,334	110,334
Storm Drain	9,924,671	9,924,671
<b>Total Budget</b>	<b>102,398,821</b>	<b>107,840,401</b>
<b>Increase/(Decrease)</b>	<b>1,485,909</b>	<b>5,441,580</b>

This budget opening increases the 2-9-22 budget amendment from \$102,398,821 to \$107,840,401. We reviewed the current budget and identified budgets that required an adjustment. **The \$5.8M transfers are not truly expenses, but transfers to Capital Project savings for future identified capital projects.**

Attached is the Fiscal Year 2021/2022 (FY2022) Budget Amendment that is proposed for the 6-22-22 budget opening.



Washington City  
Where Dixie Began

## Fiscal Year 2021-2022 Budget Amendment

<u>Funds</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Inc/Dec</u>
General Fund	25,602,216	32,028,625	6,426,409
RAP Tax Special Revenue	500,000	500,000	-
Washington City Foundation	-	3,000	3,000
Debt Service	380,129	946,129	566,000
Municipal Building Authority	2,242,533	2,242,533	-
Coral Canyon S.S.D.	812,112	812,112	-
Capital Projects	13,865,477	14,616,702	751,225
Water	16,618,429	17,440,347	821,918
Sewer	10,014,028	10,148,056	134,028
Power	17,841,919	19,067,892	1,225,973
Irrigation	109,063	110,334	1,271
Storm Drain	9,824,103	9,924,671	100,568
<b>Total Budget</b>	<b>97,810,009</b>	<b>107,840,401</b>	<b>10,030,392</b>

### Budget Amendment 6-22-2022

Legislative-Computer Equipment	4,000	1
Legislative-Meeting	9,900	2
Court-Defense Attorney	30,000	3
Fleet-Cost Allocation	147,344	4
City Hall Repairs	25,000	5
Maintenance	-259,930	6
Solid Waste Fees	75,000	7
Recycling Fees	195,000	8
Golf Course-Merchandise	70,000	9
Community Development-CRA/Zion Bank	20,000	10
Streets-Highway Tax Transfer	-1,808,359	11
Foundation expenses	3,000	12
Debt Svc-Paid Off Sales Tax Bond	566,000	13
Streets & Parks-Transfer to Debt Svc	564,625	14
Transfer to Streets Capital Projects	2,000,000	15
Transfer to Public Safety Capital Projects	1,000,000	16
Transfer to Leisure Service Capital Projects	1,800,000	17
Transfer to General Capital Projects	1,000,000	18
Budget Adjustment on 2-9-22	1,485,909	19
Budget Adjustment on 12-8-21	1,537,909	20
Budget Amendment 8-25-21	1,564,994	21
<b>YTD Budget Amendments</b>	<b>10,030,392</b>	

### Notes

- 1 Computer & Ipads
- 2 Meals for City Council meetings
- 3 The defense attorney expenses were higher for this fiscal year.
- 4 The Finance Department reviewed the Fleet allocation and made adjustments to reflect actual expenses for parts and labor.
- 5 Purchase of Covid tests and repairs to City Hall due to unexpected damages
- 6 Budget cost allocation, 52 Main repairs, Annex building update
- 7 Solid Waste fees increased due to increased users. The Solid Waste revenue is also increased.
- 8 Recycling fees increased due to increased users. The Recycling revenue also increased.
- 9 All Golf Course revenues are up this year. They sold more merchandise than expected this year.
- 10 Expenses for the CRA professional services provided by Zions Bank and fields designs projects.
- 11 This is an accounting change. In the past we recorded the Highway Tax to the General Fund and then transferred the revenue to the Streets Fund. To simplify the accounting we now post the revenue straight to the Streets Fund. The budget amendment matches the accounting change.
- 12 No Foundation expenses were budgeted this year. In March, Public Safety used funds to pay for the appreciation dinner.
- 13 Sales Tax Bond-In April Council approved to pay off the Sales Tax Bond. The city paid off \$566,000 earlier than scheduled.
- 14 Sales Tax Bond-The Streets and Parks Capital Project Funds transferred funds to the Debt Service fund to pay off the Sales Tax Bond.
- 15 Transfer to Streets Capital Projects for Washington Fields Road Extension
- 16 Transfer to Public Safety Capital Projects for Public Safety Capital
- 17 Transfer to Leisure Services Capital Projects for Wheels Park/GWB Park
- 18 Transfer to General Capital Projects for Building Purchases
- 19 Prior Budget Adjustment on 2-9-22
- 20 Prior Budget Adjustment on 12-8-21
- 21 Prior Budget Adjustment on 8-25-21

**General Ledger  
Budget Amendment 6-22-2022  
Fiscal Year 2022**

<b>Account Number</b>	<b>Description</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Amended Budget 6-22-22</b>	<b>Budget Adjustments</b>	<b>Notes</b>
<b>General Fund</b>						
<b>3130</b>	<b>General Sales &amp; Use Tax</b>					
10-31-3130-3131	Sales Tax Highway (.30%)	\$ 1,808,359	\$ 1,808,359	\$ -	\$ (1,808,359)	Accounting Change
<b>3440</b>	<b>Sanitation</b>					
10-34-3440-3441	Solid Waste User Fees	\$ 1,648,952	\$ 1,648,952	\$ 1,837,952	\$ 189,000	Increase Due To Users
10-34-3440-3442	Recycling User Fees	\$ 412,164	\$ 412,164	\$ 650,164	\$ 238,000	Increase Due To Users
<b>3800</b>	<b>Contributions &amp; Transfers</b>					
10-38-3800-3890	Use Of Prior Year Fund Balance	\$ (58,028)	\$ 168,541	\$ 5,857,855	\$ 5,689,314	Fund Balance
<b>4111</b>	<b>Legislative</b>					
10-41-4111-4260	Small Tools & Minor Equipment	\$ -	\$ -	\$ 4,000	\$ 4,000	Computer & Ipads
10-41-4111-4610	Miscellaneous	\$ 100	\$ 100	\$ 10,000	\$ 9,900	Meals for City Council meetings
<b>4121</b>	<b>Judicial</b>					
10-41-4121-4310	Professional & Technical	\$ 5,500	\$ 5,500	\$ 35,500	\$ 30,000	Defense Attorney
<b>4140</b>	<b>Fleet</b>					
10-41-4140-4346	Administrative Costs	\$ (521,605)	\$ (521,605)	\$ (374,261)	\$ 147,344	Cost Allocation
<b>4150</b>	<b>Non-Departmental</b>					
10-41-4150-4310	Professional & Technical	\$ 17,100	\$ 17,100	\$ 42,100	\$ 25,000	City Hall Repairs
<b>4160</b>	<b>Governmental Bldgs</b>					
10-41-4160-4270	Building & Grounds	\$ 145,344	\$ 145,344	\$ 155,344	\$ 10,000	Annex Building Update And Other Repairs
10-41-4160-4310	Professional & Technical	\$ 25,349	\$ 25,349	\$ 45,349	\$ 20,000	52 Main Repairs
10-41-4160-4346	Administrative Costs	\$ -	\$ -	\$ (289,930)	\$ (289,930)	Cost Allocation
<b>4423</b>	<b>Waste Collection</b>					
10-44-4423-4344	Solid Waste Service Fees	\$ 1,467,567	\$ 1,467,567	\$ 1,542,567	\$ 75,000	Increase Due To Users
10-44-4423-4345	Recycling Service Fees	\$ 354,461	\$ 354,461	\$ 549,461	\$ 195,000	Increase Due To Users
<b>4559</b>	<b>Golf Course Club House</b>					
10-45-4559-4692	Merchandise Purchase	\$ 60,000	\$ 60,000	\$ 130,000	\$ 70,000	Increase In Merchandise Sales
<b>4652</b>	<b>Economic Development</b>					
10-46-4652-4210	Dues And Memberships	\$ 12,200	\$ 12,200	\$ 22,200	\$ 10,000	CRA Fees
10-46-4652-4310	Professional & Technical	\$ 11,500	\$ 51,500	\$ 61,500	\$ 10,000	Fields Design
<b>4830</b>	<b>Contr To Other Funds</b>					
10-48-4830-4921	Contribution Public Saffety 42	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	Transfer To Public Safety Capital Projects
10-48-4830-4923	Contribution C/P Street	\$ 1,808,359	\$ 1,808,359	\$ 2,000,000	\$ 191,641	Transfer To Streets Capital Projects
10-48-4830-4924	Contribution Leisure Srvc 43	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	Transfer To Leisure Services Capital Projects
10-48-4830-4931	Contribution CP 45 Property	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	Transfer To General Capital Projects For Building Purchases
<b>Washington City Foundation</b>						
<b>3800</b>	<b>Contributions &amp; Transfers</b>					
22-38-3800-3890	Use Of Prior Year Fund Balance	\$ (5,000)	\$ (18,000)	\$ (15,000)	\$ 3,000	Fund Balance
<b>4100</b>	<b>General Government</b>					
22-41-4100-4310	Professional & Technical	\$ -	\$ -	\$ 3,000	\$ 3,000	Foundation Expenses
<b>Debt Service Fund</b>						
36-38-3800-3890	Use Of Prior Year Fund Balance	\$ -	\$ -	\$ 1,375	\$ 1,375	Fund Balance
<b>3810</b>	<b>Transf From Other Funds</b>					
36-38-3810-3817	Transfer from Leisure Srvc 43	\$ 64,142	\$ 64,142	\$ 188,362	\$ 124,220	Sales Tax Bond-Paid Off Early
36-38-3810-3818	Transfer from Streets 41	\$ 272,031	\$ 272,031	\$ 712,436	\$ 440,405	Sales Tax Bond-Paid Off Early
<b>4700</b>	<b>Debt Service</b>					
36-83-4700-4810	Principal on Bonds	\$ 355,000	\$ 355,000	\$ 921,000	\$ 566,000	Sales Tax Bond-Paid Off Early
<b>Municipal Building Authority</b>						
<b>3670</b>	<b>Debt Issuance</b>					
37-36-3670-3670	Debt Issuance	\$ 1,000,000	\$ 1,000,000	\$ 10,000,000	\$ 9,000,000	Wheels Park Bond
<b>3800</b>	<b>Contributions &amp; Transfers</b>					
37-38-3800-3890	Use Of Prior Year Fund Balance	\$ 7,949	\$ 7,949	\$ (8,992,051)	\$ (9,000,000)	Fund Balance
<b>Capital Project Streets</b>						
<b>3130</b>	<b>General Sales &amp; Use Tax</b>					
41-31-3130-3131	Sales Tax Highway (.30%)	\$ -	\$ -	\$ 1,808,359	\$ 1,808,359	Accounting Change
<b>3800</b>	<b>Contributions &amp; Transfers</b>					
41-38-3800-3890	Use Of Prior Year Fund Balance	\$ 2,632,584	\$ 2,632,584	\$ 2,268,727	\$ (363,857)	Fund Balance

Account Number	Description	Original Budget	Current Budget	Amended Budget 6-22-22	Budget Adjustments	Notes
<b>3810</b>	<b>Transf From Other Funds</b>					
41-38-3810-3813	Transfer From General Fund	\$ 3,004,097	\$ 3,004,097	\$ 2,000,000	\$ (1,004,097)	Transfer To Streets Capital Projects
41-48-4810-4913	Transfer to Debt Srvc Fund 36	\$ 272,031	\$ 272,031	\$ 712,436	\$ 440,405	Streets-Transfer To Debt Srvc To Pay Off The Sales Tax Bond

### Capital Project Public Safety

<b>3800</b>	<b>Contributions &amp; Transfers</b>					
42-38-3800-3890	Use Of Prior Year Fund Balance	\$ (45,342)	\$ (38,742)	\$ (1,038,742)	\$ (1,000,000)	Fund Balance

<b>3810</b>	<b>Transf From Other Funds</b>					
42-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	Transfer To Public Safety Capital Projects

### Capital Project Leisure Srvc

<b>3800</b>	<b>Contributions &amp; Transfers</b>					
43-38-3800-3890	Use Of Prior Year Fund Balance	\$ 2,729,132	\$ 2,909,132	\$ 1,233,352	\$ (1,675,780)	Fund Balance

<b>3810</b>	<b>Transf From Other Funds</b>					
43-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	Transfer To Leisure Service Capital Projects

<b>4810</b>	<b>Trnsfr To Other Funds</b>					
43-48-4810-4913	Transfer to Debt Srvc Fund 36	\$ 64,142	\$ 64,142	\$ 188,362	\$ 124,220	Parks-Transfer To Debt Srvc To Pay Off The Sales Tax Bond

### Capital Project General

<b>3800</b>	<b>Contributions &amp; Transfers</b>					
45-38-3800-3890	Use Of Prior Year Fund Balance	\$ 37,076	\$ 37,076	\$ (962,924)	\$ (1,000,000)	Fund Balance

<b>3810</b>	<b>Transf From Other Funds</b>					
45-38-3810-3813	Transfer From General Fund	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	Transfer To General Capital Projects