



Washington City
Where Dixie Began

Fiscal Year 2022-2023 Budget Amendment

<u>Funds</u>	<u>Current Budget</u>	<u>Amended Budget</u>	<u>Inc/Dec</u>
General Fund	31,591,981	33,483,275	1,891,294
RAP Tax Special Revenue	520,000	520,000	-
Washington City Foundation	4,000	46,000	42,000
Municipal Building Authority	10,747,379	1,868,871 -	8,878,508
Coral Canyon S.S.D.	834,174	834,174	-
Capital Projects	16,140,720	19,888,849	3,748,129
Water	19,724,486	19,724,486	-
Sewer	10,257,493	10,257,493	-
Power	21,841,240	28,210,240	6,369,000
Storm Drain	12,114,334	12,114,334	-
Total Budget	123,775,808	126,950,723	3,174,915

Budget Amendment 6-28-2023

<u>Fund</u>	<u>Description</u>	<u>Amount</u>	
General Fund	URS Retirement	67,000	1
	Community Center Natural Gas Increase	152,000	2
	Community Center Pool UV System	12,000	3
	Cost Allocation	276,294	4
	Golf Course Merchandise	39,000	5
	Golf Course Washout Pad	70,000	6
	Vehicles-Parks & Maintenance	65,000	7
	Sunrise Valley Park Secondary Water Design	110,000	8
	Transfer to General Capital Projects	1,100,000	9
Washington City Foundation	K-9 Training	27,000	10
	Covington Statue	15,000	11
Debt Service Fund	Bond Trustee Fees	3,000	12
MBA	Wheels Park moved from FY23 to FY24	- 9,700,000	13
	Wheels Park Debt Service	1,642,984	14
General Capital Projects	City Hall Remodel	36,900	15
	Land Purchases	2,889,737	16
General Capital Projects	Power adjustments	6,369,000	17
Budget Amendment Total		3,174,915	

Notes

- 1 URS retirement service credit
- 2 Community Center natural gas increases
- 3 Swimming pool is required by the state to update the UV system
- 4 Reviewed the Fleet and Maintenance cost allocations and made adjustments
- 5 Golf Course merchandise purchases
- 6 Washout pad is required by the state
- 7 Parks placed an order for a truck in FY2022. However, we were uncertain whether it would arrive this year. The maintenance department also placed an order for a truck with a utility box and ladder rack, but unfortunately, the vendor cancelled it due to supply chain issues. When they reordered the truck, the price had increased.
- 8 Sunrise Valley Park Secondary Water Design
- 9 Transfer to General Capital Projects for land purchases
- 10 Foundation received contributions for K-9 training
- 11 Foundation received contributions for the Malinda Covington Statue
- 12 Bond Trustee Fees
- 13 Moved the Wheels Park budget from FY 2023 to FY 2024. Left \$300,000 in FY2023 for design.
- 14 Wheels Park Debt Service semi-annual payments-not included in the original budget
- 15 Additional Remodel Costs: table, chairs, glass and counters
- 16 Land purchases
- 17 Power adjustments due to increased costs

**General Ledger
Budget Amendment 6-28-23
Fiscal Year 2023**

Account Number	Description	Original Budget	Current Budget	Amended Budget	Amendment Amount	Notes
10	General Fund					
3410	General Government Revenue					
10-34-3410-3413	Zoning/Subdivision/Dev Fees	172,235	172,235	690,000	517,765	Zoning/Subdivision/Development Revenue
3610	Interest Earnings					
10-36-3610-3610	Interest Earnings	18,000	18,000	78,510	60,510	
10-36-3610-3616	WFB Investment Interest	85,000	85,000	242,740	157,740	
3800	Contributions & Transfers					
10-38-3800-3890	Use Of Prior Year Fund Balance	(1,606,040)	1,404,919	2,560,198	1,155,279	
4140	Fleet					
10-41-4140-4346	Administrative Costs	(345,352)	(345,352)	(288,157)	57,195	Cost Allocation
4160	Governmental Bldgs					
10-41-4160-4346	Administrative Costs	(427,371)	(427,371)	(208,272)	219,099	Cost Allocation
10-41-4160-4740	Capital Equipment Purchase	81,000	81,000	101,000	20,000	Ford 250 with utility box and ladder rack price increase
4510	Parks					
10-45-4510-4740	Capital Equipment Purchase	269,800	269,800	314,800	45,000	Ford F350-budgeted in FY2022
10-45-4510-4790	Other Projects	130,000	130,000	240,000	110,000	Sunrise Valley Park Secondary Water Design
4558	Golf Course Maintenance					
10-45-4558-4790	Other Projects	50,960	74,960	144,960	70,000	Golf Course washout pad
4559	Golf Course Club House					
10-45-4559-4692	Merchandise Purchase	93,000	93,000	132,000	39,000	Merchandise for sale at Club House
4560	Community Center					
10-45-4560-4280	Utilities	370,000	370,000	522,000	152,000	Natural gas increases
4562	Community Center Aquatics					
10-45-4562-4310	Professional & Technical	1,350	1,350	13,350	12,000	Pool UV system
4830	Contr To Other Funds					
10-48-4830-4931	Contribution CP 44 Property	-	1,000,000	2,100,000	1,100,000	Transfer to General Capital Projects for land purchases
21	RAP Tax Special Revenue Fund					
3610	Interest Earnings					
21-36-3610-3610	Interest Earnings	3,700	3,700	62,340	58,640	
3800	Contributions & Transfers					
21-38-3800-3890	Use Of Prior Year Fund Balance	(245,554)	(245,554)	(304,194)	(58,640)	
22	Washington City Foundation					
3800	Contributions & Transfers					
22-38-3800-3890	Use Of Prior Year Fund Balance	(2,000)	(2,000)	19,000	21,000	
3870	Contr From Prvt Source					
22-38-3870-3870	Contributions Private Sources	6,000	6,000	27,000	21,000	Contributions to the Foundation
4100	General Government					
22-41-4100-4310	Professional & Technical	4,000	4,000	19,000	15,000	Malinda Covington Statue
4200	Public Safety					
22-42-4200-4260	Small Tools & Minor Equipment	-	-	27,000	27,000	K-9 training
36	Debt Service Fund					
3610	Interest Earnings					
36-36-3610-3610	Interest Earnings	-	-	5	5	
3800	Contributions & Transfers					
36-38-3800-3890	Use Of Prior Year Fund Balance	-	-	2,995	2,995	
4700	Debt Service					
36-83-4700-4550	Fees & Charges	-	-	3,000	3,000	Bond Trustee Fees
37	Municipal Building Authority					
3610	Interest Earnings					
37-36-3610-3610	Interest Earnings	150	150	356,130	355,980	
3670	Debt Issuance					
37-36-3670-3670	Debt Issuance	10,000,000	10,000,000	-	(10,000,000)	Budgeted in FY 2023. Debt issued in FY 2022 before rates increased
3800	Contributions & Transfers					
37-38-3800-3890	Use Of Prior Year Fund Balance	4,952	7,952	(48,028)	(55,980)	
3810	Transf From Other Funds					
37-38-3810-3817	Transfer from Leisure Srvc 43	508,502	508,502	1,329,994	821,492	Transfer from CP Leisure Srvc for Wheels Park Debt Service payment
4700	Debt Service					
37-81-4700-4795	Capital Projects	10,000,000	10,000,000	300,000	(9,700,000)	Moved the Wheels Park budget from FY 2023 to FY 2024. Left \$300,000 in FY2023 for design.
37-81-4700-4810	Principal On Bonds	635,000	635,000	1,213,000	578,000	Wheels Park Debt Service payments
37-81-4700-4820	Interest On Bonds	104,269	104,269	347,761	243,492	Wheels Park Debt Service payments
38	Coral Canyon SSD					
3610	Interest Earnings					
38-36-3610-3610	Interest Earnings	4,350	4,350	35,160	30,810	
3800	Contributions & Transfers					
38-38-3800-3890	Use Of Prior Year Fund Balance	19,824	19,824	(10,986)	(30,810)	
41	Capital Project Streets					
3610	Interest Earnings					
41-36-3610-3610	Interest Earnings	8,500	8,500	166,350	157,850	
41-36-3610-3616	WFB Investment Interest	11,000	11,000	14,810	3,810	
41-36-3610-3617	WFB Impact Fee Interest	47,000	47,000	121,610	74,610	
3800	Contributions & Transfers					
41-38-3800-3890	Use Of Prior Year Fund Balance	7,973,067	7,178,067	6,904,461	(273,606)	
3610	Interest Earnings					

Account Number	Description	Original Budget	Current Budget	Amended Budget	Amendment Amount	Notes
41-39-3610-3911	Interest Earnings Impact Fees	-	-	37,336	37,336	
42	Capital Project Public Safety					
3610	Interest Earnings					
42-36-3610-3610	Interest Earnings	100	100	14,930	14,830	
3800	Contributions & Transfers					
42-38-3800-3890	Use Of Prior Year Fund Balance	(48,638)	(48,638)	(104,308)	(55,670)	
3610	Interest Earnings					
42-39-3610-3911	Interest Earnings Impact Fees	-	-	40,840	40,840	
43	Capital Project Leisure Srvc					
3610	Interest Earnings					
43-36-3610-3610	Interest Earnings	450	450	42,430	41,980	
43-36-3610-3616	WFB Investment Interest	3,000	3,000	23,350	20,350	
43-36-3610-3617	WFB Impact Fee Interest	17,000	17,000	154,410	137,410	
3800	Contributions & Transfers					
43-38-3800-3890	Use Of Prior Year Fund Balance	107,381	107,381	667,413	560,032	
3610	Interest Earnings					
43-39-3610-3911	Interest Earnings Impact Fees	-	-	61,720	61,720	
4810	Trnsfr To Other Funds					
43-48-4810-4911	Transfer to MBA	508,502	508,502	1,329,994	821,492	Transfer to MBA for Wheels Park Debt Service payments
45	Capital Project General					
3610	Interest Earnings					
45-36-3610-3610	Interest Earnings	50	50	5,360	5,310	
45-36-3610-3616	WFB Investment Interest	2,500	2,500	9,660	7,160	
3800	Contributions & Transfers					
45-38-3800-3890	Use Of Prior Year Fund Balance	147,450	(852,550)	961,617	1,814,167	
3810	Transf From Other Funds					
45-38-3810-3813	Transfer From General Fund	-	1,000,000	2,100,000	1,100,000	
4100	General Government					
45-75-4100-4707	General Fund Capital Projects	150,000	150,000	3,076,637	2,926,637	
51	Water					
3610	Interest Earnings					
51-36-3610-3610	Interest Earnings	41,600	41,600	50,520	8,920	
51-36-3610-3616	WFB Investment Interest	133,113	133,113	270,293	137,180	
51-36-3610-3617	WFB Impact Fee Interest	10,338	10,338	33,868	23,530	
3715	Water Non-operating Rev					
51-38-3715-3890	Use Of Prior Year Fund Balance	8,460,680	8,565,782	8,363,607	(202,175)	
3610	Interest Earnings					
51-39-3610-3911	Interest Earnings Impact Fees	-	-	32,545	32,545	
52	Sewer					
3610	Interest Earnings					
52-36-3610-3616	WFB Investment Interest	100,360	100,360	153,800	53,440	
52-36-3610-3617	WFB Impact Fee Interest	36,579	36,579	44,129	7,550	
3725	Sewer Non-operating Rev					
52-38-3725-3890	Use Of Prior Year Fund Balance	7,113,742	7,141,016	7,075,609	(65,407)	
3610	Interest Earnings					
52-39-3610-3911	Interest Earnings Impact Fees	-	-	4,417	4,417	
53	Electric					
3610	Interest Earnings					
53-36-3610-3610	Interest Earnings	12,500	12,500	35,870	23,370	
53-36-3610-3616	WFB Investment Interest	90,000	90,000	228,640	138,640	
3735	Elec. Non-operating Rev					
53-36-3735-3640	Sale Of Fixed Assets	10,000	10,000	95,000	85,000	
3730	Elec. Operating Rev					
53-37-3730-3735	Connection Fees	175,000	175,000	260,000	85,000	
3731	Electric Sales Taxable					
53-37-3731-3731	Taxable Usage Residential	10,075,000	10,075,000	12,930,000	2,855,000	
53-37-3731-3732	Taxable Base Residential	1,975,000	1,975,000	2,123,000	148,000	
53-37-3731-3741	Taxable Usage Commercial	2,400,000	2,400,000	3,250,000	850,000	
53-37-3731-3744	Taxable Demand Commercial	1,025,000	1,025,000	1,087,000	62,000	
3732	Electric Sales Non Taxable					
53-37-3732-3741	Usage Commercial	850,000	850,000	1,200,000	350,000	
53-37-3732-3742	Base Commercial	70,000	70,000	74,000	4,000	
53-37-3732-3744	Demand Commercial	430,000	430,000	452,000	22,000	
3735	Elec. Non-operating Rev					
53-38-3735-3890	Use Of Prior Year Fund Balance	2,910,393	2,992,740	4,622,978	1,630,238	
3610	Interest Earnings					
53-39-3610-3911	Interest Earnings Impact Fees	-	-	15,752	15,752	
3735	Elec. Non-operating Rev					
53-39-3735-3910	Impact Fee Revenue	750,000	750,000	850,000	100,000	
5310	Elec. Operating Exp					
53-53-5310-4001	System Maintenance	225,000	225,000	175,000	(50,000)	
53-53-5310-4002	New Construction Expense	30,000	30,000	20,000	(10,000)	
53-53-5310-4003	Pool Project	1,400,000	1,400,000	3,330,000	1,930,000	
53-53-5310-4004	Central/St. George Project	615,000	615,000	630,000	15,000	
53-53-5310-4005	Resource	27,500	27,500	15,000	(12,500)	
53-53-5310-4006	CRSP Power	85,000	85,000	75,000	(10,000)	
53-53-5310-4007	PX/Contract Purchases	3,900,000	3,900,000	8,500,000	4,600,000	
53-53-5310-4008	Transmission	935,000	935,000	1,050,000	115,000	
53-53-5310-4010	Horse Butte Wind	225,000	225,000	210,000	(15,000)	
53-53-5310-4011	Payson Project-Production	1,975,000	1,975,000	3,250,000	1,275,000	
53-53-5310-4014	Payson Project-Fixed	900,000	900,000	935,000	35,000	
53-53-5310-4015	All In Pool	260,000	260,000	175,000	(85,000)	
53-53-5310-4016	Government And Public Affairs	16,500	16,500	16,000	(500)	

Account Number	Description	Original Budget	Current Budget	Amended Budget	Amendment Amount	Notes
53-53-5310-4021	Natural Gas Project	185,000	185,000	340,000	155,000	
53-53-5310-4023	Veyo Waste Heat-Fixed	460,000	460,000	450,000	(10,000)	
53-53-5310-4024	Veyo Waste Heat-Production	80,000	80,000	65,000	(15,000)	
53-53-5310-4026	Red Mesa	45,000	45,000	50,000	5,000	
53-53-5310-4027	Steel Solar	50,000	50,000	-	(50,000)	
53-53-5310-4028	Enchant	725,000	725,000	-	(725,000)	
53-53-5310-4140	Overtime	60,000	60,000	75,000	15,000	
53-53-5310-4211	Software Subscriptions	51,500	51,500	55,000	3,500	
53-53-5310-4230	Training & Travel	24,000	24,000	31,500	7,500	
53-53-5310-4270	Building & Grounds	8,500	8,500	12,000	3,500	
53-53-5310-4280	Utilities	72,500	72,500	85,000	12,500	
5350	Elec. Non-oper Exp					
53-53-5350-4740	Capital Equipment Purchase	319,000	319,000	94,000	(225,000)	
53-53-5350-4795	Capital Projects	3,075,000	3,075,000	2,480,000	(595,000)	
57	Storm Drain					
3610	Interest Earnings					
57-36-3610-3610	Interest Earnings	915	915	21,195	20,280	
57-36-3610-3616	WFB Investment Interest	32,937	32,937	12,587	(20,350)	
57-36-3610-3617	WFB Impact Fee Interest	23,387	23,387	39,527	16,140	
3775	Storm Non-operating Rev					
57-38-3775-3890	Use Of Prior Year Fund Balance	4,120,237	4,138,972	4,105,229	(33,743)	
3610	Interest Earnings					
57-39-3610-3911	Interest Earnings Impact Fees	-	-	17,673	17,673	