



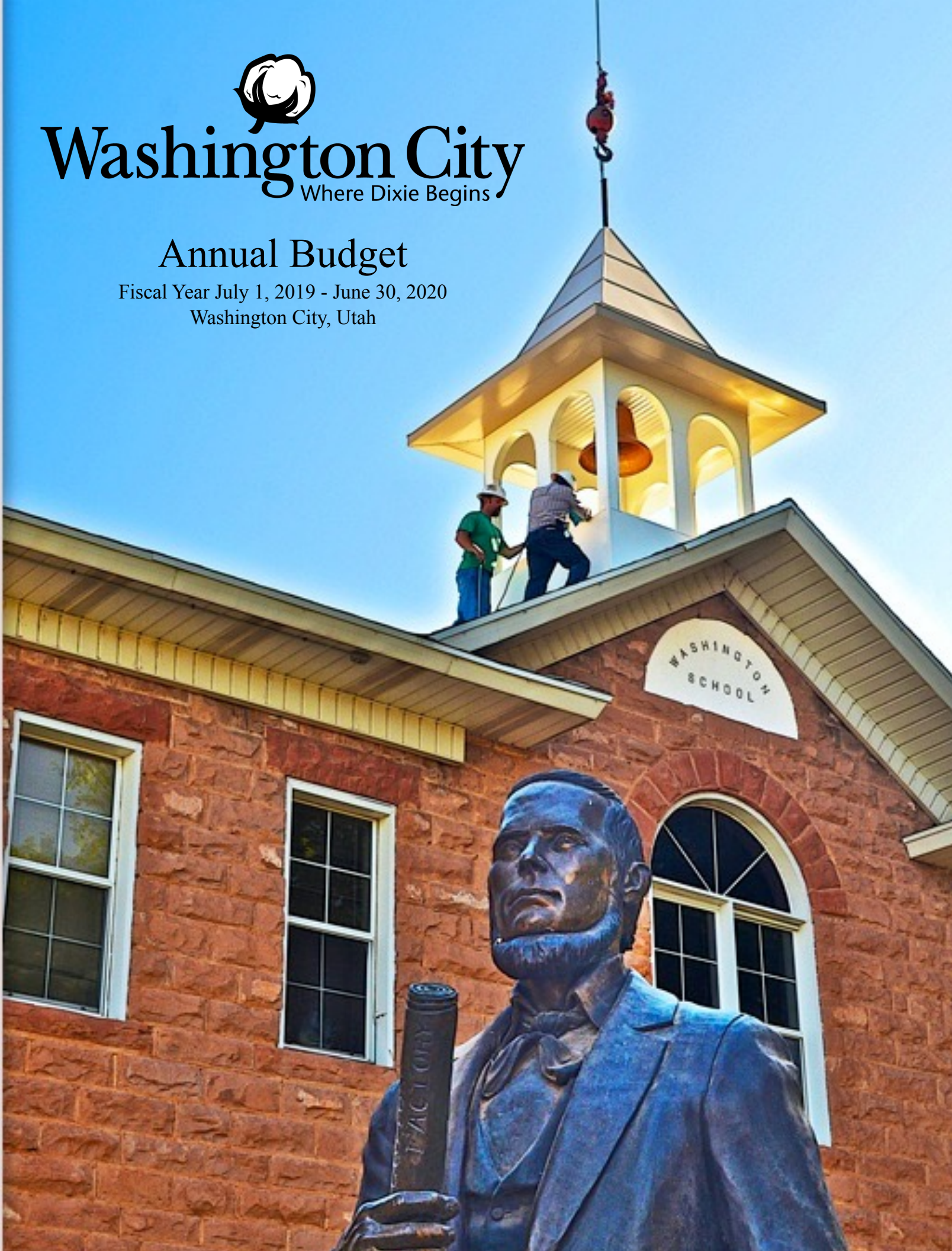
# Washington City

Where Dixie Begins

## Annual Budget

Fiscal Year July 1, 2019 - June 30, 2020

Washington City, Utah



Washington City Budget  
July 1, 2019 to June 30, 2020

*as adopted by the City Council  
On June 26, 2019*

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**Mayor**

Kenneth F. Neilson

**City Council**

Troy Belliston

Daniel Cluff

Kolene Granger

Jeff Turek

Douglas Ward

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# Preface

## History of Washington, Utah

### **The Cotton Mission**

Thousands of people left their homes to come to Northern Utah to find a new life, and to live the religion of their choice. Arriving exhausted and ill, having hastily buried hundreds of loved ones along the way, they started their new lives. From this weary group, Brigham Young asked thirty-eight (38) families, all from the southern states, to travel to Southern Utah to grow cotton. These southerners were from Mississippi, Alabama, Virginia, Texas, Tennessee and the Carolinas. This was the Cotton Mission, or sometimes called the Southern Mission. Washington City was the first town established in the Virgin basin for the purpose of colonizing the land so that cotton could be grown.

"Grow cotton," he challenged them, knowing that war between the North and South would soon erupt. Cotton would not be available for use by these Utah pioneers. This directive was given to people who had left the fertile South to make their trek to Utah. They knew how to grow cotton, or at least had seen it grown. These families were the forerunners of what would become known as "Utah's Dixie"-- so named by these stalwart Southerners, who were no doubt homesick for the lives they had left behind. The name spread to the surrounding areas known as "Utah's Dixie" today.

### **Washington City Established**

Brigham Young wanted his people to be self-sustaining and independent of others whom he called Gentiles. Ten families, under the direction of Samuel Jefferson Adair, arrived in the Washington area on April 15, 1857. They knew exactly where they were going because John D. Lee had traveled this area in 1852 and reported to Brigham Young that the area had plenty of water, and that there was flat, good agricultural land south of the Virgin River. He also reported that many tropical plants and fruits could be grown here, including cotton and sugarcane.

On May 5 or 6 twenty-eight (28) more southern families came under the leadership of Robert D. Covington. He had actually been a plantation foreman that grew cotton when slaves were the workers. They met the Adair group at what is now called Adair Springs (135 No. 200 East.) And the next day they had a two-day conference with President Isaac C. Haight from Cedar City. They laid out the city and gave it the name of Washington after the first president of our country. They formed a branch of the LDS Church and named Covington as their leader. They also selected school trustees, constables, justices of the peace, and other positions to make the city function. The city must have been surveyed at this time since the streets are straight, wide, and at right angles to each other.

### **The Starving Times**

The first year in Washington many lived in wagon boxes or dugouts that were dugouts on the hill on the east side of second East, known then as Adair Street. They paid a high price to perform this service. Malaria was rampant, killing many and making others almost useless to perform manual work. Dysentery and typhoid fever were common, and more of the babies and youngsters died than survived. "Ague" was the name used to cover many an illness. Drinking water came from the same ditches that cattle rummaged

in. Each morning between 6:00 am and 7:00 am water was dipped from the irrigation ditches for use in their homes. It was known as "dip" water.

Food was scarce; they called it "the starving times." Workers were malnourished and could hardly work a full day. In the midst of all this, men and boys dug ditches and canals. They pushed themselves to create dams so that the precious water could find its way to the fields they planted. "Surely," they pleaded in their hearts, "our efforts will be blessed."

### **"The ones who remained were too poor to leave"**

When floods came and destroyed the dams twice in 1857, twice more in 1858, three times in 1859 and at least once each year until the building of Washington Fields Dam in 1891 that tamed the unruly Rio Virgin - they were always willing to rebuild. And they did. After a few years of such trying times many of the original pioneers left or were called to go to other locations. It was laughingly said, "The ones who remained were too poor to leave." Shortage of food for the pioneers and their animals was severe. The animals had to travel long distances to get something to eat, which required herders, and the energy exerted by the animals was great. Forage for the animals was not solved until quantities of alfalfa, known to the pioneers as "lucerne" was planted and harvested. Doing all of this type of work by hand was difficult and time consuming. Fencing was also a problem. The early crops suffered because of the lack of it. The animals were allowed to roam freely which made it difficult to protect the growing crops. Rock, cedar posts, and willows were used to build fences. There were miles of rock fences in Washington until recently.

### **The Cotton Factory is built**

The Cotton Mission needed help and Brigham Young provided that help. He had them build the Cotton Factory in Washington, starting in 1865. He called 309 families in 1861 to come and augment the cities along the Virgin, stated the Tabernacle in 1863 and the Temple in 1871. All were aids in making the missions here success. Santa Clara grew small amounts of cotton in 1855 and 1856 to show that cotton could be grown here. The newly grown cotton produced a satisfactory lint. Cotton was successfully grown commercially, and Washington produced the most cotton. To make the industry complete Brigham Young had the Cotton Factory built to produce cloth that could be used for clothing, etc. Without the Cotton Factory, the Cotton Mission would not have endured.

-Washington City Historical Society 15 April 1999 - Harold Cahoon

### **Washington City Today**

Utah's Dixie began with a vision: fields of blooming cotton in the red rock desert. Washington City, founded on that vision, brought life to Dixie through tireless perseverance and inspired innovation. Today, that same spirit of innovation, dedication, and resourcefulness thrives in this community. With a population nearing 30,000 Washington City has become a significant part of the residential, commercial, and economic growth in Washington County. Located along the I-15 corridor Washington City offers an attractive location for retail, small business and manufacturing.

Washington City's proximity between the cities of St. George and Hurricane, places it at the center of growth and development and the point where "Dixie Begins." Washington City has been recognized as

the "city of choice" in southwest Utah, for residential living and quality of life. Acres of parks and endless trails set against a backdrop of natural beauty has helped rank Washington City as one of the most desirable places to live and work.

## Community Profile

	Washington City	Washington County	Utah
Total Population	29,411	171,040	3,166,647
Percent Growth	7.34%	3.29%	1.69%
Total Households	10,504	61,086	1,130,945
Median Household Income	\$52,885	\$50,774	\$60,727
Median Household Age	32.5 years	34.6 years	30.9 years

1

## Major Employers

Company	Employees	Description
WalMart	250-499	Warehouse Clubs and Supercenters
Washington County School District	250-499	Elementary and Secondary Education
Community Center	100-249	Fitness and Recreational Sports Center
The Home Depot	100-249	Home Centers
Beehive Homes of Washington County	50-99	Assisted Living Facilities for the Elderly
Best Buy Stores	50-99	Electronic Stores
Dixie Montessori Academy	50-99	Elementary and Secondary Education
Gurney Trucking	50-99	General Freight Trucking, Long-Distance, Truckload
In-N-Out Burgers	50-99	Limited-Service Restaurants
Kohls	50-99	Discount Department Store

<sup>1</sup> <https://gardner.utah.edu/demographics/state-and-county-level-population-estimates/>



## *Mission, Vision, and Values*

### **Mission Statement**

Washington City is dedicated to being the city of choice. We will build upon the foundation of our traditional pioneering spirit and strive to enhance the quality of life while providing the most reliable, innovative, efficient and courteous service.

### **Vision Statement**

To be a model city; recognized as an innovative, empowering, high-quality city.

### **Values**

The Values that will guide us are:

**Integrity** in all of our actions, decisions and the work we perform.

**Dedication** to our community and our ethical code.

**Efficiency** in our operations to provide the best value.

**Quality** and excellence in all aspects of our work.

**Innovation** in meeting the present and future needs of the City.

**Pride** in our work, in our dedication to public service and in being the best we can be.

## Strategic Plan

The Washington City Strategic Plan covering 2017-2022 represents a “living plan” for the City, which will be used to guide policy decisions by our Council, and administration decisions by our staff. The strategic plan will be reviewed annually and adjusted as necessary; it will continue to provide direction as we move forward.

Washington City’s main emphasis in this five-year strategic plan is targeted towards maintaining the **Small Town Feel and Quality of Life** we currently enjoy. This plan will also have a positive impact on the **Economic Development and Growth** of Washington City by creating a balance and strengthening our community. Washington City is known for its’ positive interaction between the City and its citizens; this interaction develops relationship driven community connections. Washington City wants to maintain and enhance community involvement in all areas.

### QUALITY OF LIFE AND THE SMALL TOWN FEEL

Preserving the excellent quality of life the residents of our city enjoy is among our highest priorities. We will focus on keeping our “small town feel” by maintaining a high level of service in all city departments. We will enhance the communication to and from the citizens and increase the opportunities for the citizens to interact via social media, improve the ease of contact with city offices and ensure the city website is accessible and easy to maneuver for all citizens. By engaging the citizens and using the technology resources available, important information will be readily available to the community. Developing well-trained, customer service oriented employees to ensure our city services are accessible and our citizens are treated with respect is of utmost importance.

We will continue to develop and enhance our parks and trails system in order to provide open space for our citizens to enjoy the community in which we live. We will create opportunities to engage the community by encouraging the use of our Community Center as a great resource for all ages and encourage growth in the use of our Green Springs Golf Course.

Our City festivals, parades, holidays, and events are important in maintaining the community environment and quality of life we enjoy. We will increase community participation and community “ownership” of these events by involving our residents in the planning of community festivities. We will keep in mind the lifestyle of future generations as we plan for the growth of the community.

We will maintain high levels of service in all public safety divisions in order to provide a community in which our residents and visitors are safe and the protection of life and property is paramount. We will enhance public safety services by continuing to update and implement our Emergency Management efforts, engaging our citizens and non-government agencies in an effort to be better prepared for all emergencies.

## **ECONOMIC DEVELOPMENT AND GROWTH**

In looking forward to the next five years, high on the list of priorities for Washington City is to build retail business while continuing to keep the “small town feel”. Although these two priorities may not appear to be conducive, they can be accomplished by maintaining a balance between the two.

We will strive to design the retail aesthetics in such a way to compliment the neighborhoods. New retail expansion will be built in pocketed areas based on their use and design. Developing a community atmosphere within our retail areas that will attract the kind of businesses that draw other communities into our city for their retail needs is also important.

We will improve the city infrastructure by planning ahead for our needs in regards to growth and future infrastructure. Providing the necessary services for water, sewer, power, road construction/repair, and public safety requirements are ongoing priorities.

Financial integrity and continued funding is critical in order to grow and to provide for our current quality of life and to maintain the “small town feel” that Washington City citizens value. We will encourage our citizenry to stay engaged and educated concerning city finances by continuing to provide transparency of city budgets, expenses and the use of taxes.

By implementing this five year strategic plan, we will focus on strengthening the Quality of Life and the Small Town Feel that we enjoy here in Washington City while continuing to grow; elevating our citizens’ experiences and enriching our cultural awareness are milestones that we will achieve in this process. We look forward to embracing economic growth while ensuring the financial integrity of the city. We will enhance our public services and public safety throughout this time period and continue to build collaboration within the city departments that we may be diligent in meeting the needs of the residents we serve.

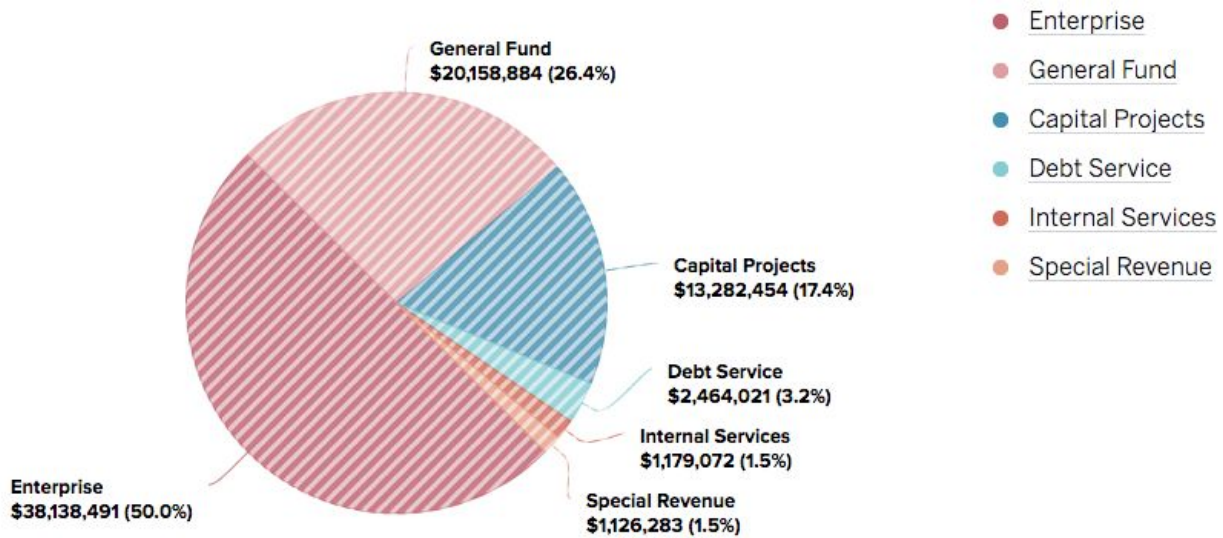


# Budget Introduction and Overview

## Budget Message

Honorable Mayor and City Council:

I am providing herein a copy of the tentative budget for the 2019/2020 fiscal year totaling \$76,349,205. The budget as proposed is designed to advance the strategic goals and objectives that have been established by the Council and covers projected revenues and expenditures for the General Fund, Enterprise Funds, Capital Improvement Funds, Special Revenue Funds and Debt Service Funds of the City. Washington City is in strong financial condition and the 2019/2020 General Fund budget is balanced.

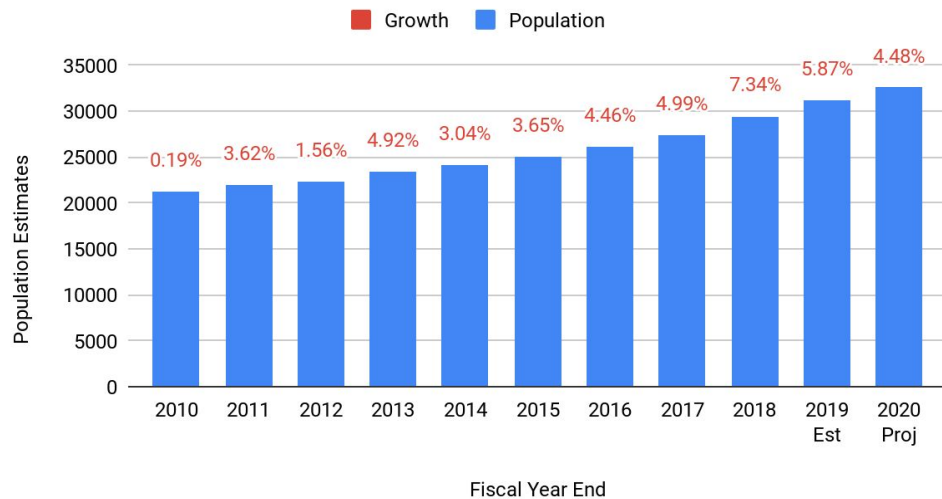


Fund Type	2017-18 Actual	2018-19 Estimated	2019-20 Tentative
General Fund	16,046,751	19,908,194	20,158,884
Internal Services	678,854	1,062,879	1,179,072
Special Revenue	633,821	0	1,126,283
Debt Service	2,475,347	2,448,167	2,464,021
Capital Projects	2,422,371	6,387,962	13,282,454
Enterprise	25,079,791	27,497,635	38,138,491
<b>Total</b>	<b>47,336,935</b>	<b>57,304,837</b>	<b>76,349,205</b>

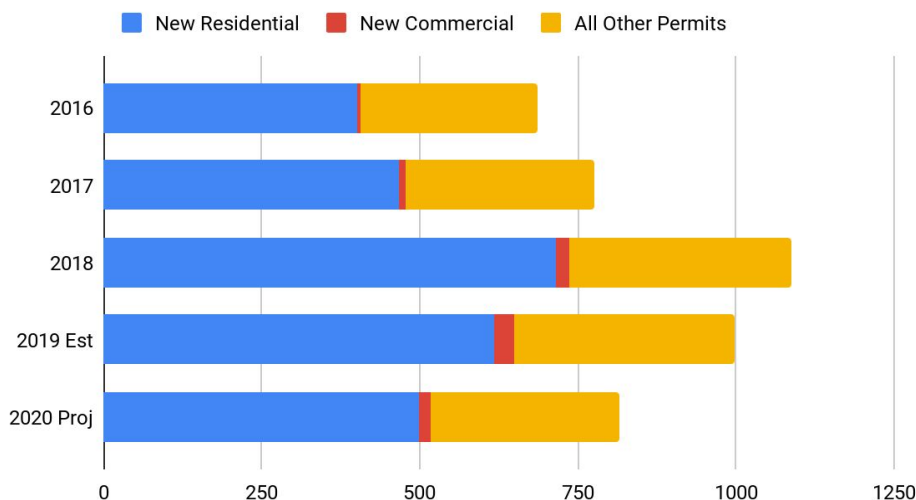
## GROWTH

Washington City continues to experience strong population growth and although Washington County as a whole has seen a decline in residential permits, the Utah Department of Workforce Services reports in their Economic Snapshot updated 04/23/2019 that despite signs the economy may have peaked, “Washington County’s economic indicators remain firmly in the ‘healthy’ column”.<sup>2</sup>

**\*Washington City Population Estimates**



**Building Permits Issued by Fiscal Year**



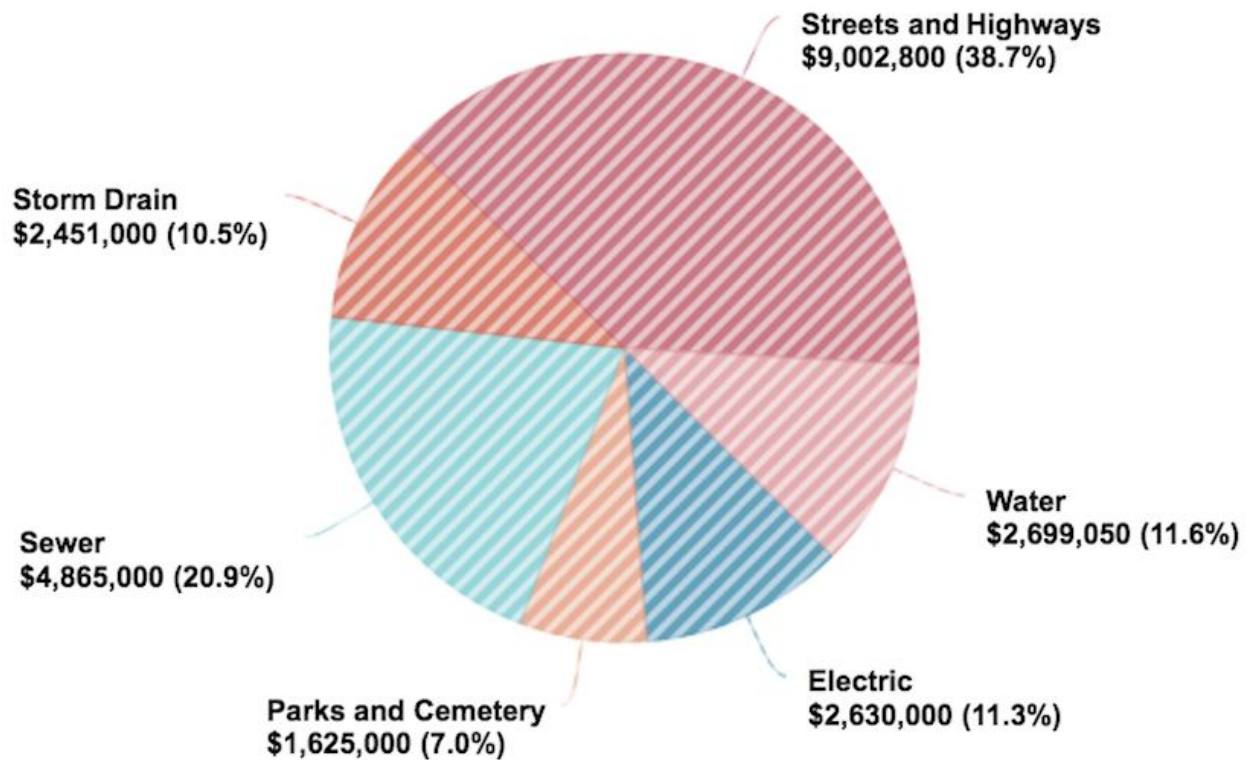
<sup>2</sup> <https://jobs.utah.gov/wi/insights/county/washington.html>

\* Population estimates are based on service to all residents, where as Census population is limited to primary residence.

In 2020 we are anticipating a slow down in the housing market but expect development to continue to be a strong part of our growth. The tentative budget includes projections for approximately 498 residential permits which is down from the 2019 year-end estimate of 617 but still represents a 4.5% population growth. 2020 is also anticipated to be another strong year for commercial building permits.

## CAPITAL OUTLAY INVESTMENT

Whereas private business uses profit (revenue (-) expenses) as an indicator of wealth, governments use quality of life indicators. These traditionally will come in the form of capital assets that enhance health, safety, and general welfare of residents. The 2019-2020 budget as proposed includes an investment of \$23,272,850 in capital outlay to further this objective.



The table below contains select data from the Washington City Five Year Capital Project Plan 2020-2024 and lists capital projects included in the 2019-2020 budget that have been classified by the department as priority one (1). See the Five Year Capital Project Plan 2020-2024 for a full listing of projects.

Code	Department	Project	2020	Priority
20-IR-01	Irrigation	Pressurized Irrigation Master Plan	\$90,000	1
09-LS-02	Leisure Services	Warm Springs (Boilers) Park/Trailhead	\$1,000,000	1
20-LS-03	Leisure Services	Hell Hole Trailhead	\$500,000	1
19-PR-01	Power	Staheli Substation Rebuild	\$2,250,000	1
19-PR-03	Power	100 South Feeder Upgrade	\$125,000	1
20-SW-01	Sewer	Industrial Outfall Phase 2	\$150,000	1
20-SW-09	Sewer	Manhole Repair & Replacement	\$100,000	1
20-SD-01	Stormwater	Merrill Road Storm Drain WAF-7	\$409,000	1
20-ST-01	Streets	Merrill Road	\$2,500,000	1
20-ST-10	Streets	Street Maintenance	\$700,000	1
20-WR-01	Water	Merrill Road Water Line	\$260,000	1

One-time funding priorities:

Division	Description	Amount
Cemetery	Contribute to Leisure Services capital project fund for future cemetery expansion	\$150,000
Fire	Contribute to Public Safety capital project fund for future acquisition of Fire ladder truck	\$150,000
Administrative Services	140 N Main Street Property - General fund reimburse Sewer fund for original purchase.	\$117,513
Administrative Services	General fund reduce outstanding internal loan from Sewer fund	\$100,000
Building Maintenance	Replace carpet in Annex building 95 N Main Street	\$20,000
Information Systems	Replace the four main 'top' switches. City Hall, Community Center, Public Works, Police	\$16,000

The following equipment purchases are being recommended through a five-year lease purchase.

Department	Equipment Description	Est. Cost	Amount
Golf Course	Fairway Mowers (2)	\$57,600	\$115,200
Golf Course	Tee Mowers (2)	\$33,000	\$33,000
Golf Course	Greens Mowers (4)	\$7,500	\$30,000
Golf Course	Range Ball Picker (1)	\$13,000	\$13,000
Parks	Groundmaster 360, 4WD, Multi-Purpose Mower 31200	\$50,000	\$50,000
Parks	Kubota Workman HDX w/Lift Bucket 7383	\$44,000	\$44,000
Parks	Walker Mowers (2)	\$20,000	\$40,000
Parks	Kubota Workman MDX utility vehicle 07235	\$11,000	\$11,000
<b>Total</b>	<b>Estimated annual lease payment \$75,600</b>		<b>\$336,200</b>

In accordance with the Fleet Replacement Model and final recommendations by the Fleet Manager, the following General fund vehicles are being recommended for replacement in the 2019-2020 budget.

#### Fleet Replacement Model 2019-2020 Recommendations

Division	Year	Make	Model	Replacement	Amount
Police	2006	Dodge	Durango	Ford Explorer Interceptor	\$38,000
Parks	2002	Ford	F-250 Crew Cab	Ford F-250 Super Cab 4X2	\$29,500
Police	2006	Ford	F-150	Ford F-150 Crew Cab 4X4	\$28,500
Parks	2001	Ford	F- 250	Ford-F250 Regular Cab 4X2	\$28,500
Police	2008	Ford	Explorer	Ford Explorer Interceptor	\$38,000
Police	2001	Ford	Crown Victoria	Unit W-38-189	\$0
Police	2010	Ford	Explorer Unit W-38-189	Ford Explorer Interceptor	\$38,000

The purchase of vehicles in the Fleet Replacement Model will be funded by an internal loan between an Enterprise Fund and the Fleet Fund over a 5 year period. The interest rate and formal loan will be established in accordance with Utah Code 10-6-132.

At this time the Fleet Replacement Model currently only covers existing vehicles that originated in the General Fund. The following additional vehicles are also included in the tentative budget to meet the needs of the Enterprise funds as well as requested additions to the City' vehicle fleet.

#### Other Fleet and Enterprise Fund Vehicle Recommendations

Division	Description	Purpose
Storm Water	Ford F-150 or F-250	Annual Roll Out Program
Sewer	Ford F-150 or F-250	Annual Roll Out Program
Fleet	Ford F-150 or F-250	Annual Roll Out Program
Fleet	Ford F-150 or F-250	Annual Roll Out Program
Power	Ford F-150 or F-250	Annual Roll Out Program
Power	Ford F-250 Lariat 4X4 Crew Cab	Convert to annual Roll Out Program
Fleet	Ford F-250 XL 4X2 Ext Cab	Fleet addition - Cemetery New Hire
Fleet	Ford Explorer interceptor	Fleet addition - Police New Hire
Fleet	Ford F-150 Responder	Fleet addition - Police New Hire
Power	Ford F-250 XL 4X2 Super Cab	Replace Existing Service Truck
Power	Ford F-150 XLT 4X2 Super Cab	Replace Existing Service Truck
Water	Ford F-250	Replace Existing Service Truck

## PERSONNEL

Local government will always be a human capital business. The product of government is in the process. This requires the interrelation of elected officials and staff with the citizenry to determine the goals and vision of the community. These interactions are then articulated into a Mission Statement, Strategic Plans, and policy objectives that are executed by the government organization for and on behalf of the citizens. Constant citizen input allows for the organization to determine goal realization and incremental policy application adjustments. Staff is a necessary link in the business of governmental service.

The 2019-2020 budget includes funding for the following recommended new hires.

Hire Date	Division	Positions	FTE Increase
July 2019	Community Center	Preschool/Programs Coordinator	*Full-time
July 2019	Fire	Fire Administrative Assistant	Part-time
July 2019	Police	Police Officer/School Resource Officer	Full-time
July 2019	Streets	Street Operator	Full-time
July 2019	Streets	Street Operator	Full-time
January 2020	Cemetery	Cemetery Sexton	Full-time
January 2020	Facilities Maintenance	Building Maintenance Worker	*Full-time
January 2020	Finance	Accountant/Purchasing Clerk	Full-time
January 2020	Police	Police Sergeant	Full-time
<b>Totals</b>			<b>7.5</b>
<b>* Converting a current part-time position to full-time.</b>			

The ongoing population growth and the current labor conditions have made it difficult for the City to maintain staffing levels in core functions such as police officers, maintenance operators, and building inspectors. In accordance with the pay-for-performance matrix (which includes the base multiplier) adopted by Council in 2016, and in an effort to address these labor challenges, management is recommending a 2.5% base multiplier to the 2020 pay-for-performance matrix.

Many factors are taken into consideration when setting the base multiplier, including such items as the area economy, Consumer Price Index (CPI) for inflation, the U.S average annual pay increases, Utah average annual pay increases, and our independent wage consultants at Personnel Systems, Inc. <sup>3</sup>

The multiplier as proposed would allow for full-time wage increases ranging between 2.50% and 6.25% depending on the employee's annual performance evaluation scores. Based on historical trends 89% of full-time employees will qualify for a 2.50%-3.75% increase that would be effective January 1, 2020. Using this model, the recommended budget associated with wage increases is \$208,546 for 2020.

We continue to monitor the labor market to be aware of the market-based salaries, wages, and

<sup>3</sup> <https://gardner.utah.edu/wp-content/uploads/2019FourPageERG.pdf>  
<https://jobs.utah.gov/wi/data/library/macro/cpi.html>

benefits and work with Personnel Systems, Inc. in the evaluation of our wage and pay structure recognizing that pay is only one component of employee compensation.

Healthcare and retirement are also major components of employee compensation. The tentative budget proposes to maintain health care benefits and includes a healthcare premium renewal increase of 4.5%. This increase results in a \$121,599 increase to healthcare costs for the 2020 budget. Utah Retirement Systems has notified us that contribution rates for the Police fund and Public Employee fund will remain at the 2018-2019 rates and the Firefighter fund will require an increased contribution rate of 4.58%. This increase will result in a \$7,921 impact upon the 2020 budget.

Based on the 2019 Utah Legislative session we expect additional increases to the Firefighter fund that will take effect in the 2020-2021 budget and anticipate Tier II retirement to be a topic at the 2020 Utah Legislative session. We will continue to work closely with our State Representatives on this issue.

## SUSTAINABLE REVENUE

In fiscal year 2018 administration began working with the City Council to develop a Sustainable Revenue Structure (SRS) for the General Fund.

### Sustainable Revenue Structure

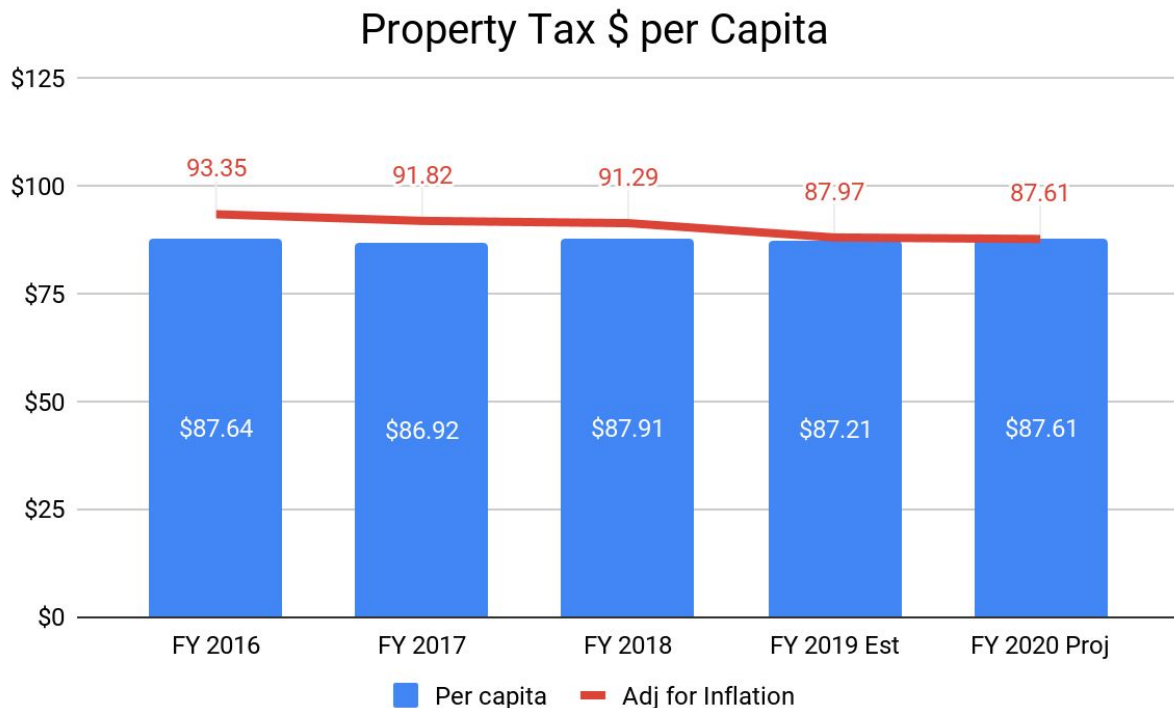
What	Why	How
A model to establish a long-term approach to financial management of revenue allocation in the General fund.	Financial Stability Resource Continuity Debt Management Promotes long-term and strategic thinking Mitigate the impact of an economic downturn	Set expected revenue coverage levels  Align elastic revenue sources with elastic functions  Align inelastic revenue sources to core services

The Fleet Replacement Model that was implemented in 2017 and the Transient Room Tax implemented in 2018 were both steps in our plan for sustainable revenue. The tentative budget

furthering our development of the SRS and includes revenue enhancements for user fees and charges that are directly tied to services being rendered such as fire specialty services being performed by the Fire department for commercial businesses.

Revenue enhancements in the 2019-2020 budget include establishing a 3% surcharge to recoup merchant service fees, charges for services fee related to fire department specialty services, enhancing the utility account set up fee, and establishing a business license application fee. It is also proposed that the Telecommunication Tax used to fund emergency services and the Franchise Tax used to support our roads be increased by 0.5%.

The budget proposes that the property tax levy be set at the certified tax rate that will keep property taxes revenue neutral.



After careful consideration of all revenue sources and conservative forecasts for future revenues, the tentative budget is presented to the City Council as being funded within the scope of anticipated revenues and without the use of fund balance for the General Fund. The budget as proposed will continue the significant work that has come to be expected by our citizens as we strive to meet their needs and fulfill our personal commitment to provide high-quality services to all those who live or visit our community.

I want to acknowledge the many hours of work by our staff on this budget and especially the guidance and leadership provided by the Mayor and Council, as they have worked to set priorities and policy to guide this budget process.

A handwritten signature in black ink, appearing to read "Roger Carter". The signature is fluid and cursive, with a long horizontal stroke extending from the end.

Roger Carter, City Manager



# Budget Process

## Budget Process

The significance of a city's budget process cannot be overemphasized. The budget process is an essential element in the financial planning, control and evaluation of a city and it provides the opportunity for those citizens paying for governmental services to be heard by their elected representatives. Recognizing the significance of the budget process, the Utah Legislature set forth laws that define the budget process, both for the protection of the taxpayers and for the elected and appointed city officials. The Uniform Fiscal Procedures Act for Utah Cities contains those laws. For ease of understanding, the laws pertaining to the normal budget process have been summarized on the following pages.

*Utah Code* Section 10-6-106(11) defines the budget officer of a city:

“Budget Officer means the city auditor in cities of the first and second class, the mayor or some person appointed by the mayor with the approval of the city council in cities of the third class, the mayor in the council-mayor optional form of government, or the person designated by the charter in charter cities.”

In Washington City, the Mayor has designated the City Manager as the Budget Officer.

The budget officer, in addition to preparing the tentative budget, is required to prepare a budget message, “which shall explain the budget, contain an outline of the proposed financial policies of the city for the budget year, and shall describe the important features of the budgetary plan”, including “reasons for salient changes from the previous year in appropriation and revenue items, and shall explain any major changes in financial policy” [*Utah Code*, Section 10-6-111(2)]

The budget laws recognize the benefits of uniform budgets which can be compared from one year to the next and can also be compared with other cities. The State Auditor is charged with providing these uniform budget forms and ensuring that they are completed and available for the public to view.

## Budget Requirements

Budgets are estimates, and therefore, from time to time it may be necessary to amend the city's budget. City budgets can and should be amended if it is apparent that expenditures are going to exceed the budget for any reason. Budgets can be amended as late as the last day of the fiscal year. A budget is also an appropriation of funds. Therefore, it is not permissible to amend the budget after the fiscal year has ended. The procedures for amending a budget are essentially the same as to adopt a budget originally.

- Budget required for general, special revenue, debt service and capital projects funds.
- Financial plan of all estimated revenues and all appropriations for expenditures required. Budget must balance.
- By first regularly scheduled council meeting in May, budget officer shall prepare and file with council a tentative budget. The tentative budget is to be reviewed and tentatively adopted by the council. During meeting council to establish the time and place of a public hearing to adopt the final budget.
- Tentative budget shall be public record available for inspection for at least ten days prior to adoption of final budget.
- Published notice required seven days prior to public hearing on adoption of budget.
- Public hearing to be held on tentatively adopted budget.
- Final adjustments to tentative budget by council after public hearing.
- By June 30, the proposed tax rate and budget is adopted by resolution or ordinance. If there is no increase in the certified tax rate, a final budget is adopted by June 30. Copy of budget to be certified by budget officer and filed with State Auditor within thirty days of adoption.

## Budget Phases

### Budget Phases

- **Assessment Phase-** This phase consists of assessing our current financial conditions and determining the existing needs within the City, evaluating short and long range economic and financial forecasts. Community feedback is extremely important in helping to establish priorities and determines a means of accomplishing those objectives for the coming budget year(s). Review of any citizen surveys, the Strategic Plan and Financial Trends Monitoring System occurs during this phase.

***Time Frame: January***

- **Developmental Phase-** The development phase begins with distribution of budget assumptions based on the assessment phase to all departments. Departments begin the process of developing division budgets addressing objectives, setting goals and prioritizing needs for each division. Short term and long term operating needs, capital outlay and staffing requests are determined during this phase.

***Time Frame: February through March***

- **Review Phase-** This phase begins with the submission of budgets by each department. The budget committee begins reviewing departmental budgets and objectives to ensure that City needs and Council priorities are being met while maintaining the fiscal integrity of the City. The budget officer meets with each department head to review their budget with the end result being the creation of the tentative budget that the budget officer will submit to Council.

***Time Frame: April***

- **Adoption Phase-** A tentative budget is presented to City Council at the first regularly scheduled meeting in May. Work sessions are held with Council to review the tentative budget. Public hearings on the proposed budget are held. By June 30, the proposed tax rate and budget is adopted by resolution or ordinance if there is no increase in the certified tax rate. The new fiscal year begins July 1st.

***Time Frame: May through June***



# Accounting Overview

## Accounting System

### Description of Funds and Fund Types

A fund is defined as “an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.” Statutory requirements and sound financial administrative policies have developed a system of funds in which the financial transactions of a city are recorded. Each of the funds are separate entities. Therefore, they have separate asset, liability, revenue, and expenditure accounts where applicable. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent the means by which spending activities are controlled. When the funds are properly established, the city administrative officers can effectively control, utilize and restrict the resources of a particular fund for which the expenditures are authorized by statute or by the agency that established the fund. Washington City uses six (6) fund types and two (2) account groups.

**GOVERNMENTAL FUNDS** - Governmental type activities are accounted by four fund types, which are the General Fund, Special Revenue Fund, Capital Projects Fund and Debt Service Fund. These fund types are appropriated and require a balanced budget.

**General Fund 10** - The General Fund is used to account for all financial transactions which are not accounted for in another fund. The principal sources of revenue for the General Fund are taxes and charges for services. Expenditures are for general government, community and economic development, public safety, streets, and leisure services.

**Special Revenue Funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Special revenue funds are sometimes created to segregate and identify for interim accounting purposes, expenditures relating to certain revenues received (such as the creation of a special revenue fund for state allocated road money or impact fees collected). The City has two special revenue funds:

**RAP Tax Fund 21** - This fund is used to account for contributions of the Recreation, Arts, and Parks tax that was levied at the County level and used to fund various activities related to funding Utah's publicly owned or operated recreational and zoological facilities, and botanical, cultural, and zoological organizations owned or operated by institutions or private nonprofit organizations.

**Washington City Foundation 501c3 Fund 22** - The foundation was created as a means for Washington City to seek additional revenue resources that are not available to the City directly. It is anticipated that the City will use the foundation to seek grants and contributions for public

safety, emergency preparedness and health and human services.

**Capital Project Funds** - Capital project funds are used to account for financial resources for the acquisition or construction of major capital facilities. The financial resources of capital projects funds come from several different sources, including general obligation bonds, grants from state and federal government and appropriations from the general fund or special revenue funds. The City has the following capital project funds:

**Street Fund 41** - This fund accounts for costs associated with the construction of new roads. Primary source of revenue is street impact fees, monies generated from that portion of sales tax known as highway tax and appropriations from the general fund.

**Leisure Services Fund 42** - This fund accounts for costs associated with the construction of new parks, trails and cemetery. Main source of revenue is park impact fees and appropriations from the general fund.

**Public Safety Fund 43** - This fund accounts for costs associated with the construction of new buildings and fire engines. Main source of revenue is public safety impact fees and bond proceeds.

**Property Acquisition Fund 44** - This fund accounts for costs associated with acquisition of new property. Main source of revenue is appropriations from the general fund.

**General Capital Project Fund 45** - This fund accounts for costs associated with the construction of new facilities. Main source of revenue is appropriations from the general fund.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City has the following debt service funds.

**Debt Service Fund 36** - This fund was created for the purpose of making all payments for governmental activities with respect to bonds issued and sold.

**Municipal Building Authority Fund 37** - This fund is used to account for the payment of interest and principal on the 2008 MBA bonds (Community Center), 2014 MBA bonds (Sullivan Park), 2015 MBA bonds (Police Station). The primary source of revenue for debt service is impact fees.

**Coral Canyon Special Service District Fund 38** - This fund is used to account for the payment of interest and principal related to general obligation bonds. The primary source of revenue for debt service is property tax.

**PROPRIETARY FUNDS** - Proprietary funds account for self-financing, business-like activities.

**Enterprise Funds** - Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Washington City has the following enterprise funds:

**Water Fund 51** - To account for the revenue and expense of providing water services to the residents of the city.

**Sewer Fund 52** - To account for the revenue and expense of providing sewer services to the residents of the city.

**Power Fund 53** - To account for the revenue and expense of providing power services to a portion of the residents of the city.

**Irrigation Fund 55** - To account for the revenue and expense of providing irrigation services to a portion of the residents of the city.

**Stormwater Fund 57** - To account for the revenue and expense of providing storm drain services to the residents of the city.

**Internal Service Funds** - Internal Service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis. Washington City has the following internal service funds:

**Fleet Fund 61** - This fund is used to manage, maintain and repair, and dispose of vehicles and equipment in the city fleet. This fund functions on a cost-reimbursement basis.

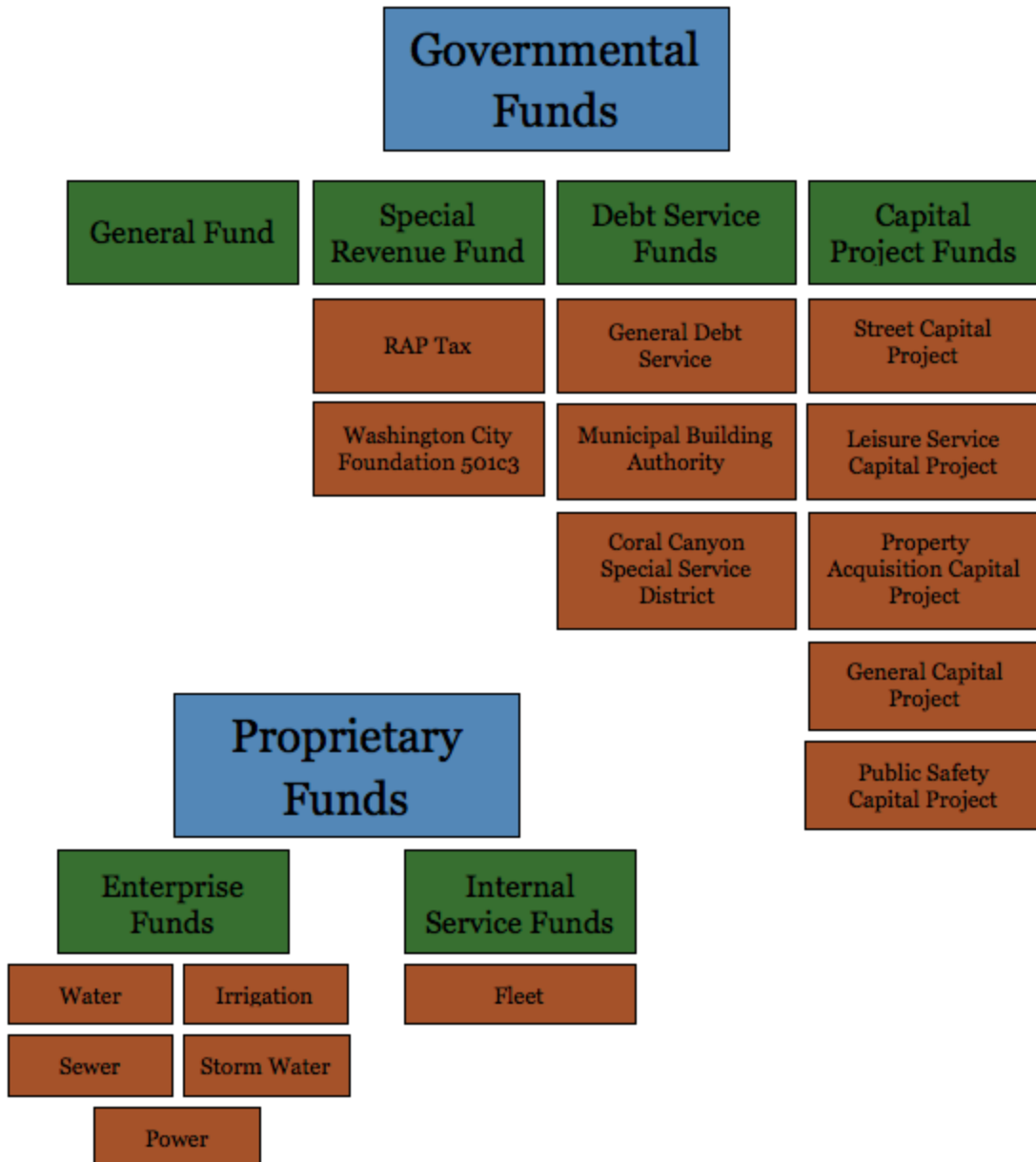
## **ACCOUNT GROUPS**

**General Fixed Assets Account Group** - This account is established to account for the fixed assets owned by the City exclusive of those relating to proprietary fund operations. Expenditure transactions to acquire general fixed assets occur in the General Fund, Special Revenue Funds and Capital Projects Fund.

**General Long-Term Debt Account Group** - This account group is used to account for the City's long-term liabilities which include bonds, compensated absences payable, and capital lease obligations.

**BASIS OF ACCOUNTING AND BUDGETING** - The City uses the modified accrual basis of accounting for all funds except the enterprise funds. Under this basis of accounting, revenue is recognized when it becomes available and measurable. Expenditures are recognized in the period the associated liability is incurred, with the exception of debt service expenditures, which are recorded only when payment is due. The Enterprise Fund uses the accrual basis of accounting, recognizing revenues when earned and expenses when incurred. Accounts receivable for services are recorded when billed.

## Accounting Fund Organization Chart



## Interfund Reimbursements

The budget as proposed includes the transfer of money from Enterprise Funds to the General Fund as an interfund reimbursement for their share of administrative and overhead services that are performed by the General Fund.

In April of 2015 the finance department completed a cost allocation study using the reciprocal method to determine the correct distribution of administrative costs for the City. The service departments were identified as Legislative, Manager, Human Resources, Utility Billing, Treasurer, Finance, Information Systems (IT), Recorder, Legal, and Administrative Services.

The recipients of these services are all funds within the City and include the General Fund which encompasses the following departments Judicial, Police, Fire, Streets, Solid Waste, Parks, Community Center, Cemetery, Community Development, Economic Development, as well as the service departments themselves Legislative, Manager, Human Resources, Utility Billing, Treasurer, Finance, Information Systems (IT), Recorder, Legal, and Administrative Services; the Capital Project funds; Municipal Building Authority; Coral Canyon Special Service District; Water fund; Sewer fund; Power fund; Irrigation fund; Stormwater fund; and Fleet fund.

For Fiscal Year 2019-2020, the amounts included in the tentative budgeted for administrative and overhead services are as follows:

Fund	Fiscal Year 2019-2020 Operational Budget	Administrative & Overhead Interfund Reimbursement Amount	Percent of Fund's Budget	Transfers for Costs Not Associated to the Fund
51 Water	\$6,875,815	\$339,860	4.94%	\$0
52 Sewer	\$2,087,207	\$121,380	5.82%	\$0
53 Power	\$14,509,908	\$679,716	4.68%	\$0
57 Storm Drain	\$1,186,183	\$48,555	4.09%	\$0

Additional information regarding Washington City's interfund reimbursements and cost allocation methodology can be found on the City website at [www.washingtoncity.org/finance](http://www.washingtoncity.org/finance).



# Long Term Debt

## Long Term Debt

At June 30, 2018, the City had total bond debt outstanding of \$26,695,000 of this amount \$11,900,000 is associated with governmental activities and \$14,795,000 is utility related debt. There is also \$6,745,000 in General Obligation debt belonging to the Coral Canyon Special Service District. This debt is not included in the general debt limit calculations for Washington City because the Coral Canyon Special Service District is considered a stand alone agency with its own taxing power.

State statute limits the amount of debt a city may issue to four (4%) percent of the fair market value of taxable property within the city's jurisdiction. An additional eight (8%) percent of indebtedness may be issued for water, sewer or electricity when such public works are owned and controlled by the city. Washington City's 2017 market value was \$2,924,355,560<sup>4</sup>. The current limitation for Washington City is \$116,974,222 for the four percent and \$239,948,444 for the additional eight percent making the total current debt limitation for the City \$350,922,667. In any case, Washington City's outstanding debt is significantly below the statutory debt limits.

Below you will find a list of the debt management policies Washington City adheres to:

### Debt Management Policies

1. The Council intends that no less than 15% of the unrestricted fund balance will be maintained in the General Fund.
2. The Council intends to limit the issuance of long-term debt to capital improvements or projects that cannot be financed from current revenues and the payback period of the debt will be limited to the estimated useful life of the capital projects or improvements.
3. The Council intends to utilize long-term borrowing only for capital improvement projects that are included in the City's Five-Year Capital Program, or in order to take advantage of opportunities to restructure or refund current debt.
4. The Council requests the Administration to provide an analysis of the City's debt capacity, and how each proposal meets the Council's debt policies, prior to proposing any projects for debt financing. This analysis should include the effect of the bond issue on the City's debt ratios.
5. The Council requests the Administration to provide an analysis of the effect of any proposed bond issue on the City's ability to finance future projects of equal or higher priority.
6. The Council requests when borrowing is recommended by the Administration, the source of

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<sup>4</sup> Utah State Tax Commission Property Tax Division 2017 List of Final Values

funds to cover the debt service requirements be identified.

7. The Council requests the Administration to provide a statement from The City's financial advisor that each proposed bond issue appears feasible for bond financing as proposed, including an indication of requirements or circumstances the Council should be aware of when considering the proposed bond issue.
8. The Council does not intend to issue any general obligation debt that would exceed 12% of "Fair Market" property valuation in the city.
9. The Council does not intend to approve any debt; general obligation or proprietary, where there is not a minimum coverage of 125% of the average annual debt service on the obligation. Administration will be responsible for providing evidence to ensure this coverage ratio.
10. The Council does not intend to issue debt if such debt will damage the City's current ratings. Because the City has no outstanding General Obligation (G.O.) debt, it presently does not have a G.O. rating. The Council however, will make every effort to achieve a rating on all G.O. to at least double A.
11. The Council will attempt to limit bond sales in any calendar year to \$10,000,000 in order to maintain bank qualifications and thereby receive lower interest rates on bonded debt.
12. The Council requests the Administration to fully disclose, and the Council intends to consider; the impact of all debt that has a net negative fiscal impact on the City's operating budget.
13. The Council requests the Administration to structure debt service payments in level amounts over the useful life of the issue unless anticipated revenues dictate otherwise or if the useful life of the financed project(s) suggests a different maturity schedule.

## Bonds - Principal & Interest Payments by Fiscal Year

### Governmental Activities

Year Ending	Coral Canyon SSD GO Bonds		MBA Lease Revenue Bonds		Sales/Excise Tax Revenue Bonds		Total Principal
	June 30,	Principal	Interest	Principal	Interest	Principal	
2019		\$ 595,000	\$ 193,425	\$ 1,021,000	\$ 186,755	\$ 324,000	\$ 1,940,000
2020		615,000	175,275	1,048,000	172,157	337,000	2,000,000
2021		630,000	156,600	1,076,000	155,472	343,000	2,049,000
2022		650,000	137,400	1,106,000	96,920	355,000	2,111,000
2023		670,000	117,600	629,000	123,018	279,000	1,578,000
2024-2028		3,585,000	270,825	3,491,000	474,043	287,000	4,205
2029-2033				1,095,000	242,322		
2034-2035				509,000	25,545		509,000
Totals		\$ 6,745,000	\$ 1,051,125	\$ 9,975,000	\$ 1,476,232	\$ 1,925,000	\$ 18,645,000

### Business-type Activities

Year Ending	Electric Revenue Bonds		Water Revenue Bonds		Total Principal
	June 30,	Principal	Interest	Principal	Interest
2019		487,000	137,957	395,000	310,066
2020		498,000	126,235	400,000	304,678
2021		510,000	114,240	395,000	298,294
2022		523,000	101,947	340,000	282,494
2023		535,000	89,357	355,000	268,894
2024-2028		3,487,000	247,163	1,145,000	1,197,869
2029-2033				2,150,000	879,269
2034-2038				2,025,000	430,369
2039-2043				1,225,000	159,775
2044-2047				325,000	16,561
Totals		\$6,040,000	\$816,899	8,755,000	\$4,148,269

## Capital Leases

As of June 30, 2018 the City has entered into lease agreements that are considered capital leases in accordance with accounting standards. The leases are for the acquisition of the items listed below and have varying annual payments through fiscal year 2027.

The following schedule of future minimum lease payments with the present value of the net minimum lease payments:

June 30,	Energy Equipment*	Power Digger Truck	Golf Course & Fitness Equipment	Fire Engine	Power Buck Truck	Total
2019	\$ 142,530	\$ 49,210	\$ 57,198	\$ 93,172	\$ 52,742	\$ 394,852
2020	146,433		57,195	93,172	52,742	349,542
2021	150,445		14,299	93,172	52,742	310,658
2022	154,570			93,172	52,742	300,484
2023	158,811			93,172	52,742	304,725
2024-2027	642,503			93,168		735,671
Total remaining lease payments:	1,395,292	49,210	128,692	559,028	263,710	2,395,932
Less amount representing interest:	(194,883)	(523)	(3,285)	(38,014)	(18,397)	(255,102)
Present value of net remaining minimum lease payments	<u>\$ 1,200,409</u>	<u>\$ 48,687</u>	<u>\$ 125,407</u>	<u>\$ 521,014</u>	<u>\$ 245,313</u>	<u>\$ 2,140,830</u>
Governmental Activities	432,147	-	125,407	521,014	-	1,078,568
Business-type activities	768,262	48,687	-	-	245,313	1,062,262
	<u>\$ 1,200,409</u>	<u>\$ 48,687</u>	<u>\$ 125,407</u>	<u>\$ 521,014</u>	<u>\$ 245,313</u>	<u>\$ 2,140,830</u>



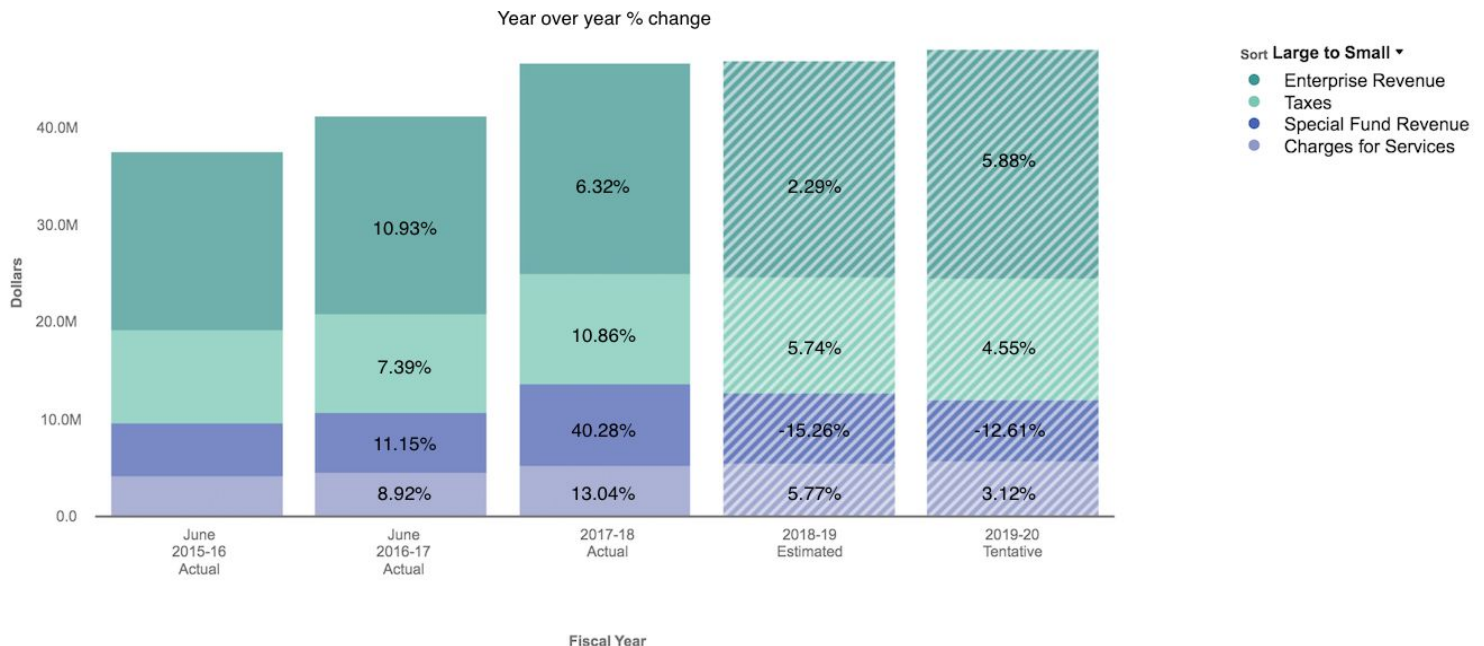
# Major Revenue Sources

## Major Revenue Sources

Revenue projections are the foundation for the successful planning of the annual operating budget. Projections are based off of a number of techniques such as historical data, expert judgement of the department heads, rate calculations, estimated growth and other local economic indicators. At the beginning of the budget cycle a budget assumption and policy sheet is distributed from the City Manager's office that includes estimated growth rates and lists any anticipated rate or fee changes. This tool helps to ensure projection guides are consistent among the departments.

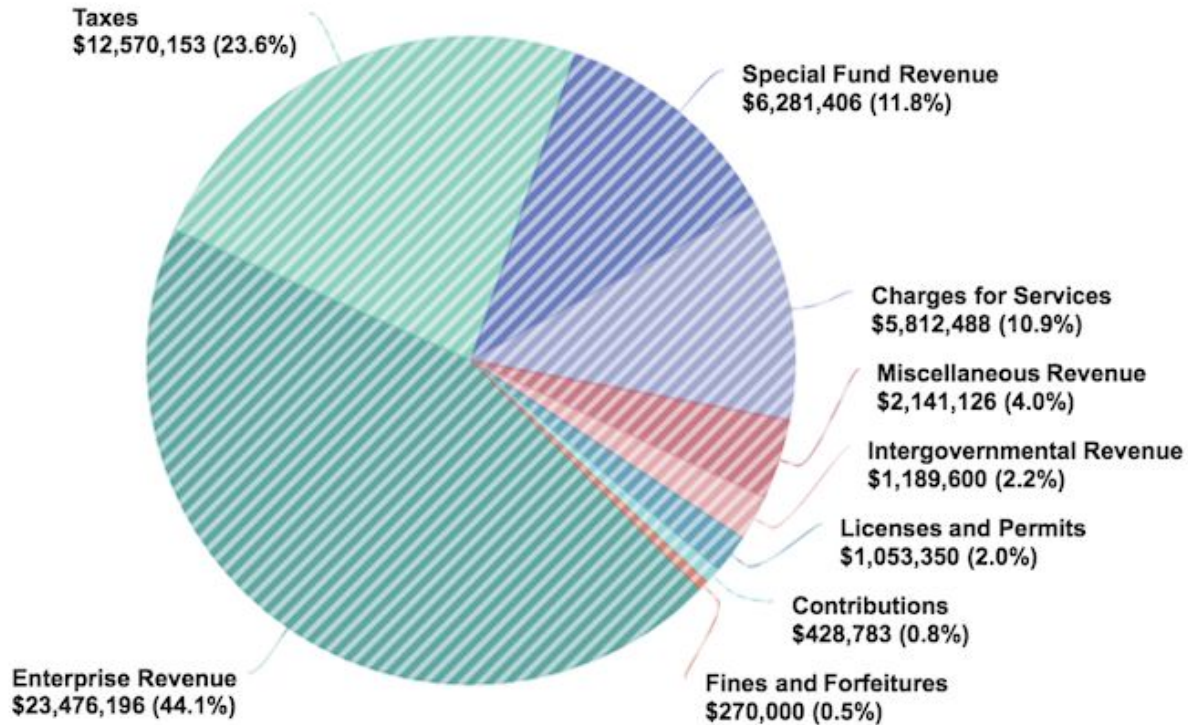
It is often necessary to transfer revenue collected in one fund over to another fund. This is referred to as an interfund transfer. For example street impact fees (categorized with Special Fund Revenue) are collected in the Streets Capital Project Fund 41. Street impact fees are transferred from the Street Capital Project Fund 41 to the Debt Service Fund 36 in order to make the bond payments for debt that has been issued for the construction of new roads.

When reviewing revenue growth, transfers are not included so as not to double count the same revenue. Below is a chart showing the major revenue categories<sup>5</sup> and their growth since 2016 excluding transfer revenue.



<sup>5</sup> Revenue source must make up at least 5% of total revenues in order to be classified as a major revenue category.

Revenue categories as a percentage of all revenue sources excluding transfers in.

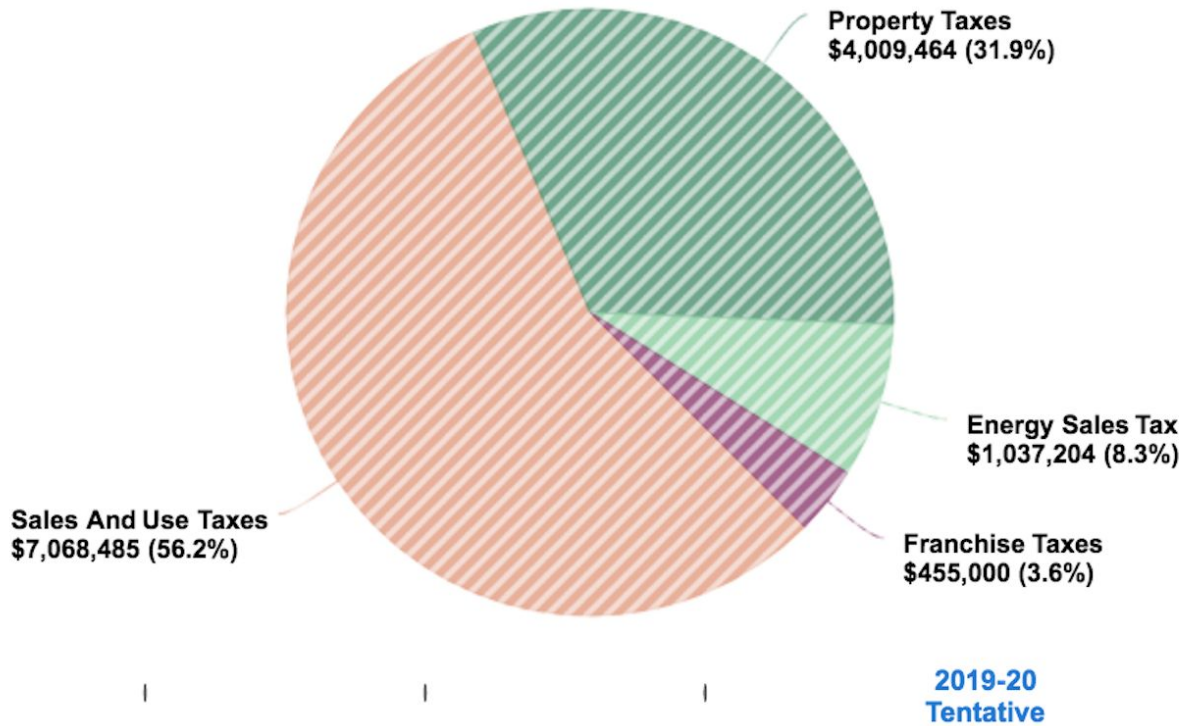


Ninety percent (90%) of the City's revenue is derived from four major categories, Enterprise Revenue, Taxes, Special Fund revenue (impact fees), and Charges for Services.

Enterprise revenues make up the largest revenue source for Washington City and equates to nearly half the budget at 44.1%. It is comprised of monthly user fees to cover the cost of providing services for water, sewer, power, irrigation, and storm water collection. Enterprise revenue is projected to grow 5.88% in fiscal year 2020. The primary driver behind this change is population growth.

Taxes are the second largest revenue source comprising 23.6% of all City revenue. As mentioned previously, taxes make up the largest source of revenue for the General Fund and are the only source of revenue for the Coral Canyon Special Service District. There are four different types of taxes that make up this category: Sales & Use Tax, Property Tax, Energy Tax, and Franchise Tax.

	2017-18 Actual	2018-19 Estimated	2019-20 Tentative
Sales And Use Taxes	6,140,657	6,693,313	7,068,485
Property Taxes	3,888,511	3,858,153	4,009,464
Energy Sales Tax	886,638	982,079	1,037,204
Franchise Taxes	454,802	489,914	455,000
Total	11,370,608	12,023,459	12,570,153



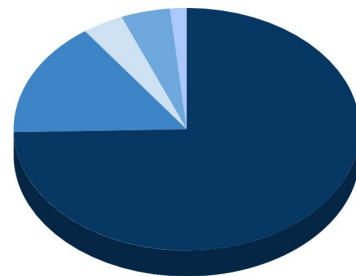
## SALES & USE TAXES

These are taxes imposed upon the sale or consumption of goods and/or services, and paid by the general public as an addition to the sale price of retail purchases. All such sales taxes collected by the retail merchants are remitted to the State Tax Commission, which in turn reallocates the taxes to the local governmental units participating. The combined Sales & Use Tax rate in Washington City is 6.50%.

Combined Sales & Use Tax Rate	
State Option	4.85%
Local Option	1.00%
County Option	0.25%
Highway	0.30%
Recreation/Arts/Parks	0.10%
<b>Total Sales Tax Rate</b>	<b>6.50%</b>

Combined Sales & Use Tax Rate

- State Option
- Local Option
- County Option
- Highway
- County Rec/Arts/Parks



### Did You Know?

Washington City's portion of the sales tax rate is the Local Option 1% and that only half (0.50%) goes directly to Washington City based on the point of sale and the other half is redistributed throughout the state based on population.

Sales and Use taxes account for 56.2% of the tax revenue for the City. As Sales and Use taxes become a larger and larger portion of the City's tax revenue it is increasingly important that the City allocates a portion of the revenue towards one-time funding needs of the City versus using it all to fund ongoing operational expenses. Sales Tax revenues are considered to be an elastic type revenue that expands and contracts with the economy.

Washington City anticipates collecting \$5,648,133 in sales and use taxes in fiscal year 2020. This is a 6.08% increase over the year end estimate for fiscal year 2019. In an effort to maintain fiscal resiliency the tentative budget has allocated 11.5% of the Sales and Use tax revenue toward one-time funding needs.

### PROPERTY TAXES

Property taxes are the most stable tax revenue source and account for 31.9% of the tax revenue or \$4,009,464. Property Taxes include General Property Taxes, Delinquent Prior Year Taxes, Fee-In-Lieu of Personal Property Taxes and Penalties and Interest on Delinquent Taxes.

General Property Taxes - Current. Ad valorem taxes levied on an assessed valuation of real and personal property in the current year. These taxes are collected by the county Treasurer and remitted by him to the taxing unit for which they were collected.

Prior Years' Taxes – Delinquent. Includes the taxes collected by the county treasurer which were levied for general property taxes in prior years but had remained uncollected at the close of the year of assessment.

Fee-in-Lieu of Personal Property Taxes. The fee collected in lieu of taxes on personal property (i.e. autos, boats, RVs, etc.)

Penalties and Interest on Delinquent Taxes. Includes all money received from the county Treasurer as a result of penalties and interest charged against property owners for delinquencies in paying property taxes.

## Did You Know?

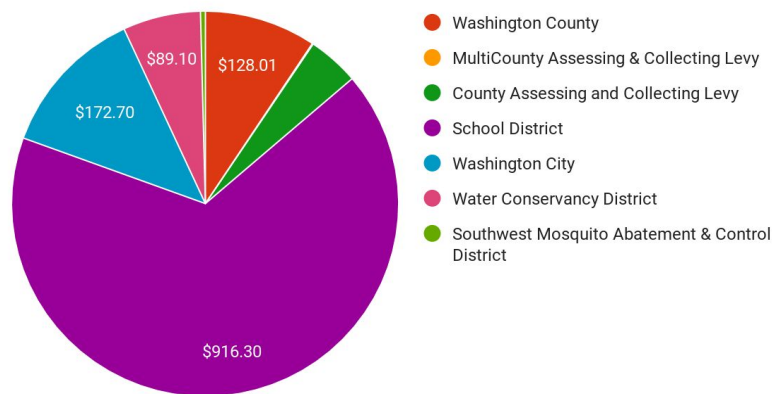
Your annual property tax bill includes tax imposed by a number of government agencies and Washington City's portion accounted for only 12.59% of your total property tax rate in 2018.<sup>6</sup>

Taxing Entity	Tax Levy
Washington County	0.000931
MultiCounty Assessing & Collecting Levy	0.000009
County Assessing and Collecting Levy	0.000429
School District	0.006664
Washington City	0.001256
Water Conservancy District	0.000648
Southwest Mosquito Abatement & Control District	0.000037
<b>Total Property Tax Levy 2018</b>	<b>0.009974</b>

According to the Washington County Assessor's Office, the average home valuation in Washington City in 2018 was around \$250,000. If your home in Washington City is your primary residence then you are taxed at 55% of the assessed market value. A home with an assessed value of \$250,000 paid \$1,371.43 in property tax but Washington City's portion was only \$172.70 of your tax bill. That's \$14.39 a month in property tax that provides you with police protection, fire protection, great parks, roads, and public services.

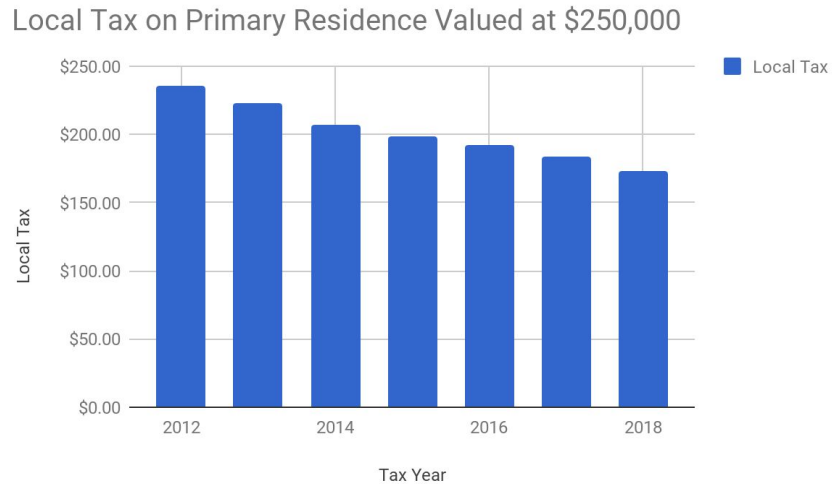
### Primary Residence - Home Value of \$250,000

Total Tax \$1,371.43



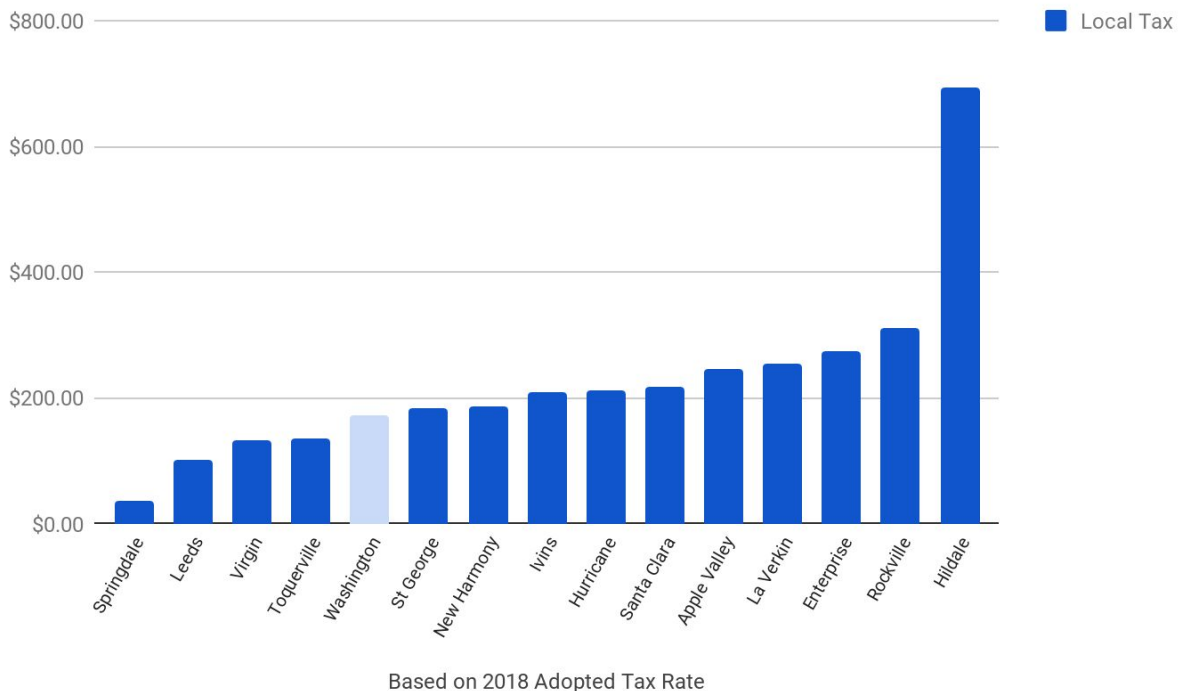
<sup>6</sup> The 2019 tax levies have not been established yet.

Did you also know that Washington City's property tax levy has declined an average of 5% a year for the past 6 years?



So how do we measure up?

### Property Tax Assessed on \$250,000 Home



Washington City has one of the lowest property tax rates in Washington County.

### FRANCHISE/MUNICIPAL ENERGY TAX

Franchise taxes are imposed upon privately-owned utilities which have been given a franchise to operate in the governmental entity, using the governmental unit's property for standards, wiring, underground pipes, etc. Municipal Energy Tax is a tax imposed on gas and electricity that is delivered within the City limits. The following is a list of the current franchise and energy tax rates that apply to utility providers in Washington City:

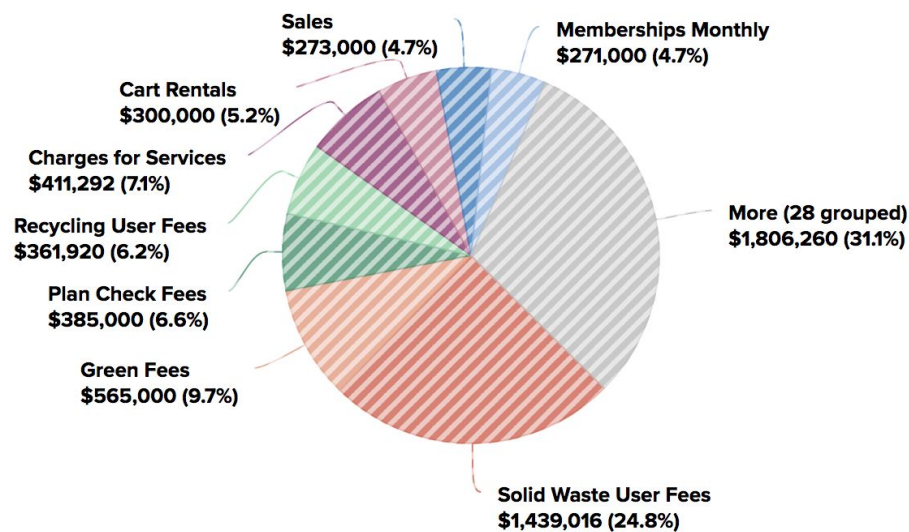
Energy Tax	6%
Franchise Tax	5%
Telecommunication Tax	3%

### SPECIAL FUND REVENUE

Special fund revenue are impact fees and interest earned on impact fees. This revenue source is generated by growth and is assessed at the subdivision plat or building permit level. Impact fees and the interest earned on impact fees are restricted and can only be used for capital outlay as identified in the impact fee capital facilities plans. Special fund revenue accounts for 11.8% of City revenue.

### CHARGES FOR SERVICES

Charges for services is comprised of fees and user charges that are directly tied to services being rendered such as utility billing new account set up fees, plan check review fees on building plans and membership fees at the Community Center. Charges for services account for 10.9% of total revenue.



### **Additional Non-Major Revenue Sources**

Miscellaneous revenue includes sources such as, sale of fixed assets, interest earnings, and other miscellaneous categories that are not considered regularly anticipated revenue. Miscellaneous revenues account for 4% of total revenue anticipated in 2019-2020.

Intergovernmental revenue is an amount due from another governmental unit and accounts for 2.2% of revenue. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting unit by another government unit, loans, and charged for services rendered by the reporting unit for another government.

Licenses and Permits are comprised of the charges for business licenses, animal licenses, building permits and so forth. Licenses and permits bring in about 2.0% of total revenue for the city.

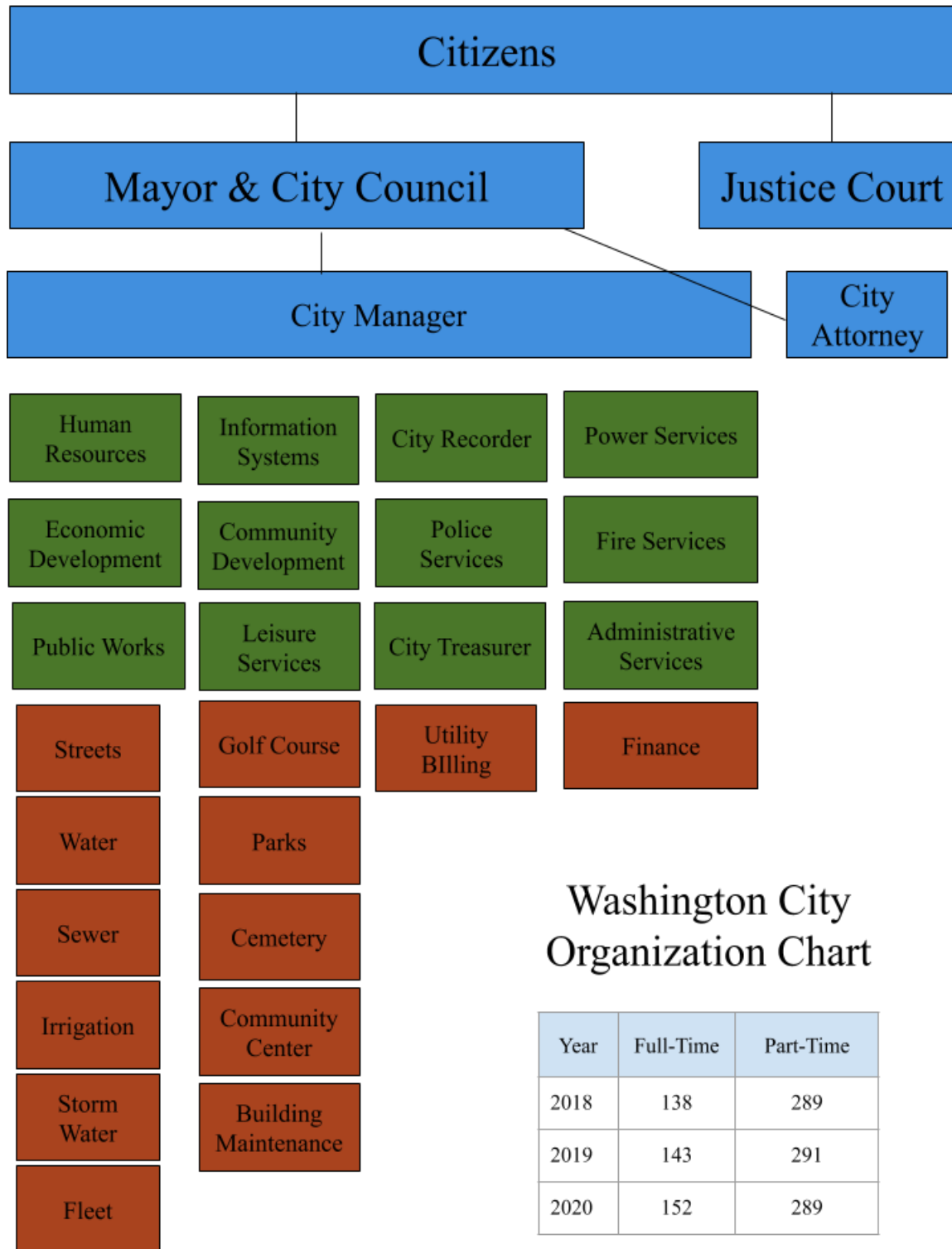
Fines and Forfeitures are collected by the city's municipal court for infractions of the law and for forfeitures of bail that has been posted in certain court cases and are used toward the operational costs of the courts. Fine amounts are set by the State of Utah. Although a small percentage these revenues represent about 0.5% of revenue.

Contributions are funds received from other government agencies or from private sources. Washington City's portion of RAP tax funds that are contributed from Washington County are accounted for in this category. Contributions make up 0.8% of total revenue.



# Department Overviews

## Washington City Organization Chart



## Washington City Organization Chart

Year	Full-Time	Part-Time
2018	138	289
2019	143	291
2020	152	289

General Ledger  
Combined Budget  
Summary

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Period 01 - 12  
Fiscal Year 2020



Description	2017-2018 Actual	2018-2019 Estimate	2019-2020 Adopted
Taxes	11,370,607.63	12,023,459.00	12,570,153.00
Licenses & Permits	1,256,378.35	1,329,233.00	1,053,350.00
Intergovernmental Revenue	1,244,735.76	1,390,805.00	1,189,600.00
Charges For Services	5,287,662.74	5,641,271.00	5,814,488.00
Fines & Forfeitures	279,396.21	277,474.00	270,000.00
Miscellaneous Revenue	1,280,606.21	1,793,077.00	2,102,126.00
Enterprise Revenue	21,678,787.16	22,215,409.00	23,513,196.00
Contributions & Transfers	3,437,411.77	5,448,430.00	23,554,886.00
Special Fund Revenue	8,495,330.70	7,192,145.00	6,281,406.00
<b>Revenue</b>	<b>54,330,916.53</b>	<b>57,311,303.00</b>	<b>76,349,205.00</b>
Personnel	13,671,107.60	15,793,899.00	16,894,043.00
Materials & Supplies	3,134,436.17	3,532,631.00	3,708,860.00
Services	3,157,269.33	3,413,390.00	3,483,762.00
Special Dept MaterialSupplies	10,859,377.38	12,367,973.00	12,997,493.00
Other Charges	951,386.74	1,097,313.00	1,266,677.00
Sundry Expenses	369,542.86	403,086.00	422,758.00
Capital Outlay	8,098,520.16	7,337,486.00	25,797,446.00
Debt Service	4,127,547.04	6,966,322.00	7,601,981.00
Intergovernmental Charges	2,967,748.12	6,399,203.00	4,176,185.00
<b>Expense</b>	<b>47,336,935.40</b>	<b>57,311,303.00</b>	<b>76,349,205.00</b>

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Fund	Description	2017-2018 Actual	2018-2019 Estimate	2019-2020 Adopted
<b>10</b>	<b>General Fund</b>			
10	Taxes	10,413,321.93	11,211,050.00	11,761,599.00
10	Licenses & Permits	1,256,378.35	1,329,233.00	1,053,350.00
10	Intergovernmental Revenue	1,244,735.76	1,390,805.00	1,189,600.00
10	Charges For Services	5,056,782.61	5,236,770.00	5,403,196.00
10	Fines & Forfeitures	279,396.21	277,474.00	270,000.00
10	Miscellaneous Revenue	277,104.61	355,903.00	378,467.00
10	Contributions & Transfers	123,234.40	106,959.00	102,672.00
<b>10</b>	<b>Revenue</b>	<b>18,650,953.87</b>	<b>19,908,194.00</b>	<b>20,158,884.00</b>
10	Personnel	9,072,852.96	10,659,730.00	11,631,195.00
10	Materials & Supplies	2,222,250.72	2,377,776.00	2,446,943.00
10	Services	1,587,499.20	1,677,053.00	1,565,705.00
10	Special Dept	263,986.42	307,723.00	371,193.00
	MaterialSupplies			
10	Other Charges	857,256.44	943,571.00	1,117,247.00
10	Sundry Expenses	207,501.93	181,010.00	194,890.00
10	Capital Outlay	182,176.01	890,998.00	192,300.00
10	Debt Service	218,561.90	217,700.00	308,867.00
10	Intergovernmental Charges	1,434,665.68	2,652,633.00	2,330,544.00
<b>10</b>	<b>Expense</b>	<b>16,046,751.26</b>	<b>19,908,194.00</b>	<b>20,158,884.00</b>
<b>10</b>	<b>General Fund</b>	<b>2,604,202.61</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>21</b>	<b>RAP Tax Special Revenue Fund</b>			
21	Miscellaneous Revenue	8,029.36	0.00	7,000.00
21	Contributions & Transfers	410,163.05	0.00	1,119,283.00
<b>21</b>	<b>Revenue</b>	<b>418,192.41</b>	<b>0.00</b>	<b>1,126,283.00</b>
21	Capital Outlay	633,612.19	0.00	1,126,283.00
21	Intergovernmental Charges	0.00	0.00	0.00
<b>21</b>	<b>Expense</b>	<b>633,612.19</b>	<b>0.00</b>	<b>1,126,283.00</b>
<b>21</b>	<b>RAP Tax Special Revenue Fund</b>	<b>-215,419.78</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>22</b>	<b>Washington City Foundation</b>			
22	Contributions & Transfers	4,120.38	6,466.00	0.00
<b>22</b>	<b>Revenue</b>	<b>4,120.38</b>	<b>6,466.00</b>	<b>0.00</b>
22	Materials & Supplies	199.00	0.00	0.00
22	Services	10.00	0.00	0.00
22	Special Dept	0.00	0.00	0.00
	MaterialSupplies			
22	Sundry Expenses	0.00	3,600.00	0.00
22	Intergovernmental Charges	0.00	2,866.00	0.00
<b>22</b>	<b>Expense</b>	<b>209.00</b>	<b>6,466.00</b>	<b>0.00</b>
<b>22</b>	<b>Washington City Foundation</b>	<b>3,911.38</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>36</b>	<b>Debt Service Fund</b>			
36	Miscellaneous Revenue	162.36	0.00	0.00
36	Contributions & Transfers	382,965.55	380,090.00	383,250.00
<b>36</b>	<b>Revenue</b>	<b>383,127.91</b>	<b>380,090.00</b>	<b>383,250.00</b>
36	Other Charges	1,500.00	3,000.00	3,000.00
36	Debt Service	381,465.55	377,090.00	380,250.00
36	Intergovernmental Charges	0.00	0.00	0.00
<b>36</b>	<b>Expense</b>	<b>382,965.55</b>	<b>380,090.00</b>	<b>383,250.00</b>
<b>36</b>	<b>Debt Service Fund</b>	<b>162.36</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>37</b>	<b>Municipal Building Authority</b>			
37	Miscellaneous Revenue	11,116.16	0.00	0.00
37	Contributions & Transfers	1,231,834.23	1,255,668.00	1,263,717.00
<b>37</b>	<b>Revenue</b>	<b>1,242,950.39</b>	<b>1,255,668.00</b>	<b>1,263,717.00</b>
37	Services	0.00	10.00	10.00
37	Other Charges	8,200.00	9,100.00	8,200.00
37	Sundry Expenses	0.00	0.00	0.00
37	Capital Outlay	0.00	0.00	0.00
37	Debt Service	1,223,644.35	1,246,558.00	1,255,507.00
37	Intergovernmental Charges	0.00	0.00	0.00
<b>37</b>	<b>Expense</b>	<b>1,231,844.35</b>	<b>1,255,668.00</b>	<b>1,263,717.00</b>
<b>37</b>	<b>Municipal Building Authority</b>	<b>11,106.04</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>38</b>	<b>Coral Canyon SSD</b>			
38	Taxes	957,285.70	812,409.00	808,554.00
38	Miscellaneous Revenue	12,651.57	0.00	8,500.00
38	Contributions & Transfers	0.00	0.00	0.00
<b>38</b>	<b>Revenue</b>	<b>969,937.27</b>	<b>812,409.00</b>	<b>817,054.00</b>
38	Services	21,302.04	21,484.00	24,279.00
38	Other Charges	2,500.00	2,500.00	2,500.00
38	Sundry Expenses	10.00	0.00	0.00
38	Debt Service	836,725.00	788,425.00	790,275.00
38	Intergovernmental Charges	0.00	0.00	0.00
<b>38</b>	<b>Expense</b>	<b>860,537.04</b>	<b>812,409.00</b>	<b>817,054.00</b>
<b>38</b>	<b>Coral Canyon SSD</b>	<b>109,400.23</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>41</b>	<b>Capital Project Streets</b>			
41	Miscellaneous Revenue	19,241.00	92,204.00	89,475.00
41	Contributions & Transfers	1,215,909.62	2,290,307.00	8,457,086.00
41	Special Fund Revenue	1,926,144.91	1,545,525.00	1,500,525.00
<b>41</b>	<b>Revenue</b>	<b>3,161,295.53</b>	<b>3,928,036.00</b>	<b>10,047,086.00</b>
41	Special Dept	444,206.64	840,000.00	700,000.00
41	MaterialSupplies			
41	Sundry Expenses	0.00	0.00	0.00
41	Capital Outlay	422,842.61	1,583,633.00	9,072,800.00
41	Intergovernmental Charges	275,072.41	1,504,403.00	274,286.00
<b>41</b>	<b>Expense</b>	<b>1,142,121.66</b>	<b>3,928,036.00</b>	<b>10,047,086.00</b>
<b>41</b>	<b>Capital Project Streets</b>	<b>2,019,173.87</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>42</b>	<b>Capital Project Public Safety</b>			
42	Miscellaneous Revenue	94.90	97.00	0.00
42	Contributions & Transfers	0.00	0.00	183,987.00
42	Special Fund Revenue	312,148.64	394,230.00	182,875.00
<b>42</b>	<b>Revenue</b>	<b>312,243.54</b>	<b>394,327.00</b>	<b>366,862.00</b>
42	Sundry Expenses	0.00	0.00	0.00
42	Capital Outlay	0.00	38,975.00	39,013.00
42	Intergovernmental Charges	177,851.33	355,352.00	327,849.00
<b>42</b>	<b>Expense</b>	<b>177,851.33</b>	<b>394,327.00</b>	<b>366,862.00</b>
<b>42</b>	<b>Capital Project Public Safety</b>	<b>134,392.21</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>43</b>	<b>Capital Project Leisure</b>			
	<b>Srvc</b>			
43	Miscellaneous Revenue	3,970.81	27,600.00	25,262.00
43	Contributions & Transfers	0.00	200,000.00	1,044,456.00
43	Special Fund Revenue	2,178,137.70	1,796,500.00	1,757,500.00
<b>43</b>	<b>Revenue</b>	<b>2,182,108.51</b>	<b>2,024,100.00</b>	<b>2,827,218.00</b>
43	Sundry Expenses	0.00	0.00	0.00
43	Capital Outlay	40,334.50	181,650.00	1,625,000.00
43	Intergovernmental Charges	1,020,476.24	1,842,450.00	1,202,218.00
<b>43</b>	<b>Expense</b>	<b>1,060,810.74</b>	<b>2,024,100.00</b>	<b>2,827,218.00</b>
<b>43</b>	<b>Capital Project Leisure</b>	<b>1,121,297.77</b>	<b>0.00</b>	<b>0.00</b>
	<b>Srvc</b>			

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>44</b>	<b>Capital Project Property</b>			
	<b>Acq.</b>			
44	Miscellaneous Revenue	717.32	0.00	0.00
44	Contributions & Transfers	0.00	0.00	0.00
44	Special Fund Revenue	0.00	0.00	0.00
<b>44</b>	<b>Revenue</b>	<b>717.32</b>	<b>0.00</b>	<b>0.00</b>
44	Sundry Expenses	0.00	0.00	0.00
44	Capital Outlay	0.00	0.00	0.00
44	Intergovernmental Charges	0.00	0.00	0.00
<b>44</b>	<b>Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44</b>	<b>Capital Project Property</b>	<b>717.32</b>	<b>0.00</b>	<b>0.00</b>
	<b>Acq.</b>			

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>45</b>	<b>Capital Project General</b>			
45	Intergovernmental Revenue	0.00	0.00	0.00
45	Miscellaneous Revenue	2,168.66	4,893.00	5,355.00
45	Contributions & Transfers	0.00	36,606.00	35,933.00
45	Special Fund Revenue	0.00	0.00	0.00
<b>45</b>	<b>Revenue</b>	<b>2,168.66</b>	<b>41,499.00</b>	<b>41,288.00</b>
45	Sundry Expenses	0.00	0.00	0.00
45	Capital Outlay	0.00	0.00	0.00
45	Intergovernmental Charges	41,587.35	41,499.00	41,288.00
<b>45</b>	<b>Expense</b>	<b>41,587.35</b>	<b>41,499.00</b>	<b>41,288.00</b>
<b>45</b>	<b>Capital Project General</b>	<b>-39,418.69</b>	<b>0.00</b>	<b>0.00</b>

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# Washington City

Where Dixie Begins

<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>51</b>	<b>Water</b>			
51	Miscellaneous Revenue	45,361.36	153,300.00	167,146.00
51	Enterprise Revenue	6,076,751.22	5,975,606.00	6,532,220.00
51	Contributions & Transfers	0.00	288,423.00	1,719,323.00
51	Special Fund Revenue	1,679,716.93	1,161,700.00	1,201,176.00
<b>51</b>	<b>Revenue</b>	<b>7,801,829.51</b>	<b>7,579,029.00</b>	<b>9,619,865.00</b>
51	Personnel	1,376,368.18	1,532,623.00	1,507,637.00
51	Materials & Supplies	522,501.37	622,825.00	675,000.00
51	Services	362,486.97	420,409.00	417,944.00
51	Special Dept	1,751,012.22	2,025,000.00	2,324,200.00
51	MaterialSupplies			
51	Other Charges	31,942.79	32,500.00	38,500.00
51	Sundry Expenses	0.00	0.00	0.00
51	Capital Outlay	2,773,795.16	1,057,750.00	2,744,050.00
51	Debt Service	707,520.20	1,887,922.00	1,912,534.00
51	Intergovernmental Charges	0.00	0.00	0.00
<b>51</b>	<b>Expense</b>	<b>7,525,626.89</b>	<b>7,579,029.00</b>	<b>9,619,865.00</b>
<b>51</b>	<b>Water</b>	<b>276,202.62</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>52</b>	<b>Sewer</b>			
52	Miscellaneous Revenue	123,916.54	210,000.00	227,127.00
52	Enterprise Revenue	1,543,746.30	1,525,615.00	1,606,698.00
52	Contributions & Transfers	0.00	20,120.00	5,099,342.00
52	Special Fund Revenue	866,000.38	491,500.00	488,040.00
<b>52</b>	<b>Revenue</b>	<b>2,533,663.22</b>	<b>2,247,235.00</b>	<b>7,421,207.00</b>
52	Personnel	908,775.19	994,407.00	1,031,177.00
52	Materials & Supplies	77,870.43	85,450.00	93,000.00
52	Services	136,951.70	130,986.00	160,530.00
52	Special Dept	46,659.98	44,250.00	47,500.00
	MaterialSupplies			
52	Other Charges	10,103.91	51,142.00	50,000.00
52	Sundry Expenses	0.00	0.00	0.00
52	Capital Outlay	570,989.71	361,000.00	5,334,000.00
52	Debt Service	0.00	580,000.00	705,000.00
52	Intergovernmental Charges	18,095.11	0.00	0.00
<b>52</b>	<b>Expense</b>	<b>1,769,446.03</b>	<b>2,247,235.00</b>	<b>7,421,207.00</b>
<b>52</b>	<b>Sewer</b>	<b>764,217.19</b>	<b>0.00</b>	<b>0.00</b>

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# Washington City

Where Dixie Begins

Fund	Description	2017-2018 Actual	2018-2019 Estimate	2019-2020 Adopted
<b>53</b>	<b>Electric</b>			
53	Miscellaneous Revenue	439,440.32	258,000.00	293,944.00
53	Enterprise Revenue	12,960,009.42	13,588,750.00	14,245,250.00
53	Contributions & Transfers	0.00	0.00	2,181,214.00
53	Special Fund Revenue	959,300.20	1,207,400.00	575,000.00
<b>53</b>	<b>Revenue</b>	<b>14,358,749.94</b>	<b>15,054,150.00</b>	<b>17,295,408.00</b>
53	Personnel	1,770,312.73	1,934,132.00	2,049,673.00
53	Materials & Supplies	157,989.24	177,880.00	225,250.00
53	Services	726,138.95	809,844.00	901,966.00
53	Special Dept	8,348,086.49	9,095,000.00	9,490,500.00
53	MaterialSupplies			
53	Other Charges	21,812.87	45,500.00	34,750.00
53	Sundry Expenses	2,494.06	5,000.00	5,000.00
53	Capital Outlay	2,354,805.96	1,141,500.00	2,785,500.00
53	Debt Service	759,630.04	1,845,294.00	1,802,769.00
53	Intergovernmental Charges	0.00	0.00	0.00
<b>53</b>	<b>Expense</b>	<b>14,141,270.34</b>	<b>15,054,150.00</b>	<b>17,295,408.00</b>
<b>53</b>	<b>Electric</b>	<b>217,479.60</b>	<b>0.00</b>	<b>0.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>55</b>	<b>Irrigation</b>			
55	Miscellaneous Revenue	135.00	0.00	0.00
55	Enterprise Revenue	17,130.00	17,730.00	17,730.00
55	Contributions & Transfers	25,772.04	54,862.00	99,098.00
55	Special Fund Revenue	0.00	0.00	0.00
<b>55</b>	<b>Revenue</b>	<b>43,037.04</b>	<b>72,592.00</b>	<b>116,828.00</b>
55	Personnel	27,933.26	31,792.00	25,428.00
55	Materials & Supplies	0.00	800.00	800.00
55	Services	28,070.25	40,000.00	90,000.00
55	Special Dept	720.38	0.00	600.00
55	MaterialSupplies			
55	Other Charges	0.00	0.00	0.00
55	Sundry Expenses	0.00	0.00	0.00
55	Capital Outlay	0.00	0.00	0.00
55	Debt Service	0.00	0.00	0.00
55	Intergovernmental Charges	0.00	0.00	0.00
<b>55</b>	<b>Expense</b>	<b>56,723.89</b>	<b>72,592.00</b>	<b>116,828.00</b>
<b>55</b>	<b>Irrigation</b>	<b>-13,686.85</b>	<b>0.00</b>	<b>0.00</b>

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Fund	Description	2017-2018 Actual	2018-2019 Estimate	2019-2020 Adopted
<b>57</b>	<b>Storm Drain</b>			
57	Miscellaneous Revenue	76,928.15	121,010.00	132,070.00
57	Enterprise Revenue	1,081,150.22	1,107,708.00	1,111,298.00
57	Contributions & Transfers	25,317.39	720,621.00	1,865,525.00
57	Special Fund Revenue	573,881.94	595,290.00	576,290.00
<b>57</b>	<b>Revenue</b>	<b>1,757,277.70</b>	<b>2,544,629.00</b>	<b>3,685,183.00</b>
57	Personnel	334,030.01	384,487.00	379,424.00
57	Materials & Supplies	23,242.89	43,010.00	43,010.00
57	Services	269,923.14	282,652.00	288,249.00
57	Special Dept	3,629.94	55,500.00	55,500.00
	MaterialSupplies			
57	Other Charges	13,182.69	10,000.00	10,000.00
57	Sundry Expenses	0.00	0.00	0.00
57	Capital Outlay	942,715.60	1,768,980.00	2,499,000.00
57	Debt Service	0.00	0.00	410,000.00
57	Intergovernmental Charges	0.00	0.00	0.00
<b>57</b>	<b>Expense</b>	<b>1,586,724.27</b>	<b>2,544,629.00</b>	<b>3,685,183.00</b>
<b>57</b>	<b>Storm Drain</b>	<b>170,553.43</b>	<b>0.00</b>	<b>0.00</b>

General Ledger  
Budget Summary by Fund

User: kruesch  
Printed: 8/21/2019 3:17:01 PM  
Period 01 - 12  
Fiscal Year 2020



<b>Fund</b>	<b>Description</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Estimate</b>	<b>2019-2020 Adopted</b>
<b>61</b>	<b>Fleet</b>			
61	Charges For Services	230,880.13	404,501.00	411,292.00
61	Miscellaneous Revenue	259,568.09	570,070.00	767,780.00
61	Contributions & Transfers	18,095.11	88,308.00	0.00
<b>61</b>	<b>Revenue</b>	<b>508,543.33</b>	<b>1,062,879.00</b>	<b>1,179,072.00</b>
61	Personnel	180,835.27	256,728.00	269,509.00
61	Materials & Supplies	130,382.52	224,890.00	224,857.00
61	Services	24,887.08	30,952.00	35,079.00
61	Special Dept	1,075.31	500.00	8,000.00
	MaterialSupplies			
61	Other Charges	4,888.04	0.00	2,480.00
61	Sundry Expenses	159,536.87	213,476.00	222,868.00
61	Capital Outlay	177,248.42	313,000.00	379,500.00
61	Debt Service	0.00	23,333.00	36,779.00
61	Intergovernmental Charges	0.00	0.00	0.00
<b>61</b>	<b>Expense</b>	<b>678,853.51</b>	<b>1,062,879.00</b>	<b>1,179,072.00</b>
<b>61</b>	<b>Fleet</b>	<b>-170,310.18</b>	<b>0.00</b>	<b>0.00</b>